

BOSTON PUBLIC LIBRARY



3 9999 06316 248 9

9336.2473^a35

1927-28



9336.2473a25

STATISTICS OF INCOME FOR 1928

COMPILED FROM INCOME-TAX RETURNS
AND INCLUDING STATISTICS FROM
ESTATE-TAX RETURNS

UNITED STATES TREASURY DEPARTMENT
BUREAU OF INTERNAL REVENUE - WASHINGTON, D. C.



U. S. TREASURY DEPARTMENT
BUREAU OF INTERNAL REVENUE

STATISTICS OF INCOME FOR 1928

COMPILED FROM INCOME TAX RETURNS
AND INCLUDING STATISTICS FROM
ESTATE TAX RETURNS

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



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1930

U. S. SUPERINTENDENT OF DOCUMENTS

JAN 5 1961

CONTENTS

	Page
Official transmittal.....	1
INCOME TAX RETURNS	
INDIVIDUAL INCOME-TAX RETURNS	3
Number of returns filed, net income, and tax, 1927 and 1928.....	3
Simple and cumulative distribution, by income classes, of number of returns, net income, and tax.....	4
Classification by sex and family relationship.....	5
Income exempt from normal tax.....	6
Capital net loss from sale of assets held more than two years.....	6
Net loss for prior year, 1922-1928.....	6
Credit of 25 per cent of tax on earned net income.....	7
Income taxes paid by individuals to foreign countries or possessions of the United States.....	7
Source of income.....	7
Source of income and deductions, amounts and percentages....	8
Total income distributed by income classes, showing sources of income in detail.....	8
Percentage distribution.....	9
Frequency distribution according to size of income from specific sources, reported on Form 1040.....	10
For individuals having net income of \$5,000 and over.....	11
For individuals having net income under \$5,000.....	12
For all individuals filing on Form 1040.....	13
Income from business reported by individuals on Form 1040.....	14
Distributed by industrial groups, showing number of businesses and net profit from business, reported by individuals having net income of \$5,000 and over.....	14
Distributed by industrial groups, showing number of businesses and net profit from business, reported by individuals having net income under \$5,000.....	15
Distributed by industrial groups, showing number of businesses and net profit from business, reported by all individuals.....	16
Taxes paid other than Federal income tax.....	16
Returns showing net income of \$5,000 and over, distributed by income classes.....	17
Wholly and partially tax-exempt obligations.....	17
Returns of \$5,000 and over, showing amounts owned and interest received by nature of obligation and by size of net income of taxpayer.....	18
Number of returns distributed by counties and cities.....	18
Special tabulation of individual returns showing net income under \$5,000.....	19
Form 1040A, comparison of total income, wages and salaries, dividends, net income, and tax as estimated in the "Statistics of Income" and as tabulated by the collectors from the returns.....	20
Form 1040, distribution by income classes, showing number of returns, net income, net tax, average net tax per return, average rate of tax on net income, personal exemption and credit for dependents, normal tax before tax credit and tax credit of 25 per cent of tax on earned net income. Data tabulated from returns, not estimated.....	21
Form 1040A, same distribution as above. Data estimated on basis of sample.....	22

	Page
INDIVIDUAL INCOME-TAX RETURNS—Continued.	
Special tabulation of individual returns showing net income under \$5,000—Continued.	
Form 1040, distribution of income by sources of income, general deductions and net income by income classes. Data tabulated from returns, not estimated.....	22
Form 1040A, same distribution as above. Data estimated on basis of sample.....	23
Special tabulation of individual returns, no net income, showing number of returns, sources of income and deductions.....	24
PARTNERSHIP RETURNS OF INCOME.....	24
Number of returns filed, 1917-1928.....	24
CORPORATION INCOME-TAX RETURNS.....	25
Number of returns, net income, and tax.....	25
Distribution by industrial groups of number of returns, income, and tax.....	25
Net loss for prior year, 1922-1928.....	27
Amount of corporation net income exempt from and amount subject to tax.....	28
Income and profits taxes paid by corporations to foreign countries or possessions of the United States.....	28
Dividend distribution, 1922-1928.....	29
Compiled receipts and statutory deductions.....	29
Revised items in income statement of compiled receipts and statutory deductions, Statistics of Income for 1927.....	30
Distribution by size of net income and deficit.....	30
Assets and liabilities—Statement prepared from income-tax returns of corporations submitting balance sheets.....	31
Comparative statement showing by size of net income, number of corporation returns filed, and number of balance sheets tabulated.....	32
Revised items of assets and liabilities, Statistics of Income for 1926..	33
Consolidated income-tax returns for affiliated corporations.....	33
Distributed by industrial groups and showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax.....	34
Distributed by size of net income and by size of deficit, showing the total number of returns and the amount of net income or deficit.....	35
Corporation fiscal-year returns.....	35
Distributed by months ending accounting period.....	36
Distributed by size of net income and net deficit.....	36
Corporation part-year returns.....	37
HISTORICAL SUMMARIES.....	37
Summary of individual and corporation income-tax returns, net income, and tax by years.....	37
Individual income-tax returns—	
Number of returns and net income, 1913-1928.....	38
Income and profits taxes, 1913-1928.....	38
Number of returns by income classes, 1914-1928.....	39
Net income reported, 1916-1928.....	39
Tax reported, 1916-1928.....	40
Average amount of tax and average rate of tax, by income classes, 1916-1928.....	41
Total income distributed by main sources, 1916-1928.....	44
Corporation income-tax returns—	
Total number of returns, number and per cent reporting net income and no net income, and amount of net income and deficit, 1909-1928.....	48
Income and profits taxes, 1913-1928.....	48
Distribution of number of returns, net income and deficit, by size of net income and deficit, 1918-1928.....	49

ESTATE TAX RETURNS

	Page
ESTATE TAX RETURNS FILED DURING CALENDAR YEAR ENDED DECEMBER 31, 1929-----	52
Table 1. Resident decedents—Form of property and nature of deductions, showing amounts, number of estates, and relative percentages, by size of net estate-----	54
Table 2. Resident decedents—Number, gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit, distributed by States and Territories and by estates subject to tax and estates not subject to tax-----	60
Table 2-A. Resident decedents—Date of death after February 26, 1926 (taxed under revenue acts of 1926 and 1928). Same distribution as Table 2-----	62
Table 2-B. Resident decedents—Date of death after June 2, 1924, and prior to February 26, 1926 (taxed under revenue act of 1924). Same distribution as Table 2-----	64
Table 2-C. Resident decedents—Date of death prior to June 2, 1924 (taxed under revenue acts in force prior to the revenue act of 1924). Same distribution as Table 2-----	66
Table 3. Resident decedents—Number, gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit, distributed by size of net estate-----	68
Table 4. Nonresident decedents—Number, gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit, distributed by size of net estate-----	69
Historical comparison, resident and nonresident decedents, September 6, 1916, to December 31, 1929-----	69

BASIC TABLES (INDIVIDUAL RETURNS)

INDIVIDUAL INCOME-TAX RETURNS (1-11):

United States in aggregate (1-8)—

1. By States and Territories-----	72-73
2. By income classes-----	74-75
3. Simple and cumulative, by income classes-----	76-78
4. Sex and family relationship, by States and Territories-----	79-81
5. Sex and family relationship, by income classes-----	82-84
6. Sources of income, by States and Territories-----	85-87
7. Sources of income, by income classes-----	88-90
8. Taxes paid other than Federal income tax, as reported in returns of net income of \$5,000 and over, by States and Territories, calendar year 1928-----	91

States and Territories separately (9-11)—

9. By income classes-----	92-166
10. Historical comparison for the years 1916-1928-----	167-179
11. By counties and cities-----	180-312

BASIC TABLES (CORPORATION RETURNS)

CORPORATION INCOME-TAX RETURNS (12-24):

United States in aggregate (12-16, 18-24)—

12. Distribution by States and Territories-----	314-316
13. Cash and stock dividends, distributed by States and Territories-----	317
14. Income statement showing analysis of compiled receipts and statutory deductions, by major industrial groups—	
Part 1. All corporations-----	318-321
Part 2. Corporations reporting net income-----	322-325
Part 3. Corporations reporting no net income-----	326-328
Revised items in income statement showing analysis of compiled receipts and statutory deductions—corporation returns—Statistics of Income for 1927-----	329
15. Percentage distribution of Table 14-----	330-333
16. By industrial groups and subgroups-----	334-340
18. By size of net income and deficit, by major industrial groups-----	375-379

CORPORATION INCOME-TAX RETURNS—Continued.

	Page
United States in aggregate—Continued.	
19. Assets and liabilities—Statement prepared from income tax returns submitting balance sheets, by major industrial groups—	
All corporations.....	380-381
Corporations reporting net income.....	382-383
Corporations reporting no net income.....	384-385
20. Assets and liabilities—Statement showing, by size of net income and deficit, the number of balance sheets tabulated, and the major items of assets and liabilities as of December 31, 1928, or at close of fiscal year nearest thereto.....	386-387
Revised items of assets and liabilities, corporation returns, Table 18, Statistics of Income for 1926.....	388-389
21. Consolidated returns filed for affiliated corporations—	
Statement showing analysis of compiled receipts and statutory deductions, etc.—	
Part 1. All consolidated corporations.....	390-395
Part 2. Consolidated corporations reporting net income.....	396-401
Part 3. Consolidated corporations reporting no net income.....	402-407
22. Corporation fiscal year returns—Showing total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax—included in corporation tables for 1928. Distributed by industrial groups.....	408-412
23. Corporation fiscal year and part year returns—Income statement of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending the fiscal year—included in corporation tables for 1928—	
Part 1. All fiscal year and part year returns.....	413-415
Part 2. All fiscal year and part year returns, showing net income.....	416-419
Part 3. All fiscal year and part year returns, showing no net income.....	420-423
States and Territories separately (17, 24)—	
17. By industrial groups.....	341-374
24. Historical comparison for the years 1916-1928.....	425-445

SUMMARY OF STATUTORY CHANGES IN TAX PROVISIONS AND TAX FORMS FOR 1928

CHANGES IN THE INCOME AND PROFITS TAX LAWS AFFECTING THE COMPARABILITY OF STATISTICAL DATA FROM INCOME-TAX RETURNS:

Individuals—

Individuals required to file returns; income tax rates, personal exemption, and credits for dependents under the revenue acts of 1913-1928, inclusive.....	450
Surtax rates under the revenue acts of 1913-1928, inclusive....	452-455
Supplemental income tax rates and tax credits under the revenue acts of 1917-1928, inclusive.....	456-457

Corporations—

Income and profits tax rates, exemptions, and credits under the revenue acts of 1909-1928, inclusive.....	458-461
---	---------

Federal estate tax returns—

Rates, specific exemptions, and credits against estate tax, revenue acts of 1916-1928, inclusive.....	462
---	-----

INCOME-TAX FORMS

Facsimiles of individual and corporation income tax forms (1040, 1040A, 1120, and 1120L) for 1928.....	Follow p. 463
--	---------------

Index.....	465-480
------------	---------

STATISTICS OF INCOME FOR 1928

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., November 20, 1930.

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

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

The statistics contained in this report are based on the taxpayers' returns as filed (not including amended returns showing net income under \$100,000), unaudited except for a preliminary examination to insure proper execution of the return. As in preceding years, corporation data were tabulated from all returns filed by corporations. In tabulating data from individual returns, however, a change was made in the tabulation process. Formerly data have been tabulated from the returns with net income of \$5,000 and over, and estimates have been made on the basis of a sample for data for all returns with net income less than \$5,000, whereas for 1928 a complete tabulation was made not only for returns of net income of \$5,000 and over, but for part of the returns of net income less than \$5,000, those reported on Form 1040 (which is the form employed for reporting net income from salaries or wages of more than \$5,000, or income, regardless of amount, from business, professions, rents, or sale of property). The remaining data for net incomes less than \$5,000, those reported on Form 1040A (which is provided for net income of not more than \$5,000 derived chiefly from salaries and wages), were estimated, as in the past, on the basis of samples selected from the various collection districts. As a check on these estimates a complete tabulation was made of certain items. The details concerning this special procedure for 1928 and the special tabulations for net income under

\$5,000 are included in a separate section (pp. 19-24). As in preceding years, no data are presented in the general tables for individual returns which were required to be made but which showed no net income (returns showing gross income of \$5,000 and over for which the statutory deductions exceeded the income). However, a special tabulation of such returns for 1928 is shown on pages 19-24.

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

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

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

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

1. The amount of tax originally reported on the returns does not always represent precisely the amount of tax paid, for the reason

that an adjustment may be made after the data have been taken from the original returns for the Statistics of Income. These adjustments may result in additional assessments, thereby increasing the tax liability, or in certificates of overassessment, thereby decreasing the tax liability. An amended return has the same effect as an adjustment.

2. Income and profits taxes paid to foreign governments or possessions of the United States are deductible from income taxes payable to the United States but are not deducted in the amount of tax liability shown herein. The aggregate amount of income and profits taxes paid to foreign governments or possessions of the United States reported by individuals and corporations is, however, shown. Individual income taxes paid at the source on tax-free covenant bonds are deductible from income taxes payable by individuals but are not deducted in the income-tax liability of individual returns herein tabulated.

3. The amount of income taxes in fiscal-year returns included in this tabulation may not represent taxes collected during 1929 on such returns. Fiscal-year returns are required to be filed on or before the 15th day of the third month after the end of the fiscal year, and payment, as in the case of calendar-year returns, is required at the time the return is filed, or in four quarterly installments. The first of the quarterly installments is due when the return is filed. Thus, during the calendar year 1929, collections were made of part or all of the taxes in returns for fiscal years ended from January 31, 1928 (the last quarterly installment payment on which was due on or before January 15, 1929), to September 30, 1929 (the filing of returns and the full payment or first installment payment on which for the fiscal year ended on the latter date was due on or before December 15, 1929), whereas, as previously indicated, there are excluded from these statistics those returns for fiscal years ending prior to July 1, 1928, and subsequent to June 30, 1929.

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

5. Current collections include such interest and penalty items as are received during the year in connection with delinquent payments on returns for 1928.

INDIVIDUAL INCOME-TAX RETURNS

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

average tax rate 3.68 per cent. The percentage of the number of individual returns filed to the total population is 3.38 per cent, which for the preceding year was 3.45 per cent.

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

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

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

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

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

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	111,123	2.73	4,070,851	100.00	111,123	2.73
\$1,000 under \$2,000	918,447	22.56	3,959,728	97.27	1,029,570	25.29
\$2,000 under \$3,000	837,781	20.58	3,041,281	74.71	1,867,351	45.87
\$3,000 under \$5,000	1,192,613	29.30	2,203,500	54.13	3,059,964	75.17
\$5,000 under \$10,000	628,766	15.44	1,010,887	24.83	3,688,730	90.61
\$10,000 under \$25,000	270,889	6.66	382,121	9.39	3,959,619	97.27
\$25,000 under \$50,000	68,048	1.67	111,232	2.73	4,027,667	98.94
\$50,000 under \$100,000	27,207	.67	43,184	1.06	4,054,874	99.61
\$100,000 under \$150,000	7,049	.17	15,977	.39	4,061,923	99.78
\$150,000 under \$300,000	5,678	.14	8,928	.22	4,067,601	99.92
\$300,000 under \$500,000	1,756	.043	3,250	.08	4,069,357	99.963
\$500,000 under \$1,000,000	983	.024	1,494	.037	4,070,340	99.987
\$1,000,000 and over	511	.013	511	.013	4,070,851	100.00
Total	4,070,851	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	\$64,535,224	0.26	\$25,226,326,912	100.00	\$64,535,224	0.26
\$1,000 under \$2,000	1,526,831,937	6.05	23,161,791,688	99.74	1,591,367,161	6.31
\$2,000 under \$3,000	2,000,900,943	8.05	23,634,959,751	93.69	3,622,268,104	14.36
\$3,000 under \$5,000	4,648,097,736	18.43	21,604,058,808	85.64	8,270,365,840	32.79
\$5,000 under \$10,000	4,282,520,130	16.98	16,955,961,072	67.21	12,552,885,970	49.77
\$10,000 under \$25,000	4,037,873,104	16.00	12,673,440,942	50.23	16,590,739,074	65.77
\$25,000 under \$50,000	2,326,402,829	9.22	8,635,587,838	34.23	18,917,241,903	74.99
\$50,000 under \$100,000	1,857,877,924	7.36	6,309,085,009	25.01	20,775,119,827	82.35
\$100,000 under \$150,000	850,470,966	3.37	4,451,207,085	17.65	21,625,570,793	85.72
\$150,000 under \$300,000	1,157,131,081	4.59	3,600,756,119	14.28	22,782,701,874	90.31
\$300,000 under \$500,000	663,900,326	2.63	2,443,625,038	9.69	23,446,602,200	92.94
\$500,000 under \$1,000,000	670,861,671	2.66	1,779,724,712	7.06	24,117,463,871	95.60
\$1,000,000 and over	1,108,863,041	4.40	1,108,863,041	4.40	25,226,326,912	100.00
Total	25,226,326,912	100.00				

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

Simple and cumulative distribution of individual returns, by income classes, showing number of returns, net income, tax, and percentages, calendar year 1928—Con.

Income classes	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under \$1,000.....	\$59,662	0.01	\$1,164,254,037	100.00	\$59,662	0.01
\$1,000 under \$2,000.....	1,549,713	.13	1,164,194,375	99.99	1,609,375	.14
\$2,000 under \$3,000.....	4,317,054	.37	1,162,644,662	99.86	5,926,429	.51
\$3,000 under \$5,000.....	7,475,073	.64	1,158,327,008	99.49	13,401,502	1.15
\$5,000 under „10,000.....	22,895,853	1.97	1,150,852,535	98.85	36,297,355	3.12
\$10,000 under \$25,000.....	82,757,745	7.11	1,127,956,682	96.88	119,055,100	10.23
\$25,000 under \$50,000.....	136,568,322	11.73	1,045,198,937	89.77	255,623,422	21.96
\$50,000 under \$100,000.....	194,447,236	16.70	908,630,615	78.04	450,070,658	38.66
\$100,000 under \$150,000.....	116,855,418	10.04	714,183,379	61.34	566,926,076	48.70
\$150,000 under \$300,000.....	182,513,642	15.68	597,327,961	51.30	749,439,718	64.38
\$300,000 under \$500,000.....	113,249,844	9.72	414,814,319	35.62	862,689,562	74.10
\$500,000 under \$1,000,000.....	116,424,264	10.00	301,564,475	25.90	979,113,826	84.10
\$1,000,000 and over.....	185,140,211	15.90	185,140,211	15.90	1,164,254,037	100.00
Total.....	1,164,254,037	100.00				

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

CLASSIFICATION, BY SEX AND FAMILY RELATIONSHIP (INDIVIDUAL RETURNS)

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

Distribution of individual returns by sex and family relationship of taxpayer, showing number of returns, net income, and percentages, calendar year 1928¹

Family relationship	Returns		Net income	
	Number	Per cent	Amount	Per cent
Joint returns of husbands and wives, with or without dependent children, and the returns of husbands whose wives, though living with them, file separate returns.....	1,976,954	48.56	\$15,269,775,143	60.53
Wives filing separate returns from husbands.....	124,208	3.05	1,525,570,793	6.05
Single men, heads of families.....	285,873	7.05	1,250,990,821	5.08
Single women, heads of families.....	105,194	2.58	502,097,644	1.99
Single men, not heads of families.....	1,079,948	25.53	3,944,632,780	15.64
Single women, not heads of families.....	456,757	11.22	2,043,222,984	8.10
Community property income ²	40,917	1.01	660,103,747	2.61
Total.....	4,070,851	100.00	25,226,326,912	100.00

¹ Includes returns for income of estates or property held in trust, which are distributed by sex and family relationship of the testator or grantor. Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

² Excludes separate returns of community property income of husband and wife in which the net income is under \$5,000, and joint returns of husband and wife which show net income under \$10,000. In tabulating joint returns of net income of \$10,000 and over the data are divided to represent the separate returns of the husband and wife, the net income class for each of the separate returns being one-half of the combined net income of the joint return. Returns of community property income not included under this heading are classified either under joint returns of husbands and wives, etc., or wives filing separate returns from husbands.

INCOME EXEMPT FROM NORMAL TAX (INDIVIDUAL RETURNS)

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

Net income exempt from and amount subject to normal tax, individual returns, calendar year 1928¹

Distribution	Amount	Per cent
Total net income.....	\$25, 226, 326, 912	100. 00
Net income specifically exempt from normal tax:		
Personal exemption and credit for dependents.....	11, 859, 161, 174	-----
Less exemption in excess of net income.....	1, 681, 051, 296	-----
Net personal exemptions and credit for dependents.....	10, 178, 109, 878	40. 35
Dividends on stock of domestic corporations.....	4, 350, 978, 752	17. 25
Interest on Government obligations not wholly exempt from tax.....	40, 553, 301	. 16
Capital net gain from sale of assets held more than two years.. \$1, 879, 780, 035		
Less loss in ordinary net income and net loss for prior years, deductible from capital net gain.....	12, 175, 870	
	1, 867, 604, 168	7. 40
Net income offset by net loss for prior year.....	33, 616, 475	. 13
Total net income not subject to normal tax.....	16, 470, 862, 574	65. 29
Net income subject to normal tax.....	8, 755, 464, 338	34. 71

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-21.)

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

Under the revenue act of 1924 and subsequent acts, loss from the sale of capital assets held more than two years is not deductible in arriving at ordinary net income subject to normal tax and surtax if, by deducting such loss, the tax is less than by taking a tax credit of 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 1924-1928 be made comparable with prior years, it is necessary that such losses be deducted from "net income" and that "general deductions" be increased by a like amount. These adjustments have not been made in the "net income" and "general deduction" figures shown in the Statistics of Income for these years.

Capital net loss from sale of assets held more than 2 years reported on individual income tax returns for 1928 on which the tax credit of 12½ per cent was computed.....	\$41, 011, 320
Tax credit of 12½ per cent.....	5, 126, 415

NET LOSS FOR PRIOR YEAR (INDIVIDUAL RETURNS)

The net loss during a given taxable year in a trade or business regularly carried on by the taxpayer, as specifically defined in the revenue act of 1921 and subsequent acts, is allowed as a deduction in computing the net income of the taxpayer for the succeeding taxable year. If such net loss is in excess of the ordinary net income before deduction of this loss, and the taxpayer has a capital net gain, the

amount of such excess shall next be applied against the capital net gain for such year, and if this excess is larger than the capital net gain for such year, the balance is similarly allowed as a deduction in computing the net income and the capital net gain the next succeeding taxable year. See section 117 of the revenue act of 1928.

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

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

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

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

The credit of 25 per cent of the tax on earned net income applies to the tax on the first \$5,000 of net income and, if specifically earned, to the tax on an amount not exceeding \$10,000 under the revenue act of 1924, applicable to returns for 1924, and to an amount not exceeding \$20,000 under the revenue act of 1926, applicable to returns for 1925, 1926, and 1927, and to an amount not exceeding \$30,000 under the revenue act of 1928, applicable to returns for 1928.

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

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

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

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

Income taxes paid foreign countries

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

SOURCE OF INCOME (INDIVIDUAL RETURNS)

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

Sources of income and deductions in individual returns, amounts and percentages, calendar year 1928¹

Sources and deductions	Amount	Per cent
Wages and salaries.....	\$10,862,330,998	37.47
Business.....	3,243,955,494	11.19
Partnerships.....	1,929,519,630	6.66
Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years.....	2,928,141,616	10.10
Capital net gain from sale of assets held more than 2 years.....	1,879,780,038	6.49
Total.....	20,843,727,776	71.91
Rents and royalties.....	1,164,518,355	4.02
Interest and other income.....	2,143,857,860	7.39
Interest on Government obligations not wholly exempt from tax.....	40,553,301	.14
Dividends on stock of domestic corporations.....	4,350,978,752	15.01
Fiduciary.....	443,998,374	1.53
Total.....	8,143,906,743	28.09
Total income.....	28,987,634,519	100.00
General deductions:		
Miscellaneous deductions.....	3,056,678,735	10.54
Net loss from sale of real estate, stocks, and bonds, other than net loss from sale of assets held more than 2 years.....	171,743,165	.59
Contributions.....	532,885,707	1.84
Total deductions.....	3,761,307,607	12.97
Net income.....	25,226,326,912	87.03

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

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

Total income in individual returns distributed by income classes, showing sources of income in detail, calendar year 1928

Income classes	Wages and salaries	Business	Partnership	Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years
Under \$5,000 ¹	\$5,854,044,857	\$1,471,790,383	\$346,197,748	\$227,584,999
\$5,000 under \$10,000.....	2,230,254,789	854,892,733	357,451,501	363,989,829
\$10,000 under \$25,000.....	1,504,389,871	540,215,731	354,520,077	711,371,648
\$25,000 under \$50,000.....	602,062,474	186,249,625	197,157,517	547,417,806
\$50,000 under \$100,000.....	338,810,968	95,386,085	167,093,266	355,441,523
\$100,000 under \$150,000.....	116,075,829	29,701,992	86,407,698	156,562,870
\$150,000 under \$300,000.....	116,080,278	32,934,175	150,409,072	199,929,440
\$300,000 under \$500,000.....	45,717,345	14,914,640	93,091,479	107,923,664
\$500,000 under \$1,000,000.....	30,214,340	15,370,211	86,566,186	109,431,110
\$1,000,000 and over.....	24,680,247	2,589,919	90,624,783	148,488,727
Total.....	10,862,330,998	3,243,955,494	1,929,519,630	2,928,141,616

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

Total income in individual returns distributed by income classes, showing sources of income in detail, calendar year 1928—Continued

Income classes	Capital net gain from sale of assets held more than 2 years	Rents and royalties	Interest and other income	Interest on Government obligations not wholly exempt from tax
Under \$5,000 ¹		\$527, 147, 567	\$717, 569, 137	
\$5,000 under \$10,000.....		250, 628, 472	380, 457, 050	
\$10,000 under \$25,000.....		197, 056, 999	408, 688, 389	\$14, 703, 394
\$25,000 under \$50,000.....	\$46, 525, 639	85, 619, 449	230, 769, 113	9, 500, 624
\$50,000 under \$100,000.....	218, 478, 147	51, 690, 621	163, 793, 817	6, 490, 254
\$100,000 under \$150,000.....	184, 982, 673	15, 788, 985	60, 238, 618	2, 328, 596
\$150,000 under \$300,000.....	332, 494, 191	15, 870, 245	68, 492, 753	2, 424, 539
\$300,000 under \$500,000.....	219, 895, 732	7, 076, 867	35, 453, 531	1, 119, 402
\$500,000 under \$1,000,000.....	297, 114, 650	5, 858, 267	29, 755, 462	876, 190
\$1,000,000 and over.....	580, 289, 006	7, 780, 984	48, 639, 987	3, 110, 302
Total.....	1, 879, 780, 038	1, 164, 518, 456	2, 143, 857, 860	40, 553, 301

Income classes	Dividends on stock of domestic corporations	Fiduciary	Total income
Under \$5,000 ¹	\$341, 064, 250	\$79, 109, 248	\$9, 564, 418, 189
\$5,000 under \$10,000.....	438, 372, 429	74, 651, 228	4, 950, 698, 034
\$10,000 under \$25,000.....	835, 311, 127	109, 508, 362	4, 675, 765, 598
\$25,000 under \$50,000.....	694, 181, 010	75, 802, 578	2, 675, 285, 835
\$50,000 under \$100,000.....	641, 311, 648	55, 284, 520	2, 123, 783, 849
\$100,000 under \$150,000.....	302, 939, 877	14, 965, 018	969, 992, 156
\$150,000 under \$300,000.....	377, 013, 496	16, 512, 685	1, 312, 110, 874
\$300,000 under \$500,000.....	207, 523, 313	9, 486, 331	742, 202, 307
\$500,000 under \$1,000,000.....	197, 127, 776	4, 550, 620	796, 865, 112
\$1,000,000 and over.....	316, 130, 826	4, 127, 784	1, 226, 462, 565
Total.....	4, 350, 978, 752	443, 998, 374	28, 987, 634, 519

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

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

Income classes	Wages and salaries	Business	Partnership	Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years
Under \$5,000 ¹	61.20	15.39	3.62	2.38	
\$5,000 under \$10,000.....	45.95	17.27	7.22	7.35	
\$10,000 under \$25,000.....	32.17	11.55	7.58	15.21	
\$25,000 under \$50,000.....	22.50	6.96	7.37	20.46	1.74
\$50,000 under \$100,000.....	15.95	4.49	7.87	16.74	11.70
\$100,000 under \$150,000.....	11.97	3.06	8.91	16.14	19.07
\$150,000 under \$300,000.....	8.85	2.51	11.46	15.24	25.34
\$300,000 under \$500,000.....	6.16	2.01	12.54	14.54	29.63
\$500,000 under \$1,000,000.....	4.05	2.06	11.59	14.65	35.76
\$1,000,000 and over.....	2.01	.21	7.39	12.11	47.31
Total.....	37.47	11.19	6.66	10.10	6.49

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

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

Income classes	Rents and royalties	Interest and other income	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary	Total income
Under \$5,000.....	5.51	7.50	-----	3.57	0.83	100.00
\$5,000 under \$10,000.....	5.06	7.68	-----	8.86	1.51	100.00
\$10,000 under \$25,000.....	4.22	8.74	0.32	17.87	2.31	100.00
\$25,000 under \$50,000.....	3.20	8.63	.36	25.95	2.83	100.00
\$50,000 under \$100,000.....	2.43	7.71	.31	30.20	2.60	100.00
\$100,000 under \$150,000.....	1.63	6.21	.24	31.23	1.54	100.00
\$150,000 under \$300,000.....	1.21	5.22	.18	28.73	1.26	100.00
\$300,000 under \$500,000.....	.95	4.78	.15	27.96	1.28	100.00
\$500,000 under \$1,000,000.....	.78	3.99	.12	26.39	.61	100.00
\$1,000,000 and over.....	.63	3.97	.25	25.78	.34	100.00
Total.....	4.02	7.39	.14	15.01	1.53	100.00

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

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

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

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

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

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

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

Size of specific source of income	Salaries, commissions, etc.		Business or profession		Dividends on stock of domestic corporations	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Under \$100.....	6, 125	\$298, 072	2, 283	\$106, 655	50, 380	\$2, 700, 534
\$100 under \$200.....	5, 088	704, 773	2, 054	298, 945	32, 779	4, 771, 307
\$200 under \$300.....	4, 008	960, 266	1, 823	447, 847	28, 405	7, 032, 213
\$300 under \$400.....	3, 439	1, 157, 655	1, 646	573, 899	24, 274	8, 450, 170
\$400 under \$500.....	2, 728	1, 207, 332	1, 483	661, 423	20, 258	9, 425, 032
\$500 under \$1,000.....	12, 702	9, 116, 382	6, 680	4, 928, 778	72, 457	53, 951, 305
\$1,000 under \$2,000.....	28, 379	41, 910, 477	11, 679	17, 328, 856	83, 391	119, 934, 841
\$2,000 under \$3,000.....	32, 400	79, 693, 644	11, 897	29, 780, 577	49, 711	121, 866, 327
\$3,000 under \$4,000.....	39, 163	135, 681, 109	13, 816	48, 530, 690	34, 349	119, 034, 057
\$4,000 under \$5,000.....	43, 307	194, 500, 596	17, 057	77, 360, 384	25, 608	117, 273, 770
\$5,000 under \$10,000.....	300, 729	2, 036, 204, 723	105, 705	728, 274, 832	68, 083	477, 610, 387
\$10,000 under \$15,000.....	73, 665	865, 710, 530	24, 856	298, 712, 515	27, 348	329, 990, 023
\$15,000 under \$20,000.....	27, 542	461, 649, 260	8, 533	146, 105, 601	14, 098	243, 040, 150
\$20,000 under \$25,000.....	12, 674	276, 655, 324	3, 802	84, 459, 184	8, 940	198, 894, 550
\$25,000 under \$30,000.....	7, 120	189, 752, 284	2, 088	56, 930, 692	5, 881	160, 395, 327
\$30,000 under \$40,000.....	6, 899	232, 974, 316	2, 098	71, 890, 789	7, 294	251, 140, 326
\$40,000 under \$50,000.....	2, 708	120, 205, 643	993	44, 083, 581	4, 204	187, 530, 950
\$50,000 under \$75,000.....	2, 732	161, 720, 170	955	57, 208, 430	5, 218	316, 907, 906
\$75,000 under \$100,000.....	788	68, 569, 928	321	27, 604, 893	2, 325	200, 668, 679
\$100,000 under \$250,000.....	714	98, 400, 414	323	47, 011, 733	3, 184	468, 346, 300
\$250,000 under \$500,000.....	67	21, 915, 138	52	17, 902, 684	644	222, 235, 120
\$500,000 under \$1,000,000.....	7	4, 551, 849	17	10, 660, 533	225	154, 187, 015
\$1,000,000 and over.....	4	4, 746, 256	1	1, 391, 590	117	234, 588, 213
Total.....	612, 988	5, 008, 286, 141	220, 162	1, 772, 255, 111	569, 173	4, 009, 914, 502

Size of specific source of income	Rents and royalties		Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years		Capital net gain from sale of assets held more than 2 years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Under \$100.....	22, 538	\$1, 151, 393	17, 076	\$822, 011	355	\$18, 202
\$100 under \$200.....	20, 964	3, 069, 848	14, 075	2, 056, 493	315	45, 760
\$200 under \$300.....	17, 073	4, 190, 664	11, 901	2, 920, 887	302	74, 933
\$300 under \$400.....	14, 871	5, 121, 649	10, 485	3, 635, 388	278	95, 184
\$400 under \$500.....	12, 658	5, 652, 889	9, 442	4, 229, 982	266	119, 904
\$500 under \$1,000.....	39, 669	28, 461, 927	36, 475	26, 622, 271	1, 236	900, 083
\$1,000 under \$2,000.....	35, 920	51, 367, 253	48, 279	69, 963, 541	1, 752	2, 560, 867
\$2,000 under \$3,000.....	18, 163	44, 339, 898	33, 090	81, 474, 487	1, 340	3, 321, 373
\$3,000 under \$4,000.....	11, 480	39, 597, 215	24, 818	85, 947, 325	1, 071	3, 724, 687
\$4,000 under \$5,000.....	8, 087	36, 200, 114	19, 595	87, 555, 938	951	4, 265, 128
\$5,000 under \$10,000.....	20, 446	141, 694, 576	56, 521	399, 983, 278	3, 286	24, 143, 324
\$10,000 under \$15,000.....	6, 384	77, 158, 703	23, 681	288, 043, 055	2, 238	27, 576, 070
\$15,000 under \$20,000.....	2, 664	45, 484, 830	12, 157	209, 591, 108	1, 705	29, 570, 922
\$20,000 under \$25,000.....	1, 330	29, 775, 341	7, 389	164, 457, 433	1, 349	30, 136, 317
\$25,000 under \$30,000.....	735	19, 947, 894	4, 756	129, 542, 720	1, 103	30, 160, 008
\$30,000 under \$40,000.....	806	27, 745, 952	5, 422	186, 557, 532	1, 714	59, 251, 885
\$40,000 under \$50,000.....	235	10, 245, 337	2, 890	128, 559, 037	1, 306	58, 555, 430
\$50,000 under \$75,000.....	462	26, 280, 949	3, 082	185, 506, 569	2, 147	131, 980, 974
\$75,000 under \$100,000.....	142	12, 045, 773	1, 222	105, 012, 301	1, 228	106, 552, 950
\$100,000 under \$250,000.....	105	14, 821, 622	1, 667	244, 620, 642	2, 425	371, 106, 833
\$250,000 under \$500,000.....	18	7, 985, 061	353	121, 149, 860	775	266, 577, 835
\$500,000 under \$1,000,000.....	5	4, 417, 746	121	79, 231, 963	358	254, 363, 871
\$1,000,000 and over.....	1	1, 214, 255	49	93, 072, 796	204	474, 677, 498
Total.....	234, 756	637, 370, 889	344, 546	2, 903, 576, 617	27, 704	1, 879, 780, 038

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

Size of specific source of income	Salaries, commissions, etc.		Business or profession		Dividends on stock of domestic corporations	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Under \$100.....	6,317	\$309,689	6,326	\$314,860	49,155	\$2,182,907
\$100 under \$200.....	6,196	877,285	6,927	1,035,963	33,226	4,445,655
\$200 under \$300.....	5,344	1,281,761	6,432	1,734,930	20,212	4,915,519
\$300 under \$400.....	5,531	1,877,043	7,259	2,534,628	15,149	5,259,247
\$400 under \$500.....	4,754	2,106,443	7,449	3,348,321	12,016	5,342,916
\$500 under \$1,000.....	23,607	17,228,065	43,493	32,992,671	36,633	26,138,323
\$1,000 under \$2,000.....	65,440	99,931,080	121,378	181,371,405	30,878	43,566,820
\$2,000 under \$3,000.....	63,168	154,045,769	123,125	321,464,114	12,598	30,570,126
\$3,000 under \$4,000.....	58,980	204,493,802	108,867	377,712,117	6,159	21,073,014
\$4,000 under \$5,000.....	43,515	193,511,273	63,342	280,923,601	3,110	13,753,467
\$5,000 under \$10,000.....	46,685	272,836,823	25,453	157,671,063	2,430	15,846,687
\$10,000 under \$15,000.....	2,120	24,555,588	2,034	24,347,386	410	4,903,741
\$15,000 under \$20,000.....	509	8,494,570	696	11,962,271	168	2,917,009
\$20,000 under \$25,000.....	183	3,982,855	175	3,855,392	83	1,825,697
\$25,000 under \$30,000.....	84	2,241,936	72	1,947,711	47	1,279,921
\$30,000 under \$40,000.....	73	2,371,366	81	2,640,068	50	1,719,100
\$40,000 under \$50,000.....	16	715,662	32	1,421,367	34	1,503,295
\$50,000 under \$75,000.....	18	965,750	19	1,151,375	26	1,512,957
\$75,000 under \$100,000.....	3	27,425	10	874,801	5	419,762
\$100,000 under \$250,000.....	2	210,917	5	763,675	12	1,643,729
\$250,000 under \$500,000.....					4	1,245,402
\$500,000 under \$1,000,000.....					1	695,651
\$1,000,000 and over.....						
Total.....	332,545	992,295,082	529,675	1,412,997,719	222,406	192,740,945
Reported on Form 1040A not distributed.....	(1)	4,861,749,775	(1)	58,702,664	(1)	148,323,305
Grand total.....	(1)	5,854,044,857	(1)	1,471,700,383	(1)	341,064,250

Size of specific source of income	Rents and royalties		Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	
	Number of returns	Amount	Number of returns	Amount
Under \$100.....	26,893	\$1,424,907	13,975	\$679,933
\$100 under \$200.....	30,949	4,560,215	11,422	1,645,107
\$200 under \$300.....	28,051	6,880,666	9,743	2,377,563
\$300 under \$400.....	25,722	8,836,761	7,857	2,707,859
\$400 under \$500.....	21,649	9,665,643	6,827	3,031,616
\$500 under \$1,000.....	65,740	47,054,547	24,429	17,562,416
\$1,000 under \$2,000.....	57,385	81,637,653	25,331	36,183,714
\$2,000 under \$3,000.....	27,025	65,868,750	12,571	30,425,729
\$3,000 under \$4,000.....	15,651	53,879,387	6,622	22,701,343
\$4,000 under \$5,000.....	9,110	40,467,424	3,546	15,658,473
\$5,000 under \$10,000.....	11,565	75,599,115	3,112	20,198,678
\$10,000 under \$15,000.....	1,515	18,025,197	532	6,357,283
\$15,000 under \$20,000.....	459	7,878,007	174	2,983,214
\$20,000 under \$25,000.....	144	3,205,202	77	1,695,390
\$25,000 under \$30,000.....	76	2,080,780	42	1,139,670
\$30,000 under \$40,000.....	64	2,195,330	34	1,170,830
\$40,000 under \$50,000.....	26	1,159,511	17	752,047
\$50,000 under \$75,000.....	28	1,670,282	22	1,286,560
\$75,000 under \$100,000.....	7	592,263	5	441,032
\$100,000 under \$250,000.....	7	968,468	4	585,782
\$250,000 under \$500,000.....			1	417,688
\$500,000 under \$1,000,000.....				
\$1,000,000 and over.....				
Total.....	322,066	433,639,908	126,343	170,001,327
Reported on Form 1040A not distributed.....	(1)	93,507,659	(1)	57,583,672
Grand total.....	(1)	527,147,567	(1)	227,584,999

1 Not available.

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

Size of specific source of income	Salaries, commissions, etc.		Business or profession		Dividends on stock of domestic corporations	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Under \$100.....	12,442	\$607,761	8,609	\$421,515	99,535	\$4,883,441
\$100 under \$200.....	11,284	1,582,058	8,981	1,334,908	66,005	9,216,962
\$200 under \$300.....	9,352	2,242,027	8,755	2,172,777	48,617	11,947,732
\$300 under \$400.....	8,970	3,034,638	8,905	3,108,527	39,423	13,769,417
\$400 under \$500.....	7,482	3,313,775	8,932	4,009,744	32,274	14,767,948
\$500 under \$1,000.....	36,509	26,344,447	50,173	37,921,449	109,090	80,089,628
\$1,000 under \$2,000.....	93,819	141,841,557	133,057	201,700,261	114,269	163,501,661
\$2,000 under \$3,000.....	95,568	233,739,413	141,022	351,244,691	62,309	152,356,453
\$3,000 under \$4,000.....	98,143	340,174,911	122,683	426,242,807	40,508	140,107,071
\$4,000 under \$5,000.....	86,822	388,011,849	80,299	358,283,985	28,718	131,027,237
\$5,000 under \$10,000.....	347,414	2,309,041,546	131,158	885,945,895	70,513	493,457,074
\$10,000 under \$15,000.....	75,785	890,266,118	26,850	323,059,901	27,758	334,893,764
\$15,000 under \$20,000.....	28,051	470,143,830	9,229	158,067,872	14,266	245,957,159
\$20,000 under \$25,000.....	12,857	280,638,179	3,977	88,314,576	9,023	200,720,247
\$25,000 under \$30,000.....	7,204	191,994,220	2,160	59,878,403	5,928	161,675,248
\$30,000 under \$40,000.....	6,972	235,345,682	2,179	74,530,857	7,344	252,859,426
\$40,000 under \$50,000.....	2,724	120,921,305	1,025	45,504,948	4,238	189,034,245
\$50,000 under \$75,000.....	2,750	162,685,920	974	58,359,805	5,244	318,420,863
\$75,000 under \$100,000.....	791	68,827,353	331	28,479,696	2,330	201,088,441
\$100,000 under \$250,000.....	716	98,611,331	328	47,715,408	3,196	469,990,029
\$250,000 under \$500,000.....	67	21,915,138	52	17,902,684	648	223,480,522
\$500,000 under \$1,000,000.....	7	4,551,849	17	10,660,533	226	154,882,666
\$1,000,000 and over.....	4	4,746,256	1	1,391,590	117	234,588,213
Total.....	945,533	6,000,581,223	749,837	3,185,252,830	791,579	4,202,655,447
Reported on Form 1040A not distributed.....	(1)	4,861,749,775	(1)	58,702,664	(1)	148,323,305
Grand total.....	(1)	10,862,330,998	(1)	3,243,955,494	(1)	4,350,978,752

Size of specific source of income	Rent and royalties		Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years		Capital net gain from sale of assets held more than 2 years	
	Number of returns	Amount	Number of returns	Amount	Number of returns ¹	Amount
Under \$100.....	49,431	\$2,576,300	31,051	\$1,501,944	355	\$18,202
\$100 under \$200.....	51,913	7,630,063	25,497	3,701,600	315	45,760
\$200 under \$300.....	45,124	11,071,330	21,644	5,298,450	302	74,933
\$300 under \$400.....	40,593	13,958,410	18,342	6,343,247	278	95,184
\$400 under \$500.....	34,307	15,318,532	16,269	7,261,598	266	119,904
\$500 under \$1,000.....	105,409	75,516,474	60,904	44,184,687	1,236	900,083
\$1,000 under \$2,000.....	93,305	133,004,906	73,610	106,147,255	1,752	2,560,867
\$2,000 under \$3,000.....	45,188	110,208,648	45,661	111,900,216	1,340	3,321,373
\$3,000 under \$4,000.....	27,131	93,476,602	31,440	108,648,668	1,071	3,724,687
\$4,000 under \$5,000.....	17,197	76,667,538	23,141	103,214,411	951	4,265,128
\$5,000 under \$10,000.....	32,011	217,293,691	59,633	420,181,956	3,286	24,143,324
\$10,000 under \$15,000.....	7,899	95,183,900	24,213	294,400,338	2,238	27,576,070
\$15,000 under \$20,000.....	3,123	53,362,837	12,331	212,574,322	1,705	29,570,922
\$20,000 under \$25,000.....	1,474	32,980,543	7,466	166,152,823	1,349	30,136,317
\$25,000 under \$30,000.....	811	22,028,474	4,798	130,682,390	1,103	30,160,008
\$30,000 under \$40,000.....	870	29,941,282	5,456	187,728,362	1,714	59,251,885
\$40,000 under \$50,000.....	261	11,404,848	2,907	129,311,084	1,306	58,555,430
\$50,000 under \$75,000.....	490	27,951,231	3,104	186,793,129	2,147	131,980,974
\$75,000 under \$100,000.....	149	12,638,036	1,227	105,453,333	1,228	106,552,950
\$100,000 under \$250,000.....	112	15,790,090	1,671	245,260,424	2,425	371,106,833
\$250,000 under \$500,000.....	18	7,385,061	354	121,566,948	775	266,577,835
\$500,000 under \$1,000,000.....	5	4,417,746	121	79,231,963	358	254,363,871
\$1,000,000 and over.....	1	1,214,255	49	93,072,796	204	474,677,498
Total.....	556,822	1,071,010,797	470,889	2,870,557,944	27,704	1,879,780,038
Reported on Form 1040A not distributed.....	(1)	93,507,659	(1)	57,583,672	-----	-----
Grand total.....	(1)	1,164,518,456	(1)	2,928,141,616	27,704	1,879,780,038

¹ Not available.

INCOME FROM BUSINESS REPORTED BY INDIVIDUALS ON FORM 1040,
FOR THE CALENDAR YEAR 1928

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

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

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

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

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

Industrial groups	Number of businesses reported	Per cent	Net profit from business	Per cent
Agriculture and related industries.....	18,861	8.57	\$121,723,333	6.87
Mining and quarrying.....	1,112	.50	10,716,201	.61
Manufacturing:				
Food products, beverages, and tobacco.....	2,723	1.24	22,554,256	1.27
Textiles and textile products.....	2,518	1.14	24,105,149	1.36
Leather and leather products.....	210	.09	1,895,843	.11
Rubber and related products.....	82	.03	711,993	.04
Lumber and wood products.....	767	.35	7,034,583	.40
Paper, pulp, and products.....	167	.08	1,757,658	.10
Printing and publishing.....	2,110	.96	17,573,964	.99
Chemicals and allied substances.....	439	.20	5,479,272	.31
Stone, clay, and glass products.....	552	.25	4,549,694	.26
Metal and metal products.....	1,980	.90	19,388,451	1.09
All other manufacturing industries.....	1,133	.51	13,765,178	.77
Total manufacturing.....	12,681	5.76	118,816,041	6.70
Construction.....	11,320	5.14	100,331,917	5.66
Transportation and other public utilities.....	2,287	1.04	17,446,737	.99
Trade.....	58,248	26.46	421,814,948	23.97
Service—professional, amusements, hotels, etc.....	86,384	39.24	710,140,205	40.07

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

Industrial groups	Number of businesses reported	Per cent	Net profit from business	Per cent
Finance—banking, insurance, real estate, stock and bond brokers, etc.....	13, 042	5. 92	\$151, 949, 793	8. 57
Business not sufficiently defined to be classed with any other division.....	16, 224	7. 37	116, 315, 936	6. 56
Grand total 1928.....	220, 159	100. 00	1, 772, 255, 111	100. 00
Grand total 1927.....	212, 919		1, 704, 175, 267	
Grand total 1926.....	218, 148		1, 738, 522, 844	
Grand total 1925.....	203, 576		1, 623, 638, 298	
Grand total 1921.....	(1)		1, 290, 721, 756	
Grand total 1923.....	(1)		1, 059, 472, 721	
Grand total 1922.....	(1)		1, 012, 439, 906	
Grand total 1921.....	(1)		816, 040, 035	
Grand total 1920.....	(1)		1, 398, 069, 227	

¹ Not available.

Income from business, distributed by industrial groups, showing number of businesses and net profit from business reported on Form 1040 filed by individuals having net income under \$5,000, for the calendar year 1928

Industrial groups	Number of businesses reported	Per cent	Net profit from business	Per cent
Agriculture and related industries.....	42, 098	7. 94	\$107, 679, 719	7. 62
Mining and quarrying.....	1, 491	. 28	3, 752, 165	. 27
Manufacturing:				
Food products, beverages, and tobacco.....	10, 455	1. 97	27, 160, 778	1. 92
Textiles and textile products.....	7, 594	1. 43	19, 118, 493	1. 35
Leather and leather products.....	561	. 11	1, 352, 239	. 09
Rubber and related products.....	223	. 04	515, 732	. 04
Lumber and wood products.....	1, 512	. 28	3, 988, 793	. 28
Paper, pulp, and products.....	206	. 01	557, 099	. 04
Printing and publishing.....	5, 231	. 99	15, 299, 192	1. 08
Chemicals and allied substances.....	557	. 10	1, 413, 369	. 10
Stone, clay, and glass products.....	1, 302	. 25	3, 616, 725	. 26
Metal and metal products.....	5, 069	. 96	13, 403, 628	. 95
All other manufacturing industries.....	1, 970	. 37	5, 325, 137	. 38
Total manufacturing.....	34, 680	6. 54	91, 751, 185	6. 49
Construction.....	32, 531	6. 14	88, 781, 261	6. 28
Transportation and other public utilities.....	8, 582	1. 62	23, 732, 646	1. 68
Trade.....	218, 250	41. 17	536, 430, 642	37. 96
Service—professional, amusements, hotels, etc.....	135, 794	25. 62	410, 714, 706	29. 07
Finance—banking, insurance, real estate, stock and bond brokers, etc.....	15, 436	2. 91	43, 445, 221	3. 08
Business not sufficiently defined to be classed with any other division.....	41, 270	7. 78	106, 710, 174	7. 55
Grand total 1928.....	¹ 530, 135	100. 00	² 1, 412, 997, 719	100. 00

¹ Does not include number of businesses reported on Form 1040A.

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

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

Industrial groups	Number of businesses reported	Per cent	Net profit from business	Per cent
Agriculture and related industries.....	60,959	8.12	\$229,403,052	7.20
Mining and quarrying.....	2,606	.35	14,468,366	.45
Manufacturing:				
Food products, beverages, and tobacco.....	13,178	1.76	49,715,034	1.56
Textiles and textile products.....	10,112	1.35	43,223,642	1.36
Leather and leather products.....	771	.10	3,248,082	.10
Rubber and related products.....	305	.04	1,227,725	.04
Lumber and wood products.....	2,279	.30	11,023,376	.35
Paper, pulp, and products.....	373	.05	2,314,757	.07
Printing and publishing.....	7,341	.98	32,873,156	1.02
Chemicals and allied substances.....	996	.13	6,832,641	.22
Stone, clay, and glass products.....	1,854	.25	8,166,419	.26
Metal and metal products.....	7,049	.94	32,792,079	1.03
All other manufacturing industries.....	3,103	.41	19,090,315	.60
Total manufacturing.....	47,361	6.31	210,567,226	6.61
Construction.....	43,851	5.85	189,113,178	5.94
Transportation and other public utilities.....	10,869	1.45	41,179,383	1.29
Trade.....	276,498	36.85	961,245,590	30.18
Service—professional, amusements, hotels, etc.....	222,178	29.61	1,120,854,911	35.19
Finance—banking, insurance, real estate, stock and bond brokers, etc.....	28,478	3.80	195,395,014	6.14
Business not sufficiently defined to be classed with any other division.....	57,494	7.66	223,026,110	7.00
Grand total 1928.....	1,750,294	100.00	\$3,185,252,830	100.00

¹ Does not include number of businesses reported on Form 1040A.

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

TAXES PAID OTHER THAN FEDERAL INCOME TAX

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

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

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

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

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

Income classes	Taxes paid included in general deductions	Taxes paid included in business deductions ¹	Total
\$5,000 under \$6,000.....	\$43,357,483	\$8,953,020	\$52,310,503
\$6,000 under \$7,000.....	33,712,152	6,520,115	40,232,267
\$7,000 under \$8,000.....	27,219,314	4,919,514	32,138,828
\$8,000 under \$9,000.....	22,697,706	3,679,162	26,376,868
\$9,000 under \$10,000.....	19,409,431	3,294,954	22,704,385
\$10,000 under \$11,000.....	15,531,944	2,537,274	18,069,218
\$11,000 under \$12,000.....	13,991,892	2,063,784	15,995,676
\$12,000 under \$13,000.....	12,307,521	1,639,425	13,946,946
\$13,000 under \$14,000.....	11,187,428	1,586,314	12,773,742
\$14,000 under \$15,000.....	10,068,613	1,207,419	11,276,032
\$15,000 under \$20,000.....	38,795,217	4,519,943	43,315,160
\$20,000 under \$25,000.....	26,344,614	2,465,363	28,749,977
\$25,000 under \$30,000.....	18,730,758	1,518,418	20,249,176
\$30,000 under \$40,000.....	26,883,707	2,035,903	28,919,610
\$40,000 under \$50,000.....	18,062,657	1,116,212	19,178,869
\$50,000 under \$60,000.....	14,118,380	803,927	14,922,307
\$60,000 under \$70,000.....	12,993,991	520,957	13,514,948
\$70,000 under \$80,000.....	10,303,423	414,795	10,718,218
\$80,000 under \$90,000.....	7,313,685	219,082	7,532,767
\$90,000 under \$100,000.....	5,686,113	267,042	5,963,155
\$100,000 under \$150,000.....	21,289,880	864,875	22,154,755
\$150,000 under \$200,000.....	12,808,588	294,653	13,073,241
\$200,000 under \$250,000.....	7,519,944	256,223	7,776,167
\$250,000 under \$300,000.....	6,167,225	356,212	6,523,437
\$300,000 under \$400,000.....	7,642,049	223,879	7,865,928
\$400,000 under \$500,000.....	4,734,723	27,969	4,762,692
\$500,000 under \$750,000.....	7,097,684	133,038	7,230,722
\$750,000 under \$1,000,000.....	5,138,182	53,733	5,191,915
\$1,000,000 under \$1,500,000.....	3,443,561	13,198	3,456,759
\$1,500,000 under \$2,000,000.....	2,809,284	10,216	2,819,500
\$2,000,000 under \$3,000,000.....	3,816,296	26,888	3,843,184
\$3,000,000 under \$4,000,000.....	788,801	20,176	808,977
\$4,000,000 under \$5,000,000.....	1,001,597	5,742	1,007,339
\$5,000,000 and over.....	2,435,301	22,070	2,457,371
Total 1928.....	475,422,144	52,471,525	527,893,669
Total 1927.....	440,973,832	44,995,895	485,969,727

¹ See text page 16.

WHOLLY AND PARTIALLY TAX-EXEMPT OBLIGATIONS (INDIVIDUAL RETURNS)

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

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

Tax-exempt obligations reported in returns of net income of \$5,000 and over, showing amounts owned and interest received, by nature of obligation and by size of net income of taxpayer

[Income returned for calendar year ended December 31, 1928. Fiscal and fractional (part year) returns are included. See p. 1]

Income classes	Amount owned			Interest received		
	Total	Obligations of States and Territories or political subdivisions thereof, wholly tax exempt	Wholly tax-exempt obligations of United States and its possessions, and securities issued under Federal farm loan act, and partially tax-exempt; Liberty bonds, Treasury certificates of indebtedness, Treasury savings certificates and Treasury notes partially tax exempt	Total	Obligations of States and Territories or political subdivisions thereof, wholly tax exempt	Wholly tax-exempt obligations of United States and its possessions, and securities issued under Federal farm loan act, and partially tax-exempt; Liberty bonds, Treasury certificates of indebtedness, Treasury savings certificates and Treasury notes partially tax exempt
\$5,000 under \$6,000.....	\$98,100,562	\$35,259,038	\$62,841,524	\$4,694,730	\$1,893,234	\$2,801,466
\$6,000 under \$7,000.....	93,873,234	36,557,079	57,316,155	4,767,239	2,019,761	2,747,478
\$7,000 under \$8,000.....	88,633,862	24,072,219	59,561,643	4,207,583	1,592,457	2,615,129
\$8,000 under \$9,000.....	85,768,587	36,759,735	49,008,852	4,436,742	2,061,909	2,374,833
\$9,000 under \$10,000.....	72,512,850	25,384,372	47,128,478	4,683,390	1,379,802	3,303,588
\$10,000 under \$11,000.....	69,588,635	28,367,857	41,220,778	3,637,685	1,470,833	2,166,852
\$11,000 under \$12,000.....	59,527,878	23,371,423	36,156,455	2,964,878	1,259,837	1,705,031
\$12,000 under \$13,000.....	60,888,079	24,799,458	36,088,621	3,072,824	1,423,393	1,649,431
\$13,000 under \$14,000.....	64,118,305	25,239,741	38,878,564	2,988,012	1,403,203	1,584,806
\$14,000 under \$15,000.....	65,384,873	29,779,928	35,604,945	3,324,878	1,507,425	1,817,443
\$15,000 under \$20,000.....	238,833,232	115,812,936	123,020,296	12,835,521	5,877,294	6,958,227
\$20,000 under \$25,000.....	234,221,752	109,008,189	125,213,563	13,143,799	6,389,492	6,754,307
\$25,000 under \$30,000.....	174,249,332	88,797,531	85,451,801	9,943,781	5,169,682	4,774,099
\$30,000 under \$40,000.....	322,210,417	177,971,235	144,239,182	16,252,912	9,415,432	6,807,480
\$40,000 under \$50,000.....	245,805,926	133,639,763	112,166,163	12,033,362	7,027,095	5,006,266
\$50,000 under \$60,000.....	213,782,138	134,321,835	79,470,303	10,294,474	6,761,845	3,532,629
\$60,000 under \$70,000.....	189,991,758	119,361,034	70,630,724	9,919,270	6,333,848	3,585,412
\$70,000 under \$80,000.....	145,741,498	90,013,026	55,728,472	7,524,324	4,821,651	2,702,673
\$80,000 under \$90,000.....	165,300,830	109,259,545	56,211,285	8,227,389	5,517,414	2,710,975
\$90,000 under \$100,000.....	137,047,215	96,389,211	40,658,004	6,517,988	4,799,154	1,718,834
\$100,000 under \$150,000.....	494,707,051	318,590,980	146,116,071	22,797,515	15,893,913	6,903,602
\$150,000 under \$200,000.....	283,912,574	180,865,172	103,047,402	15,541,133	9,334,632	6,206,484
\$200,000 under \$250,000.....	218,636,492	162,678,337	55,958,155	11,329,873	8,707,495	2,622,408
\$250,000 under \$300,000.....	164,159,344	109,382,705	54,776,639	7,287,314	4,937,685	2,349,629
\$300,000 under \$400,000.....	266,642,613	184,048,417	82,594,193	11,894,855	8,530,319	3,364,536
\$400,000 under \$500,000.....	141,835,702	104,717,678	37,118,034	7,654,210	5,302,132	2,352,078
\$500,000 under \$750,000.....	217,844,555	148,370,221	69,474,329	10,797,710	7,783,829	3,013,881
\$750,000 under \$1,000,000.....	104,928,349	77,543,877	27,384,482	4,638,903	3,295,933	1,342,970
\$1,000,000 under \$1,500,000.....	133,532,013	80,342,374	53,189,640	6,518,496	3,889,893	2,628,603
\$1,500,000 under \$2,000,000.....	133,108,481	95,124,509	37,983,981	5,819,728	4,005,212	1,814,516
\$2,000,000 under \$3,000,000.....	54,274,348	45,157,274	9,117,094	5,184,523	4,054,824	1,129,699
\$3,000,000 under \$4,000,000.....	59,819,492	39,473,667	20,345,825	2,452,163	1,374,788	1,077,375
\$4,000,000 under \$5,000,000.....	60,576,300	32,691,000	27,885,300	3,110,879	1,399,478	1,711,391
\$5,000,000 and over.....	214,422,426	111,116,703	103,305,723	7,604,803	3,794,907	3,809,896
Total.....	5,374,000,693	3,159,268,005	2,214,732,688	268,192,852	160,462,795	107,730,057

DISTRIBUTION BY COUNTIES AND CITIES (INDIVIDUAL RETURNS)

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

years these data were very close approximations, calculated by measurement on the basis of a certain number of cards to the inch.

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

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

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

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

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

¹ These forms follow page 463. Although it is provided that net incomes of \$5,000 and over, and income, irrespective of the amount, from business, profession, rents or profits from sale of property should be reported on Form 1040 only, taxpayers do to a limited extent use Form 1040A improperly for reporting such income.

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

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

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

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

	Collectors' special tabulation ¹	Statistics of Income estimates	Ratio, Statistics of Income estimates to collectors' special tabulation
Net income ² :			<i>Per cent</i>
Taxable returns.....	\$3, 047, 938, 224	\$3, 202, 432, 351	105. 1
Nontaxable returns.....	2, 158, 931, 001	2, 223, 233, 789	103. 0
Total.....	5, 206, 869, 225	5, 425, 666, 140	104. 2
Tax.....	8, 300, 926	9, 657, 697	116. 3
Total income ² :			
Wages and salaries.....	5, 709, 615, 629	5, 852, 090, 472	102. 5
Dividends.....	4, 927, 984, 032	4, 861, 749, 775	98. 7
	118, 999, 039	148, 323, 305	124. 6

¹ Tabulation for returns filed to Oct. 31, 1928, adjusted for returns filed during the entire calendar year.

² Including dividends.

The results of the collectors' special tabulation can not be regarded as the correct totals for the respective items. These figures, however, give additional evidence of the size of such items and, compared with the estimated totals, indicate the probable bias in the

estimates. It should be noted that the discrepancies are larger for items which may not appear in all returns, such as dividends, and for which the sample may therefore be less typical. The discrepancies for individual States are larger than for the United States. Since the collectors did not tabulate the data by net income classes, there is no additional information on the estimates by net income classes.²

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

Individual returns, Form 1040, net income less than \$5,000—Distribution by income classes, showing the number of returns, net income, net tax, average net tax per return, average rate of tax on net income, personal exemption and credit for dependents, normal tax before credit and tax credit of 25 per cent of tax on earned net income—Data tabulated from returns, not estimated

[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. See p. 1.]

Income classes	Number of returns	Net income ^a	Tax after tax credits		
			Net tax	Average net tax per return	Average rate of tax on net income
					<i>Per cent</i>
Under \$1,000 ^b	74, 897	\$43, 149, 436			
Under \$1,000.....	5, 256	2, 853, 839	\$26, 304	\$5.00	0.92
\$1,000 under \$2,000 ^b	143, 592	215, 468, 201			
\$1,000 under \$2,000.....	37, 875	64, 532, 863	185, 419	4.90	.29
\$2,000 under \$3,000 ^b	177, 964	446, 757, 068			
\$2,000 under \$3,000.....	59, 344	145, 948, 862	641, 704	10.81	.44
\$3,000 under \$4,000 ^b	192, 539	663, 075, 362			
\$3,000 under \$4,000.....	73, 954	296, 027, 035	948, 672	12.83	.36
\$4,000 under \$5,000 ^b	70, 488	307, 447, 991			
\$4,000 under \$5,000.....	152, 357	689, 439, 023	1, 941, 706	12.74	.28
Total	988, 266	2, 844, 699, 700	3, 743, 805	11.39	.32
Nontaxable ^b	659, 480	1, 675, 898, 058			
Taxable.....	328, 786	1, 168, 801, 642	3, 743, 805	11.39	.32

Income classes	Personal exemption and credit for dependents	Normal tax	25 per cent of tax on earned net income
Under \$1,000 ^b	\$214, 036, 719		
Under \$1,000.....	463, 587	\$34, 290	\$7, 986
\$1,000 under \$2,000 ^b	455, 888, 663		
\$1,000 under \$2,000.....	47, 875, 799	241, 108	55, 689
\$2,000 under \$3,000 ^b	676, 553, 775		
\$2,000 under \$3,000.....	88, 164, 113	840, 942	199, 238
\$3,000 under \$4,000 ^b	765, 647, 476		
\$3,000 under \$4,000.....	172, 281, 976	1, 245, 465	296, 793
\$4,000 under \$5,000 ^b	309, 259, 415		
\$4,000 under \$5,000.....	500, 776, 967	2, 565, 703	623, 997
Total	3, 230, 948, 490	4, 927, 508	1, 183, 703
Nontaxable ^b	2, 421, 386, 048		
Taxable.....	809, 562, 442	4, 927, 508	1, 183, 703

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

^b Nontaxable. Specific exemptions exceed net income.

² Although the special tabulation included a summary of returns by net-income classes, these figures could not be used with precision, since the net-income figure used by the collector for classification is that shown on the face of the 1040A return and represents the net income before dividends (see Form 1040A, following p. 463), whereas the net income used in the Statistics of Income estimates is net income, including dividends.

Individual returns, Form 1040A, net income less than \$5,000—Distribution by income classes, showing the number of returns, net income, net tax, average net tax per return, average rate of tax on net income, personal exemption and credit for dependents, normal tax before tax credit and tax credit of 25 per cent of tax on earned net income—Data estimated, based on sample

[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. See p. 1]

Income classes	Number of returns	Net income ¹	Tax after tax credits		
			Net tax	Average net tax per return	Average rate of tax on net income
					<i>Per cent</i>
Under \$1,000 ²	23, 976	\$14, 755, 238			
Under \$1,000.....	6, 994	3, 776, 691	\$33, 358	\$4. 77	0. 88
\$1,000 under \$2,000 ²	276, 027	444, 906, 710			
\$1,000 under \$2,000.....	460, 953	801, 924, 163	1, 364, 294	2. 96	. 17
\$2,000 under \$3,000 ²	201, 491	491, 238, 194			
\$2,000 under \$3,000.....	398, 982	946, 956, 819	3, 675, 350	9. 21	. 39
\$3,000 under \$4,000 ²	257, 501	911, 065, 215			
\$3,000 under \$4,000.....	179, 719	636, 883, 299	2, 359, 058	13. 13	. 37
\$4,000 under \$5,000 ²	83, 597	361, 268, 432			
\$4,000 under \$5,000.....	182, 458	812, 891, 379	2, 225, 637	12. 20	. 27
Total.....	2, 071, 698	5, 425, 666, 140	9, 657, 697	7. 86	. 30
Nontaxable ²	842, 592	2, 223, 233, 789			
Taxable.....	1, 229, 106	3, 202, 432, 351	9, 657, 697	7. 86	. 30

Income classes	Personal exemption and credit for dependents	Tax before tax credits	
		Normal tax	25 per cent of tax on earned net income
Under \$1,000 ²	\$48, 678, 335		
Under \$1,000.....	863, 521	\$44, 480	\$11, 122
\$1,000 under \$2,000 ²	708, 733, 327		
\$1,000 under \$2,000.....	684, 222, 386	1, 819, 058	454, 764
\$2,000 under \$3,000 ²	721, 330, 770		
\$2,000 under \$3,000.....	607, 856, 618	4, 900, 468	1, 225, 118
\$3,000 under \$4,000 ²	1, 028, 337, 300		
\$3,000 under \$4,000.....	408, 516, 508	3, 145, 408	786, 350
\$4,000 under \$5,000 ²	373, 807, 776		
\$4,000 under \$5,000.....	596, 755, 870	2, 967, 513	741, 876
Total.....	5, 179, 102, 411	12, 876, 927	3, 219, 230
Nontaxable ²	2, 880, 887, 508		
Taxable.....	2, 298, 214, 903	12, 876, 927	3, 219, 230

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

² Nontaxable. Specific exemptions exceed net income.

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

[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. See p. 1]

Income classes	Wages and salaries	Business	Partnerships	Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Rents and royalties	Interest and other income
Under \$1,000.....	\$26, 825, 905	\$41, 772, 346	\$5, 008, 481	\$9, 336, 078	\$33, 482, 401	\$20, 563, 314
\$1,000 under \$2,000.....	82, 415, 629	174, 436, 478	15, 197, 698	18, 467, 268	73, 366, 645	39, 077, 423
\$2,000 under \$3,000.....	158, 507, 803	340, 942, 805	31, 667, 079	32, 583, 162	105, 540, 881	60, 886, 085
\$3,000 under \$4,000.....	304, 047, 500	469, 643, 166	60, 103, 057	48, 959, 867	124, 037, 496	78, 925, 639
\$4,000 under \$5,000.....	420, 498, 245	386, 202, 924	75, 419, 400	60, 654, 952	97, 212, 485	84, 563, 463
Total.....	992, 295, 082	1, 412, 997, 719	187, 395, 715	170, 001, 327	433, 639, 908	284, 015, 324

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

Income classes	Dividends on stock of domestic corporations	Fiduciary	Total income	General deductions			Net income
				Miscellaneous	Net loss from sale of real estate, stocks, bonds, etc., other than net loss from sale of assets held more than 2 years	Contributions	
Under \$1,000.....	\$15,575,031	\$2,110,251	\$154,673,807	\$97,821,341	\$7,322,386	\$3,526,785	\$46,003,295
\$1,000 under \$2,000.....	22,941,979	4,666,766	430,569,886	135,540,304	7,608,321	7,420,197	280,001,064
\$2,000 under \$3,000.....	37,236,486	8,046,977	775,411,278	162,184,270	7,959,061	12,562,017	592,705,930
\$3,000 under \$4,000.....	50,634,457	11,368,857	1,147,719,439	192,339,810	8,628,930	17,648,302	929,102,397
\$4,000 under \$5,000.....	66,352,992	13,048,846	1,203,953,307	178,612,653	7,801,531	20,652,109	996,887,014
Total.....	192,740,945	39,241,697	3,712,327,717	766,498,378	39,320,229	61,809,410	2,844,699,700

Individual returns, Form 1040A, net income less than \$5,000—Distribution of income by sources of income, general deductions, and net income, by income classes—data estimated based on sample

[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. See p. 1]

Income classes	Wages and salaries	Business	Partnerships	Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Rents and royalties	Interest and other income
Under \$1,000.....	\$20,226,328	\$1,758,625	\$1,774,907	\$568,736	\$3,270,398	\$8,887,379
\$1,000 under \$2,000.....	1,185,456,575	8,078,734	18,901,717	5,542,864	19,488,619	77,059,767
\$2,000 under \$3,000.....	1,270,010,147	14,617,242	33,038,926	14,188,866	27,494,938	129,884,006
\$3,000 under \$4,000.....	1,373,709,753	19,676,224	58,656,010	19,073,691	27,671,850	118,941,761
\$4,000 under \$5,000.....	1,012,346,972	14,571,839	46,430,473	18,209,515	15,581,854	98,780,900
Total.....	4,861,749,775	58,702,664	158,802,033	57,583,672	93,507,659	433,553,813

Income classes	Dividends on stock of domestic corporations	Fiduciary	Total income	General deductions			Net income
				Miscellaneous	Net loss from sale of real estate, stocks, bonds, etc., other than net loss from sale of assets held more than 2 years	Contributions	
Under \$1,000.....	\$2,564,617	\$623,318	\$39,674,308	\$20,112,154	\$243,736	\$786,489	\$18,531,929
\$1,000 under \$2,000.....	15,976,447	6,954,801	1,337,459,524	68,177,575	825,734	21,625,342	1,246,830,873
\$2,000 under \$3,000.....	38,211,314	11,271,372	1,538,716,811	80,020,801	418,724	20,082,273	1,438,195,013
\$3,000 under \$4,000.....	47,005,644	12,520,734	1,677,255,667	107,476,431	701,789	21,128,933	1,547,948,514
\$4,000 under \$5,000.....	44,565,283	8,497,326	1,258,984,162	67,926,344	367,531	16,530,476	1,174,159,811
Total.....	148,323,305	39,867,551	5,852,090,472	343,713,305	2,557,514	80,153,513	5,425,666,140

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

INDIVIDUAL INCOME-TAX RETURNS, FORM 1040, SHOWING NO NET INCOME

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

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

Number of returns.....	72,829
Distribution	Amount
Wages and salaries.....	\$82,192,943
Business.....	32,811,434
Partnerships.....	16,631,405
Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years.....	53,584,219
Capital net gain from sale of assets held more than 2 years.....	273,659
Rents and royalties.....	67,071,213
Interest and other income.....	59,760,209
Interest on Government obligations not wholly exempt from tax.....	1,763,394
Dividends on stock of domestic corporations.....	88,983,529
Fiduciary.....	17,576,508
Total income.....	420,648,513
Taxes paid other than income tax.....	125,989,559
Contributions.....	8,464,572
Net loss from sale of real estate, stocks, and bonds other than net loss from sale of assets held more than 2 years.....	144,560,831
Miscellaneous deductions.....	640,846,923
Total deductions.....	919,861,885
Deficit.....	499,213,372

PARTNERSHIP RETURNS OF INCOME

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

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

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

CORPORATION INCOME-TAX RETURNS

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

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

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

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

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

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

Corporation returns, distributed by major industrial groups and by corporations reporting net income and no net income, showing number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior years, and income tax; also inactive corporations reporting no income data, calendar year 1928 ¹

Industrial groups	Total number of returns	Corporations reporting net income			
		Number of returns	Per cent of total reporting	Gross income ²	Deductions
Agriculture and related industries.....	10,265	4,504	43.88	\$636,610,548	\$556,164,068
Mining and quarrying.....	18,793	5,183	27.58	2,501,468,484	2,168,789,763
Manufacturing:					
Food products, beverages, and tobacco.....	15,404	9,082	58.96	12,732,301,753	12,092,531,586
Textiles and textile products.....	14,508	8,076	55.67	5,702,986,155	5,351,133,563
Leather and leather products.....	2,410	1,362	55.82	1,325,306,342	1,217,881,067
Rubber and related products.....	723	319	48.27	932,047,622	887,403,091
Lumber and wood products.....	7,947	4,290	53.98	2,052,903,133	1,910,706,475
Paper, pulp, and products.....	2,093	1,315	64.26	1,374,721,684	1,256,132,174
Printing and publishing.....	11,127	7,070	63.54	2,324,669,702	2,086,019,740
Chemicals and allied substances.....	7,501	4,231	56.41	8,772,465,670	7,924,333,168
Stone, clay, and glass products.....	4,852	2,676	55.15	1,394,910,106	1,222,903,252
Metal and metal products.....	20,695	12,252	59.20	18,847,895,617	16,937,892,082
All other manufacturing industries.....	8,487	4,274	50.36	1,993,751,091	1,797,752,193
Total manufacturing.....	95,777	55,007	57.43	57,458,958,875	52,714,697,391
Construction.....	18,770	10,179	54.23	2,317,186,317	2,146,280,436
Transportation and other public utilities.....	23,662	13,882	58.67	11,263,775,359	12,450,687,810
Trade.....	129,766	79,745	61.45	34,824,463,650	33,577,601,549
Service—professional, amusements, hotels, etc.....	36,829	19,008	51.61	2,784,160,561	2,529,974,485
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	145,433	80,315	55.23	14,476,370,262	³ 12,505,027,636
Nature of business not given.....	16,597	960	5.78	25,411,195	22,470,956
Grand total.....	495,892	268,783	54.20	129,289,435,251	118,671,694,094

Industrial groups	Corporations reporting net income—Continued				
	Net income	Net loss for prior year	Income tax		Per cent of total tax
			Amount	Per cent of net income	
Agriculture and related industries.....	\$80,476,480	\$5,431,359	\$8,216,675	10.21	0.69
Mining and quarrying.....	332,678,721	19,151,653	36,751,194	11.05	3.10
Manufacturing:					
Food products, beverages, and tobacco.....	639,770,167	16,969,756	72,939,438	11.40	6.16
Textiles and textile products.....	351,849,592	13,748,454	39,355,411	11.19	3.32
Leather and leather products.....	77,425,275	1,732,849	8,892,440	11.49	.75
Rubber and related products.....	44,644,531	1,399,991	5,149,327	11.53	.44
Lumber and wood products.....	142,196,658	8,407,881	15,210,319	10.70	1.28
Paper, pulp, and products.....	118,589,510	1,985,323	13,768,110	11.61	1.16
Printing and publishing.....	243,649,962	4,560,170	27,309,811	11.21	2.31
Chemicals and allied substances.....	848,123,502	14,826,214	99,001,700	11.67	8.36
Stone, clay, and glass products.....	172,006,854	3,402,894	19,770,019	11.49	1.67
Metal and metal products.....	1,910,063,535	42,463,537	221,838,435	11.61	18.74
All other manufacturing industries.....	195,998,898	7,814,146	21,701,600	11.07	1.83
Total manufacturing.....	4,714,261,484	117,311,215	544,936,610	11.49	46.02
Construction.....	170,905,881	10,882,910	17,175,226	10.05	1.45
Transportation and other public utilities.....	1,813,087,549	29,108,711	211,681,433	11.68	17.88
Trade.....	1,246,862,101	42,137,224	126,332,363	10.13	10.67
Service—professional, amusements, hotels, etc.....	254,186,076	13,632,257	25,501,395	10.03	2.15
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	1,971,342,626	63,311,217	213,238,072	10.82	18.01
Nature of business not given.....	3,940,239	179,630	309,174	7.85	.03
Grand total.....	10,617,741,157	301,146,176	1,184,142,142	11.15	100.00

¹ Fiscal year returns are included. (See p. 1.)

² Gross income corresponds to total income as reported on the face of the return plus the cost of goods sold.

³ Includes special nonexpense deductions of life insurance companies. (See p. 25.)

Corporation returns, distributed by major industrial groups and by corporations reporting net income and no net income, showing number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior years, and income tax; also inactive corporations reporting no income data, calendar year 1928—Continued

Industrial groups	Corporations reporting no net income					Inactive corporations—no income data reported	
	Number of returns	Per cent of total reporting	Gross income ²	Deductions	Deficit	Number of returns	Per cent
Agriculture and related industries.....	4, 679	45. 58	\$188, 503, 412	\$238, 595, 464	\$50, 092, 052	1, 082	10. 54
Mining and quarrying.....	7, 750	41. 24	1, 087, 744, 849	1, 295, 160, 594	207, 415, 745	5, 860	31. 18
Manufacturing:							
Food products, beverages, and tobacco.....	5, 586	36. 26	1, 516, 525, 820	1, 596, 491, 024	79, 965, 204	736	4. 78
Textiles and textile products.....	6, 098	42. 03	2, 134, 380, 347	2, 290, 108, 943	155, 728, 596	334	2. 30
Leather and leather products.....	1, 015	41. 60	396, 514, 268	424, 552, 232	28, 037, 964	63	2. 58
Rubber and related products.....	331	45. 78	454, 121, 683	500, 108, 899	45, 987, 216	43	5. 95
Lumber and wood products.....	3, 367	42. 37	789, 281, 339	860, 774, 242	71, 492, 903	290	3. 65
Paper, pulp, and products.....	678	32. 39	352, 795, 894	367, 754, 840	14, 958, 946	70	3. 35
Printing and publishing.....	3, 703	33. 28	350, 275, 071	384, 378, 867	34, 103, 796	354	3. 18
Chemicals and allied substances.....	2, 820	37. 59	778, 525, 650	838, 314, 904	59, 789, 254	450	6. 00
Stone, clay, and glass products.....	1, 933	39. 84	259, 910, 841	292, 428, 769	32, 517, 928	243	5. 01
Metal and metal products.....	7, 479	36. 14	2, 326, 046, 807	2, 581, 021, 391	254, 974, 584	964	4. 66
All other manufacturing industries.....	3, 556	41. 90	455, 591, 781	511, 770, 532	56, 178, 751	657	7. 74
Total manufacturing.....	36, 566	38. 18	9, 813, 969, 501	10, 617, 704, 643	833, 735, 142	4, 204	4. 39
Construction.....	7, 117	37. 92	661, 088, 717	732, 457, 825	71, 369, 108	1, 474	7. 85
Transportation and other public utilities.....	7, 422	31. 37	1, 538, 134, 780	1, 711, 304, 554	173, 169, 774	2, 358	9. 96
Trade.....	46, 602	35. 91	8, 379, 620, 447	8, 735, 134, 818	355, 514, 371	3, 419	2. 64
Service—professional, amusements, hotels, etc.....	14, 518	39. 42	1, 043, 450, 492	1, 170, 159, 805	126, 709, 313	3, 303	8. 97
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	48, 824	33. 57	5, 231, 321, 782	5, 797, 520, 780	566, 198, 998	16, 294	11. 20
Nature of business not given.....	1, 350	8. 14	21, 638, 600	28, 558, 345	6, 919, 745	14, 287	86. 08
Grand total.....	174, 828	35. 26	27, 965, 472, 580	30, 356, 596, 828	2, 391, 124, 248	52, 281	10. 54

² Gross income corresponds to total income as reported on the face of the return plus the cost of goods sold.

³ Includes special nonexpense deductions of life insurance companies. (See p. 25).

NET LOSS FOR PRIOR YEAR (CORPORATION RETURNS)

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

These excess net losses being of prior origin are, therefore, not included in the current year deductions in arriving at the net income figure. Only the reported "net loss for prior year" which is taken as a deduction is tabulated; the excess loss carried to subsequent years is not tabulated.

"Net loss for prior year" reported and effective as a deduction in determining net income in the corporation returns filed for the calendar years 1922 to 1928, inclusive, and fiscal year returns to June 30 of the succeeding year (see p. 1) is given below:

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

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

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

Net income	\$10, 617, 741, 157
Net income not subject to tax:	
Net loss for prior year	\$301, 146, 176
Specific credit of \$3,000 for corporations with net income not in excess of \$25,000 and a variable amount of credit for corporations with net income in excess of \$25,000 but not in excess of \$25,360 (estimated on the basis of capitalizing tax liability)	¹ 460, 839, 192
Estimated total of net income not subject to tax	761, 985, 368
Estimated net income subject to tax (estimated on the basis of capitalizing tax liability)	9, 855, 755, 789

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

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

¹ These figures were obtained by capitalizing the tax liability of \$1,184,142,142 partly on the basis of the 12 per cent rate and partly on the basis of the 13½ per cent rate. Of this tax liability \$56,396,528, shown in fiscal year returns with some income in the calendar year 1927, was capitalized on a combination of a 13½ per cent base and a 12 per cent base, in proportion to the distribution of income over the calendar years 1927 and 1928, and \$22,910,567, representing the income tax on part year returns, was capitalized on a 12 per cent base on the assumption that practically all of the part year returns covered a period during 1928. The remainder, \$1,104,835,047, was capitalized on the 12 per cent basis. By this process of capitalization \$9,855,755,789 was obtained. Then by subtracting \$9,855,755,789 from the difference between \$10,617,741,157 and \$301,146,176, the specific credit item of \$460,839,192 was derived.

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

Income and profits taxes paid foreign countries

Year—	Amount
1925.....	\$20, 139, 995
1926.....	21, 653, 994
1927.....	24, 236, 955
1928.....	32, 487, 634

DIVIDEND DISTRIBUTION

The amount of cash and stock dividends paid to shareholders on the capital stock of domestic corporations, as reported in the corporation income-tax returns for 1928, is shown by States and Territories in basic Table 13 (p. 317) and by industrial divisions in basic Table 14 (pp. 318-328). A presentation of the aggregate amounts of dividends distributed for the years 1922 to 1928, inclusive, for all corporations is given below:

Cash and stock dividends paid by corporations other than life insurance companies, by years

Year	Aggregate		Corporations reporting net income		Corporations reporting no net income	
	Cash dividends	Stock dividends	Cash dividends	Stock dividends	Cash dividends	Stock dividends
1922.....	\$3, 436, 715, 104	\$3, 348, 049, 865	\$3, 182, 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, 101	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
1927 ¹	6, 423, 176, 206	702, 501, 245	5, 785, 475, 573	642, 177, 901	637, 700, 633	60, 323, 344
1928.....	7, 073, 723, 451	550, 128, 426	6, 585, 169, 181	509, 852, 997	488, 554, 270	40, 275, 429

¹ Corrected figures.

COMPILED RECEIPTS AND STATUTORY DEDUCTIONS (CORPORATION RETURNS)

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

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

² For captions under which receipts and deductions are returned by corporations, see Form 1120.

compiled receipts over statutory deductions, and compiled net deficit is the excess of statutory deductions over compiled receipts.

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

For all corporations, compiled net profits were reported at \$10,736,745.731 for 1928, as compared to \$8,669,046,354 for 1927—an increase of about 24 per cent. Corporations reporting net income showed compiled net profits of \$12,700,843,600 for 1928, as compared to \$10,694,149,273 for 1927. Corporations reporting no net income showed compiled net deficits of \$1,964,097,869, as compared to \$2,025,102,919 for 1927.

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

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

CORPORATION RETURNS, DISTRIBUTION BY SIZE OF NET INCOME AND DEFICIT

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

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

Size of net income	Number of returns showing net income	Per cent	Amount of net income	Per cent	Amount of tax	Per cent
Under \$1,000.....	68,466	25.47	\$28,667,760	0.27	\$7,187	0.001
\$1,000 under \$2,000.....	42,161	15.69	62,624,798	.59	22,393	.002
\$2,000 under \$3,000.....	35,930	13.37	90,128,066	.85	43,233	.004
\$3,000 under \$4,000.....	19,392	7.22	66,724,327	.63	942,161	.079
\$4,000 under \$5,000.....	11,811	4.39	52,757,599	.50	1,821,132	.154
\$5,000 under \$10,000.....	29,876	11.11	211,526,272	1.99	12,749,228	1.08
\$10,000 under \$15,000.....	13,707	5.10	168,261,530	1.58	13,539,265	1.14
\$15,000 under \$20,000.....	8,268	3.08	143,246,122	1.35	12,934,116	1.09
\$20,000 under \$25,000.....	6,953	2.59	156,097,554	1.47	15,253,905	1.29
\$25,000 under \$50,000.....	12,480	4.64	445,894,631	4.20	49,250,105	4.16
\$50,000 under \$100,000.....	8,734	3.25	609,179,215	5.73	69,059,120	5.83
\$100,000 under \$250,000.....	6,194	2.30	959,922,545	9.04	110,133,843	9.30
\$250,000 under \$500,000.....	2,297	.84	794,020,678	7.48	91,943,555	7.76
\$500,000 under \$1,000,000.....	1,286	.48	898,405,169	8.46	105,100,458	8.88
\$1,000,000 under \$5,000,000.....	1,029	.38	2,119,925,678	19.97	247,315,472	20.89
\$5,000,000 and over.....	229	.09	3,510,359,213	35.89	454,026,949	38.34
Total for returns showing net income.....	268,783	100.00	10,617,741,157	100.00	1,184,142,142	100.00

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

Size of deficit	Number of returns showing no net income	Per cent	Amount of deficit	Per cent
Under \$1,000.....	54,633	31.25	\$21,901,102	0.92
\$1,000 under \$2,000.....	24,811	14.19	36,462,854	1.52
\$2,000 under \$3,000.....	16,576	9.48	41,173,010	1.72
\$3,000 under \$4,000.....	11,907	6.81	41,417,367	1.73
\$4,000 under \$5,000.....	8,827	5.05	39,568,299	1.66
\$5,000 under \$10,000.....	23,457	13.42	166,745,650	6.97
\$10,000 under \$15,000.....	10,424	5.96	127,633,647	5.34
\$15,000 under \$20,000.....	5,789	3.31	100,067,053	4.19
\$20,000 under \$25,000.....	3,619	2.07	50,838,677	3.38
\$25,000 under \$50,000.....	7,707	4.41	268,262,158	11.22
\$50,000 under \$100,000.....	3,990	2.28	276,902,138	11.58
\$100,000 under \$250,000.....	2,048	1.17	311,308,871	13.02
\$250,000 under \$500,000.....	557	.32	193,694,881	8.10
\$500,000 under \$1,000,000.....	287	.16	200,947,313	8.40
\$1,000,000 under \$5,000,000.....	186	.11	342,217,717	14.31
\$5,000,000 and over.....	10	.01	142,048,511	5.94
Total for returns showing deficit.....	174,828	100.00	2,391,124,248	100.00
Inactive corporations, no income data reported.....	52,281			

ASSETS AND LIABILITIES (CORPORATION RETURNS)

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

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

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

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

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

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

¹ Includes loans and discounts from bank statements, which for 1926 were included in "Miscellaneous assets."

² Less deficit.

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

Distribution	Number of corporation income-tax returns filed	Number of corporation balance sheets tabulated	Per cent of balance sheets to returns filed
Reporting net income:			
Size of net income—			
Under \$5,000.....	177,760	148,019	83.27
\$5,000 under \$25,000.....	58,804	57,685	98.09
\$25,000 under \$50,000.....	12,480	12,322	98.73
\$50,000 under \$100,000.....	8,734	8,617	98.66
\$100,000 under \$500,000.....	8,461	8,351	98.70
\$500,000 under \$1,000,000.....	1,286	1,262	98.13
\$1,000,000 under \$5,000,000.....	1,029	1,009	98.06
\$5,000,000 and over.....	229	226	98.69
Total reporting net income	268,783	237,491	88.36
Reporting no net income:			
Size of deficit—			
Under \$5,000.....	116,754	91,210	80.69
\$5,000 under \$25,000.....	43,289	39,151	90.44
\$25,000 under \$50,000.....	7,707	7,125	92.45
\$50,000 under \$100,000.....	3,990	3,686	92.38
\$100,000 under \$500,000.....	2,605	2,435	93.47
\$500,000 under \$1,000,000.....	287	269	93.73
\$1,000,000 under \$5,000,000.....	186	171	91.94
\$5,000,000 and over.....	10	10	100.00
Total reporting deficit	174,828	147,057	84.11
Inactive corporations, no income data reported	52,281		
Grand total	495,982	384,548	77.55

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

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

CONSOLIDATED INCOME-TAX RETURNS FOR AFFILIATED CORPORATIONS

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

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

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

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

¹ See pp. 29-30 for definition of terms.

Consolidated returns filed for affiliated corporations—Distributed by industrial groups and showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax

Industries	Total number of returns	Consolidated returns showing net income					Consolidated returns showing no net income		
		Number of returns	Gross income	Net income	Net loss for prior year	Income tax	Number of returns	Gross income	Deficit
Agriculture and related industries.....	131	\$230,456,137	\$30,374,050	\$455,562	\$3,592,275	68	\$21,559,307	\$4,680,657	
Mining and quarrying.....	526	1,436,172,349	180,925,723	10,808,712	20,378,674	297	506,669,177	55,796,948	
Manufacturing:									
Food products, beverages, and tobacco.....	502	7,959,330,256	324,742,763	8,230,803	37,920,994	162	501,150,402	22,346,182	
Textiles and textile products.....	357	1,098,654,814	102,370,032	2,034,343	11,956,656	152	520,175,802	32,458,428	
Leather and leather products.....	100	520,787,943	38,125,811	212,654	4,575,136	40	145,442,923	10,138,846	
Rubber and related products.....	54	700,848,207	24,864,531	254,712	2,953,903	31	403,394,339	36,230,833	
Lumber and wood products.....	289	568,147,385	43,478,471	2,522,642	4,902,253	112	192,065,421	10,745,628	
Paper, pulp, and products.....	105	482,357,847	37,534,290	1,049,561	4,370,396	33	298,427,169	5,016,413	
Printing and publishing.....	227	810,128,112	87,623,508	884,129	10,368,434	43	65,901,095	3,319,402	
Chemicals and allied substances.....	405	6,160,244,767	543,994,172	6,521,354	64,093,113	99	457,923,625	21,454,567	
Stone, clay, and glass products.....	130	520,250,806	72,090,978	47,579,877	8,576,290	40	59,289,260	7,097,660	
Metal and metal products.....	830	12,068,923,519	1,191,878,135	21,382,287	139,803,264	246	1,212,607,658	116,593,930	
All other manufacturing industries.....	238	666,956,228	70,263,087	1,942,379	8,022,733	98	143,257,431	13,372,640	
Total manufacturing.....	3,237	31,556,634,884	2,536,966,378	46,223,941	297,543,177	1,026	3,910,635,125	280,974,029	
Construction.....	198	258,623,378	27,392,540	734,384	3,185,405	73	47,384,872	4,087,692	
Transportation and other public utilities.....	789	11,747,766,877	1,425,225,632	22,740,135	168,145,062	277	1,014,938,326	88,404,465	
Trade.....	1,731	8,071,026,711	378,872,696	5,565,966	42,930,040	596	1,138,821,067	43,715,169	
Service—professional, amusements, hotels, etc.....	549	822,794,826	72,693,978	3,188,976	8,286,610	209	170,073,049	16,373,178	
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	2,121	8,410,245,799	407,737,862	11,529,438	47,299,150	872	479,380,546	72,061,341	
Nature of business not given.....	18	781,820	191,011	-----	21,856	12	1,432,198	312,611	
Grand total.....	9,300	62,334,502,781	5,060,379,870	101,242,114	591,382,299	3,430	7,290,893,667	567,006,000	

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

Distribution	Number of returns	Amount
Showing net income:		
Size of net income—		
Under \$1,000.....	315	\$143, 989
\$1,000 under \$2,000.....	243	359, 267
\$2,000 under \$3,000.....	243	604, 188
\$3,000 under \$4,000.....	189	648, 305
\$4,000 under \$5,000.....	116	522, 283
\$5,000 under \$10,000.....	390	2, 844, 291
\$10,000 under \$15,000.....	297	3, 669, 610
\$15,000 under \$20,000.....	241	4, 179, 203
\$20,000 under \$25,000.....	172	3, 885, 034
\$25,000 under \$50,000.....	554	19, 980, 349
\$50,000 under \$100,000.....	685	49, 366, 725
\$100,000 under \$250,000.....	794	130, 020, 124
\$250,000 under \$500,000.....	478	170, 031, 894
\$500,000 under \$1,000,000.....	440	315, 281, 885
\$1,000,000 under \$5,000,000.....	533	1, 164, 318, 843
\$5,000,000 and over.....	180	3, 194, 523, 880
Total for returns showing net income.....	5, 870	5, 060, 379, 870
Showing no net income:		
Size of deficit—		
Under \$1,000.....	311	132, 982
\$1,000 under \$2,000.....	146	214, 487
\$2,000 under \$3,000.....	150	373, 287
\$3,000 under \$4,000.....	136	472, 301
\$4,000 under \$5,000.....	105	471, 031
\$5,000 under \$10,000.....	350	2, 571, 901
\$10,000 under \$15,000.....	222	2, 752, 007
\$15,000 under \$20,000.....	172	2, 999, 932
\$20,000 under \$25,000.....	153	3, 407, 545
\$25,000 under \$50,000.....	458	16, 351, 197
\$50,000 under \$100,000.....	412	29, 627, 724
\$100,000 under \$250,000.....	431	67, 674, 558
\$250,000 under \$500,000.....	166	61, 188, 803
\$500,000 under \$1,000,000.....	108	75, 959, 506
\$1,000,000 under \$5,000,000.....	105	194, 676, 671
\$5,000,000 and over.....	5	108, 132, 068
Total for returns showing no net income.....	3, 430	567, 006, 000

CORPORATION FISCAL-YEAR RETURNS

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

to the information tabulated for the months of July to November, inclusive, for 1925 and 1926.

The table presented below includes all fiscal-year returns for 1928.

Corporation returns filed for fiscal year, showing the total number of returns, number reporting net income and no net income, amount of net income or deficit, net loss for prior year, and income tax—included in corporation tables for 1928

[Fiscal year terminating not earlier than July 1, 1928, nor later than June 30, 1929]

FISCAL-YEAR RETURNS DISTRIBUTED BY MONTH ENDING ACCOUNTING PERIOD

Fiscal year ending—	Total number of 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
July, 1928.....	3, 719	2 173	\$51, 106, 370	\$2, 836, 559	\$5, 702, 807	1, 546	\$23, 541, 769
August, 1928.....	3, 624	2, 097	101, 513, 589	4, 194, 207	11, 785, 636	1, 527	22, 053, 598
September, 1928.....	3, 967	2, 334	80, 140, 871	6, 382, 518	8 580, 469	1, 633	30, 564, 105
October, 1928.....	3, 689	2, 194	110, 126, 919	5, 503, 413	12, 381, 044	1, 495	32, 611, 125
November, 1928.....	3, 630	2, 381	137, 148, 552	4, 475, 078	17, 949, 572	1, 219	32, 548, 134
January, 1929.....	6, 538	4, 123	150, 513, 345	3, 153, 098	16, 829, 342	2, 415	34, 764, 479
February, 1929.....	3, 851	2, 241	99, 433, 117	2, 329, 790	11, 215, 803	1, 610	22, 524, 423
March, 1929.....	5, 230	3, 087	71, 072, 595	6, 303, 047	7, 126, 489	2, 143	37, 454, 406
April, 1929.....	4, 779	2, 878	87, 858, 371	5, 135, 178	9, 363, 076	1, 901	30, 920, 770
May, 1929.....	5, 132	3, 112	71, 798, 118	3, 002, 516	7, 602, 622	2, 020	27, 452, 578
June, 1929.....	10, 661	6, 600	248, 525, 059	8, 365, 490	27, 492, 199	4 061	66, 984, 271
Total fiscal year..	54, 820	33, 220	1, 229, 266, 906	51, 681, 894	136, 026, 059	21, 600	361, 419, 658

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

Distribution	Number of returns	Net income	Income tax
Reporting net income:			
Size of net income—			
Under \$1,000.....	6, 809	\$2, 966, 046	\$1, 040
\$1,000 under \$2,000.....	4, 912	7, 449, 223	14, 113
\$2,000 under \$3,000.....	4, 147	10, 407, 037	18, 532
\$3,000 under \$4,000.....	2, 453	8, 458, 086	111, 134
\$4,000 under \$5,000.....	1, 603	7, 150, 016	254, 555
\$5,000 under \$10,000.....	4, 052	28, 619, 175	1, 714, 416
\$10,000 under \$15,000.....	1, 901	23, 324, 807	1, 881, 202
\$15,000 under \$20,000.....	1, 234	21, 358, 893	1, 933, 640
\$20,000 under \$25,000.....	990	22, 362, 378	2, 191, 511
\$25,000 under \$50,000.....	1, 933	69, 500, 892	7, 548, 520
\$50,000 under \$100,000.....	1, 429	99, 758, 114	11, 296, 158
\$100,000 under \$250,000.....	1, 025	158, 450, 857	18, 291, 965
\$250,000 under \$500,000.....	361	127, 034, 887	14, 906, 455
\$500,000 under \$1,000,000.....	207	143, 566, 951	16, 587, 677
\$1,000,000 under \$5,000,000.....	118	301, 961, 517	35, 360, 334
\$5,000,000 and over.....	16	196, 898, 027	23, 878, 807
Total reporting net income.....	33, 220	1, 229, 266, 906	136, 026, 059
Reporting no net income:			
Size of deficit—			
Under \$1,000.....	5, 092	2, 351, 870	()
\$1,000 under \$2,000.....	2, 909	4, 285, 183	()
\$2,000 under \$3,000.....	2, 027	5, 036, 178	()
\$3,000 under \$4,000.....	1, 555	5, 417, 340	()
\$4,000 under \$5,000.....	1, 194	5, 362, 566	()
\$5,000 under \$10,000.....	3, 201	22, 828, 696	()
\$10,000 under \$15,000.....	1, 589	19, 572, 278	()
\$15,000 under \$20,000.....	896	15, 497, 890	()
\$20,000 under \$25,000.....	615	13, 724, 912	()
\$25,000 under \$50,000.....	1, 282	45, 493, 744	()
\$50,000 under \$100,000.....	728	48, 195, 273	()
\$100,000 under \$250,000.....	347	51, 272, 813	()
\$250,000 under \$500,000.....	86	29, 199, 290	()
\$500,000 under \$1,000,000.....	51	33, 818, 511	()
\$1,000,000 under \$5,000,000.....	27	()	()
\$5,000,000 and over.....	1	()	()
Classes grouped ¹		59, 363, 114	()
Total reporting deficit.....	21, 600	361, 419, 658	()

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

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

CORPORATION PART-YEAR RETURNS

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

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

Corporation part-year returns, 1928

Total number of returns.....	33, 271
Corporations reporting net income:	
Number of returns.....	17, 352
Net income.....	\$222, 573, 500
Net loss for prior year.....	\$6, 638, 322
Income tax.....	\$22, 910, 567
Corporations reporting no net income:	
Number of returns.....	15, 919
Deficit.....	\$140, 474, 553

HISTORICAL SUMMARIES

SUMMARY OF INDIVIDUAL AND CORPORATION INCOME-TAX RETURNS, NET INCOME, AND TAX BY YEARS

A résumé of the income-tax returns filed for each of the years since the inception of the present period of income taxation, showing for individual returns the number filed, the net income, and tax; also sources of income and deductions; and for corporation returns the number filed, the net income, deficit, and tax reported, as well as the distribution by size of net income and deficit, is shown in the following tables.

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

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

Year	Number of returns					Net income
	Total	Taxable	Nontaxable	Per cent of total		
				Taxable	Non-taxable	
1913.....	357,598					\$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	21,960,000,000
1927.....	4,101,547	2,440,941	1,660,606	59	41	22,545,000,000
1928.....	4,070,851	2,523,063	1,547,788	61	39	25,226,000,000

Income and profits taxes in individual returns, calendar years 1913 to 1928 ¹

Year	Tax before tax credits				Credits against tax ²	Tax
	Normal tax	Surtax	Tax on capital net gain 12½ per cent	Total		
1913.....	\$12,728,038	\$15,525,497		\$28,253,535		\$28,253,535
1914.....	16,559,493	24,486,669		41,046,162		41,046,162
1915.....	23,995,777	43,947,818		67,943,595		67,943,595
1916.....	51,440,558	121,946,136		173,386,694		173,386,694
1917.....	156,897,441	433,345,732		³ 795,380,938		³ 795,380,938
1918.....	476,432,808	651,289,027		1,127,721,835		1,127,721,835
1919.....	468,104,801	801,525,303		1,269,630,104		1,269,630,104
1920.....	478,249,919	596,803,767		1,075,053,686		1,075,053,686
1921.....	308,059,422	411,327,684		719,387,106		719,387,106
1922.....	355,409,840	474,581,111	\$31,066,357	861,057,308		861,057,308
1923.....	378,387,954	464,918,056	38,915,500	882,221,510		661,666,133
1924.....	257,794,728	437,540,797	48,603,064	743,938,589	39,673,199	704,265,390
1925.....	216,360,163	432,853,170	117,570,971	766,784,304	32,229,121	734,555,183
1926.....	200,599,384	448,330,446	112,509,705	761,439,535	28,968,745	732,470,790
1927.....	215,817,075	511,731,376	134,033,966	861,582,417	30,942,983	830,639,434
1928.....	281,894,671	688,824,950	233,450,521	1,204,170,142	39,916,105	1,164,254,037

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 443-462. Amounts shown for 1913-1915, inclusive, are receipts for fiscal year ended June 30, immediately following, as shown in annual report of Commissioner of Internal Revenue, which receipts include fines, penalties, additional assessments, etc.; 1916 and subsequent years tax is amount reported on returns.

² Includes credit of 25 per cent of tax on earned income and credit of 12½ per cent on capital net loss and excludes credit for income and profits taxes paid to a foreign country or a possession of the United States and credit for income tax paid at source.

³ Includes war excess-profits taxes of \$101,249,781 on individuals and of \$103,887,984 on partnerships.

⁴ 25 per cent reduction provided for in section 1200 (a) of revenue act of 1924.

Number of individual returns, calendar years 1914 to 1928, by income classes ¹

Income classes	1914	1915	1916	1917	1918	1919	1920	1921
Under \$1,000								401,849
\$1,000 under \$2,000				1,640,758	1,516,938	1,924,872	2,671,950	2,440,544
\$2,000 under \$3,000				838,707	1,496,878	1,569,741	2,569,316	2,222,031
\$3,000 under \$5,000	149,279	127,994	157,149	560,763	932,336	1,180,488	1,337,116	1,072,146
\$5,000 under \$10,000	127,448	120,402	150,553	270,666	319,356	438,851	455,442	353,247
\$10,000 under \$25,000	58,603	60,284	80,880	112,502	116,569	162,485	171,830	132,344
\$25,000 under \$50,000	14,676	17,301	23,734	30,391	28,542	37,477	38,548	28,946
\$50,000 under \$100,000	5,161	6,847	10,452	12,439	9,996	13,320	12,093	8,717
\$100,000 under \$150,000	1,189	1,793	2,900	3,302	2,358	2,983	2,191	1,367
\$150,000 under \$300,000	769	1,326	2,437	2,347	1,514	1,864	1,063	739
\$300,000 under \$500,000	216	376	714	559	382	425	239	162
\$500,000 under \$1,000,000	114	209	376	315	178	189	123	63
\$1,000,000 and over	60	120	206	141	67	65	33	21
Total	357,515	336,652	429,401	3,472,890	4,425,114	5,332,760	7,250,944	6,662,176

Income classes	1922	1923	1924	1925	1926	1927	1928
Under \$1,000	402,076	368,502	344,876	98,178	119,513	126,745	111,123
\$1,000 under \$2,000	2,471,181	2,523,150	2,413,881	1,071,992	1,045,519	996,098	918,447
\$2,000 under \$3,000	2,129,898	2,472,641	2,112,993	842,528	837,792	855,762	837,781
\$3,000 under \$5,000	1,190,115	1,719,625	1,800,900	1,327,683	1,240,400	1,209,345	1,192,613
\$5,000 under \$10,000	391,373	387,842	437,330	503,652	560,549	557,700	628,766
\$10,000 under \$25,000	151,329	170,095	191,216	236,779	246,730	252,079	270,889
\$25,000 under \$50,000	35,478	39,832	47,061	59,721	57,487	60,123	68,048
\$50,000 under \$100,000	12,000	12,452	15,816	20,958	20,520	22,573	27,207
\$100,000 under \$150,000	2,171	2,339	3,065	4,759	4,724	5,261	7,049
\$150,000 under \$300,000	1,323	1,301	1,876	3,223	3,267	3,873	5,678
\$300,000 under \$500,000	309	327	457	892	892	1,141	1,756
\$500,000 under \$1,000,000	161	141	242	479	468	557	983
\$1,000,000 and over	67	74	75	207	231	290	511
Total	6,787,481	7,698,321	7,369,788	4,171,051	4,138,092	4,101,547	4,070,851

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462.

² This total is exclusive of 7,635 returns of married women made separate from returns of husbands. In 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 1928, by income classes ¹

Income classes	Net income				
	1916	1917 ²	1918 ²	1919 ²	1920 ²
\$1,000 under \$2,000		\$2,461,137,000	\$2,232,354,577	\$2,829,113,151	\$4,050,066,618
\$2,000 under \$3,000		2,064,977,328	3,626,824,833	3,807,286,365	6,184,543,368
\$3,000 under \$5,000	\$624,669,015	2,115,864,601	3,535,219,007	4,513,264,030	5,039,607,239
\$5,000 under \$10,000	1,037,247,977	1,827,508,088	2,145,690,016	2,954,137,253	3,068,330,963
\$10,000 under \$25,000	1,235,015,786	1,687,165,619	1,736,548,050	2,412,275,757	2,547,904,786
\$25,000 under \$50,000	822,661,658	1,042,320,083	978,042,710	1,277,364,635	1,307,785,113
\$50,000 under \$100,000	722,795,474	846,894,335	679,720,737	896,497,209	810,386,333
\$100,000 under \$150,000	357,355,318	400,492,040	284,106,740	358,392,923	265,511,505
\$150,000 under \$300,000	505,859,406	474,651,960	305,024,817	371,148,536	215,138,673
\$300,000 under \$500,000	271,938,017	209,904,969	144,545,428	159,070,948	89,313,552
\$500,000 under \$1,000,000	256,771,325	214,631,270	119,075,548	128,290,396	79,962,894
\$1,000,000 and over	464,263,644	306,835,914	137,486,892	152,650,245	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. 449-462.

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

Individual returns, net income reported for calendar years 1916 to 1928, by income classes—Continued

Income classes	Net income—Continued			
	1921 ²	1922 ²	1923 ²	1924 ²
Under \$1,000.....	\$213, 849, 934	\$247, 561, 383	\$252, 513, 019	\$235, 451, 546
\$1,000 under \$2,000.....	3, 620, 761, 768	3, 630, 570, 922	3, 693, 611, 547	3, 564, 474, 084
\$2,000 under \$3,000.....	5, 325, 931, 265	5, 153, 497, 468	6, 073, 443, 625	5, 277, 147, 446
\$3,000 under \$5,000.....	4, 054, 891, 241	4, 500, 557, 809	6, 469, 194, 945	6, 827, 924, 126
\$5,000 under \$10,000.....	2, 378, 759, 237	2, 641, 904, 702	2, 653, 026, 193	2, 991, 187, 905
\$10,000 under \$25,000.....	1, 958, 156, 206	2, 255, 871, 780	2, 538, 079, 115	2, 855, 396, 811
\$25,000 under \$50,000.....	979, 629, 305	1, 208, 273, 932	1, 350, 680, 468	1, 599, 848, 363
\$50,000 under \$100,000.....	582, 230, 218	895, 223, 854	833, 898, 237	1, 066, 783, 643
\$100,000 under \$150,000.....	163, 520, 909	260, 203, 553	280, 656, 213	377, 644, 950
\$150,000 under \$300,000.....	145, 948, 047	266, 814, 381	260, 584, 012	374, 609, 374
\$300,000 under \$500,000.....	61, 342, 550	116, 672, 075	124, 569, 194	171, 248, 552
\$500,000 under \$1,000,000.....	42, 780, 426	107, 670, 678	95, 107, 209	158, 462, 179
\$1,000,000 and over.....	49, 411, 329	141, 386, 993	152, 071, 881	155, 974, 475
Total.....	19, 577, 212, 528	21, 336, 212, 530	24, 777, 465, 658	25, 656, 153, 454

Income classes	Net income—Continued			
	1925 ²	1926 ²	1927 ²	1928
Under \$1,000.....	\$58, 305, 538	\$67, 237, 548	\$72, 230, 684	\$64, 535, 224
\$1,000 under \$2,000.....	1, 774, 601, 508	1, 747, 917, 122	1, 645, 575, 700	1, 526, 831, 937
\$2,000 under \$3,000.....	2, 047, 969, 883	2, 042, 963, 198	2, 062, 275, 084	2, 030, 907, 943
\$3,000 under \$5,000.....	5, 236, 003, 283	4, 872, 788, 835	4, 700, 816, 426	4, 648, 097, 736
\$5,000 under \$10,000.....	3, 463, 852, 012	3, 838, 953, 366	3, 895, 759, 157	4, 282, 520, 130
\$10,000 under \$25,000.....	3, 544, 898, 379	3, 660, 622, 482	3, 748, 057, 507	4, 037, 853, 104
\$25,000 under \$50,000.....	2, 032, 239, 284	1, 954, 653, 219	2, 051, 770, 684	2, 326, 502, 829
\$50,000 under \$100,000.....	1, 418, 948, 285	1, 389, 339, 131	1, 535, 387, 374	1, 857, 877, 924
\$100,000 under \$150,000.....	572, 859, 982	570, 189, 915	636, 018, 520	850, 450, 966
\$150,000 under \$300,000.....	655, 300, 217	661, 411, 549	787, 270, 255	1, 157, 131, 081
\$300,000 under \$500,000.....	339, 773, 657	340, 214, 162	431, 121, 727	663, 900, 326
\$500,000 under \$1,000,000.....	327, 367, 523	317, 881, 202	378, 166, 589	670, 861, 671
\$1,000,000 and over.....	422, 456, 852	494, 392, 917	600, 640, 846	1, 108, 863, 041
Total.....	21, 894, 576, 403	21, 958, 505, 649	22, 545, 090, 553	25, 226, 326, 912

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

Individual returns, tax reported for calendar years 1916 to 1928, by income classes ¹

Income classes	Tax				
	1916	1917	1918	1919	1920
\$1,000 under \$2,000.....		\$16, 243, 504	\$26, 481, 602	\$24, 696, 200	\$36, 859, 732
\$2,000 under \$3,000.....		9, 097, 378	35, 415, 344	28, 257, 861	45, 507, 821
\$3,000 under \$5,000.....	\$775, 804	18, 283, 457	82, 928, 720	75, 914, 847	83, 496, 116
\$5,000 under \$10,000.....	6, 301, 183	44, 066, 389	93, 057, 963	91, 537, 910	97, 886, 031
\$10,000 under \$25,000.....	11, 637, 014	80, 695, 149	142, 448, 679	164, 832, 523	172, 259, 322
\$25,000 under \$50,000.....	11, 602, 681	76, 593, 344	130, 240, 648	154, 946, 343	154, 265, 276
\$50,000 under \$100,000.....	16, 298, 587	85, 027, 556	147, 428, 655	186, 357, 608	163, 717, 719
\$100,000 under \$150,000.....	12, 423, 481	55, 766, 236	95, 680, 064	118, 705, 303	86, 587, 694
\$150,000 under \$300,000.....	24, 007, 267	86, 718, 157	136, 155, 916	163, 095, 349	92, 604, 423
\$300,000 under \$500,000.....	17, 951, 410	50, 227, 598	79, 164, 847	86, 031, 032	47, 043, 461
\$500,000 under \$1,000,000.....	20, 901, 911	59, 349, 187	69, 834, 148	76, 228, 132	45, 641, 005
\$1,000,000 and over.....	51, 487, 356	109, 424, 999	88, 885, 249	99, 026, 996	49, 185, 085
Total.....	173, 386, 694	691, 492, 954	1, 127, 721, 835	1, 269, 630, 104	1, 075, 053, 686

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

*Individual returns, tax reported for calendar years 1916 to 1928, by income classes—
Continued*

Income classes	Tax—Continued			
	1921	1922	1923	1924
Under \$1,000.....	\$173, 678	\$246, 636	\$316, 602	\$145, 629
\$1,000 under \$2,000.....	29, 160, 654	27, 081, 089	18, 252, 646	10, 432, 394
\$2,000 under \$3,000.....	20, 712, 373	20, 729, 737	16, 605, 972	10, 207, 284
\$3,000 under \$5,000.....	42, 743, 604	47, 533, 306	46, 048, 427	26, 865, 387
\$5,000 under \$10,000.....	68, 871, 422	70, 387, 912	54, 074, 735	28, 827, 944
\$10,000 under \$25,000.....	126, 886, 410	123, 575, 960	103, 109, 350	78, 068, 669
\$25,000 under \$50,000.....	112, 909, 840	125, 697, 249	103, 600, 750	109, 359, 811
\$50,000 under \$100,000.....	115, 711, 635	144, 092, 555	108, 878, 597	136, 636, 004
\$100,000 under \$150,000.....	52, 330, 056	71, 337, 246	55, 719, 390	75, 677, 735
\$150,000 under \$300,000.....	61, 495, 988	98, 810, 408	62, 104, 203	92, 480, 898
\$300,000 under \$500,000.....	31, 859, 630	43, 488, 227	31, 668, 552	45, 771, 131
\$500,000 under \$1,000,000.....	25, 112, 090	38, 559, 344	25, 498, 434	42, 585, 301
\$1,000,000 and over.....	31, 419, 726	49, 517, 639	35, 788, 475	47, 207, 203
Total.....	719, 387, 106	861, 057, 308	661, 666, 133	704, 265, 390

Income classes	Tax—Continued			
	1925	1926	1927	1928
Under \$1,000.....	\$68, 557	\$55, 538	\$39, 980	\$59, 662
\$1,000 under \$2,000.....	1, 704, 087	1, 761, 233	1, 233, 658	1, 549, 713
\$2,000 under \$3,000.....	3, 809, 422	4, 216, 702	3, 970, 412	4, 317, 054
\$3,000 under \$5,000.....	8, 326, 214	7, 245, 433	6, 508, 177	7, 475, 073
\$5,000 under \$10,000.....	19, 149, 177	20, 272, 195	20, 664, 502	22, 895, 853
\$10,000 under \$25,000.....	74, 171, 952	72, 464, 803	74, 225, 906	82, 757, 745
\$25,000 under \$50,000.....	120, 688, 692	112, 796, 680	119, 475, 301	136, 568, 322
\$50,000 under \$100,000.....	147, 842, 780	140, 946, 589	156, 674, 952	194, 447, 236
\$100,000 under \$150,000.....	79, 471, 792	77, 900, 137	87, 397, 904	116, 855, 418
\$150,000 under \$300,000.....	103, 058, 819	103, 997, 156	123, 775, 837	182, 513, 642
\$300,000 under \$500,000.....	55, 721, 982	55, 255, 627	73, 750, 177	113, 249, 844
\$500,000 under \$1,000,000.....	53, 674, 188	53, 665, 366	64, 265, 391	116, 424, 264
\$1,000,000 and over.....	66, 867, 521	81, 893, 331	98, 657, 237	185, 140, 211
Total.....	734, 555, 183	732, 470, 790	830, 639, 434	1, 164, 254, 037

*Individual returns, average amount of tax and average rate of tax by income classes,
calendar years 1916 to 1928¹*

Income classes	1916		1917		1918	
	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 under \$2,000.....			\$9. 90	0. 66	\$17. 46	1. 19
\$2,000 under \$3,000.....			10. 85	. 44	23. 66	. 98
\$3,000 under \$5,000.....	\$4. 94	0. 12	32. 60	. 86	88. 95	2. 35
\$5,000 under \$10,000.....	41. 85	. 61	162. 80	2. 41	291. 39	4. 34
\$10,000 under \$25,000.....	143. 88	. 94	717. 27	4. 78	1, 222. 01	8. 20
\$25,000 under \$50,000.....	488. 86	1. 41	2, 520. 26	7. 34	4, 563. 12	13. 32
\$50,000 under \$100,000.....	1, 559. 37	2. 25	6, 835. 56	10. 04	14, 748. 76	21. 69
\$100,000 under \$150,000.....	4, 283. 96	3. 48	16, 888. 62	13. 92	40, 576. 79	33. 68
\$150,000 under \$300,000.....	9, 851. 16	4. 75	36, 948. 51	18. 27	89, 871. 89	44. 64
\$300,000 under \$500,000.....	25, 142. 03	6. 60	89, 852. 59	23. 93	207, 237. 82	54. 77
\$500,000 under \$1,000,000.....	55, 590. 19	8. 14	188, 410. 12	27. 63	392, 326. 67	58. 65
\$1,000,000 and over.....	249, 938. 62	11. 09	776, 063. 82	35. 65	1, 326, 645. 51	64. 65
General average.....	396. 60	2. 75	199. 11	5. 06	254. 85	7. 08

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

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

Income classes	1919		1920		1921	
	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
\$1,000 under \$2,000	\$12.83	0.87	\$13.80	0.91	11.95	.81
\$2,000 under \$3,000	18.00	.74	17.71	.74	9.32	.39
\$3,000 under \$5,000	64.31	1.68	62.44	1.66	39.87	1.05
\$5,000 under \$10,000	208.59	3.10	214.92	3.19	194.97	2.90
\$10,000 under \$25,000	1,014.45	6.83	1,002.50	6.76	958.76	6.48
\$25,000 under \$50,000	4,134.44	12.13	4,001.90	11.80	3,900.71	11.53
\$50,000 under \$100,000	13,990.81	20.79	13,538.22	20.20	13,274.25	19.87
\$100,000 under \$150,000	39,793.93	33.12	39,519.71	32.61	38,280.95	32.00
\$150,000 under \$300,000	87,497.50	43.94	87,116.11	43.04	83,215.14	42.14
\$300,000 under \$500,000	202,425.96	54.08	196,834.56	52.67	196,604.38	51.94
\$500,000 under \$1,000,000	403,323.45	59.42	371,065.08	57.08	398,604.30	58.70
\$1,000,000 and over	1,523,492.25	64.87	1,490,457.12	63.81	1,496,177.43	63.59
General average	238.08	6.39	148.08	4.53	107.98	3.67

Income classes	1922		1923		1924	
	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	\$0.61	0.10	\$0.86	0.13	\$0.42	0.06
\$1,000 under \$2,000	10.96	.75	7.23	.49	4.32	.29
\$2,000 under \$3,000	9.73	.40	6.72	.27	4.83	.19
\$3,000 under \$5,000	39.94	1.06	26.78	.71	14.92	.39
\$5,000 under \$10,000	179.85	2.66	139.42	2.04	65.92	.96
\$10,000 under \$25,000	816.60	5.48	606.19	4.06	408.27	2.73
\$25,000 under \$50,000	3,542.96	10.40	2,600.94	7.67	2,323.79	6.84
\$50,000 under \$100,000	12,007.71	17.89	8,743.86	13.06	8,639.10	12.81
\$100,000 under \$150,000	32,859.16	27.42	23,821.89	19.85	24,690.94	20.04
\$150,000 under \$300,000	74,086.63	37.03	47,735.74	23.83	49,296.85	24.69
\$300,000 under \$500,000	140,738.60	37.27	96,845.72	25.42	100,155.65	26.73
\$500,000 under \$1,000,000	239,499.03	35.81	180,839.96	26.81	175,972.52	26.87
\$1,000,000 and over	739,069.24	35.02	483,628.04	23.53	629,429.37	30.27
General average	126.86	4.04	85.95	2.67	95.56	2.74

Income classes	1925		1926		1927	
	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	\$0.70	0.12	\$0.46	0.08	\$0.32	0.06
\$1,000 under \$2,000	1.59	.10	1.68	.10	1.24	.07
\$2,000 under \$3,000	4.52	.19	5.03	.21	4.63	.19
\$3,000 under \$5,000	6.27	.16	5.84	.15	5.38	.14
\$5,000 under \$10,000	38.02	.55	36.16	.52	36.40	.53
\$10,000 under \$25,000	313.26	2.09	293.70	1.98	294.45	1.98
\$25,000 under \$50,000	2,020.85	5.94	1,962.12	5.77	1,987.18	5.82
\$50,000 under \$100,000	7,054.24	10.42	6,808.74	10.14	6,940.81	10.20
\$100,000 under \$150,000	16,699.26	13.87	16,490.26	13.66	16,612.41	13.74
\$150,000 under \$300,000	31,976.05	15.73	31,832.61	15.72	31,958.64	15.72
\$300,000 under \$500,000	62,468.59	16.40	61,945.77	16.24	64,636.44	17.11
\$500,000 under \$1,000,000	112,054.67	16.39	114,669.58	16.88	115,377.72	16.99
\$1,000,000 and over	323,031.50	15.83	354,516.58	16.56	340,197.36	16.42
General average	176.11	3.35	177.00	3.33	202.52	3.68

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

Income classes	1928	
	Average tax per return	Average rate of tax (per cent)
Under \$1,000.....	\$0.54	0.09
\$1,000 under \$2,000.....	1.69	.10
\$2,000 under \$3,000.....	5.15	.21
\$3,000 under \$5,000.....	6.27	.16
\$5,000 under \$10,000.....	36.41	.53
\$10,000 under \$25,000.....	305.50	2.05
\$25,000 under \$50,000.....	2,006.94	5.87
\$50,000 under \$100,000.....	7,146.96	10.47
\$100,000 under \$150,000.....	16,577.59	13.74
\$150,000 under \$300,000.....	32,144.00	15.77
\$300,000 under \$500,000.....	64,493.08	17.06
\$500,000 under \$1,000,000.....	118,437.70	17.35
\$1,000,000 and over.....	382,309.61	16.70
General average.....	286.00	4.62

Individual returns, total income, distributed by main sources, for calendar years 1916 to 1928¹

Distribution	Income											
	1916		1917		1918		1919		1920		Per cent	Per cent
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent		
Wages and salaries ²	\$1,851,276,776	22.17	\$3,648,437,902	30.21	\$8,297,391,750	46.50	\$10,755,692,651	47.94	\$15,270,373,354	57.22		
Business ³	2,637,474,320	31.59	2,865,412,746	23.73	3,124,355,196	17.61	3,877,530,454	17.28	3,205,555,387	12.01		
Partnerships ⁴			775,086,665	6.42	1,214,914,422	6.85	1,831,430,243	8.16	1,701,229,432	6.37		
Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years ⁵			318,170,617	2.63	291,185,704	1.64	990,364,287	4.45	1,020,512,719	3.82		
Capital net gain from sale of assets held more than 2 years ⁶												
Total	4,488,751,296	53.76	7,007,107,430	62.99	12,897,846,872	72.69	17,494,037,635	77.83	21,197,700,892	79.42		
Rents and royalties	643,802,657	7.71	684,343,369	5.67	975,679,666	5.50	1,019,094,265	4.54	1,047,423,738	3.92		
Interest and other income ⁷	701,084,156	8.39	936,715,436	7.76	1,403,485,631	7.91	1,437,401,878	6.41	1,647,749,856	6.17		
Interest on Government obligations, not wholly exempt from tax ⁸												
Dividends on stock of domestic corporations ⁹	2,136,468,625	25.59	2,818,812,499	23.58	2,468,749,244	13.90	63,377,322	.28	61,549,572	.24		
Fiduciary ¹⁰	379,735,249	4.55					2,453,774,825	10.94	2,735,815,795	10.25		
Total	3,861,150,087	46.24	4,469,901,354	37.01	4,847,914,601	27.31	4,973,648,190	22.17	5,492,568,961	20.58		
Total income	8,349,901,983	100.00	12,077,009,284	100.00	17,745,761,473	100.00	22,437,685,825	100.00	26,690,269,853	100.00		
General deductions:												
Miscellaneous	2,051,324,363	24.57	640,682,989	5.30	1,821,122,118	10.26	2,578,194,377	11.49	2,567,351,054	9.62		
Net loss from sale of real estate, stocks, bonds, etc., other than net loss from sale of assets held more than 2 years												
Contributions ¹¹			245,080,088	2.03					387,289,616	1.45		
Total deductions	2,051,324,363	24.57	885,763,077	7.33	1,821,122,118	10.26	2,578,194,377	11.49	2,954,640,670	11.07		
Net income	6,298,577,620	75.43	12,111,914,246,207	92.67	15,924,639,355	89.74	19,859,491,448	88.51	23,735,629,183	88.98		

Income—Continued

Distribution	1921		1922		1923		1924		1925	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Wages and salaries ²	\$13,813,169,165	59.21	\$13,693,992,791	55.06	\$14,195,355,961	48.54	\$13,617,662,626	46.04	\$9,742,159,865	38.55
Business ³	2,366,318,610	10.14	2,839,771,144	11.42	4,722,766,099	16.15	4,755,483,091	16.08	3,688,804,463	14.59
Partnerships ⁴	1,341,186,308	5.75	1,427,127,347	5.74	1,676,408,680	5.73	1,810,013,740	6.12	1,827,025,490	7.23
Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years ⁵	462,858,673	1.98	742,103,997	2.98	863,106,709	2.95	1,124,565,658	3.80	1,991,659,499	7.89
Capital net gain from sale of assets held more than 2 years ⁶			249,247,583	1.00	305,393,768	1.04	389,148,434	1.32	940,569,341	3.72
Total.....	17,983,532,756	77.08	18,952,242,862	76.20	21,763,031,217	74.41	21,696,873,549	73.36	18,190,218,658	71.98
Rents and royalties.....	1,177,957,882	5.05	1,224,928,998	4.92	1,814,126,275	6.20	2,009,716,478	6.79	1,471,332,463	5.82
Interest and other income ⁷	1,643,344,489	7.05	1,738,600,915	6.99	2,177,771,924	7.45	2,281,703,361	7.71	1,814,402,206	7.18
Interest on Government obligations not wholly exempt from tax ⁸	46,994,406	.20	33,988,634	.14	43,710,945	.15	29,645,332	.10	25,651,179	.10
Dividends on stock of domestic corporations ⁹	2,476,952,399	10.62	2,664,219,081	10.71	3,119,828,710	10.66	3,250,913,954	10.99	3,464,624,648	13.71
Financary ¹⁰			257,827,861	1.04	329,124,466	1.13	310,143,901	1.05	305,865,537	1.21
Total.....	5,345,249,176	22.92	5,919,665,492	23.80	7,484,561,420	25.59	7,882,123,026	26.64	7,081,816,033	28.02
Total income.....	23,328,781,932	100.00	24,871,908,354	100.00	29,247,592,637	100.00	29,578,996,575	100.00	25,272,034,691	100.00
General deductions: Miscellaneous.....	3,751,569,404	16.08	3,110,477,455	12.51	3,935,329,849	13.45	3,389,674,954	11.46	2,435,868,044	11.62
Net loss from sale of real estate, stocks, bonds, etc., other than loss from sale of assets held more than 2 years.....			425,218,169	1.71	534,797,130	1.83	533,168,167	1.80	441,590,244	1.74
Total deductions.....	3,751,569,404	16.08	3,535,695,624	14.22	4,470,126,979	15.28	3,922,843,121	13.26	3,377,458,288	13.36
Net income.....	19,577,212,528	83.92	21,336,212,730	85.78	24,777,465,658	84.72	25,656,153,454	86.74	21,894,576,403	86.64

See footnotes at end of table.

Individual returns, total income, distributed by main sources, for calendar years 1916 to 1928—Continued

Distribution	Income—Continued					
	1926		1927		1928	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Wages and salaries ²	\$9,994,314,530	39.27	\$10,218,449,780	38.98	\$10,872,330,998	37.47
Business ³	3,572,895,708	14.04	3,287,421,294	12.54	3,243,955,494	11.19
Partnership ⁴	1,732,581,033	6.81	1,755,145,635	6.70	1,923,519,630	6.66
Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years ⁵	1,405,625,374	5.76	1,813,395,955	6.92	2,928,141,616	10.10
Capital net gain from sale of assets held more than 2 years ⁶	912,917,534	3.59	1,081,186,018	4.13	1,579,780,038	6.49
Total.....	17,678,334,179	69.47	18,155,598,082	69.27	20,843,727,776	71.91
Rents and royalties.....	1,450,759,713	5.70	1,302,275,981	4.97	1,164,518,456	4.02
Interest and other income ⁷	1,936,604,432	7.61	2,026,897,032	7.73	2,143,857,860	7.39
Interest on Government obligations not wholly exempt from tax ⁸	36,781,773	15	47,479,483	18	40,553,301	14
Dividends on stock of domestic corporations ⁹	4,011,590,274	15.76	4,254,828,889	16.21	4,350,978,752	15.01
Fiduciary ¹⁰	333,365,460	1.31	421,481,104	1.61	443,998,374	1.53
Total.....	7,769,101,652	30.53	8,052,962,486	30.73	8,143,906,743	28.09
Total income.....	25,447,435,831	100.00	26,208,560,568	100.00	28,987,634,519	100.00
General deductions:						
Miscellaneous.....	2,826,509,251	11.11	2,927,885,668	11.17	3,056,678,755	10.54
Net loss from sale of real estate, stocks, bonds, etc., other than net loss from sale of assets held more than 2 years.....	178,215,623	.70	227,878,965	.87	171,743,165	.59
Contributions ¹¹	481,265,308	1.90	507,705,382	1.94	532,885,707	1.84
Total deductions.....	3,488,980,182	13.71	3,663,470,015	13.98	3,761,307,607	12.97
Net income ¹²	21,958,505,649	86.29	22,545,090,553	86.02	25,226,326,912	87.03

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. The income items for 1916 are "gross income," the deductions not having been allocated to the various sources but included in aggregate under "general deductions." Beginning 1917, deductions allowable against the various sources of income are applied against the gross income from the specific sources as reported on the schedules in the income-tax returns and wherever net losses are shown on schedules, such net losses are transferred in tabulation to "general deductions," which also contain the other deductions included in the return under "general deductions."

² Exclusive of such wages and salaries of the individual, his wife, or dependent minors, derived from the business conducted by the individual. Prior to 1924 such wages and salaries were reported either as income under "Wages and salaries" or as part of income from "Business."

³ See notes 2, 4, and 5.
⁴ Certain income from partnerships included in other sources, see notes 6, 7, 8, and 9. Tabulated with "Business" in 1916. In 1918 to 1921, inclusive, the amount includes income of personal service corporations as defined in the revenue acts of 1918 and 1921 (except certain amounts included in other sources, see notes 7, 8, and 9) and of fiduciaries, as described in note 10.

⁵ Profits from sale of real estate, etc., included in "Business" in 1916.

⁶ Capital net gain of individuals, partnerships, and fiduciaries given special classifications for taxation, beginning 1922.

⁷ Includes, all years, dividends of foreign corporations and income from all sources not reported elsewhere; includes interest on tax-free covenant bonds of individuals and fiduciaries, beginning 1917; of partnerships, beginning 1920; and of personal service corporations, 1920 and 1921; includes in 1917 and 1918 interest on Government bonds not wholly exempt from tax; in 1917 income of fiduciaries as described in note 10.

⁸ Interest on such obligations held by individuals, partnerships, fiduciaries, and personal service corporations (1918 to 1921, inclusive). In 1917 and 1918 amount included in "Interest and investment income."

⁹ Includes dividends received by individuals, partnerships, fiduciaries, and personal service corporations (1918 to 1921, inclusive); includes stock dividends 1916 to 1919, inclusive, in "Partnerships."
¹⁰ Certain income from fiduciaries included in other sources, see notes 6, 7, 8, and 9. In 1917 amount included in "Interest and investment income"; in 1918 to 1921, inclusive, in "Partnerships."

¹¹ Contributions 1916, 1918, 1919, and 1921 tabulated in "General deductions."

¹² Does not include data for 1,640,758 returns with net income under \$2,000 and aggregate net income of \$2,461,137,000.

¹³ Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated and partly estimated on basis of sample. (See p. 1, 19-24.)

Corporation returns, calendar years 1909 to 1928, showing total number, number and per cent reporting net income and no net income, and amount of net income and deficit¹

Year	Number of returns				Per cent of total			Net income	Deficit
	Total	Reporting net income	Reporting no net income	Inactive corporations; no income data reported	Reporting net income	Reporting no net income	No income data reported		
1909	262,490	² 52,498	³ 209,992		20	80		\$3,590,000,000	
1910	270,202	² 54,040	³ 216,162		20	80		3,761,000,000	
1911	288,352	² 55,129	³ 233,223		19	81		3,503,000,000	
1912	305,336	² 61,116	³ 244,220		20	80		4,151,000,000	
1913	316,909	188,866	128,043		60	40		4,714,000,000	
1914	⁴ 299,445	174,205	125,240		58	42		3,940,000,000	
1915	⁴ 366,443	190,911	175,532		52	48		5,310,000,000	
1916	341,253	206,984	134,269		61	39		8,766,000,000	\$657,000,000
1917	351,426	232,079	119,347	No data available.	66	34	No data available.	10,730,000,000	630,000,000
1918	317,579	202,061	115,518		64	36		8,362,000,000	690,000,000
1919	320,198	209,634	110,564		65	35		9,412,000,000	996,000,000
1920	315,595	203,233	142,362		59	41		7,963,000,000	2,029,000,000
1921	356,397	171,239	185,158		48	52		4,336,000,000	3,878,000,000
1922	382,883	212,535	170,318		56	44		6,964,000,000	2,194,000,000
1923	398,933	233,339	165,594		58	42		8,322,000,000	2,014,000,000
1924	417,421	236,389	181,032		57	43		7,587,000,000	2,224,000,000
1925	430,072	252,334	177,758		59	41		9,584,000,000	1,963,000,000
1926	455,320	258,131	197,186		57	43		9,673,000,000	2,169,000,000
1927	475,031	259,849	165,826	49,356	55	35	10	8,982,000,000	2,472,000,000
1928	495,892	268,783	174,828	52,281	54	35	11	10,600,000,000	2,400,000,000

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. 1909-1915 includes, to a limited extent, additions made by audit and delinquent returns filed. Fiscal and fractional (part year) returns are included.

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

³ Returns showing net income not in excess of \$5,000 exemption, or deficit.

⁴ 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 1928¹

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

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. 1909-1915 includes, to a limited extent, additions made by audit and delinquent returns filed. Fiscal year returns are included. Amounts shown for 1913-1915, inclusive, are receipts for fiscal year ended June 30, immediately following, as shown in an annual report of Commissioner of Internal Revenue, which receipts include fines, penalties, additional assessments, etc., 1916 and subsequent years; tax is amount reported on returns.

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

³ On net income earned from July 1 to Dec. 31, 1921, reported on fiscal year returns whose accounting period terminated prior to July 1, 1922.

Corporation returns—Distribution of number of returns, net income, and deficit, by size of net income and deficit for all corporations for years 1918 to 1928, 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 under \$5,000.....	49,397	162,073,156			46,868	151,338,556
\$5,000 under \$10,000.....	29,780	213,305,243			27,615	194,776,140
\$10,000 under \$25,000.....	37,053	800,570,917			35,994	786,538,508
\$25,000 under \$50,000.....						
\$50,000 under \$100,000.....	7,224	507,215,825			7,092	496,550,045
\$100,000 under \$250,000.....	5,383	838,508,564			5,497	851,989,198
\$250,000 under \$500,000.....	2,054	713,779,767			2,124	737,217,126
\$500,000 under \$1,000,000.....	1,171	815,090,903			1,142	788,372,009
\$1,000,000 under \$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.....	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 under \$5,000.....	40,402	124,049,405	43,502	137,791,967	48,269	153,069,832
\$5,000 under \$10,000.....	20,134	142,168,065	24,787	174,308,283	27,602	199,336,286
\$10,000 under \$25,000.....	25,327	547,473,491			39,764	891,426,019
\$25,000 under \$50,000.....						
\$50,000 under \$100,000.....	4,595	320,442,399	7,312	512,069,921	8,258	577,435,489
\$100,000 under \$250,000.....	3,108	478,376,439	5,114	791,272,098	5,942	923,065,165
\$250,000 under \$500,000.....	1,136	391,713,873	1,889	658,842,334	2,149	745,679,327
\$500,000 under \$1,000,000.....	555	380,316,893	1,016	708,997,233	1,089	752,853,087
\$1,000,000 under \$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.....	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	4,770,634,787	398,933	6,307,974,147

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of the corporations are summarized on pp. 449-462. Fiscal year returns are included. Returns showing no net income were not distributed prior to 1925.

Corporation returns—Distribution of number of returns, net income, and deficit, by size of net income and deficit for all corporations for years 1918 to 1928, inclusive—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 under \$5,000.....	49,050	154,696,040	51,334	162,780,292	50,918	160,215,419
\$5,000 under \$10,000.....	26,090	192,682,420	29,067	207,812,825	28,363	201,434,466
\$10,000 under \$25,000.....	39,411	858,279,429	29,533	477,066,018	26,463	424,743,533
\$25,000 under \$50,000.....			13,965	498,304,439	15,250	505,981,193
\$50,000 under \$100,000.....	7,857	546,492,107	9,249	646,218,517	8,748	612,009,482
\$100,000 under \$250,000.....	5,200	800,400,960	6,270	966,671,837	5,966	917,880,867
\$250,000 under \$500,000.....	1,793	620,791,551	2,200	765,259,354	2,137	749,611,283
\$500,000 under \$1,000,000.....	952	662,504,898	1,156	788,857,123	1,100	759,354,667
\$1,000,000 under \$5,000,000.....	739	1,447,837,353	917	1,876,242,787	883	1,769,642,841
\$5,000,000 and over.....	162	2,210,209,684	196	3,097,610,752	214	3,468,407,420
Total for returns showing net income.....	236,389	7,586,652,292	252,334	9,583,683,697	258,134	9,673,402,889
Returns showing no net income:						
Size of deficit—						
Under \$25,000.....			165,909	567,429,985	183,538	622,156,073
\$25,000 under \$100,000.....			8,565	401,080,214	10,630	497,909,273
\$100,000 under \$500,000.....			2,876	486,586,356	2,619	520,867,843
\$500,000 under \$1,000,000.....			241	171,006,631	251	178,364,712
\$1,000,000 under \$2,000,000.....			81	111,694,991	94	124,482,493
\$2,000,000 under \$3,000,000.....						
\$3,000,000 under \$4,000,000.....			28	67,150,838	28	66,305,016
\$4,000,000 under \$5,000,000.....			15	55,984,630	12	41,221,059
\$5,000,000 and over.....			7	31,018,188	6	26,887,189
Total for returns showing no net income.....	181,032	2,223,925,993	177,738	1,962,628,095	197,186	2,168,710,302
Grand total—net income less deficit.....	417,421	5,362,726,299	430,072	7,621,055,602	455,320	7,504,692,587

Corporation returns—Distribution of number of returns, net income, and deficit, by size of net income and deficit for all corporations for years 1918 to 1928, inclusive—
Continued

Distribution	1927		1928	
	Number of returns	Amount	Number of returns	Amount
Size of net income:				
Under \$1,000.....	70,299	\$27,806,395	68,466	\$28,667,760
\$1,000 under \$2,000.....	52,044	79,589,268	42,161	62,624,798
\$2,000 under \$3,000.....	26,470	64,351,482	35,930	90,128,066
\$3,000 under \$4,000.....	15,048	52,633,692	19,392	66,724,327
\$4,000 under \$5,000.....	9,914	44,367,754	11,811	52,757,599
\$5,000 under \$10,000.....	27,690	197,100,206	29,876	211,526,272
\$10,000 under \$15,000.....	11,387	137,633,906	13,707	168,261,530
\$15,000 under \$20,000.....	9,912	165,701,312	8,268	143,246,122
\$20,000 under \$25,000.....	6,217	140,165,752	6,953	156,097,554
\$25,000 under \$50,000.....	12,518	447,199,459	12,480	445,894,631
\$50,000 under \$100,000.....	8,299	580,969,267	8,734	609,179,215
\$100,000 under \$250,000.....	5,823	901,979,956	6,194	959,922,545
\$250,000 under \$500,000.....	2,047	714,494,467	2,267	794,020,678
\$500,000 under \$1,000,000.....	1,139	788,890,704	1,286	898,405,169
\$1,000,000 under \$5,000,000.....	855	1,700,282,717	1,029	2,119,925,678
\$5,000,000 and over.....	187	2,938,777,864	229	3,510,359,213
Total for returns showing net income.....	259,849	8,981,884,261	268,783	10,617,741,157
Size of deficit:				
Under \$1,000.....	49,199	22,260,950	54,633	21,901,102
\$1,000 under \$2,000.....	23,543	35,201,966	24,811	36,402,854
\$2,000 under \$3,000.....	15,379	38,056,867	16,576	41,173,010
\$3,000 under \$4,000.....	11,321	39,367,959	11,907	41,417,367
\$4,000 under \$5,000.....	8,333	37,228,992	8,827	39,568,299
\$5,000 under \$10,000.....	23,198	166,072,281	23,457	166,745,650
\$10,000 under \$15,000.....	10,118	125,106,434	10,424	127,633,647
\$15,000 under \$20,000.....	5,633	98,125,977	5,789	100,067,053
\$20,000 under \$25,000.....	3,776	85,380,525	3,619	80,838,677
\$25,000 under \$50,000.....	7,863	273,897,401	7,707	268,262,158
\$50,000 under \$100,000.....	4,019	277,499,065	3,990	276,902,138
\$100,000 under \$250,000.....	2,327	351,234,547	2,048	311,303,871
\$250,000 under \$500,000.....	654	225,694,160	557	193,694,881
\$500,000 under \$1,000,000.....	257	176,554,346	287	200,947,313
\$1,000,000 under \$5,000,000.....	188	351,194,669	186	342,217,717
\$5,000,000 and over.....	18	168,863,207	10	142,048,511
Total for returns showing no net income.....	165,826	2,471,739,376	174,828	2,391,124,248
Inactive corporations; no income data reported.....	49,356	-----	52,281	-----
Grand total—net income less deficit.....	475,031	6,510,144,885	495,892	8,226,616,909

ESTATE-TAX RETURNS

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

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

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

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

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

Table 1 shows for the returns of estates of resident decedents, distributed by size of net estate, the number of returns, number subject to tax and number not subject to tax, form of property owned by the decedent at the time of death, nature of deductions entered in the returns under the provisions of the law, net taxable estate, total tax, tax credit, and net tax after deducting tax credit.

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

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

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

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

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

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

TABLE 1.—*Estates of resident decedents—Form of property and nature of deductions,*

[Returns filed from Jan. 1 to Dec. 31, 1929]

Number of returns.....	Total		No net taxable estate			
			Gross estate under \$50,000		Gross estate over \$50,000	
			8,582		68		1,756
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:						
Real estate.....	\$570,068,819	14.83	\$536,470	19.83	\$77,991,334	28.40
Investments in bonds and stocks—						
Federal Government bonds—						
Wholly tax-exempt.....	44,745,686	1.17	101	.01	783,057	.29
Partially tax-exempt.....	46,213,692	1.20	53,111	1.96	3,648,420	1.33
State and municipal bonds, wholly tax-exempt.....	149,376,738	3.89			4,320,639	1.57
All other bonds.....	263,141,014	6.85	91,019	3.36	15,762,027	5.74
Total bonds.....	503,477,190	13.11	144,231	5.33	24,514,143	8.93
Capital stock in corporation.....	1,800,796,041	48.40	419,274	15.49	70,380,255	25.63
Total bonds and stocks.....	2,364,273,231	61.51	563,505	20.82	94,894,398	34.56
Mortgages, notes, cash, etc.	381,106,477	9.92	465,607	17.21	35,162,015	12.80
Insurance (gross).....	124,739,521	3.25	845,698	31.25	17,275,633	6.29
Jointly owned property (\$52,189,382 distributed by form of property).....	191,276,143	4.98	242,904	8.98	15,556,771	5.67
Miscellaneous property.....						
Transfers made in contemplation of or intended to take effect at or after death.....	102,635,598	2.67	51,257	1.89	5,487,696	2.00
General power of appointment exercised by will or by deed in contemplation of death.....	10,525,615	.27			427,174	.16
Property from an estate taxed within 5 years; value at date of death of present decedent.....	98,888,746	2.57	500	.02	27,805,221	10.12
Total gross estate.....	3,843,514,150	100.00	2,705,941	100.00	274,600,242	100.00
Nature of deduction:						
Insurance exemption.....	54,223,134		753,325		9,249,707	
Funeral and administrative expenses.....	150,696,080		172,435		13,568,931	
Debts, unpaid mortgages, etc.....	350,841,290		987,590		80,474,353	
Property from an estate taxed within 5 years; value at date of previous decedent's death.....	85,127,551		500		25,552,396	
Charitable, public, and similar bequests.....	153,677,713		3,000		35,369,006	
Specific exemption.....	846,750,000		5,800,000		171,500,000	
Total deductions.....	1,641,315,768		7,716,850		335,714,393	
Net taxable estate.....	2,268,323,442					
Total tax.....	165,413,851					
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	122,110,369					
Net tax after deducting tax credit.....	43,303,482					

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

showing amounts, number of estates, and relative percentages, by size of net estate

[Returns filed from Jan. 1 to Dec. 31, 1929]

Size of net estate									
Under \$50,000		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 under \$400,000		\$400,000 under \$600,000	
2,288		1,189		1,132		998		414	
Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
\$86,311,591	24.73	\$55,007,708	21.58	\$63,532,633	18.47	\$77,409,284	16.77	\$36,458,753	12.37
1,284,556	.37	1,437,503	.56	1,741,303	.51	2,735,312	.59	2,418,954	.82
7,370,828	2.11	4,776,960	1.87	5,576,976	1.62	6,904,153	1.50	4,186,172	1.42
5,551,684	1.59	4,380,672	1.72	6,329,717	1.84	10,330,030	2.24	9,128,052	3.10
28,812,559	8.26	22,977,602	9.02	28,795,812	8.37	42,759,820	9.26	29,156,642	9.89
43,019,627	12.33	33,572,737	13.17	42,443,808	12.34	62,729,315	13.59	44,889,820	15.23
103,041,285	29.52	87,491,710	34.33	137,107,359	39.87	195,414,716	42.32	140,550,589	47.69
146,060,912	41.85	121,064,447	47.50	179,551,167	52.21	258,144,031	55.91	185,440,409	62.92
60,241,420	17.26	39,125,141	15.35	49,271,210	14.33	57,424,889	12.44	29,642,582	10.06
17,232,272	4.94	11,140,620	4.37	13,566,490	3.94	17,286,723	3.74	9,392,989	3.19
19,486,943	5.58	13,760,626	5.40	17,782,496	5.17	24,851,376	5.38	12,869,389	4.37
10,440,839	2.99	7,675,248	3.01	11,547,956	3.36	15,969,417	3.46	14,336,730	4.86
1,301,138	.37	533,799	.21	1,940,070	.56	1,886,728	.41	810,862	.27
7,964,023	2.28	6,560,115	2.58	6,734,260	1.96	8,718,069	1.89	5,786,951	1.96
349,039,138	100.00	254,867,704	100.00	343,926,282	100.00	461,690,517	100.00	294,738,665	100.00
9,050,189	-----	5,655,119	-----	6,756,562	-----	8,239,403	-----	3,660,438	-----
15,589,426	-----	10,847,567	-----	14,354,063	-----	18,065,177	-----	10,703,166	-----
32,956,107	-----	21,913,550	-----	29,660,353	-----	38,132,913	-----	21,257,640	-----
6,896,707	-----	5,265,032	-----	5,657,408	-----	7,472,752	-----	5,129,977	-----
10,011,995	-----	6,099,385	-----	14,642,955	-----	9,966,396	-----	7,668,002	-----
223,900,000	-----	117,950,000	-----	112,850,000	-----	99,600,000	-----	41,350,000	-----
298,404,424	-----	167,730,653	-----	183,921,341	-----	181,496,641	-----	89,715,223	-----
50,634,714	-----	87,137,051	-----	160,004,941	-----	289,193,876	-----	205,023,442	-----
507,182	-----	1,149,281	-----	3,119,498	-----	7,709,929	-----	7,135,293	-----
339,389	-----	821,455	-----	2,262,673	-----	5,607,842	-----	5,118,436	-----
167,793	-----	327,826	-----	856,825	-----	2,102,087	-----	2,016,857	-----

TABLE 1.—*Estates of resident decedents—Form of property and nature of deduction*
net estate—

	Size of net estate					
	\$600,000 under \$800,000		\$800,000 under \$1,000,000		\$1,000,000 under \$1,500,000	
Number of returns.....	221		137		149	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:						
Real estate.....	\$33,808,003	15.62	\$18,211,262	10.76	\$28,726,506	11.93
Investments in bonds and stocks—						
Federal Government bonds—						
Wholly tax-exempt.....	3,338,309	1.54	1,274,912	.75	3,542,324	1.47
Partially tax-exempt.....	3,840,329	1.77	1,681,459	.99	3,262,876	1.36
State and municipal bonds, wholly tax-exempt.....	8,903,626	4.12	12,406,091	7.33	13,567,311	5.63
All other bonds.....	14,715,982	6.80	14,726,703	8.70	14,279,386	5.93
Total bonds.....	30,798,246	14.23	30,089,165	17.77	34,651,897	14.39
Capital stock in corporation.....	99,419,457	45.95	84,748,561	50.06	134,181,627	55.73
Total bonds and stocks.....	130,217,703	60.18	114,837,726	67.83	168,833,524	70.12
Mortgages, notes, cash, etc.....	20,316,880	9.39	12,241,582	7.23	20,816,739	8.64
Insurance (gross).....	6,798,259	3.14	6,516,714	3.85	6,176,827	2.57
Miscellaneous property.....	13,234,485	6.12	8,885,089	5.25	6,379,524	2.65
Transfers made in contemplation of intended to take effect at or after death.	6,716,034	3.10	6,033,570	3.56	4,048,014	1.68
General power of appointment exercised by will or by deed in contemplation of death.....	1,389,953	.64	22,660	.01	1,882,231	.78
Property from an estate taxed within 5 years; value at date of death of present decedent.....	3,905,385	1.81	2,549,375	1.51	3,919,191	1.63
Total gross estate.....	216,386,702	100.00	169,297,978	100.00	240,782,556	100.00
Nature of deduction:						
Insurance exemption.....	2,135,458	-----	2,362,470	-----	2,314,470	-----
Funeral and administrative ex- penses.....	7,621,837	-----	7,307,512	-----	9,012,071	-----
Debts, unpaid mortgages, etc.....	17,238,477	-----	16,262,080	-----	19,727,884	-----
Property from an estate taxed within 5 years; value at date of previous decedent's death.....	3,276,500	-----	1,707,534	-----	2,939,192	-----
Charitable, public, and similar be- quests.....	11,582,835	-----	5,348,706	-----	11,529,041	-----
Specific exemption.....	22,200,000	-----	13,700,000	-----	14,900,000	-----
Total deductions.....	64,055,107	-----	46,688,302	-----	60,422,658	-----
Net taxable estate.....	152,331,595	-----	122,609,676	-----	180,359,898	-----
Total tax.....	6,141,238	-----	5,637,199	-----	9,734,791	-----
Tax credit for payments of estate, in- heritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia ¹	4,472,058	-----	4,091,286	-----	7,020,805	-----
Net tax after deducting tax credit.....	1,669,180	-----	1,545,913	-----	2,713,986	-----

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

tions, showing amounts, number of estates, and relative percentages, by size of
Continued

Size of net estate									
\$1,500,000 under \$2,000,000		\$2,000,000 under \$2,500,000		\$2,500,000 under \$3,000,000		\$3,000,000 under \$3,500,000		\$3,500,000 under \$4,000,000	
79		41		29		12		14	
Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
\$18,263,652	10.41	\$7,922,145	6.65	\$7,527,734	8.09	\$5,478,124	12.11	\$5,151,940	7.32
3,110,462	1.77	2,665,686	2.24	6,240,554	6.70	1,036,192	2.29	825,147	1.17
1,537,080	.88	930,552	.78	258,720	.28	325,286	.72	418,474	.59
10,502,660	5.99	10,390,958	8.73	10,840,487	11.64	4,055,126	8.97	3,974,103	5.65
11,897,675	6.78	7,483,102	6.28	4,333,773	4.66	2,502,725	5.53	1,981,933	2.82
27,047,877	15.42	21,470,298	18.03	21,673,534	23.28	7,919,329	17.51	7,199,657	10.23
95,503,959	54.43	71,306,584	59.89	48,291,953	51.88	25,730,931	56.89	47,239,020	67.11
122,551,836	69.85	92,776,882	77.92	69,965,487	75.16	33,650,260	74.40	54,438,677	77.34
13,388,036	7.63	7,622,982	6.40	3,928,228	4.22	4,100,113	9.07	2,346,477	3.33
4,268,015	2.43	2,097,696	1.76	1,978,510	2.13	208,010	.46	965,102	1.37
9,984,309	5.69	3,731,586	3.14	3,397,356	3.65	990,637	2.19	6,022,202	8.56
1,342,244	.76	4,762,231	4.00	2,437,478	2.62	581,207	1.29	1,461,517	2.08
5,661,224	3.23	158,869	.13	3,848,871	4.13	218,695	.48		
175,459,316	100.00	119,072,391	100.00	93,083,664	100.00	45,227,046	100.00	70,385,915	100.00
1,574,590	-----	653,271	-----	460,877	-----	40,000	-----	814,454	-----
7,222,745	-----	4,289,452	-----	2,688,678	-----	1,586,209	-----	2,648,301	-----
10,148,862	-----	8,720,233	-----	3,315,472	-----	1,051,216	-----	10,732,397	-----
4,384,664	-----	158,869	-----	3,426,455	-----	201,021	-----		-----
6,702,966	-----	9,445,906	-----	1,852,289	-----	2,337,084	-----	2,276,635	-----
7,900,000	-----	4,100,000	-----	2,900,000	-----	1,200,000	-----	1,400,000	-----
37,933,827	-----	27,367,731	-----	14,643,771	-----	6,415,530	-----	17,871,787	-----
137,525,489	-----	91,704,660	-----	78,439,893	-----	38,811,546	-----	52,514,128	-----
8,703,785	-----	6,443,103	-----	5,974,832	-----	3,197,544	-----	4,635,836	-----
6,250,956	-----	4,413,247	-----	4,445,456	-----	2,098,218	-----	2,821,195	-----
2,452,829	-----	2,029,856	-----	1,529,376	-----	1,099,326	-----	1,814,641	-----

TABLE 1.—*Estates of resident decedents—Form of property and nature of deducted net estate—*

	Size of net estate			
	\$4,000,000 under \$5,000,000		\$5,000,000 under \$6,000,000	
Number of returns.....	14		10	
Distribution	Amount	Per cent	Amount	Per cent
Form of property:				
Real estate.....	\$5,702,307	7.33	\$6,921,963	10.82
Investments in bonds and stocks—				
Federal Government bonds—				
Wholly tax-exempt.....	2,488,070	3.20	337,934	.53
Partially tax-exempt.....	257,304	.33	479,425	.75
State and municipal bonds, wholly tax-exempt.....	4,438,580	5.70	2,681,604	4.19
All other bonds.....	523,800	.67	3,580,904	5.60
Total bonds.....	7,707,754	9.90	7,079,867	11.07
Capital stock in corporation.....	40,661,823	52.25	42,580,218	66.55
Total bonds and stocks.....	48,369,577	62.15	49,660,085	77.62
Mortgages, notes, cash, etc.....	2,891,592	3.71	3,406,158	5.33
Insurance (gross).....	1,141,087	1.47	539,055	.84
Miscellaneous property.....	7,571,343	9.73	2,680,284	4.19
Transfers made in contemplation of or intended to take effect at or after death.....	3,032,327	3.90		
General power of appointment exercised by will or by deed in contemplation of death.....	331,000	.43		
Property from an estate taxed within 5 years; value at date of death of present decedent.....	8,784,249	11.28	767,632	1.20
Total gross estate.....	77,826,482	100.00	63,975,177	100.00
Nature of deduction:				
Insurance exemption.....	147,010		89,055	
Funeral and administrative expenses.....	3,611,573		2,685,558	
Debts, unpaid mortgages, etc.....	2,611,448		2,156,647	
Property from an estate taxed within 5 years; value at date of previous decedent's death.....	7,541,563		699,329	
Charitable, public, and similar bequests.....	1,873,090		2,045,000	
Specific exemption.....	1,400,000		1,000,000	
Total deductions.....	17,184,684		8,675,589	
Net taxable estate.....	60,641,798		55,299,588	
Total tax.....	5,739,349		5,829,937	
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	4,473,136		4,139,144	
Net tax after deducting tax credit.....	1,266,213		1,690,793	

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

tions, showing amounts, number of estates, and relative percentages, by size of
Continued

Size of net estate									
\$6,000,000 under \$7,000,000		\$7,000,000 under \$8,000,000		\$8,000,000 under \$9,000,000		\$9,000,000 under \$10,000,000		\$10,000,000 and over	
7		3		3		2		16	
Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
\$6,387,138	12.14	\$762,710	3.27	\$1,058,145	3.76	\$475,150	2.27	\$26,424,267	5.68
839,396	1.60			35,151	.12	1,330,182	6.35	7,280,581	1.56
482,304	.92	5,151	.02					218,112	.05
2,633,354	5.00	115,500	.50	4,313,000	15.33	776,791	3.70	19,736,813	4.24
5,504,713	10.46	2,500	.01	328,140	1.17	527,872	2.52	12,396,325	2.66
9,459,767	17.98	123,151	.53	4,676,291	16.62	2,634,845	12.57	39,631,831	8.51
30,399,226	57.79	22,188,690	95.24	17,703,208	62.92	16,006,472	76.36	350,429,124	75.29
39,858,993	75.77	22,311,841	95.77	22,379,499	79.54	18,641,317	88.93	390,060,955	83.80
3,667,409	6.97	120,824	.52	715,085	2.54	875,335	4.18	13,336,173	2.87
439,195	.83	53,669	.23			792,656	3.64	6,051,301	1.30
1,442,151	2.74	48,691	.21	1,133,086	4.03	197,318	.94	21,027,577	4.52
592,225	1.13			2,852,208	10.13	9,228	.04	3,258,172	.70
218,269	.42							5,287,847	1.13
52,605,380	100.00	23,297,735	100.00	28,138,023	100.00	20,961,004	100.00	165,446,292	100.00
79,910		40,000				40,000		106,826	
1,929,358		609,480		1,298,998		996,676		13,880,867	
2,415,359		439,064		699,645		282,509		29,637,491	
218,269								4,599,383	
1,770,000				175,000		300,000		12,738,422	
700,000		300,000		300,000		200,000		1,600,000	
7,112,896		1,388,544		2,473,643		1,819,185		62,562,989	
45,492,484		21,909,191		25,664,380		19,141,819		402,883,303	
5,133,297		2,595,063		3,250,088		2,543,945		70,232,661	
4,106,637		1,685,611		2,178,967		2,035,156		53,728,702	
1,026,660		909,452		1,071,121		508,789		16,503,959	

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

[Returns filed from Jan. 1 to Dec. 31, 1923]

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.....	57	\$17,752,677	\$16,376,757	\$7,301,088	\$9,075,669	\$252,903	\$4,348	\$248,555	7	\$1,375,920	\$1,567,815
Alaska.....											
Arizona.....	11	1,980,464	1,335,268	795,274	539,991	16,458	8,076	2,382	4	345,196	441,073
Arkansas.....	29	8,203,748	6,698,299	5,441,460	3,196,839	89,427	62,849	26,578	7	1,595,496	2,046,057
California.....	667	240,814,395	222,782,185	85,856,473	136,925,715	7,751,433	6,112,183	1,639,250	136	18,032,207	22,638,657
Colorado.....	64	25,827,948	23,780,856	8,303,306	15,477,550	1,109,206	876,743	232,463	16	2,047,062	2,621,459
Connecticut.....	248	109,849,726	101,957,098	37,222,313	64,734,785	3,309,882	2,601,469	1,218,413	47	7,892,628	9,143,181
Delaware.....	32	54,612,975	54,041,664	3,802,119	48,239,545	6,846,739	3,477,389	1,369,350	32	6,601,314	698,510
District of Columbia.....	95	24,796,773	20,231,372	7,962,042	12,269,330	440,017	14,807	425,210	5	5,600,019	5,600,019
Florida.....	124	53,703,148	44,312,021	25,149,551	24,162,470	967,131	138,740	828,391	33	4,301,127	5,543,178
Georgia.....	77	28,701,708	26,583,639	11,285,442	15,300,197	596,310	470,443	125,867	15	2,118,069	2,443,415
Hawaii.....	11	3,993,607	3,888,496	1,706,623	2,181,873	91,477	72,889	18,588	1	105,111	159,747
Idaho.....	7	873,979	697,192	523,777	2,173,415	2,082	173,415	1,606	3	176,787	352,771
Illinois.....	654	291,981,019	233,383,918	101,264,804	132,119,114	7,533,354	5,875,255	1,658,099	177	28,597,107	31,480,175
Indiana.....	143	42,736,909	37,834,903	14,634,163	23,200,740	1,348,550	621,569	726,981	38	4,902,006	5,922,673
Iowa.....	155	40,485,885	32,985,363	15,399,775	16,885,988	653,928	424,339	228,889	57	8,200,522	10,890,908
Kansas.....	87	19,324,676	16,988,463	8,075,236	8,913,927	357,722	106,129	161,593	21	2,396,213	2,902,159
Kentucky.....	94	20,285,511	28,138,574	14,570,141	13,678,433	517,383	401,401	113,981	19	2,196,946	2,678,251
Louisiana.....	71	22,801,475	19,706,380	7,862,172	11,844,408	418,064	292,593	135,561	17	3,094,896	4,576,833
Maine.....	69	27,334,207	24,656,387	10,003,248	14,652,939	598,519	499,734	128,725	13	2,678,020	3,307,033
Maryland.....	126	41,521,883	38,118,264	16,831,999	21,286,265	722,252	471,615	250,637	24	3,403,619	4,299,948
Massachusetts.....	570	232,631,647	216,862,141	78,893,997	137,968,144	7,297,359	5,690,061	1,697,298	111	15,769,506	19,225,478
Michigan.....	292	118,772,074	111,407,300	39,891,693	71,515,607	4,869,876	3,682,315	1,204,666	46	7,361,774	8,916,465
Minnesota.....	113	60,434,909	58,328,157	22,566,655	35,761,502	1,985,011	1,182,315	802,696	15	2,006,652	2,606,375
Mississippi.....	38	7,001,500	5,251,147	3,900,110	3,351,037	2,209,192	13,668	6,524	10	1,750,340	2,272,612
Missouri.....	224	94,256,181	86,690,034	29,687,035	56,921,999	3,203,341	2,065,411	1,137,930	48	7,447,150	9,233,696
Montana.....	21	4,758,869	4,001,514	3,030,884	970,630	17,292	13,770	3,522	7	757,355	965,272
Nebraska.....	103	17,958,474	14,318,894	8,955,140	5,369,754	101,854	50,696	51,158	31	3,639,380	4,192,040
Nevada.....	8	7,905,492	7,462,654	1,986,633	5,476,021	492,665	492,665	0	3	442,838	641,332
New Hampshire.....	54	26,673,563	14,816,261	7,449,946	7,366,315	2,562,794	64,122	188,298	14	1,859,360	2,070,478
New Jersey.....	466	202,866,415	188,434,206	70,774,080	117,663,126	5,252,410	2,314,384	2,937,026	81	14,173,209	18,661,114
New Mexico.....	11	4,549,722	4,287,488	1,636,440	2,651,048	96,720	29,416	67,304	3	262,234	408,347
New York.....	1,066	1,104,318,240	1,063,431,825	336,293,986	727,137,839	69,171,811	53,751,691	15,420,123	282	40,886,415	50,898,547
North Carolina.....	83	28,820,868	26,036,340	10,229,362	15,824,578	805,073	491,848	313,225	24	2,198,180	3,638,227
North Dakota.....	14	2,824,418	2,623,948	1,002,393	1,623,845	12,072	9,658	2,414	6	1,706,980	1,455,892
Ohio.....	385	156,705,823	143,785,019	53,840,425	89,944,624	4,535,822	3,181,678	1,354,144	81	12,920,774	15,807,645

Oklahoma.....	45	10,931,268	9,055,081	5,391,615	3,663,136	102,016	71,208	30,538	11	1,876,187	2,193,257
Oregon.....	52	13,071,501	10,771,823	5,123,668	3,648,155	231,963	181,969	46,994	18	2,299,678	3,472,355
Pennsylvania.....	833	421,560,371	389,046,227	134,490,532	254,553,995	20,253,089	13,988,297	6,214,792	184	32,514,141	39,022,241
Rhode Island.....	85	78,826,596	77,437,458	14,902,560	62,534,898	7,588,123	5,904,656	1,683,407	11	1,389,138	1,604,799
South Carolina.....	34	9,274,453	7,974,365	3,879,790	4,094,575	181,078	119,005	62,573	9	1,300,088	1,647,405
South Dakota.....	21	3,977,992	3,279,810	1,906,393	1,373,417	30,792	24,517	6,275	6	698,182	838,691
Tennessee.....	58	12,971,714	11,154,640	6,124,626	5,030,014	141,104	100,863	40,241	14	1,817,071	2,510,877
Texas.....	206	50,223,374	42,747,111	21,228,414	21,518,097	735,444	532,278	203,166	62	7,476,263	9,806,888
Utah.....	16	4,633,505	3,871,159	1,626,606	2,244,553	57,640	45,627	12,013	4	772,346	822,733
Vermont.....	35	10,634,570	9,353,907	6,241,615	3,314,292	91,353	72,891	18,962	9	1,078,063	1,433,067
Virginia.....	80	25,781,154	21,189,654	9,254,913	11,934,741	532,130	421,310	110,830	20	4,391,500	5,385,864
Washington.....	64	16,998,966	13,578,340	6,446,605	7,131,735	207,605	161,586	46,019	21	3,390,626	3,942,192
West Virginia.....	71	26,797,266	25,143,751	10,189,624	14,954,127	675,825	523,387	152,538	11	1,653,515	1,920,912
Wisconsin.....	119	38,063,258	34,888,179	17,641,020	17,247,159	748,954	433,521	115,333	21	3,175,079	3,905,825
Wyoming.....	8	2,285,294	1,142,512	608,709	533,803	12,241	9,792	2,449	3	1,142,782	1,366,600
Total.....	8,582	3,843,514,150	3,566,207,967	1,297,884,525	2,268,323,442	165,413,851	122,110,369	43,303,482	1,824	277,306,183	343,431,243

¹ Credit for payment of estate, inheritance, legacy, or succession taxes, made to any of the several States, Territories, or District of Columbia. (Limited to 25 per cent of the total tax after the effective date of the revenue act 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.)

STATISTICS OF INCOME

TABLE 2-A.—*Estates of residents decedents—Date of death after February 26, 1926, taxed under the revenue acts of 1926 and 1923—Distribution by States and Territories and by estates subject to tax and estates not subject to tax, showing number, gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit*

[Returns filed from Jan. 1 to Dec. 31, 1929]

States and Territories	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	56	\$17,670,658	49	\$16,294,738	\$7,235,967	\$4,058,831	\$272,735	\$4,348	\$248,387	7	\$1,375,920	\$1,567,815
Alaska												
Arizona	10	1,591,270	6	1,246,074	741,532	504,342	10,104	7,988	2,116	7	345,196	441,673
Arkansas	28	8,115,276	21	6,319,777	3,375,142	3,144,035	89,265	62,793	26,412	7	1,395,490	2,046,057
California	641	239,861,516	515	229,823,766	84,630,675	136,210,844	7,741,922	6,111,048	1,630,874	126	16,962,250	21,372,712
Colorado	63	25,760,504	47	23,715,412	8,210,198	15,473,214	1,109,193	876,772	232,391	16	2,927,062	2,621,459
Connecticut	241	109,270,879	196	101,222,880	36,935,055	64,587,775	6,848,204	2,091,426	1,216,778	45	7,478,049	8,950,706
Delaware	29	54,631,654	27	54,441,654	5,592,119	48,537,389	6,846,739	5,477,389	1,369,350	5	601,314	698,512
District of Columbia	77	22,978,009	55	19,337,734	7,522,912	12,014,882	436,355	14,780	421,575	22	3,440,215	4,320,601
Florida	117	53,337,740	85	48,906,411	25,040,754	28,975,057	564,300	138,740	825,569	32	4,311,329	5,489,695
Georgia	76	28,007,056	61	26,488,497	11,234,268	15,264,724	595,955	470,443	125,512	15	2,118,069	2,463,415
Hawaii	11	3,993,697	10	3,888,496	1,706,623	2,181,873	91,477	72,889	18,588	1	105,111	159,747
Idaho	7	873,979	4	637,132	1,096,069	173,415	2,082	1,600	416	3	176,787	332,771
Illinois	646	261,182,030	474	233,014,905	104,096,060	131,918,807	7,330,622	5,875,255	1,655,367	172	28,167,124	34,097,074
Indiana	128	41,822,018	96	37,220,626	14,144,000	23,076,626	621,324	725,785	3,597,944	32	4,601,392	5,397,044
Iowa	152	40,293,714	97	35,347,492	15,348,876	16,878,526	653,157	424,339	228,818	35	8,096,212	10,360,927
Kansas	94	18,862,997	60	16,326,784	7,731,309	8,775,475	365,190	136,011	160,179	21	2,336,212	2,992,159
Kentucky	94	39,285,514	75	28,148,574	11,476,141	13,678,433	417,385	401,401	115,984	17	2,136,940	2,678,251
Louisiana	70	27,703,725	53	19,638,829	7,794,487	11,814,342	417,764	262,428	155,336	19	3,094,896	4,573,833
Maine	67	27,192,268	55	24,525,201	9,937,729	14,587,475	597,710	469,794	127,916	12	2,597,064	3,285,453
Maryland	125	41,393,401	101	37,091,842	16,717,618	21,274,224	722,132	471,615	250,517	24	3,463,619	4,299,948
Massachusetts	539	239,563,082	448	216,052,780	78,211,916	137,841,864	7,906,097	5,689,778	2,211,319	91	14,512,392	17,660,953
Michigan	218	117,835,840	214	110,626,640	39,524,429	71,102,261	4,801,476	3,664,517	1,196,959	44	2,209,150	8,783,219
Minnesota	113	60,424,595	98	58,328,157	22,596,655	35,731,502	1,935,011	1,182,315	802,696	15	2,096,652	2,606,578
Mississippi	38	7,001,500	28	6,251,117	3,990,110	1,351,037	20,182	13,668	6,524	10	1,730,353	2,272,612
Missouri	218	92,914,700	170	85,297,530	29,286,000	55,981,530	3,181,180	2,065,285	1,115,896	48	7,447,150	9,233,696
Montana	20	4,720,669	14	4,001,514	3,039,881	970,630	17,292	13,770	3,522	6	749,155	910,972
Nebraska	101	17,849,680	72	14,318,893	8,955,140	5,363,754	101,854	56,696	51,158	29	3,530,786	4,049,707
Nevada	7	7,840,910	5	7,462,454	1,086,653	6,376,001	432,645	261	492,404	2	378,256	465,108
New Hampshire	47	16,142,973	38	14,661,641	7,346,227	7,318,384	251,940	64,002	187,938	9	1,478,302	1,643,844
New Jersey	461	292,123,804	382	188,149,938	70,597,243	117,551,785	7,565,920	5,252,284	2,313,636	79	13,974,866	18,354,799
New Mexico	9	4,443,025	7	4,332,250	1,536,140	2,645,840	96,668	29,416	67,252	2	210,745	279,498
New York	1,644	1,101,963,911	1,372	1,061,596,161	335,134,248	726,441,913	69,100,672	53,748,982	15,411,686	272	39,997,750	49,794,523
North Carolina	76	28,245,141	56	25,790,328	9,535,969	15,794,322	491,823	312,947	2,444	20	2,514,800	3,306,923
North Dakota	14	2,824,418	8	1,626,321	1,092,393	623,945	12,072	9,638	2,414	6	1,198,180	1,458,852
Ohio	382	156,451,710	300	143,704,332	53,784,575	89,919,757	4,535,424	3,181,678	1,353,746	82	12,747,378	15,619,420

Oklahoma.....	45	10,931,268	9,055,081	5,391,645	3,663,436	102,046	71,208	30,838	14	1,876,187	2,193,257
Oregon.....	51	12,889,434	10,589,756	4,997,720	5,592,036	231,341	184,471	46,870	18	2,290,678	3,472,355
Pennsylvania.....	845	420,696,199	388,182,055	133,849,610	254,332,445	29,230,337	13,687,780	6,242,557	164	32,514,144	39,022,241
Rhode Island.....	85	78,826,596	77,457,438	14,902,560	62,534,808	7,588,123	5,604,656	1,683,467	11	1,359,138	1,604,799
South Carolina.....	33	9,190,390	7,890,311	3,825,987	1,064,324	1,890,775	119,005	61,770	9	1,300,088	1,647,405
South Dakota.....	14	3,795,955	3,174,218	1,815,258	1,358,960	30,647	24,517	6,130	5	1,621,737	1,702,034
Tennessee.....	56	12,611,731	10,821,677	5,353,193	4,871,484	138,333	100,863	38,070	14	1,817,074	2,510,867
Texas.....	200	49,707,125	42,475,104	21,037,150	21,437,959	734,638	532,278	202,360	59	7,232,016	9,601,317
Utah.....	16	4,613,505	3,871,159	1,626,606	2,244,563	57,640	45,627	12,013	4	772,315	822,733
Vermont.....	34	10,559,471	9,480,808	6,191,615	3,289,133	91,102	72,391	18,711	9	1,078,663	1,453,667
Virginia.....	79	25,727,637	21,189,654	9,254,913	11,934,741	532,150	421,310	110,840	19	4,547,383	5,324,513
Washington.....	63	15,871,252	13,180,926	6,387,902	7,092,721	297,215	161,488	15,727	21	3,890,626	3,942,122
West Virginia.....	68	26,585,003	21,931,458	10,033,317	14,898,141	675,365	523,281	152,081	11	1,453,515	1,920,122
Wisconsin.....	117	37,942,959	31,828,971	17,586,489	17,242,485	518,807	433,521	115,286	29	3,113,985	3,817,776
Wyoming.....	8	2,285,294	1,142,512	608,799	17,533,893	12,241	9,792	2,449	3	1,142,782	1,366,600
Total.....	8,368	3,822,574,969	3,552,609,311	1,289,339,834	2,263,269,477	165,335,103	122,102,984	43,232,119	1,731	269,965,638	331,477,055

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 residents of decedents—Date of death after June 30, 1926, 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 credit, and net tax after deducting tax credit

[Returns filed from Jan. 1 to Dec. 31, 1929]

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax					Estate not subject to tax						
			Number	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit	Net tax after deducting tax credit	Number	Gross estate	Deductions		
Alabama	1	\$82,019	1	\$82,019	\$65,181	\$16,838	\$168		\$168					
Alaska	1	89,194	1	89,194	53,742	35,452	351	\$88	266					
Arizona	1	88,522	1	88,522	66,318	22,204	222	56	166					
Arkansas	1	1,971,542	1	1,971,542	650,362	371,597	5,271	1,135	4,136					
California	47	67,411	9	1,024,959	634,108	1,336	43	11	32					\$1,110,423
Colorado	1	77,718	1	77,718	60,487	17,231	172	43	129					
Connecticut	1	1,533,565	1	1,533,565	382,091	251,311	3,631	27	3,601					1,005,561
Delaware	3	365,408	2	515,610	128,797	186,813	2,831		2,831					33,482
District of Columbia														
Florida														
Georgia														
Iowa														
Illinois	1	82,218	1	82,218	54,739	27,479	275		275					
Indiana	8	477,617	5	327,316	269,981	57,335	573	45	528					
Iowa														
Kansas	2	166,389	2	166,389	105,602	60,787	608	118	490					
Kentucky														
Louisiana	1	97,751	1	97,751	67,685	30,066	300	75	225					81,580
Maine	1	80,936	1	80,936										
Maryland														
Massachusetts	31	2,096,565	11	809,361	683,081	126,280	1,262	283	979					1,561,525
Michigan	2	560,918	1	183,731	234,927	225,804	4,774	1,193	3,581					82,138
Minnesota														
Mississippi														
Missouri														
Montana														
Nebraska	1	101,922	1	101,922	51,159	46,563	465	116	349					51,300
Nevada														
New Hampshire	1	61,582	1	61,582	103,719	47,931	480	120	360					176,214
New Jersey	3	532,580	2	151,650	103,719	47,931	480	120	360					380,910
New York	4	300,978	2	160,067	109,416	50,651	507	126	381					140,911
New Mexico	1	35,208	1	55,208	50,000	5,208	52		52					248,856
New York	22	2,751,329	12	1,865,664	1,169,778	695,926	11,142	2,705	8,437					1,101,074
North Carolina														
North Dakota	5	453,470	2	273,119	213,363	29,756	298	25	273					271,892

Ohio.....	2	173,396							2	173,396	188,225
Oklahoma.....											
Oregon.....	1	182,067	182,067	125,948	56,119	622	498	124			
Pennsylvania.....	4	542,327	542,327	362,189	180,138	2,251	517	1,784			
Rhode Island.....											
South Carolina.....	1	84,054	84,054	53,803	30,251	303		303			
South Dakota.....	1	105,592	105,592	91,135	14,457	145		145			
Tennessee.....											
Texas.....	3	310,140	91,653	59,460	32,193	321		321	2	218,487	238,983
Utah.....											
Vermont.....											
Virginia.....	1	54,117							1	54,117	61,351
Washington.....	1	97,714	97,714	58,703	39,011	390	98	292			
West Virginia.....	1	93,624	93,624	51,112	42,512	425	106	319			
Wisconsin.....											
Wyoming.....											
Total.....	140	13,773,266	8,151,395	5,414,146	2,707,249	37,885	7,385	30,500	66	5,621,871	6,830,712

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

TABLE 2-C.—*Estates of resident decedents—Date of death before June 2, 1924—Taxed under the revenue acts in force prior to the revenue act of 1924—Distribution by States and Territories and by estates subject to tax and estates not subject to tax, showing number, gross estate, net estate, deductions, and total tax*

[Returns filed from Jan. 1 to Dec. 31, 1923]

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	Number	Gross estate	Deductions		
Alabama.....												
Alaska.....												
Arizona.....												
Arkansas.....	9	\$1,019,087	7	\$895,713	\$555,436	\$340,277	\$4,240	2	\$123,374	\$175,522		
California.....	6	501,129	4	356,550	226,771	129,779	1,506	2	144,579	183,475		
Connecticut.....	5	285,199	1	60,176	57,039	3,137	31	4	225,023	273,857		
Delaware.....												
District of Columbia.....	1	94,642	1	94,642	59,174	35,468	355					
Florida.....												
Georgia.....												
Hawaii.....												
Idaho.....	7	716,771	2	286,794	113,966	172,828	2,457	5	429,977	473,101		
Illinois.....	7	437,244	4	285,961	220,182	66,779	668	3	150,283	163,185		
Indiana.....	3	192,171	1	57,961	50,899	7,062	71	2	134,210	162,981		
Iowa.....	4	295,290	4	295,290	218,325	76,965	924					
Kansas.....												
Kentucky.....												
Louisiana.....	1	130,983	1	130,983	65,519	65,464	809					
Maine.....	1	126,422	1	126,422	114,381	12,041	120					
Maryland.....												
Massachusetts.....	2	375,316	1	294,879	107,340	187,539	3,626	1	80,437	81,108		
Michigan.....												
Minnesota.....	5	1,240,462	5	1,240,462	346,576	893,886	21,696					
Mississippi.....												
Missouri.....	2	108,794										
Montana.....												
Nebraska.....												
Nevada.....												
New Hampshire.....	2	161,543	1	104,111	67,421	36,690	367	1	57,432	57,459		
New Jersey.....	1	51,489										
New Mexico.....												
New York.....	2	100,257	1	50,500	50,000	500	5	1	49,757	60,312		
North Carolina.....												
North Dakota.....												
Ohio.....	1	80,717	1	80,717	55,850	24,867	398					

Oklahoma.....													
Oregon.....	4	321,845	4	321,845	278,733	43,112	501						
Pennsylvania.....													
Rhode Island.....	1	76,445									1	76,445	76,657
South Carolina.....	2	329,963	2	329,963	171,433	158,530	2,171						
South Dakota.....	3	206,109	2	180,349	131,804	48,545	485				1	25,760	56,588
Tennessee.....													
Texas.....	1	75,099	1	75,099	50,000	25,099	251						
Utah.....													
Vermont.....													
Virginia.....													
Washington.....	2	118,630	2	118,630	105,165	13,474	135						
West Virginia.....	2	120,299	1	59,205	54,581	4,674	47				1	61,094	88,049
Wisconsin.....													
Wyoming.....													
Total.....	74	7,165,915	47	5,447,261	3,100,545	2,346,716	40,863	27	1,718,654	2,123,476			

STATISTICS OF INCOME

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

[Returns filed from Jan. 1, to Dec. 31, 1929]

Size of net estate	Number of returns	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit ¹	Net tax after deducting tax credit
No net taxable estate:	68	\$2,705,941	\$7,716,850		\$507,182	\$339,389	\$167,793
Gross estate under \$50,000.....	1,756	274,600,242	335,714,393		1,149,281	821,455	327,826
Gross estate over \$50,000.....					3,119,498	2,262,673	856,825
Net taxable estate:					7,709,929	5,607,842	2,102,087
Under \$50,000.....	2,288	349,039,138	298,404,424	\$50,634,714	7,135,293	5,118,436	2,016,857
\$50,000 under \$100,000.....	1,189	254,867,704	167,730,653	87,137,051	6,141,288	4,472,038	1,669,180
\$100,000 under \$200,000.....	1,132	343,926,282	183,921,341	160,004,941	5,637,199	4,091,286	1,545,913
\$200,000 under \$400,000.....	998	461,690,517	181,496,641	280,193,876	9,794,791	7,020,805	2,773,986
\$400,000 under \$600,000.....	414	294,738,665	89,715,223	205,023,442	8,703,785	6,250,956	2,452,829
\$600,000 under \$800,000.....	221	216,386,702	64,055,107	152,331,595	6,443,103	4,413,247	2,029,856
\$800,000 under \$1,000,000.....	137	169,287,978	46,688,302	122,609,676	5,974,832	4,445,456	1,529,376
\$1,000,000 under \$1,500,000.....	149	240,782,556	60,422,658	180,359,898	3,197,544	2,098,218	1,099,326
\$1,500,000 under \$2,000,000.....	79	175,459,316	37,953,827	137,505,489	3,197,544	2,821,195	1,376,349
\$2,000,000 under \$2,500,000.....	79	119,072,391	27,367,731	91,704,660	5,739,349	4,473,136	1,266,213
\$2,500,000 under \$3,000,000.....	41	93,083,664	14,643,771	78,439,893	4,139,144	3,106,637	1,032,507
\$3,000,000 under \$3,500,000.....	29	45,227,046	6,415,530	38,811,516	2,395,063	1,683,611	909,452
\$3,500,000 under \$4,000,000.....	12	70,385,915	17,871,787	52,514,128	2,543,945	2,035,156	508,789
\$4,000,000 under \$4,500,000.....	14	77,826,482	17,184,684	60,641,798	70,252,661	53,728,702	16,523,959
\$4,500,000 under \$5,000,000.....	10	63,975,177	8,675,589	55,299,588			
\$5,000,000 under \$6,000,000.....	7	52,603,380	7,112,896	45,490,484			
\$6,000,000 under \$7,000,000.....	3	23,297,733	1,388,544	21,909,191			
\$7,000,000 under \$8,000,000.....	3	28,138,023	2,473,643	25,664,380			
\$8,000,000 under \$9,000,000.....	3	20,961,001	1,819,185	19,141,819			
\$9,000,000 under \$10,000,000.....	16	465,446,292	62,562,989	402,883,303			
\$10,000,000 and over.....	2						
Total.....	8,582	3,843,514,150	1,641,315,768	2,202,198,382	165,413,851	122,110,369	43,303,482

¹ Credit for payment of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Limited to 25 per cent 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, deductions, net estate, total tax, tax credit, and net tax after deducting tax credit*

[Returns filed from January 1 to December 31, 1929]

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	15	\$36,068	\$86,298				
Gross estate over \$50,000	4	294,373	310,377				
Net taxable estate:							
Under \$50,000	1,585	11,740,270	1,350,582	\$10,389,688	\$106,139	\$5,093	\$101,046
\$50,000 under \$100,000	60	4,344,092	204,252	4,139,840	53,789	7,077	46,712
\$100,000 under \$200,000	48	7,192,133	320,704	6,871,429	138,686	15,604	123,082
\$200,000 under \$400,000	31	9,995,958	1,142,167	8,753,791	237,951	47,489	190,462
\$400,000 under \$600,000	10	5,285,274	245,068	5,040,206	189,844	27,984	161,860
\$600,000 under \$800,000	1	719,609	10,360	709,249	29,955	9,013	20,942
\$800,000 under \$1,000,000	3	2,997,019	200,078	2,796,941	131,287	10,714	120,573
\$1,000,000 under \$1,500,000							
\$1,500,000 under \$2,000,000	3	5,206,961	275,611	4,931,350	304,321	93,631	210,690
\$2,000,000 under \$2,500,000	1	2,010,153		2,010,153	134,515	24,466	110,049
\$2,500,000 under \$3,000,000							
\$3,000,000 under \$3,500,000							
\$3,500,000 under \$4,000,000							
\$4,000,000 under \$5,000,000							
\$5,000,000 under \$6,000,000							
\$6,000,000 under \$7,000,000							
\$7,000,000 under \$8,000,000							
\$8,000,000 under \$9,000,000							
\$9,000,000 under \$10,000,000							
\$10,000,000 and over							
Total	4,761	49,731,910	4,175,197	45,556,713	1,325,587	241,071	1,084,516

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 estate-tax returns filed for the period from September 9, 1916, to December 31, 1929, 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, 1929

	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	\$8,893,238,780	\$8,785,641,889	\$107,596,891
Jan. 15-Dec. 31, 1922	13,876	12,663	1,313	3,014,072,723	2,955,959,464	58,113,259
Jan. 1-Dec. 31, 1923	15,119	13,963	1,156	2,804,327,313	2,774,740,672	29,586,641
Jan. 1-Dec. 31, 1924	14,513	13,011	1,502	2,566,521,698	2,540,922,175	25,599,523
Jan. 1-Dec. 31, 1925	16,019	14,013	2,006	3,001,088,953	2,958,363,744	42,725,209
Jan. 1-Dec. 31, 1926	14,567	13,142	1,425	3,407,923,034	3,386,266,616	21,656,418
Jan. 1-Dec. 31, 1927	10,700	9,353	1,347	3,173,235,017	3,146,289,565	26,945,452
Jan. 1-Dec. 31, 1928	10,236	8,079	2,157	3,554,270,423	3,503,238,684	51,031,739
Jan. 1-Dec. 31, 1929	10,343	8,582	1,761	3,893,246,060	3,843,514,150	49,731,910

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

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

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

Respectfully,

DAVID BURNET,
Commissioner of Internal Revenue.

Approved December 2, 1930.

A. W. MELLON,
Secretary of the Treasury.

BASIC TABLES

INDIVIDUAL RETURNS

TABLE 1.—*Individual returns—Distribution by States and Territories, showing population and percentage of population filing returns; also number of returns, net income, net loss for prior year, personal exemption and credit for dependents, average net income and average tax per return, and relative percentages*¹

Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. (See p. 1.)

States and Territories	Population as of July 1, 1928 (Bureau of the Census estimate)	Returns		Net income ²		Net loss for prior year
		Number	Per cent	Amount	Per cent	
Alabama.....	2,573,000	26,891	0.66	\$142,167,220	0.56	\$474,376
Alaska ³	(55,000)					
Arizona.....	474,000	11,527	.28	58,398,659	.23	136,223
Arkansas.....	1,944,000	16,660	.41	71,689,792	.28	371,637
California.....	4,553,000	316,738	7.78	1,765,573,139	7.00	3,423,205
Colorado.....	1,090,000	31,091	.76	158,931,875	.63	81,526
Connecticut.....	1,667,000	81,063	1.99	522,496,528	2.07	133,085
Delaware.....	244,000	9,392	.24	107,355,477	.43	
District of Columbia.....	552,000	44,183	1.09	227,620,606	.90	227,778
Florida.....	1,411,000	32,155	.79	178,843,603	.71	651,415
Georgia.....	3,203,000	32,921	.81	167,093,587	.66	299,637
Hawaii.....	312,000	8,047	.25	43,349,731	.17	65,350
Idaho.....	543,000	9,808	.24	37,121,872	.15	76,750
Illinois.....	7,396,000	373,621	9.18	2,362,631,092	9.48	3,037,156
Indiana.....	3,176,000	75,376	1.85	395,336,866	1.45	224,717
Iowa.....	2,428,000	49,789	1.00	221,881,247	.88	86,074
Kansas.....	1,835,000	32,929	.81	162,394,758	.64	537,613
Kentucky.....	2,533,000	35,367	.87	193,766,254	.77	171,706
Louisiana.....	1,950,000	36,981	.91	184,035,325	.73	357,514
Maine.....	795,000	18,611	.46	111,558,275	.44	51,867
Maryland.....	1,616,000	65,258	1.60	409,371,465	1.62	478,991
Massachusetts.....	4,290,000	215,559	5.30	1,357,076,374	5.38	1,077,199
Michigan.....	4,591,000	179,884	4.42	1,036,529,992	4.23	927,083
Minnesota.....	2,722,000	60,752	1.49	340,152,949	1.35	268,901
Mississippi.....	1,791,000	16,140	.40	64,689,480	.23	968,194
Missouri.....	3,523,000	99,236	2.44	563,951,553	2.24	507,757
Montana.....	549,000	17,132	.42	72,908,121	.29	60,638
Nebraska.....	1,498,000	31,426	.77	139,171,054	.55	216,965
Nevada.....	78,000	4,477	.11	20,109,392	.08	25,208
New Hampshire.....	456,000	14,132	.35	72,610,236	.29	85,432
New Jersey.....	3,821,000	196,681	4.83	1,241,111,359	4.92	836,052
New Mexico.....	396,000	6,886	.16	29,995,501	.12	60,486
New York.....	11,559,000	780,418	19.17	6,458,089,207	25.60	8,936,660
North Carolina.....	2,938,000	30,997	.76	191,039,786	.64	141,308
North Dakota.....	641,000	9,710	.24	34,878,015	.14	28,448
Ohio.....	6,823,000	218,479	5.37	1,302,752,001	5.16	948,105
Oklahoma.....	2,427,000	37,261	.92	211,061,345	.84	767,328
Oregon.....	902,000	29,333	.72	132,829,673	.53	170,954
Pennsylvania.....	9,854,000	361,220	8.87	2,204,955,406	8.74	1,942,467
Rhode Island.....	716,000	25,891	.63	176,225,164	.70	101,251
South Carolina.....	1,864,000	13,725	.34	55,510,360	.22	63,588
South Dakota.....	704,000	10,649	.26	38,954,968	.15	29,796
Tennessee.....	2,502,000	35,039	.86	190,287,682	.76	487,134
Texas.....	5,487,000	112,273	2.75	580,239,493	2.30	2,653,857
Utah.....	531,000	13,262	.33	58,809,296	.23	24,215
Vermont.....	352,000	9,394	.23	48,086,175	.19	56,475
Virginia.....	2,575,000	37,619	.92	181,750,013	.72	233,852
Washington.....	1,642,000	66,167	1.63	273,648,393	1.08	639,769
West Virginia.....	1,724,000	30,643	.75	140,128,751	.56	150,001
Wisconsin.....	2,953,000	98,485	2.42	453,394,323	1.80	285,378
Wyoming.....	247,000	8,622	.21	33,233,249	.13	34,854
Total.....	120,380,000	4,070,851	100.00	28,226,326,912	100.00	33,616,475

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

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

³ Alaska included in the State of Washington.

TABLE 1.—Individual returns—Distribution by States and Territories, showing population and percentage of population filing returns; also number of returns, net income, net loss for prior year, personal exemption and credit for dependents, average net income and average tax per return, and relative percentages—Con.

States and Territories	Personal exemption and credit for dependents	Tax		Average net income per return	Average income tax per return	Percentage of population filing returns
		Amount	Per cent			
Alabama.....	\$83,423,225	\$4,035,792	0.35	\$5,286.79	\$150.08	1.05
Alaska ³						
Arizona.....	32,491,683	1,600,308	.14	5,063.64	138.83	2.43
Arkansas.....	53,898,941	877,747	.08	4,303.10	52.69	.86
California.....	882,185,352	63,707,436	5.47	5,574.23	201.14	6.95
Colorado.....	93,227,057	4,459,057	.38	5,111.83	143.42	2.85
Connecticut.....	226,675,721	23,104,439	1.98	6,445.56	285.02	4.86
Delaware.....	27,161,804	10,592,886	.91	11,190.10	1,104.35	3.93
District of Columbia.....	113,730,864	7,474,643	.64	5,151.77	169.17	8.00
Florida.....	99,795,993	7,714,271	.66	5,561.92	239.91	2.28
Georgia.....	101,804,413	3,805,534	.33	5,074.68	115.63	1.03
Hawaii.....	23,641,659	1,311,756	.11	5,387.07	163.01	2.58
Idaho.....	28,567,908	283,172	.02	3,784.86	28.87	1.80
Illinois.....	1,032,372,429	110,659,199	9.51	6,403.90	296.18	5.05
Indiana.....	224,784,821	10,100,848	.87	4,846.86	134.01	2.37
Iowa.....	125,771,116	6,216,011	.53	5,439.73	152.40	1.68
Kansas.....	107,478,251	2,928,067	.25	4,931.66	88.92	1.79
Kentucky.....	105,322,454	5,639,394	.48	5,478.73	159.45	1.39
Louisiana.....	108,893,147	4,380,028	.38	4,976.48	118.41	1.90
Maine.....	55,446,493	4,262,498	.37	5,994.21	229.03	2.34
Maryland.....	190,037,553	16,125,803	1.39	6,273.12	247.12	4.04
Massachusetts.....	608,178,834	59,738,973	5.13	6,265.61	277.14	5.02
Michigan.....	513,503,867	50,601,040	4.35	5,928.78	281.29	3.92
Minnesota.....	181,198,441	11,925,077	1.03	5,599.04	195.29	2.23
Mississippi.....	53,207,169	763,702	.07	4,008.02	47.32	.90
Missouri.....	301,094,770	18,910,877	1.62	5,679.56	190.45	2.82
Montana.....	49,893,864	1,298,024	.11	4,260.64	75.85	3.12
Nebraska.....	101,309,986	2,109,341	.18	4,438.08	67.12	2.23
Nevada.....	11,107,799	477,673	.04	4,491.71	105.69	5.74
New Hampshire.....	40,598,803	1,991,854	.17	5,138.00	140.95	3.10
New Jersey.....	586,852,867	51,889,941	4.45	6,311.80	293.82	5.15
New Mexico.....	19,430,311	464,450	.04	4,486.31	69.46	1.69
New York.....	2,253,134,253	451,605,998	38.79	8,275.15	578.67	6.76
North Carolina.....	100,457,143	6,051,641	.52	5,195.33	195.23	1.05
North Dakota.....	31,938,638	209,410	.02	3,591.97	21.57	1.51
Ohio.....	640,339,586	55,393,575	4.76	5,962.87	253.54	3.20
Oklahoma.....	120,880,151	6,416,274	.55	5,664.40	173.00	1.54
Oregon.....	87,220,725	2,387,276	.21	4,528.34	81.39	3.25
Pennsylvania.....	1,045,727,558	96,772,165	8.81	6,104.19	297.90	3.67
Rhode Island.....	74,696,773	8,093,013	.70	6,830.17	313.67	3.60
South Carolina.....	43,670,917	716,628	.06	4,044.47	52.21	.74
South Dakota.....	34,512,811	321,516	.03	3,658.09	30.19	1.51
Tennessee.....	107,783,989	5,024,112	.48	5,430.74	160.51	1.40
Texas.....	321,770,302	11,401,968	1.24	5,168.11	128.28	2.05
Utah.....	41,092,743	1,065,839	.09	4,434.42	82.63	2.50
Vermont.....	27,848,783	1,055,740	.09	5,118.82	112.38	2.67
Virginia.....	115,473,919	4,408,983	.38	4,831.33	117.20	1.46
Washington.....	181,759,705	4,464,930	.38	4,135.73	67.48	1.03
West Virginia.....	91,488,817	2,920,822	.25	4,572.94	95.32	1.78
Wisconsin.....	297,533,862	12,459,318	1.07	4,603.09	125.51	3.34
Wyoming.....	24,742,907	372,128	.03	3,854.47	43.16	3.49
Total.....	11,859,161,174	1,164,254,037	100.00	6,196.81	285.99	3.38

³ Alaska included in the State of Washington.

TABLE 2.—Individual returns—Distribution by income classes, showing the number of returns, net income, net tax, average net tax per return, and average rate of tax, net loss for prior year, personal exemption and credit for dependents, tax before tax credits, and tax credits¹

[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. (See p. 1)]

Income classes (thousands of dollars)	Number of returns	Net income ²	Tax after tax credits			Average rate of tax on net income (per cent)	Net loss for prior year	Personal exemption and credit for dependents
			Net tax	Average net tax per return	Tax credits			
Under 1 ³	98,873	\$57,904,674	.....	.....	.....	.....	\$262,715,054
Under 1.....	12,250	6,630,550	859,662	\$4.87	0.90	.....	1,327,108
1 under 2 ³	419,619	660,374,911	.....	.....	.....	.....	1,164,621,990
1 under 2.....	498,828	806,457,026	1,549,713	3.11	.18	.....	732,098,185
2 under 3 ³	379,455	937,995,292	.....	.....	.....	.....	1,397,884,545
2 under 3.....	458,326	1,092,905,681	4,317,034	9.42	.40	.....	696,020,731
3 under 4 ³	450,040	1,574,140,577	.....	.....	.....	.....	1,793,984,776
3 under 4.....	253,673	902,910,354	3,307,730	13.04	.37	.....	580,798,454
4 under 5 ³	154,085	668,716,423	.....	.....	.....	.....	683,067,191
4 under 5.....	334,815	1,502,330,402	4,167,343	12.45	.28	.....	1,097,532,837
5 under 6 ³	22,763	122,696,358	.....	.....	.....	\$1,257,086	97,352,497
5 under 6.....	208,347	1,139,227,459	4,254,089	20.42	.37	107,137	736,485,040	
6 under 7 ³	9,324	59,960,167	.....	.....	.....	999,392	32,696,665
6 under 7.....	141,608	915,425,014	4,627,834	32.68	.51	155,814	498,478,240	
7 under 8 ³	5,940	44,224,613	.....	.....	.....	1,063,060	18,747,949
7 under 8.....	101,420	757,844,610	4,651,756	45.87	.61	145,656	355,716,212	
8 under 9 ³	4,199	35,530,372	.....	.....	.....	791,046	12,756,671
8 under 9.....	73,895	626,164,700	4,597,249	62.21	.73	194,009	256,538,487	
9 under 10 ³	3,490	33,129,425	.....	.....	.....	823,692	10,349,663
9 under 10.....	57,780	548,297,372	4,764,895	82.47	.87	196,787	199,046,006	
10 under 11.....	45,902	481,174,257	4,743,951	103.35	.99	884,574	154,944,595	
11 under 12.....	37,542	431,102,302	5,045,654	134.40	1.17	745,871	126,017,400	
12 under 13.....	30,419	379,532,716	5,143,523	169.09	1.36	973,920	101,314,399	
13 under 14.....	25,792	347,817,224	5,336,100	209.89	1.53	722,832	85,444,175	
14 under 15.....	21,642	313,768,851	5,365,369	247.91	1.71	611,638	71,504,299	
15 under 20.....	70,761	1,218,787,334	27,903,967	394.34	2.29	2,635,546	230,088,173	
20 under 25.....	38,831	865,670,420	29,219,181	752.47	3.38	2,034,953	123,557,719	
25 under 30.....	24,463	668,180,089	29,843,478	1,219.94	4.47	1,432,000	76,909,437	
30 under 40.....	27,984	963,768,154	55,762,762	1,992.67	5.79	1,949,460	86,898,238	
40 under 50.....	15,601	694,554,586	50,962,082	3,266.59	7.34	1,507,100	47,422,640	
50 under 60.....	9,775	533,827,271	46,555,494	4,762.71	8.72	1,191,843	29,267,846	
60 under 70.....	6,573	424,531,649	43,744,526	6,655.18	10.30	924,913	19,631,212	
70 under 80.....	4,703	351,345,948	37,924,634	8,063.92	10.79	1,082,539	13,901,325	
80 under 90.....	3,503	296,737,639	34,941,615	9,974.77	11.77	915,823	10,143,585	
90 under 100.....	2,633	251,415,357	31,280,967	11,790.79	12.44	704,170	7,738,490	
100 under 150.....	7,049	850,480,965	116,855,418	16,577.59	13.74	2,817,990	20,657,270	
150 under 200.....	3,050	824,349,061	79,855,502	26,182.13	15.23	1,172,892	8,810,714	
200 under 250.....	1,665	370,602,493	59,658,312	35,830.82	16.10	369,567	4,806,456	
250 under 300.....	963	262,179,027	42,999,828	44,631.95	16.40	796,658	2,725,926	
300 under 400.....	1,181	407,559,997	68,971,203	58,400.68	16.92	1,372,054	3,415,969	
400 under 500.....	575	256,341,229	44,278,641	77,006.33	17.27	1,072,618	1,636,214	
500 under 750.....	685	412,729,259	72,364,774	105,642.01	17.53	539,507	1,925,632	
750 under 1,000.....	298	258,132,412	44,059,490	147,850.64	17.07	531,702	802,227	
1,000 under 1,500.....	248	298,896,465	49,983,896	201,547.97	16.72	843,226	743,994	
1,500 under 2,000.....	108	186,776,958	31,951,002	295,842.61	17.11	.....	270,650
2,000 under 3,000.....	91	220,095,804	40,026,775	439,854.67	18.19	178,500	235,433	
3,000 under 4,000.....	20	69,502,210	10,779,699	538,983.45	15.51	.....	40,300
4,000 under 5,000.....	18	80,232,246	14,345,489	796,971.61	17.88	.....	27,648
5,000 and over.....	26	253,359,358	38,053,380	1,463,591.54	15.02	.....	61,750
Total.....	4,070,851	25,226,326,912	1,164,254,037	285.99	4.62	33,616,475	11,859,161,174	
Nontaxable ¹	1,547,788	4,194,692,822	.....	.....	.....	4,905,176	5,474,177,001
Taxable.....	2,523,063	21,031,634,090	1,164,254,037	285.99	4.62	28,711,299	6,384,984,173	

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

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 years are not deducted.

³ Nontaxable. Specific exemptions exceed net income.

TABLE 2.—Individual returns—Distribution by income classes, showing the number of returns, net income, net tax, average net tax per return, and average rate of tax, net loss for prior year, personal exemption and credit for dependents, tax before tax credits, and tax credits—Continued

Income classes (thousands of dollars)	Tax before tax credits			Tax credits		
	Normal tax	Surtax	12½ per cent tax 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 ³						
Under 1	878,770			878,770	\$19,108	
1 under 2 ³						
1 under 2	2,000,166			2,000,166	510,453	
2 under 3 ³						
2 under 3	5,741,410			5,741,410	1,424,356	
3 under 4 ³						
3 under 4	4,390,873			4,390,873	1,083,143	
4 under 5 ³						
4 under 5	5,533,216			5,533,216	1,365,873	
5 under 6 ³						
5 under 6	3,523,506			3,523,506	1,271,417	
6 under 7 ³						
6 under 7	5,753,337			5,753,337	1,125,563	
7 under 8 ³						
7 under 8	5,644,805			5,644,805	993,019	
8 under 9 ³						
8 under 9	5,482,467			5,482,467	885,218	
9 under 10 ³						
9 under 10	5,618,270			5,618,270	853,375	
10 under 11	5,304,036	\$220,370		5,524,406	780,455	
11 under 12	5,251,449	561,685		5,813,134	767,480	
12 under 13	5,116,196	753,746		5,871,942	728,419	
13 under 14	5,165,245	898,156		6,063,401	727,301	
14 under 15	5,004,994	1,082,963		6,087,957	722,588	
15 under 20	22,698,957	8,463,124		31,162,111	3,258,144	
20 under 25	18,705,553	13,306,037		32,011,590	2,792,409	
25 under 30	15,767,449	16,486,295		32,253,744	2,410,266	
30 under 40	23,421,216	34,348,696	\$1,648,029	59,417,941	3,431,751	\$224,428
40 under 50	16,690,671	32,663,912	3,984,327	53,338,910	2,144,779	232,049
50 under 60	12,323,598	30,215,736	5,757,717	48,297,051	1,435,639	305,918
60 under 70	10,068,086	28,045,906	6,915,641	45,029,633	997,255	287,852
70 under 80	7,045,439	25,138,354	6,787,882	38,971,682	750,499	296,549
80 under 90	6,237,843	23,750,371	5,806,356	35,794,550	573,537	279,398
90 under 100	4,992,580	21,426,038	5,545,981	31,964,599	428,942	254,690
100 under 150	16,456,890	79,576,126	23,019,171	119,052,187	1,271,521	924,848
150 under 200	9,791,911	54,309,024	17,041,700	81,142,635	622,260	664,873
200 under 250	7,022,494	39,708,933	13,562,804	60,294,231	385,593	250,326
250 under 300	4,876,373	28,294,748	10,345,689	43,516,810	236,023	280,959
300 under 400	7,514,879	45,817,381	16,414,909	69,547,169	280,576	295,390
400 under 500	4,469,542	29,107,319	10,956,877	44,533,738	143,535	111,562
500 under 750	6,868,282	47,571,354	18,419,089	72,858,725	165,757	328,194
750 under 1,000	3,849,998	25,433,222	14,886,750	44,169,970	71,950	38,530
1,000 under 1,500	3,869,819	27,636,019	18,716,221	50,222,059	64,896	173,267
1,500 under 2,000	1,859,510	19,466,514	10,663,105	31,989,129	25,236	12,891
2,000 under 3,000	3,402,285	26,113,992	10,636,305	40,152,582	26,322	99,485
3,000 under 4,000	461,635	4,669,436	5,665,128	10,796,199	5,002	11,528
4,000 under 5,000	1,191,528	8,492,091	4,692,761	14,376,380	4,850	26,041
5,000 and over	837,363	15,265,402	21,984,692	38,086,557	4,840	28,637
Total	281,894,671	688,824,950	233,450,521	1,204,170,142	34,789,600	5,126,415
Nontaxable ³						
Taxable	281,894,671	688,824,950	233,450,521	1,204,170,142	34,789,600	5,126,415

³ 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*¹

[Income returned for the calendar year ended Dec. 31, 1923. Fiscal and fractional (part year) returns are included. (See p. 1)]

Income classes	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number in each class	Per cent of total	Number	Per cent of total	Number	Per cent of total
Under \$1,000	111, 123	2.73	4, 070, 851	100.00	111, 123	2.73
\$1,000 under \$2,000	918, 447	22.56	3, 959, 728	97.27	1, 029, 570	25.29
\$2,000 under \$3,000	837, 781	20.58	3, 041, 281	74.71	1, 867, 351	45.87
\$3,000 under \$4,000	703, 713	17.29	2, 203, 500	54.13	2, 571, 064	63.16
\$4,000 under \$5,000	488, 900	12.00	1, 499, 787	36.84	3, 059, 964	75.16
\$5,000 under \$6,000	231, 110	5.68	1, 010, 887	24.84	3, 291, 074	80.84
\$6,000 under \$7,000	150, 932	3.71	779, 777	19.16	3, 442, 006	84.55
\$7,000 under \$8,000	107, 360	2.64	628, 845	15.45	3, 549, 366	87.19
\$8,000 under \$9,000	78, 091	1.92	521, 485	12.81	3, 627, 460	89.11
\$9,000 under \$10,000	61, 270	1.51	443, 391	10.89	3, 688, 730	90.62
\$10,000 under \$11,000	45, 902	1.13	382, 121	9.38	3, 734, 632	91.75
\$11,000 under \$12,000	37, 542	.92	336, 219	8.25	3, 772, 174	92.67
\$12,000 under \$13,000	30, 419	.75	298, 677	7.33	3, 802, 593	93.42
\$13,000 under \$14,000	25, 792	.633	268, 258	6.580	3, 828, 385	94.053
\$14,000 under \$15,000	21, 642	.531	242, 466	5.947	3, 850, 027	94.584
\$15,000 under \$20,000	70, 761	1.738	220, 824	5.416	3, 920, 788	96.322
\$20,000 under \$25,000	38, 831	.953	150, 063	3.678	3, 959, 619	97.275
\$25,000 under \$30,000	24, 463	.600	111, 232	2.725	3, 984, 082	97.875
\$30,000 under \$40,000	27, 984	.686	86, 769	2.125	4, 012, 066	98.561
\$40,000 under \$50,000	15, 601	.383	58, 785	1.439	4, 027, 667	98.944
\$50,000 under \$60,000	9, 775	.240	43, 184	1.056	4, 037, 442	99.184
\$60,000 under \$70,000	6, 573	.161	33, 409	.816	4, 044, 015	99.345
\$70,000 under \$80,000	4, 703	.115	26, 836	.655	4, 048, 718	99.460
\$80,000 under \$90,000	3, 503	.086	22, 133	.540	4, 052, 221	99.546
\$90,000 under \$100,000	2, 653	.065	18, 630	.454	4, 054, 874	99.611
\$100,000 under \$150,000	7, 049	.173	15, 977	.389	4, 061, 923	99.784
\$150,000 under \$200,000	3, 050	.074	8, 928	.216	4, 064, 973	99.858
\$200,000 under \$250,000	1, 665	.040	5, 878	.142	4, 066, 638	99.898
\$250,000 under \$300,000	963	.023	4, 213	.102	4, 067, 601	99.921
\$300,000 under \$400,000	1, 181	.029	3, 250	.079	4, 068, 782	99.950
\$400,000 under \$500,000	575	.011	2, 069	.050	4, 069, 357	99.964
\$500,000 under \$750,000	685	.016	1, 494	.036	4, 070, 042	99.980
\$750,000 under \$1,000,000	298	.0073	809	.020	4, 070, 340	99.9873
\$1,000,000 under \$1,500,000	248	.0060	511	.0127	4, 070, 588	99.9933
\$1,500,000 under \$2,000,000	108	.0027	263	.0067	4, 070, 696	99.996
\$2,000,000 under \$3,000,000	91	.0023	155	.0040	4, 070, 787	99.9983
\$3,000,000 under \$4,000,000	20	.0005	64	.0017	4, 070, 807	99.9988
\$4,000,000 under \$5,000,000	18	.0005	44	.0012	4, 070, 825	99.9993
\$5,000,000 and over	26	.0007	26	.0007	4, 070, 851	100.00
Total	4, 070, 851	100.00				

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

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

Income classes	Net income ²					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Percent of total	Amount	Percent of total	Amount	Percent of total
Under \$1,000.....	\$61, 535, 224	0.26	\$25, 226, 326, 912	100.00	\$64, 535, 224	0.26
\$1,000 under \$2,000.....	1, 526, 831, 937	6.05	25, 161, 791, 688	99.74	1, 591, 367, 161	6.31
\$2,000 under \$3,000.....	2, 030, 900, 943	8.05	23, 634, 959, 751	93.69	3, 622, 268, 104	14.36
\$3,000 under \$4,000.....	2, 477, 050, 911	9.82	21, 604, 058, 808	85.64	6, 099, 319, 015	24.18
\$4,000 under \$5,000.....	2, 171, 046, 825	8.61	19, 127, 007, 897	75.82	8, 270, 365, 840	32.79
\$5,000 under \$6,000.....	1, 261, 923, 797	5.00	16, 955, 961, 072	67.21	9, 532, 280, 637	37.79
\$6,000 under \$7,000.....	975, 385, 181	3.87	15, 691, 037, 275	62.21	10, 507, 674, 818	41.66
\$7,000 under \$8,000.....	802, 069, 283	3.18	14, 718, 652, 094	58.34	11, 309, 744, 101	44.84
\$8,000 under \$9,000.....	661, 715, 072	2.62	13, 916, 582, 811	55.16	11, 971, 459, 173	47.46
\$9,000 under \$10,000.....	581, 426, 797	2.30	13, 254, 867, 739	52.54	12, 552, 885, 970	49.76
\$10,000 under \$11,000.....	481, 174, 257	1.91	12, 673, 440, 942	50.24	13, 034, 060, 227	51.67
\$11,000 under \$12,000.....	431, 102, 302	1.71	12, 192, 266, 685	48.33	13, 165, 162, 529	53.38
\$12,000 under \$13,000.....	379, 532, 716	1.50	11, 761, 164, 383	46.62	13, 844, 695, 245	54.88
\$13,000 under \$14,000.....	347, 817, 224	1.38	11, 381, 631, 667	45.12	14, 192, 512, 469	56.26
\$14,000 under \$15,000.....	313, 768, 851	1.24	11, 033, 814, 443	43.74	14, 506, 281, 320	57.50
\$15,000 under \$20,000.....	1, 218, 787, 331	4.83	10, 720, 045, 592	42.50	15, 725, 068, 654	62.33
\$20,000 under \$25,000.....	865, 670, 420	3.43	9, 501, 258, 258	37.67	16, 590, 739, 074	65.76
\$25,000 under \$30,000.....	668, 180, 089	2.65	8, 635, 587, 838	34.24	17, 258, 919, 163	68.41
\$30,000 under \$40,000.....	963, 768, 154	3.82	7, 967, 407, 749	31.59	18, 222, 687, 317	72.23
\$40,000 under \$50,000.....	694, 554, 586	2.75	7, 003, 639, 595	27.77	18, 917, 241, 903	74.98
\$50,000 under \$60,000.....	533, 827, 271	2.12	6, 309, 085, 000	25.02	19, 451, 069, 174	77.10
\$60,000 under \$70,000.....	424, 531, 649	1.68	5, 775, 257, 738	22.90	19, 875, 600, 823	78.78
\$70,000 under \$80,000.....	351, 345, 948	1.39	5, 350, 726, 089	21.22	20, 226, 946, 771	80.17
\$80,000 under \$90,000.....	296, 757, 699	1.18	4, 999, 380, 111	19.83	20, 523, 704, 470	81.35
\$90,000 under \$100,000.....	251, 415, 357	1.00	4, 702, 622, 442	18.65	20, 775, 119, 827	82.35
\$100,000 under \$150,000.....	850, 450, 966	3.37	4, 451, 207, 085	17.65	21, 625, 570, 793	85.72
\$150,000 under \$200,000.....	524, 349, 061	2.08	3, 600, 756, 119	14.28	22, 149, 919, 854	87.80
\$200,000 under \$250,000.....	370, 602, 993	1.47	3, 076, 407, 058	12.20	22, 520, 522, 847	89.27
\$250,000 under \$300,000.....	262, 179, 027	1.04	2, 705, 804, 065	10.73	22, 782, 701, 874	90.31
\$300,000 under \$400,000.....	407, 559, 097	1.62	2, 443, 625, 038	9.69	23, 190, 260, 971	91.93
\$400,000 under \$500,000.....	256, 341, 229	1.02	2, 036, 065, 941	8.07	23, 446, 602, 200	92.95
\$500,000 under \$750,000.....	412, 729, 259	1.64	1, 779, 724, 712	7.05	23, 859, 331, 459	94.59
\$750,000 under \$1,000,000.....	258, 132, 412	1.02	1, 366, 993, 453	5.41	24, 117, 463, 871	95.61
\$1,000,000 under \$1,500,000.....	298, 896, 465	1.18	1, 108, 863, 041	4.39	24, 416, 360, 336	96.79
\$1,500,000 under \$2,000,000.....	186, 776, 958	.74	809, 966, 576	3.21	24, 603, 137, 294	97.53
\$2,000,000 under \$3,000,000.....	220, 095, 804	.87	623, 189, 618	2.47	24, 823, 233, 098	98.40
\$3,000,000 under \$4,000,000.....	69, 502, 210	.28	403, 093, 814	1.60	24, 892, 735, 308	98.68
\$4,000,000 under \$5,000,000.....	80, 232, 246	.32	333, 591, 604	1.32	24, 972, 967, 554	99.00
\$5,000,000 and over.....	253, 359, 358	1.00	253, 359, 358	1.00	25, 226, 326, 912	100.00
Total	25, 226, 326, 912	100.00				

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

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	\$59,662	0.61	\$1,164,254,037	100.00	\$59,662	0.01
\$1,000 under \$2,000	1,549,713	.13	1,164,194,375	99.99	1,609,375	.14
\$2,000 under \$3,000	4,317,054	.37	1,162,644,662	99.86	5,926,429	.51
\$3,000 under \$4,000	3,307,730	.28	1,158,327,608	99.49	9,234,159	.79
\$4,000 under \$5,000	4,167,343	.36	1,155,019,878	99.21	13,401,502	1.15
\$5,000 under \$6,000	4,254,089	.37	1,150,852,535	98.85	17,655,591	1.52
\$6,000 under \$7,000	4,627,834	.40	1,146,598,446	98.48	22,283,425	1.92
\$7,000 under \$8,000	4,651,786	.40	1,141,970,612	98.08	26,935,211	2.32
\$8,000 under \$9,000	4,597,249	.39	1,137,318,826	97.68	31,532,460	2.71
\$9,000 under \$10,000	4,764,895	.41	1,132,721,577	97.29	36,297,355	3.12
\$10,000 under \$11,000	4,743,951	.41	1,127,956,682	96.88	41,041,306	3.53
\$11,000 under \$12,000	5,045,654	.43	1,123,212,731	96.47	46,085,960	3.96
\$12,000 under \$13,000	5,143,523	.44	1,118,167,077	96.04	51,230,483	4.40
\$13,000 under \$14,000	5,336,100	.46	1,113,023,554	95.60	56,566,583	4.86
\$14,000 under \$15,000	5,365,369	.46	1,107,687,454	95.14	61,931,952	5.32
\$15,000 under \$20,000	27,903,967	2.40	1,102,322,085	94.68	89,835,919	7.72
\$20,000 under \$25,000	29,219,181	2.51	1,074,418,118	92.28	119,055,100	10.23
\$25,000 under \$30,000	29,843,478	2.56	1,045,198,937	89.77	148,898,578	12.79
\$30,000 under \$40,000	55,762,762	4.79	1,015,355,459	87.21	204,661,340	17.58
\$40,000 under \$50,000	50,962,082	4.38	959,592,697	82.12	255,623,422	21.96
\$50,000 under \$60,000	46,555,494	4.00	908,630,615	78.04	302,178,916	25.96
\$60,000 under \$70,000	43,744,526	3.76	862,075,121	74.04	345,923,442	29.72
\$70,000 under \$80,000	37,924,634	3.26	818,330,595	70.28	383,848,076	32.98
\$80,000 under \$90,000	31,941,615	3.00	780,405,961	67.02	418,789,691	35.98
\$90,000 under \$100,000	31,280,967	2.69	745,464,346	64.02	450,070,658	38.67
\$100,000 under \$150,000	116,855,418	10.04	714,183,379	61.33	566,926,076	48.71
\$150,000 under \$200,000	79,855,502	6.86	597,327,961	51.29	646,781,578	55.57
\$200,000 under \$250,000	59,658,312	5.12	517,472,459	44.43	706,439,890	60.69
\$250,000 under \$300,000	42,939,828	3.69	457,814,147	39.31	749,439,718	64.38
\$300,000 under \$400,000	68,971,203	5.92	414,814,319	35.62	818,410,921	70.30
\$400,000 under \$500,000	44,278,641	3.80	345,843,116	29.70	862,689,562	74.10
\$500,000 under \$750,000	72,364,774	6.22	301,564,475	25.90	935,054,336	80.32
\$750,000 under \$1,000,000	44,059,499	3.78	229,199,701	19.68	979,113,826	84.10
\$1,000,000 under \$1,500,000	49,983,896	4.29	185,140,211	15.90	1,029,097,722	88.39
\$1,500,000 under \$2,000,000	31,951,062	2.74	135,156,315	11.61	1,061,048,724	91.13
\$2,000,000 under \$3,000,000	40,026,775	3.44	103,205,313	8.87	1,101,075,499	94.57
\$3,000,000 under \$4,000,000	10,779,669	.93	63,178,538	5.43	1,111,855,168	95.50
\$4,000,000 under \$5,000,000	14,345,489	1.23	52,398,869	4.50	1,126,200,657	96.73
\$5,000,000 and over	38,053,389	3.27	38,053,380	3.27	1,164,254,037	100.00
Total	1,164,254,037	100.00				

TABLE 4.—*Individual returns—Number of returns and net income, distributed according to sex and family relationship, by States and Territories*¹

[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. (See p. 1)]

States and Territories	Joint returns of husbands and wives, with or without dependent children, and the returns of husbands whose wives though living with them file separate returns		Single men—Heads of families	
	Number of returns	Net income ²	Number of returns	Net income ²
Alabama.....	14,247	\$98,534,890	2,137	\$7,781,549
Alaska ³				
Arizona.....	5,129	24,104,432	649	2,326,734
Arkansas.....	10,168	51,426,190	1,003	3,715,645
California.....	148,662	849,730,697	18,062	72,471,083
Colorado.....	16,970	105,453,541	2,143	8,026,751
Connecticut.....	36,180	308,213,543	5,509	24,880,443
Delaware.....	4,375	66,562,922	789	5,377,412
District of Columbia.....	17,424	123,101,659	1,859	9,227,680
Florida.....	18,336	121,754,785	1,758	7,212,366
Georgia.....	17,721	113,803,979	2,266	9,077,967
Hawaii.....	4,456	27,913,239	500	1,705,558
Idaho.....	1,648	18,731,016	538	1,693,808
Illinois.....	175,176	1,514,050,024	24,501	116,062,206
Indiana.....	38,453	245,924,139	5,735	21,081,281
Iowa.....	21,696	143,198,948	3,075	11,116,130
Kansas.....	19,867	117,992,131	2,431	9,013,759
Kentucky.....	17,022	123,491,857	3,392	13,144,888
Louisiana.....	16,733	70,401,977	2,630	10,211,702
Maine.....	9,781	70,116,195	1,344	5,340,848
Maryland.....	31,800	236,924,552	4,569	22,001,811
Massachusetts.....	99,791	785,000,419	16,637	71,676,888
Michigan.....	86,318	699,820,360	10,177	49,314,646
Minnesota.....	31,739	228,686,810	3,367	14,345,702
Mississippi.....	9,968	47,228,604	1,036	3,712,202
Missouri.....	59,480	360,998,232	9,101	33,674,758
Montana.....	7,507	45,469,516	1,633	5,072,332
Nebraska.....	18,423	99,086,391	2,486	8,282,330
Nevada.....	1,314	7,693,752	214	989,005
New Hampshire.....	6,836	43,601,265	1,014	3,708,725
New Jersey.....	99,677	803,885,833	15,724	67,843,368
New Mexico.....	3,206	14,083,770	380	1,348,215
New York.....	375,918	3,938,405,306	50,559	303,242,987
North Carolina.....	18,335	106,636,807	1,920	8,037,491
North Dakota.....	5,905	25,260,652	506	1,773,785
Ohio.....	105,071	839,799,831	17,750	71,324,616
Oklahoma.....	23,804	159,277,591	1,757	8,166,738
Oregon.....	11,373	88,062,820	2,283	6,992,240
Pennsylvania.....	164,609	1,319,332,493	32,537	141,161,426
Rhode Island.....	11,823	99,821,884	2,254	9,828,719
South Carolina.....	7,681	37,375,921	875	3,446,539
South Dakota.....	6,774	29,380,257	411	1,304,570
Tennessee.....	18,900	127,889,741	2,529	10,268,636
Texas.....	53,609	223,793,106	5,586	22,113,784
Utah.....	6,815	40,501,715	792	2,676,714
Vermont.....	4,361	28,953,483	960	3,459,437
Virginia.....	19,710	119,845,480	2,852	10,386,826
Washington.....	22,003	103,548,980	7,441	21,234,778
West Virginia.....	15,065	89,466,710	2,140	7,315,307
Wisconsin.....	53,736	305,340,124	6,346	23,854,649
Wyoming.....	3,855	20,306,514	646	2,293,487
Total.....	1,976,954	15,269,775,143	286,873	1,280,920,821

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample (See pp. 1, 19-24.) Includes returns for estates or property held in trust, which are distributed by sex and family relationship of testator or grantor.² Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.³ 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 ²	Number of returns	Net income ²	Number of returns	Net income ²
Alabama.....	561	\$2,381,709	7,081	\$19,601,861	2,252	\$6,700,844
Alaska ³						
Arizona.....	275	939,061	3,490	10,080,761	575	2,161,204
Arkansas.....	433	1,500,701	3,448	9,244,026	1,260	3,825,124
California.....	7,944	40,643,220	86,709	276,693,933	31,805	135,596,155
Colorado.....	803	3,271,710	7,430	23,074,424	2,922	11,978,906
Connecticut.....	2,348	12,980,856	20,990	71,941,199	12,987	63,103,285
Delaware.....	305	2,781,135	2,364	12,104,271	1,310	9,845,588
District of Columbia.....	1,851	7,459,711	9,786	36,460,829	12,103	38,103,698
Florida.....	869	3,856,787	7,001	22,386,427	3,240	13,054,865
Georgia.....	952	3,355,596	7,627	22,262,013	3,498	11,000,169
Hawaii.....	178	1,196,058	1,636	5,604,509	974	4,449,667
Idaho.....	130	466,436	2,898	6,599,955	517	1,244,571
Illinois.....	10,080	43,530,785	107,924	403,055,321	44,283	181,322,816
Indiana.....	1,605	5,687,858	22,028	58,114,792	6,451	20,046,519
Iowa.....	966	3,289,698	10,614	38,981,600	3,736	16,251,094
Kansas.....	775	2,363,676	6,817	20,847,591	2,421	7,650,929
Kentucky.....	1,260	5,048,159	9,306	30,402,697	3,403	13,595,791
Louisiana.....	1,213	5,381,964	8,017	25,352,759	3,093	10,990,240
Maine.....	422	1,759,421	4,181	17,218,941	2,231	10,878,224
Maryland.....	1,741	10,121,455	16,457	71,150,287	8,513	44,534,797
Massachusetts.....	5,994	26,342,710	50,771	216,350,319	32,920	159,742,732
Michigan.....	2,949	16,462,397	59,326	181,364,573	16,919	64,978,749
Minnesota.....	1,329	5,397,974	16,979	50,480,412	5,857	23,580,297
Mississippi.....	451	1,385,136	3,248	7,839,483	1,147	2,915,010
Missouri.....	3,722	12,902,176	24,761	88,065,004	8,806	36,524,823
Montana.....	297	980,528	6,564	17,237,287	944	2,945,737
Nebraska.....	713	2,090,757	6,934	19,251,358	2,350	6,705,997
Nevada.....	66	598,320	2,314	6,436,147	206	748,395
New Hampshire.....	318	1,678,107	3,755	11,566,255	1,775	8,165,386
New Jersey.....	5,466	26,870,928	45,195	159,093,423	23,571	109,523,610
New Mexico.....	112	519,711	1,672	5,355,479	490	1,489,369
New York.....	22,021	130,589,235	196,594	984,618,054	107,154	582,225,181
North Carolina.....	525	2,314,866	6,897	25,745,042	2,583	8,568,675
North Dakota.....	150	370,486	2,499	5,827,016	527	1,160,635
Ohio.....	5,010	21,020,736	61,608	198,777,435	21,986	89,023,887
Oklahoma.....	624	2,398,814	7,724	25,494,407	2,363	7,140,833
Oregon.....	882	3,421,144	8,959	23,064,968	2,308	7,319,802
Pennsylvania.....	9,431	46,673,003	106,358	387,327,676	38,573	182,826,421
Rhode Island.....	829	4,132,949	6,486	27,349,997	3,504	22,681,511
South Carolina.....	363	1,243,095	3,256	8,114,684	1,236	3,329,605
South Dakota.....	113	360,812	2,559	5,994,929	674	1,554,988
Tennessee.....	1,009	3,642,992	8,505	28,289,920	3,240	11,312,240
Texas.....	2,019	10,348,101	23,342	72,564,581	7,966	30,463,389
Utah.....	178	907,193	4,488	10,359,275	735	2,163,315
Vermont.....	297	1,034,669	2,397	7,169,734	1,123	5,393,268
Virginia.....	912	3,545,589	9,388	28,117,104	3,935	12,461,540
Washington.....	2,621	8,067,535	20,495	50,099,463	5,959	16,786,482
West Virginia.....	603	2,458,895	9,919	26,841,796	2,284	8,602,653
Wisconsin.....	1,361	5,563,132	27,644	76,205,599	7,678	25,539,523
Wyoming.....	115	459,655	3,507	8,453,164	370	1,014,445
Total.....	105,194	502,097,644	1,079,948	3,944,632,780	456,757	2,043,222,984

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

³ 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 ⁴		Grand total	
	Number of returns	Net income ²	Number of returns	Net income ²	Number of returns	Net income ²
Alabama.....	613	\$7,166,367			26,891	\$142,167,220
Alaska ³						
Arizona.....	306	1,729,116	1,103	\$17,027,351	11,527	58,368,659
Arkansas.....	348	1,978,106			16,660	71,689,792
California.....	9,279	88,455,494	14,277	301,982,557	316,738	1,765,573,139
Colorado.....	823	7,126,543			31,091	158,931,875
Connecticut.....	3,049	41,377,202			81,063	522,496,528
Delaware.....	449	10,864,149			9,592	107,335,477
District of Columbia.....	1,160	13,267,029			44,183	227,620,606
Florida.....	951	10,578,373			32,155	178,843,603
Georgia.....	857	7,563,863			32,921	167,063,587
Hawaii.....	243	2,480,700			8,047	43,349,731
Idaho.....	390	1,400,150	687	6,985,936	9,808	37,121,872
Illinois.....	11,657	134,609,940			373,621	2,392,631,092
Indiana.....	1,094	14,482,277			75,376	365,336,866
Iowa.....	792	9,043,777			40,789	221,881,247
Kansas.....	618	4,526,672			32,929	162,394,758
Kentucky.....	984	8,082,862			35,367	193,766,254
Louisiana.....	1,307	5,674,214	3,988	56,022,469	36,981	184,035,325
Maine.....	652	6,244,646			18,611	111,558,275
Maryland.....	2,178	24,038,563			65,258	409,371,465
Massachusetts.....	9,443	97,963,306			215,559	1,357,076,374
Michigan.....	4,197	54,589,267			179,886	1,066,529,992
Minnesota.....	1,481	17,661,754			60,752	340,152,949
Mississippi.....	290	1,609,045			16,140	64,689,480
Missouri.....	2,425	31,786,560			99,295	563,951,553
Montana.....	167	1,202,721			17,112	72,908,121
Nebraska.....	520	4,054,221			31,426	139,471,054
Nevada.....	84	429,827	279	3,213,946	4,477	20,109,392
New Hampshire.....	434	3,890,528			14,132	72,610,266
New Jersey.....	7,048	74,194,197			196,681	1,241,411,359
New Mexico.....	239	987,319	587	6,211,638	6,686	29,995,507
New York.....	28,172	519,008,444			780,418	6,458,089,201
North Carolina.....	737	9,736,845			30,997	161,039,786
North Dakota.....	123	485,441			9,710	34,878,015
Ohio.....	7,054	82,815,496			218,479	1,302,762,001
Oklahoma.....	989	8,282,962			37,261	211,061,345
Oregon.....	528	3,968,699			29,333	132,829,673
Pennsylvania.....	9,718	127,634,387			361,220	2,204,955,406
Rhode Island.....	905	12,410,104			25,801	176,225,164
South Carolina.....	314	2,010,216			13,725	55,510,360
South Dakota.....	118	359,412			10,649	38,954,968
Tennessee.....	856	8,884,153			35,039	190,287,682
Texas.....	5,112	18,868,600	14,639	202,087,929	112,273	580,239,493
Utah.....	254	2,201,084			13,262	58,809,296
Vermont.....	256	2,075,584			9,394	48,086,175
Virginia.....	822	7,393,474			37,619	181,750,013
Washington.....	1,691	7,336,434	5,357	66,574,921	66,167	273,648,593
West Virginia.....	632	5,443,390			30,643	140,128,751
Wisconsin.....	1,720	16,891,296			98,485	453,394,323
Wyoming.....	129	705,984			8,622	33,233,249
Total.....	124,208	1,525,570,793	40,917	660,106,747	4,070,851	25,226,326,912

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

³ Alaska included in the State of Washington.

⁴ See footnote 2 on page 5.

TABLE 5.—Individual returns—Number of returns and net income distributed according to sex and family relationship, by income classes¹

[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. (See p. 1)]

Income classes	Joint returns of husbands and wives, with or without dependent children, and the returns of husbands whose wives, though living with them, file separate returns		Single men—Heads of families	
	Number of returns	Net income ²	Number of returns	Net income ²
Under \$1,000 ³	43,457	\$21,802,715	3,845	\$2,300,394
Under \$1,000.....	1,315	735,632	6	3,126
\$1,000 under \$2,000 ³	119,365	188,261,594	68,171	117,544,868
\$1,000 under \$2,000.....	4,239	7,169,069	105	186,549
\$2,000 under \$3,000 ³	223,083	563,631,316	93,226	224,517,777
\$2,000 under \$3,000.....	11,071	27,634,025	269	716,136
\$3,000 under \$4,000 ³	383,509	1,347,409,040	43,884	149,199,791
\$3,000 under \$4,000.....	99,601	371,351,711	7,516	28,112,584
\$4,000 under \$5,000 ³	137,663	506,712,434	7,938	31,352,941
\$4,000 under \$5,000.....	243,047	1,092,570,350	18,455	82,750,861
\$5,000 under \$6,000 ³	17,765	95,438,578	974	5,248,404
\$5,000 under \$6,000.....	158,406	866,337,882	10,106	55,171,572
\$6,000 under \$7,000 ³	5,998	38,515,691	357	2,291,327
\$6,000 under \$7,000.....	105,854	684,281,292	6,439	41,589,556
\$7,000 under \$8,000 ³	3,421	25,461,758	232	1,727,716
\$7,000 under \$8,000.....	75,112	561,170,366	4,521	33,810,239
\$8,000 under \$9,000 ³	2,300	19,450,965	172	1,457,610
\$8,000 under \$9,000.....	53,683	454,800,439	3,102	26,288,435
\$9,000 under \$10,000 ³	1,857	17,648,023	138	1,307,820
\$9,000 under \$10,000.....	41,216	391,226,021	2,437	23,117,513
\$10,000 under \$11,000.....	31,815	333,468,254	1,864	19,519,217
\$11,000 under \$12,000.....	25,611	294,384,979	1,587	18,230,356
\$12,000 under \$13,000.....	20,452	255,165,154	1,217	15,582,621
\$13,000 under \$14,000.....	17,267	232,907,846	1,039	14,021,270
\$14,000 under \$15,000.....	11,271	206,977,596	905	13,112,908
\$15,000 under \$20,000.....	45,636	785,510,533	2,827	48,790,762
\$20,000 under \$25,000.....	21,144	538,126,593	1,550	34,559,671
\$25,000 under \$30,000.....	11,903	406,861,817	875	23,905,222
\$30,000 under \$40,000.....	16,709	575,363,895	1,033	35,527,217
\$40,000 under \$50,000.....	9,062	403,064,465	572	25,447,937
\$50,000 under \$60,000.....	5,612	306,551,265	340	18,550,285
\$60,000 under \$70,000.....	3,751	242,355,254	236	15,352,263
\$70,000 under \$80,000.....	2,700	201,788,012	177	13,255,460
\$80,000 under \$90,000.....	1,959	168,513,911	117	9,981,157
\$90,000 under \$100,000.....	1,527	144,686,748	90	8,555,713
\$100,000 under \$150,000.....	4,058	490,389,358	232	27,845,960
\$150,000 under \$200,000.....	1,775	305,992,275	103	17,751,399
\$200,000 under \$250,000.....	1,019	227,107,750	60	13,371,346
\$250,000 under \$300,000.....	609	166,438,558	32	8,603,405
\$300,000 under \$400,000.....	737	254,413,289	31	10,802,374
\$400,000 under \$500,000.....	359	160,121,662	10	4,380,042
\$500,000 under \$750,000.....	415	250,117,950	25	15,053,381
\$750,000 under \$1,000,000.....	188	162,953,823	11	9,207,049
\$1,000,000 under \$1,500,000.....	161	196,491,029	10	(⁴)
\$1,500,000 under \$2,000,000.....	75	128,952,174	1	(⁴)
\$2,000,000 under \$3,000,000.....	65	158,161,425	1	(⁴)
\$3,000,000 under \$4,000,000.....	13	45,085,325		
\$4,000,000 under \$5,000,000.....	9	40,743,214	1	(⁴)
\$5,000,000 and over.....	20	212,419,058	1	(⁴)
Classes grouped ⁴				27,738,537
Total.....	1,976,951	15,269,775,113	286,873	1,280,920,821
Nontaxable ³	938,418	2,917,334,114	218,937	539,948,618
Taxable.....	1,038,536	12,352,441,029	67,936	740,972,173

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.) Includes returns for income of estates or property held in trust, which are distributed by sex and family relationship of the testator or grantor.

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

³ Nontaxable. Specific exemptions exceed net income.

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

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 ²	Number of returns	Net income ²	Number of returns	Net income ²
Under \$1,000 ³	2,294	\$1,344,304	28,634	\$16,420,855	15,237	\$8,721,206
Under \$1,000.....	2	1,223	536	244,032	599	313,864
\$1,000 under \$2,000 ³	34,048	57,917,619	113,777	169,926,590	78,389	117,952,082
\$1,000 under \$2,000.....	50	85,978	355,479	620,900,992	126,367	218,927,264
\$2,000 under \$3,000 ³	31,280	74,466,253	15,838	36,851,674	12,722	30,538,315
\$2,000 under \$3,000.....	158	409,426	335,829	797,879,389	99,055	236,734,422
\$3,000 under \$4,000 ³	11,131	37,780,838	3,897	13,436,867	5,802	20,045,143
\$3,000 under \$4,000.....	1,394	5,200,915	96,722	330,745,520	37,442	129,069,251
\$4,000 under \$5,000 ³	2,433	10,806,786	1,678	7,415,727	3,026	13,446,624
\$4,000 under \$5,000.....	4,256	19,147,039	39,916	177,301,624	19,039	85,097,087
\$5,000 under \$6,000 ³	791	4,316,837	852	4,649,249	1,427	7,811,331
\$5,000 under \$6,000.....	2,695	14,255,518	17,025	92,891,710	8,419	46,042,810
\$6,000 under \$7,000 ³	521	3,352,282	621	4,015,516	1,060	7,027,010
\$6,000 under \$7,000.....	1,974	12,759,532	11,385	73,579,738	6,175	39,970,113
\$7,000 under \$8,000 ³	348	2,599,415	509	3,784,392	808	5,989,126
\$7,000 under \$8,000.....	1,428	10,671,503	8,071	60,315,581	4,696	35,136,934
\$8,000 under \$9,000 ³	247	2,096,370	357	3,023,516	638	5,407,263
\$8,000 under \$9,000.....	1,102	9,327,781	6,148	52,086,624	3,694	31,350,783
\$9,000 under \$10,000 ³	230	2,181,857	327	3,095,711	480	4,511,342
\$9,000 under \$10,000.....	973	9,232,050	4,891	46,403,600	2,972	28,171,387
\$10,000 under \$11,000.....	884	9,275,384	4,024	42,211,577	2,815	29,514,762
\$11,000 under \$12,000.....	746	8,566,490	3,308	37,990,573	2,412	27,737,240
\$12,000 under \$13,000.....	613	7,650,379	2,681	33,437,221	1,986	24,779,276
\$13,000 under \$14,000.....	499	6,734,758	2,396	32,286,983	1,719	23,171,512
\$14,000 under \$15,000.....	469	6,792,345	1,988	28,800,251	1,548	22,430,982
\$15,000 under \$20,000.....	1,497	25,816,654	6,680	115,087,111	5,378	92,713,970
\$20,000 under \$25,000.....	914	20,286,743	3,901	86,954,268	3,136	70,059,535
\$25,000 under \$30,000.....	552	15,079,754	2,550	69,647,439	2,067	56,520,470
\$30,000 under \$40,000.....	644	22,191,115	2,950	101,738,448	2,429	83,630,309
\$40,000 under \$50,000.....	323	14,333,682	1,813	80,953,340	1,387	61,918,757
\$50,000 under \$60,000.....	193	10,537,520	1,050	59,484,400	916	50,033,676
\$60,000 under \$70,000.....	131	8,424,205	761	49,225,644	618	39,968,211
\$70,000 under \$80,000.....	95	7,067,906	517	38,532,990	446	33,306,601
\$80,000 under \$90,000.....	75	6,408,718	426	36,036,479	299	25,269,585
\$90,000 under \$100,000.....	43	4,105,150	316	29,990,257	260	24,599,911
\$100,000 under \$150,000.....	130	15,763,026	903	108,239,427	624	75,576,934
\$150,000 under \$200,000.....	52	8,931,382	378	64,872,496	246	42,165,197
\$200,000 under \$250,000.....	25	5,380,518	208	46,538,311	123	27,241,365
\$250,000 under \$300,000.....	10	2,713,936	135	36,444,555	62	16,763,128
\$300,000 under \$400,000.....	16	5,290,121	139	48,138,761	92	31,739,448
\$400,000 under \$500,000.....	5	2,170,629	73	32,466,321	38	16,829,056
\$500,000 under \$750,000.....	7	4,166,062	106	63,973,691	37	21,854,659
\$750,000 under \$1,000,000.....	3	2,597,648	39	34,093,892	13	10,982,955
\$1,000,000 under \$1,500,000.....	3	3,859,993	33	39,757,365	18	21,201,805
\$1,500,000 under \$2,000,000.....			16	27,555,338	3	5,418,832
\$2,000,000 under \$3,000,000.....			14	33,541,439	2	4,480,976
\$3,000,000 under \$4,000,000.....			3	10,226,387	2	7,333,209
\$4,000,000 under \$5,000,000.....			5	21,556,404	2	8,929,105
\$5,000,000 and over.....			3	19,882,795	2	14,766,161
Classes grouped ⁴						
Total.....	105,194	502,097,644	1,079,948	3,944,632,780	456,757	2,043,222,984
Nontaxable ³	83,323	196,862,561	166,490	262,620,007	119,619	221,480,442
Taxable.....	21,871	305,235,083	913,458	3,682,012,773	337,138	1,821,742,542

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

³ Nontaxable. Specific exemptions exceed net income.

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

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

Income classes	Wives filing separate returns from husbands		Community property income ¹		Grand total	
	Number of returns	Net income ²	Number of returns	Net income ²	Number of returns	Net income ²
Under \$1,000 ³	5,406	\$4,315,200			98,873	\$57,904,674
Under \$1,000.....	9,792	5,332,673			12,250	6,630,550
\$1,000 under \$2,000 ³	5,869	8,772,158			419,619	660,374,911
\$1,000 under \$2,000.....	12,588	19,196,174			498,828	866,457,026
\$2,000 under \$3,000 ³	3,306	7,989,897			379,455	937,995,262
\$2,000 under \$3,000.....	11,944	29,532,283			458,326	1,092,905,681
\$3,000 under \$4,000 ³	1,817	6,268,898			450,040	1,574,140,577
\$3,000 under \$4,000.....	10,998	38,430,353			253,673	902,910,334
\$4,000 under \$5,000 ³	1,347	5,981,911			154,085	668,716,423
\$4,000 under \$5,000.....	10,102	45,463,441			334,815	1,502,330,402
\$5,000 under \$6,000 ³	796	4,361,292	158	\$870,647	22,763	122,696,338
\$5,000 under \$6,000.....	4,998	27,388,512	6,788	37,139,455	208,347	1,139,227,459
\$6,000 under \$7,000 ³	612	3,949,321	125	809,050	9,324	59,960,167
\$6,000 under \$7,000.....	4,208	27,196,208	5,573	36,048,575	141,608	915,425,014
\$7,000 under \$8,000 ³	517	3,866,769	105	792,587	5,940	44,224,673
\$7,000 under \$8,000.....	3,361	25,176,289	4,228	31,563,698	101,420	757,844,610
\$8,000 under \$9,000 ³	405	3,435,033	80	679,615	4,199	35,550,372
\$8,000 under \$9,000.....	2,895	24,551,552	3,271	27,759,086	73,895	626,164,700
\$9,000 under \$10,000 ³	408	3,878,076	50	476,596	3,490	33,129,425
\$9,000 under \$10,000.....	2,526	23,978,853	2,765	26,167,948	57,780	548,297,372
\$10,000 under \$11,000.....	2,415	25,333,993	2,085	21,851,070	45,902	481,174,257
\$11,000 under \$12,000.....	2,078	23,842,850	1,770	20,349,814	37,542	431,102,302
\$12,000 under \$13,000.....	1,861	23,192,948	1,579	19,725,117	30,419	379,532,716
\$13,000 under \$14,000.....	1,633	22,015,669	1,289	16,679,186	25,792	347,817,224
\$14,000 under \$15,000.....	1,454	21,091,703	1,004	14,563,066	21,642	313,768,551
\$15,000 under \$20,000.....	5,349	92,364,946	3,394	58,473,358	70,761	1,218,787,334
\$20,000 under \$25,000.....	3,311	73,921,661	1,875	41,761,949	38,831	865,670,420
\$25,000 under \$30,000.....	2,316	63,435,736	1,200	32,729,651	24,463	668,180,089
\$30,000 under \$40,000.....	2,979	102,547,423	1,249	42,739,747	27,984	963,768,154
\$40,000 under \$50,000.....	1,730	77,102,312	714	31,734,093	15,601	694,554,586
\$50,000 under \$60,000.....	1,192	65,163,286	432	23,506,839	9,775	533,827,271
\$60,000 under \$70,000.....	788	50,806,066	285	18,399,466	6,573	424,531,649
\$70,000 under \$80,000.....	570	42,674,182	198	14,740,797	4,703	351,345,949
\$80,000 under \$90,000.....	458	38,857,801	138	11,690,048	3,503	296,757,699
\$90,000 under \$100,000.....	329	31,173,104	88	8,304,474	2,653	251,415,357
\$100,000 under \$150,000.....	871	105,537,008	228	27,099,253	7,049	850,450,966
\$150,000 under \$200,000.....	389	66,280,440	107	18,355,872	3,050	524,349,061
\$200,000 under \$250,000.....	175	28,893,276	55	12,070,427	1,665	370,602,993
\$250,000 under \$300,000.....	83	22,769,692	32	8,454,753	965	262,179,027
\$300,000 under \$400,000.....	117	40,087,959	49	16,996,145	1,181	407,559,097
\$400,000 under \$500,000.....	71	31,896,892	19	8,476,577	575	256,341,229
\$500,000 under \$750,000.....	78	46,985,224	17	10,578,292	685	412,729,259
\$750,000 under \$1,000,000.....	31	27,036,751	13	11,260,294	298	258,132,412
\$1,000,000 under \$1,500,000.....	19	24,105,232	1	(⁴)	248	298,896,465
\$1,500,000 under \$2,000,000.....	11	19,351,906	2	(⁴)	108	186,776,958
\$2,000,000 under \$3,000,000.....	8	18,182,587	1	(⁴)	91	220,095,804
\$3,000,000 under \$4,000,000.....	2	(⁴)			20	69,502,210
\$4,000,000 under \$5,000,000.....	1	(⁴)			18	80,232,246
\$5,000,000 and over.....					26	253,359,358
Classes grouped ⁴		11,563,713		7,259,202		
Total.....	124,208	1,525,570,793	40,917	660,106,747	4,070,851	25,226,326,912
Nontaxable ³	20,483	52,818,555	518	3,628,495	1,547,788	4,194,692,822
Taxable.....	103,725	1,472,752,238	40,399	656,478,252	2,523,063	21,031,634,090

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

³ Nontaxable. Specific exemptions exceed net income.

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

⁵ See footnote 2 on page 5.

TABLE 6.—Individual returns—Distribution of income by sources of income, general deductions, and net income, by States and Territories¹

[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. (See p. 6)]

States and Territories	Sources of income				
	Wages and salaries	Business	Partnerships	Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years
Alabama.....	\$68,462,836	\$20,988,278	\$14,204,515	\$9,440,722	\$14,113,115
Alaska ²					
Arizona.....	24,433,727	12,141,651	4,832,167	6,809,589	5,310,393
Arkansas.....	34,643,487	17,402,981	9,748,297	3,218,488	602,156
California.....	693,792,085	289,271,386	133,312,269	249,109,737	113,242,134
Colorado.....	67,789,006	32,110,237	10,660,691	12,360,267	5,708,368
Connecticut.....	198,536,088	51,692,555	23,782,479	70,537,111	37,671,602
Delaware.....	24,504,467	6,723,197	3,611,187	21,659,366	7,837,084
District of Columbia.....	116,291,319	28,498,573	9,504,679	21,320,732	9,651,578
Florida.....	74,672,820	26,869,796	12,618,854	24,444,286	13,862,839
Georgia.....	96,763,104	23,866,957	13,007,177	12,409,213	4,866,471
Hawaii.....	21,727,697	4,899,829	1,277,767	3,205,882	254,066
Idaho.....	16,989,760	12,757,833	3,376,143	1,481,222	174,270
Illinois.....	1,139,497,069	253,998,660	149,189,497	276,086,500	201,132,068
Indiana.....	199,192,079	57,826,764	24,281,611	25,097,561	18,125,848
Iowa.....	80,995,910	54,704,909	18,050,739	11,308,040	22,785,335
Kansas.....	58,827,094	52,817,687	17,110,160	10,702,914	4,311,308
Kentucky.....	87,869,607	26,966,910	13,543,673	26,024,674	8,513,973
Louisiana.....	91,483,722	28,698,930	17,614,729	14,307,212	4,797,018
Maine.....	39,662,874	17,288,077	4,769,999	14,361,372	4,731,347
Maryland.....	168,847,475	44,487,272	26,991,417	46,190,238	18,745,655
Massachusetts.....	526,759,729	149,785,583	76,621,677	158,683,073	100,886,894
Michigan.....	477,483,725	131,281,360	53,867,130	140,495,630	95,560,005
Minnesota.....	156,516,226	53,380,334	21,338,651	24,638,519	28,654,967
Mississippi.....	32,306,109	18,541,317	8,436,336	3,393,300	418,614
Missouri.....	290,977,000	64,827,972	31,238,555	44,150,394	36,972,642
Montana.....	35,056,764	19,542,963	5,429,105	5,890,381	1,703,761
Nebraska.....	61,979,644	42,345,504	13,215,345	6,506,964	2,469,524
Nevada.....	8,883,686	4,309,946	1,951,065	1,690,289	1,191,088
New Hampshire.....	26,574,260	12,814,651	3,626,815	8,940,342	3,122,771
New Jersey.....	586,617,556	138,790,117	64,522,931	136,128,366	84,335,418
New Mexico.....	11,285,034	9,581,914	3,195,571	1,929,959	534,979
New York.....	2,448,178,832	586,278,007	695,909,133	926,783,863	630,110,998
North Carolina.....	82,973,624	24,338,422	12,888,001	16,945,429	12,087,747
North Dakota.....	17,155,252	12,572,537	4,304,053	880,646	50,942
Ohio.....	642,342,460	149,036,156	77,118,611	124,334,533	116,384,361
Oklahoma.....	92,115,976	41,657,293	22,101,298	22,045,570	8,599,979
Oregon.....	65,161,218	30,024,486	10,991,366	7,951,563	4,160,762
Pennsylvania.....	937,137,455	280,688,812	127,865,319	253,751,886	163,733,494
Rhode Island.....	68,117,676	18,568,682	8,850,017	16,323,003	12,049,910
South Carolina.....	32,739,212	10,408,353	4,553,997	2,985,093	1,140,219
South Dakota.....	15,762,332	15,074,262	4,714,091	1,590,748	146,572
Tennessee.....	97,597,141	26,793,105	17,427,523	13,914,434	14,221,527
Texas.....	243,142,001	130,804,611	74,957,319	49,188,532	19,131,540
Utah.....	30,459,908	11,650,540	4,147,966	3,933,824	2,396,437
Vermont.....	19,952,510	8,477,076	3,108,840	4,009,248	984,398
Virginia.....	93,851,192	28,513,135	12,931,890	16,506,715	5,515,227
Washington.....	140,636,425	56,600,835	16,963,206	20,009,431	7,312,947
West Virginia.....	72,054,711	21,382,493	9,153,750	14,027,335	3,321,294
Wisconsin.....	227,378,040	68,931,447	23,455,591	39,333,379	25,689,882
Wyoming.....	16,213,080	9,879,099	3,136,428	1,194,441	454,611
Total.....	10,862,330,998	3,213,955,491	1,929,519,630	2,928,141,616	1,879,780,038

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)² 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				
	Rents and royalties	Interest and other income	Interest on Government obligations not wholly exempt from tax	Dividends on stocks of domestic corporations	Fiduciary
Alabama.....	\$10,772,379	\$11,595,768	\$192,046	\$15,540,573	\$1,389,379
Alaska ²					
Arizona.....	3,529,468	4,396,983	48,102	4,835,565	433,075
Arkansas.....	8,496,920	5,970,686	122,873	7,764,220	966,678
California.....	134,791,839	156,400,307	1,628,017	262,827,381	26,381,046
Colorado.....	8,981,465	16,984,698	332,884	27,703,012	1,737,919
Connecticut.....	18,529,067	44,153,576	841,536	128,179,492	11,161,623
Delaware.....	2,156,366	8,061,418	97,062	50,657,557	1,705,041
District of Columbia.....	11,630,163	24,324,136	494,872	30,484,026	5,476,852
Florida.....	12,814,857	22,141,483	274,614	36,343,593	3,717,918
Georgia.....	11,590,377	10,417,853	202,496	26,809,625	1,560,614
Hawaii.....	2,409,549	2,477,084	130,006	14,235,933	870,682
Idaho.....	2,008,501	3,094,442	28,777	2,364,451	240,536
Illinois.....	118,683,567	190,568,453	2,582,370	345,565,391	34,900,605
Indiana.....	19,920,878	17,749,067	1,382,124	51,020,076	2,041,291
Iowa.....	16,783,827	23,334,424	228,870	27,110,162	1,666,024
Kansas.....	18,932,908	11,015,894	230,819	14,082,333	1,182,766
Kentucky.....	10,982,923	12,817,944	591,262	35,908,957	2,738,474
Louisiana.....	14,180,561	17,126,766	298,449	27,084,175	1,602,573
Maine.....	3,807,168	15,154,737	189,191	24,451,108	2,313,134
Maryland.....	17,411,396	46,023,581	603,421	79,881,360	12,996,942
Massachusetts.....	35,577,463	129,462,061	2,242,062	303,144,536	38,466,475
Michigan.....	55,251,419	98,939,416	840,879	181,644,548	10,863,060
Minnesota.....	13,412,584	29,623,724	511,584	59,145,329	4,109,566
Mississippi.....	5,844,133	5,716,229	89,457	5,813,799	436,201
Missouri.....	31,032,323	42,105,868	1,529,296	98,748,423	6,475,783
Montana.....	3,192,265	5,106,159	66,407	5,935,291	182,498
Nebraska.....	10,835,120	11,674,514	110,747	12,455,091	870,227
Nevada.....	794,995	1,468,080	9,779	2,128,601	152,722
New Hampshire.....	3,060,916	6,994,930	96,924	16,161,592	973,414
New Jersey.....	42,536,102	126,011,791	1,165,499	207,174,903	21,311,699
New Mexico.....	2,120,646	2,559,679	12,709	2,537,449	438,888
New York.....	161,338,657	567,645,385	11,627,525	1,168,605,898	133,962,111
North Carolina.....	12,578,738	6,767,069	223,919	38,811,034	1,732,873
North Dakota.....	1,958,085	3,149,837	14,115	1,791,262	199,283
Ohio.....	63,578,210	56,990,332	3,788,034	245,726,431	15,088,556
Oklahoma.....	27,774,946	14,426,885	429,138	23,209,876	6,243,285
Oregon.....	8,005,999	12,574,654	150,867	12,224,778	1,294,976
Pennsylvania.....	84,145,509	191,958,744	3,680,417	424,216,363	59,646,493
Rhode Island.....	6,376,688	17,897,551	397,428	43,761,707	4,716,405
South Carolina.....	3,879,577	5,104,047	63,158	8,048,083	758,807
South Dakota.....	2,921,639	2,941,132	28,725	2,298,570	211,912
Tennessee.....	12,426,455	12,418,062	276,237	26,768,724	2,163,119
Texas.....	68,325,856	49,684,863	906,987	65,124,875	7,278,444
Utah.....	2,098,465	4,278,897	42,007	7,987,400	471,968
Vermont.....	1,717,701	5,379,878	65,383	9,816,334	860,719
Virginia.....	10,525,002	13,019,383	336,321	34,594,454	2,520,288
Washington.....	15,262,958	22,143,277	391,849	28,715,010	2,046,688
West Virginia.....	9,652,098	5,678,495	460,582	29,340,924	1,145,685
Wisconsin.....	18,341,257	46,003,128	416,012	69,561,146	4,023,264
Wyoming.....	1,568,491	2,335,087	46,510	2,637,328	280,403
Total.....	1,164,518,456	2,143,857,860	40,553,301	4,350,978,752	443,998,374

² 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

State and Territories	Total income	General deductions			Net income ³
		Miscellaneous	Net loss from sale of real estate, stocks, and bonds other than net loss from sale of assets held more than 2 years	Contributions	
Alabama.....	\$166,639,611	\$20,531,501	\$541,252	\$3,399,638	\$142,167,220
Alaska ²					
Arizona.....	66,770,720	7,380,058	303,695	718,308	58,368,659
Arkansas.....	88,936,786	14,729,953	479,260	2,037,781	71,689,792
California.....	2,060,756,201	261,877,245	10,324,417	22,981,400	1,765,573,139
Colorado.....	184,367,947	21,211,045	1,222,997	3,002,030	158,931,875
Connecticut.....	588,082,129	51,521,470	2,811,229	11,252,902	522,496,528
Delaware.....	127,012,745	13,695,723	3,135,426	2,846,119	107,335,477
District of Columbia.....	257,666,930	25,125,960	918,299	4,002,065	227,620,606
Florida.....	227,761,060	42,650,120	2,202,230	4,065,107	178,843,603
Georgia.....	201,463,887	28,654,548	1,480,464	4,265,288	167,063,587
Hawaii.....	51,488,495	7,110,966	252,784	775,014	43,349,731
Idaho.....	42,505,935	4,825,721	130,229	428,113	37,121,872
Illinois.....	2,712,204,180	261,947,572	13,554,818	44,070,698	2,392,631,092
Indiana.....	416,637,299	41,630,471	2,218,417	7,451,545	365,336,866
Iowa.....	256,968,240	29,904,183	939,866	4,242,944	221,881,247
Kansas.....	189,213,883	22,992,520	543,820	3,282,785	162,394,758
Kentucky.....	225,958,397	26,389,661	1,012,726	4,789,756	193,766,254
Louisiana.....	217,194,135	28,173,781	1,422,147	3,562,882	184,035,325
Maine.....	126,729,007	12,279,511	728,287	2,162,934	111,558,275
Maryland.....	462,178,763	43,259,077	2,060,931	7,487,290	409,371,465
Massachusetts.....	1,521,629,553	127,449,496	9,930,871	27,172,812	1,357,076,374
Michigan.....	1,246,229,572	152,020,074	4,943,287	22,736,219	1,066,529,992
Minnesota.....	391,361,274	42,953,268	1,553,007	6,702,050	340,152,949
Mississippi.....	80,995,495	13,970,225	187,546	2,058,244	64,689,480
Missouri.....	648,058,456	67,161,361	3,471,035	13,474,607	563,951,553
Montana.....	82,105,594	8,311,984	190,469	695,020	72,908,121
Nebraska.....	162,462,680	19,785,080	624,997	2,581,549	139,471,054
Nevada.....	22,580,245	2,157,750	192,452	120,651	20,109,392
New Hampshire.....	82,366,615	7,995,554	396,654	1,364,141	72,610,266
New Jersey.....	1,408,603,782	133,553,598	8,299,054	25,339,771	1,241,411,359
New Mexico.....	34,196,828	3,789,611	102,874	308,842	29,995,501
New York.....	7,330,440,439	668,738,763	59,580,996	144,031,473	6,458,089,207
North Carolina.....	209,346,856	40,724,001	771,537	6,811,532	161,039,786
North Dakota.....	42,076,012	6,456,153	117,817	624,027	34,878,015
Ohio.....	1,494,387,687	150,211,289	8,758,973	32,655,424	1,302,762,001
Oklahoma.....	258,604,246	41,885,751	1,222,487	4,434,660	211,061,345
Oregon.....	152,539,669	17,401,458	584,277	1,724,261	132,829,673
Pennsylvania.....	2,526,824,462	251,785,038	12,196,532	57,887,486	2,204,955,406
Rhode Island.....	197,059,067	15,286,756	1,350,031	4,197,116	176,225,164
South Carolina.....	69,680,546	10,801,224	1,426,137	1,942,825	55,510,360
South Dakota.....	45,692,883	5,995,785	116,867	625,263	38,954,968
Tennessee.....	224,006,327	28,015,777	868,361	4,834,507	190,287,682
Texas.....	708,544,978	113,919,572	2,771,920	11,613,993	580,239,493
Utah.....	67,467,412	7,184,375	427,139	1,046,662	58,809,296
Vermont.....	54,372,087	4,986,799	188,723	1,110,390	48,086,175
Virginia.....	218,313,607	30,269,552	832,296	5,461,746	181,750,013
Washington.....	310,145,626	32,082,467	1,069,776	3,344,850	273,648,593
West Virginia.....	166,217,367	21,888,587	1,052,360	3,147,669	140,128,751
Wisconsin.....	523,133,126	60,068,851	1,955,717	7,714,235	453,394,323
Wyoming.....	37,745,678	3,937,507	275,679	299,243	33,233,249
Total.....	28,987,634,519	3,056,678,735	171,743,165	532,885,707	25,226,326,912

² Alaska included in the State of Washington.³ Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

TABLE 7.—Individual returns—Distribution of income by sources of income, general deductions and net income, by income classes¹

[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. (See p. 1)]

Income classes	Sources of income				
	Wages and salaries	Business	Partnerships	Profit from sale of real estate, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets, held more than 2 years
Under \$5,000	\$5,854,044.857	\$1,471,700.383	\$346,197.748	\$227,584.999	
\$5,000 under \$6,000	732,740.926	271,468.776	97,232.451	73,827.808	
\$6,000 under \$7,000	520,397.089	199,340.066	79,941.108	75,269.824	
\$7,000 under \$8,000	401,929.875	157,543.501	69,670.453	73,867.745	
\$8,000 under \$9,000	311,022.743	124,702.301	58,854.886	71,994.618	
\$9,000 under \$10,000	264,164.156	101,838.089	51,752.606	69,029.834	
\$10,000 under \$11,000	208,939.957	81,361.540	42,923.643	63,518.888	
\$11,000 under \$12,000	181,304.624	69,453.525	38,634.305	61,714.135	
\$12,000 under \$13,000	151,307.329	58,962.939	34,680.017	59,081.965	
\$13,000 under \$14,000	135,721.005	50,595.065	31,434.821	55,435.448	
\$14,000 under \$15,000	120,831.724	42,443.641	26,466.713	52,990.880	
\$15,000 under \$20,000	432,124.286	149,911.419	106,282.276	232,912.396	
\$20,000 under \$25,000	274,160.946	87,487.602	74,098.302	185,717.936	
\$25,000 under \$30,000	195,175.508	61,365.976	54,182.608	135,978.378	
\$30,000 under \$40,000	248,961.532	77,782.976	81,190.058	232,467.633	\$13,675,907
\$40,000 under \$50,000	157,925.434	47,100.673	61,784.851	158,971.795	32,849,732
\$50,000 under \$60,000	112,491.076	29,763.466	46,912.635	113,122.511	46,374,426
\$60,000 under \$70,000	79,975.844	23,337.362	36,805.364	81,008.228	55,973,346
\$70,000 under \$80,000	61,053.454	18,196.863	30,766.898	61,815.635	54,532,613
\$80,000 under \$90,000	48,219.444	12,686.872	29,031.876	53,867.253	46,774,067
\$90,000 under \$100,000	37,071.150	11,401.522	23,576.493	45,627.896	44,823,695
\$100,000 under \$150,000	116,075.829	29,701.992	86,407.698	156,562.870	184,982,673
\$150,000 under \$200,000	52,718.936	14,957.230	64,154.865	92,760.516	137,900,476
\$200,000 under \$250,000	39,323.236	11,750.218	48,250.740	60,796.740	110,754,512
\$250,000 under \$300,000	24,638.106	6,226.727	38,003.467	46,372.184	83,839,203
\$300,000 under \$400,000	28,076.505	8,812.615	56,702.510	68,963.710	131,878,694
\$400,000 under \$500,000	17,640.840	6,102.025	36,388.969	38,959.954	88,017,038
\$500,000 under \$750,000	20,973.883	7,672.441	52,154.241	74,410.593	147,831,430
\$750,000 under \$1,000,000	9,240.457	7,697.767	34,412.245	35,020.517	119,283,220
\$1,000,000 under \$1,500,000	12,433.938	1,819.868	27,752.517	43,822.446	150,756,485
\$1,500,000 under \$2,000,000	3,280.069	705.281	16,394.873	24,358.899	85,345,851
\$2,000,000 under \$3,000,000	5,144.795	63,346	30,821.782	36,610.761	85,139,434
\$3,000,000 under \$4,000,000	714.854		3,466.834	3,550.476	45,321,024
\$4,000,000 under \$5,000,000	1,057.449		7,380.919	21,597.416	37,542,088
\$5,000,000 and over	2,049.142	1,424	4,807.858	18,548.729	176,184,124
Total	10,862,330,998	3,243,955,494	1,929,519,630	2,928,141,616	1,879,780,038

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

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				
	Rents and royalties	Interest and other income	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary
Under \$5,000.....	\$527, 147, 567	\$717, 569, 137	.....	\$341, 064, 250	\$79, 109, 248
\$5,000 under \$6,000.....	75, 815, 497	100, 853, 812	.....	88, 571, 106	17, 731, 485
\$6,000 under \$7,000.....	58, 207, 065	86, 206, 156	.....	90, 928, 507	16, 620, 315
\$7,000 under \$8,000.....	46, 218, 834	74, 539, 104	.....	88, 857, 848	14, 728, 500
\$8,000 under \$9,000.....	38, 164, 242	63, 381, 387	.....	85, 768, 791	13, 078, 149
\$9,000 under \$10,000.....	32, 222, 834	55, 476, 591	.....	84, 246, 177	12, 492, 779
\$10,000 under \$11,000.....	25, 889, 914	45, 773, 948	\$1, 453, 931	75, 263, 656	10, 471, 739
\$11,000 under \$12,000.....	22, 294, 433	42, 378, 981	1, 377, 703	74, 186, 919	10, 268, 298
\$12,000 under \$13,000.....	19, 910, 396	37, 762, 514	1, 212, 733	67, 375, 449	9, 556, 223
\$13,000 under \$14,000.....	17, 254, 128	35, 149, 718	1, 246, 704	65, 664, 313	9, 082, 337
\$14,000 under \$15,000.....	15, 633, 153	32, 307, 600	1, 065, 736	62, 105, 831	8, 806, 455
\$15,000 under \$20,000.....	58, 347, 222	125, 249, 982	4, 880, 702	268, 623, 805	35, 120, 369
\$20,000 under \$25,000.....	37, 727, 753	90, 066, 186	3, 465, 885	222, 091, 154	26, 202, 941
\$25,000 under \$30,000.....	26, 823, 960	69, 611, 270	2, 721, 564	182, 515, 083	21, 949, 785
\$30,000 under \$40,000.....	36, 485, 582	96, 034, 136	4, 216, 713	288, 867, 807	30, 541, 718
\$40,000 under \$50,000.....	22, 309, 907	65, 123, 707	2, 562, 347	222, 798, 120	23, 311, 075
\$50,000 under \$60,000.....	16, 694, 945	49, 923, 988	2, 110, 727	175, 970, 538	19, 068, 468
\$60,000 under \$70,000.....	12, 329, 910	37, 837, 507	1, 378, 061	145, 971, 564	12, 663, 289
\$70,000 under \$80,000.....	8, 969, 262	30, 195, 333	1, 303, 267	126, 205, 784	9, 257, 522
\$80,000 under \$90,000.....	8, 056, 751	26, 717, 637	1, 093, 720	103, 717, 934	8, 165, 715
\$90,000 under \$100,000.....	5, 609, 753	19, 119, 352	604, 479	89, 448, 828	6, 129, 526
\$100,000 under \$150,000.....	15, 788, 985	60, 238, 618	2, 328, 596	302, 939, 877	14, 965, 018
\$150,000 under \$200,000.....	7, 897, 391	31, 566, 798	1, 366, 078	179, 201, 423	9, 275, 092
\$200,000 under \$250,000.....	4, 036, 654	21, 741, 258	630, 313	117, 809, 486	4, 843, 936
\$250,000 under \$300,000.....	3, 936, 200	15, 184, 697	428, 148	80, 002, 587	2, 393, 657
\$300,000 under \$400,000.....	5, 532, 657	22, 221, 803	889, 917	127, 583, 730	6, 939, 438
\$400,000 under \$500,000.....	1, 544, 210	13, 231, 731	229, 485	79, 939, 583	2, 546, 893
\$500,000 under \$750,000.....	3, 739, 025	18, 387, 495	477, 296	131, 809, 546	2, 917, 198
\$750,000 under \$1,000,000.....	2, 119, 242	11, 367, 967	398, 894	65, 318, 230	1, 633, 422
\$1,000,000 under \$1,500,000.....	1, 426, 507	11, 746, 684	689, 771	75, 684, 965	2, 731, 778
\$1,500,000 under \$2,000,000.....	585, 035	7, 562, 985	599, 975	67, 397, 868	423, 340
\$2,000,000 under \$3,000,000.....	5, 360, 997	10, 284, 488	290, 603	70, 535, 004	311, 604
\$3,000,000 under \$4,000,000.....	234, 393	4, 599, 913	663, 459	14, 994, 151	121, 755
\$4,000,000 under \$5,000,000.....	125, 918	3, 735, 269	735, 668	20, 659, 206	40, 042
\$5,000,000 and over.....	48, 134	10, 710, 648	130, 826	66, 859, 632	499, 265
Total.....	1, 164, 518, 456	2, 143, 877, 860	40, 553, 304	4, 350, 978, 752	443, 998, 374

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

Income classes	Total income	General deductions			Net income ¹
		Miscellaneous	Net loss from sale of real estate, stocks, and bonds other than net loss from sale of assets held more than 2 years	Contributions	
Under \$5,000.....	\$9,564,418,189	\$1,110,211,683	\$41,877,743	\$141,962,923	\$8,270,365,840
\$5,000 under \$6,000.....	1,458,241,861	165,012,430	7,389,271	23,916,363	1,261,923,797
\$6,000 under \$7,000.....	1,129,910,130	125,908,658	6,707,188	18,909,103	975,385,181
\$7,000 under \$8,000.....	927,355,860	104,601,834	5,264,766	15,419,977	802,069,283
\$8,000 under \$9,000.....	766,967,117	86,942,141	5,260,079	13,049,825	661,715,072
\$9,000 under \$10,000.....	671,223,066	73,665,824	4,835,869	11,294,576	581,426,797
\$10,000 under \$11,000.....	555,597,216	61,181,514	3,785,642	9,455,803	481,174,257
\$11,000 under \$12,000.....	591,612,923	57,147,161	4,640,754	8,722,706	481,102,302
\$12,000 under \$13,000.....	439,849,565	49,120,463	3,788,893	7,407,493	379,532,716
\$13,000 under \$14,000.....	401,583,539	43,698,521	3,220,744	6,847,050	347,817,224
\$14,000 under \$15,000.....	362,651,193	39,827,660	2,628,406	6,426,276	313,768,851
\$15,000 under \$20,000.....	1,413,452,457	158,788,676	11,068,641	24,807,806	1,218,787,334
\$20,000 under \$25,000.....	1,091,018,705	108,127,249	8,977,299	18,243,767	865,670,420
\$25,000 under \$30,000.....	770,324,132	82,385,351	6,025,850	13,732,842	668,180,089
\$30,000 under \$40,000.....	1,110,224,062	117,252,571	7,711,357	21,491,980	963,768,154
\$40,000 under \$50,000.....	794,737,641	79,449,877	5,157,643	15,575,535	694,554,586
\$50,000 under \$60,000.....	612,432,780	62,098,664	4,022,858	12,483,987	533,827,271
\$60,000 under \$70,000.....	487,280,475	49,792,865	2,903,528	10,052,433	424,531,649
\$70,000 under \$80,000.....	402,326,631	40,361,703	1,848,357	8,770,623	351,345,948
\$80,000 under \$90,000.....	338,331,269	31,992,993	2,163,052	7,417,525	296,757,699
\$90,000 under \$100,000.....	283,412,694	24,074,926	1,692,829	6,229,582	251,415,357
\$100,000 under \$150,000.....	969,992,156	90,566,774	7,237,412	21,737,004	850,450,966
\$150,000 under \$200,000.....	591,798,805	50,908,784	3,549,157	12,991,803	524,349,061
\$200,000 under \$250,000.....	419,937,093	36,955,499	2,212,005	10,166,596	370,602,993
\$250,000 under \$300,000.....	300,424,976	28,107,093	3,170,036	6,968,820	262,179,027
\$300,000 under \$400,000.....	457,601,579	36,282,702	3,227,885	10,531,895	407,559,097
\$400,000 under \$500,000.....	284,600,728	19,385,253	1,499,298	7,374,948	256,341,229
\$500,000 under \$750,000.....	460,373,151	33,791,655	1,980,605	11,871,632	412,729,259
\$750,000 under \$1,000,000.....	286,491,961	21,192,360	698,669	6,558,520	258,132,412
\$1,000,000 under \$1,500,000.....	328,864,959	18,620,544	3,873,388	7,474,562	298,896,465
\$1,500,000 under \$2,000,000.....	206,654,176	12,401,505	213,406	7,262,307	186,776,958
\$2,000,000 under \$3,000,000.....	244,562,814	16,673,387	410,469	7,383,154	220,095,804
\$3,000,000 under \$4,000,000.....	73,666,859	2,291,657	91,401	1,781,591	69,502,210
\$4,000,000 under \$5,000,000.....	92,873,975	7,467,634	576,208	4,597,887	80,232,246
\$5,000,000 and over.....	279,839,782	10,391,124	2,122,487	13,966,813	253,359,358
Total.....	28,987,634,519	3,056,678,735	171,743,165	532,885,707	25,226,326,912

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

States and Territories	Taxes paid included in general deductions	Taxes paid included in business deductions ¹	Total
Alabama.....	\$2,445,457	\$379,331	\$2,824,788
Arizona.....	790,575	348,045	1,138,620
Arkansas.....	1,090,807	246,893	1,337,700
California.....	35,357,619	5,968,316	41,325,935
Colorado.....	2,505,149	597,660	3,102,809
Connecticut.....	8,365,350	733,073	9,138,423
Delaware.....	2,531,227	87,074	2,618,301
District of Columbia.....	4,405,259	348,024	4,753,283
Florida.....	4,921,293	359,572	5,280,865
Georgia.....	3,414,301	413,122	3,827,423
Hawaii.....	1,401,882	129,181	1,531,063
Idaho.....	305,193	269,748	574,941
Illinois.....	29,945,969	2,914,632	32,860,601
Indiana.....	5,805,293	1,139,406	6,944,699
Iowa.....	3,347,564	1,103,172	4,450,736
Kansas.....	3,020,537	1,429,154	4,449,691
Kentucky.....	3,585,066	569,853	4,154,919
Louisiana.....	3,188,706	500,706	3,689,412
Maine.....	1,968,343	319,474	2,287,817
Maryland.....	6,156,473	839,665	6,996,138
Massachusetts.....	34,597,499	2,748,224	37,345,723
Michigan.....	23,235,186	2,433,773	25,668,959
Minnesota.....	6,621,105	708,177	7,329,282
Mississippi.....	1,579,993	692,206	2,272,199
Missouri.....	11,087,597	694,974	11,782,571
Montana.....	680,014	506,875	1,186,889
Nebraska.....	2,131,017	939,054	3,070,071
Nevada.....	197,176	121,988	319,164
New Hampshire.....	1,484,487	235,751	1,720,238
New Jersey.....	20,637,727	2,225,420	22,863,147
New Mexico.....	288,618	202,659	491,277
New York.....	136,278,530	5,206,971	141,485,501
North Carolina.....	4,874,023	558,872	5,432,895
North Dakota.....	482,420	240,062	722,482
Ohio.....	21,037,390	2,131,911	23,169,301
Oklahoma.....	4,852,402	787,147	5,639,549
Oregon.....	2,080,459	549,285	2,629,744
Pennsylvania.....	35,718,057	4,756,769	40,474,826
Rhode Island.....	3,073,360	284,122	3,357,482
South Carolina.....	1,200,849	216,893	1,417,742
South Dakota.....	631,599	258,530	890,129
Tennessee.....	3,219,716	447,457	3,667,173
Texas.....	12,259,660	3,068,718	15,328,378
Utah.....	732,546	265,968	998,514
Vermont.....	933,262	219,592	1,152,854
Virginia.....	4,556,539	637,081	5,193,620
Washington.....	3,895,007	832,435	4,727,442
West Virginia.....	2,427,299	369,021	2,796,320
Wisconsin.....	9,816,027	1,055,411	10,871,438
Wyoming.....	290,517	340,078	630,595
Total.....	475,422,144	52,471,525	527,893,669

¹ See text, p. 16.

\$70,000 under \$80,000.....	11	801,757	85,564	16,630	56,017	15,179	87,896	1,989
\$80,000 under \$90,000.....	9	756,626	90,641	13,272	63,050	15,386	91,908	1,267
\$90,000 under \$100,000.....	9	74,311	836,652	13,151	42,722	19,559	75,432	1,121
\$100,000 under \$150,000.....	19	2,220,209	281,131	25,611	159,179	100,235	285,025	3,894
\$150,000 under \$200,000.....	9	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$200,000 under \$250,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$250,000 under \$300,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$300,000 under \$400,000.....								
\$400,000 under \$500,000.....								
\$500,000 under \$750,000.....								
\$750,000 under \$1,000,000.....								
\$1,000,000 under \$1,500,000.....								
\$1,500,000 under \$2,000,000.....								
\$2,000,000 under \$3,000,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$3,000,000 under \$4,000,000.....								
\$4,000,000 under \$5,000,000.....								
\$5,000,000 and over.....								
Classes grouped 4								
Total.....	26,891	14,319,695	1,874,701	44,894	280,244	1,552,636	1,877,774	3,073
Non-taxable 2	11,190	31,005,983						
Taxable.....	15,701	111,161,227	4,035,792	1,106,685	1,339,722	1,763,546	4,209,953	157,480

ARIZONA

Under \$1,000 2	269	\$159,325	\$10	\$11			\$11	\$1
Under \$1,000.....	3	685						
\$1,000 under \$2,000 2	1,109	1,769,521	5,133	6,830			6,830	1,697
\$1,000 under \$2,000.....	1,703	2,960,010						
\$2,000 under \$3,000 2	463	2,383,810	11,243	14,901			14,901	3,658
\$2,000 under \$3,000.....	1,223	2,895,441						
\$3,000 under \$4,000 2	1,202	4,211,061	9,137	12,097			12,097	2,960
\$3,000 under \$4,000.....	633	2,457,443						
\$4,000 under \$5,000 2	394	1,703,290	14,994	19,957			19,957	4,965
\$4,000 under \$5,000.....	1,057	4,765,182						
\$5,000 under \$6,000 2	50	264,420	19,437	24,674			24,674	5,237
\$5,000 under \$6,000.....	768	4,193,974						
\$6,000 under \$7,000 2	25	100,511	20,217	24,477			24,477	4,260
\$6,000 under \$7,000.....	513	3,312,475						
\$7,000 under \$8,000 2	13	96,245	19,197	22,553			22,553	3,356
\$7,000 under \$8,000.....	348	2,602,628						
\$8,000 under \$9,000 2	8	69,029	21,668	24,490			24,490	2,822
\$8,000 under \$9,000.....	268	2,188,142						
\$9,000 under \$10,000 2	6	56,567	19,283	21,610			21,610	2,327
\$9,000 under \$10,000.....	180	1,711,396						

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

2 Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1,19-21)

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

ARIZONA—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits		
				Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$10,000 under \$11,000.....	119	\$1,242,006	\$15,315	\$16,396	\$525	.....	\$16,921	\$1,606	.....
\$11,000 under \$12,000.....	94	1,081,975	16,603	17,000	1,409	.....	18,409	1,806	.....
\$12,000 under \$13,000.....	71	887,562	16,813	16,477	1,726	.....	18,203	1,390	.....
\$13,000 under \$14,000.....	54	731,252	14,304	13,414	1,916	.....	15,330	926	.....
\$14,000 under \$15,000.....	45	651,575	15,715	14,491	2,260	.....	16,751	1,036	.....
\$15,000 under \$20,000.....	130	2,247,040	61,257	48,779	15,246	.....	64,025	2,768	.....
\$20,000 under \$25,000.....	81	1,807,563	64,869	39,614	27,766	.....	67,380	2,511	.....
\$25,000 under \$30,000.....	37	1,012,141	56,027	33,448	24,548	.....	57,996	1,969	.....
\$30,000 under \$40,000.....	39	1,319,012	81,779	34,145	44,260	.....	83,247	1,468	.....
\$40,000 under \$50,000.....	16	719,012	58,826	21,153	34,254	.....	59,503	1,767	.....
\$50,000 under \$60,000.....	12	666,930	58,000	15,430	35,904	.....	63,507	93	.....
\$60,000 under \$70,000.....	3	180,054	19,860	5,280	14,680	.....	19,960	66	.....
\$70,000 under \$80,000.....	3	623,855	74,626	16,401	45,381	.....	74,692	27	.....
\$80,000 under \$90,000.....	3	237,912	28,637	3,634	5,050	.....	28,694	.....	.....
\$90,000 under \$100,000.....	1	(3)	(3)	(3)	(3)	.....	(3)	(3)	.....
\$100,000 under \$150,000.....	8	956,608	120,474	11,012	66,112	.....	121,913	873	.....
\$150,000 under \$200,000.....	11	1,831,345	233,074	16,216	71,180	.....	234,208	1,134	.....
\$200,000 under \$250,000.....	3	632,913	91,777	9,992	37,900	.....	92,318	541	.....
\$250,000 under \$300,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$300,000 under \$400,000.....	4	1,386,343	169,654	3,387	17,198	.....	169,689	35	.....
\$400,000 under \$500,000.....	1	(3)	(3)	(3)	(3)	.....	(3)	(3)	.....
\$500,000 under \$750,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$750,000 under \$1,000,000.....	2	(3)	(3)	(3)	(3)	.....	(3)	(3)	.....
\$1,000,000 under \$1,500,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$1,500,000 under \$2,000,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$2,000,000 under \$3,000,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$3,000,000 under \$4,000,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$4,000,000 under \$5,000,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$5,000,000 and over.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped ³.....	.....	2,124,316	262,229	4,286	34,194	.....	262,868	639	.....
T total.....	11,527	58,368,659	1,600,308	512,155	481,509	663,610	1,657,274	52,234	4,732

Nontaxable ²	4, 039	10, 873, 779	1, 600, 308	512, 155	481, 509	663, 610	1, 657, 274	52, 234	4, 732
Taxable	7, 488	47, 494, 880	1, 600, 308	512, 155	481, 509	663, 610	1, 657, 274	52, 234	4, 732
ARKANSAS									
Under \$1,000 ¹	660	\$395, 208	\$556	\$467			\$467	\$111	
Under \$1,000	58	33, 118							
\$1,000 under \$2,000 ²	1, 922	2, 929, 670	4, 980	6, 639			6, 639	1, 659	
\$1,000 under \$2,000	1, 558	2, 699, 048							
\$2,000 under \$3,000 ²	1, 946	4, 808, 592	10, 768	14, 292			14, 292	3, 524	
\$2,000 under \$3,000	1, 178	2, 796, 914							
\$3,000 under \$4,000 ²	2, 713	9, 454, 719	10, 130	13, 254			13, 254	3, 124	
\$3,000 under \$4,000	865	3, 737, 796							
\$4,000 under \$5,000 ²	1, 393	6, 240, 949	14, 071	18, 580			18, 580	4, 309	
\$4,000 under \$5,000	123	663, 573							
\$5,000 under \$6,000 ²	864	4, 730, 471	17, 168	21, 812			21, 812	4, 644	
\$5,000 under \$6,000	55	354, 298							
\$6,000 under \$7,000 ²	557	3, 609, 882	17, 940	21, 745			21, 745	3, 805	
\$6,000 under \$7,000	27	200, 012							
\$7,000 under \$8,000 ²	379	2, 849, 311	17, 131	20, 181			20, 181	3, 053	
\$7,000 under \$8,000	9	75, 352							
\$8,000 under \$9,000 ²	264	2, 227, 307	14, 958	17, 321			17, 321	2, 363	
\$8,000 under \$9,000	14	132, 818							
\$9,000 under \$10,000 ²	204	1, 936, 774	16, 727	18, 307			18, 307	2, 180	
\$9,000 under \$10,000	145	1, 321, 556	14, 970	16, 198			16, 198	1, 906	
\$10,000 under \$11,000	141	1, 615, 201	18, 523	18, 558	8678		50, 554	2, 031	
\$11,000 under \$12,000	89	1, 107, 654	15, 574	15, 066	1, 996		17, 196	1, 622	
\$12,000 under \$13,000	71	958, 492	16, 605	15, 623	2, 130		18, 039	1, 434	
\$13,000 under \$14,000	73	1, 058, 832	19, 329	16, 971	2, 416		20, 510	1, 181	
\$14,000 under \$15,000	202	3, 460, 854	80, 572	62, 425	23, 200		85, 691	5, 119	
\$15,000 under \$20,000	87	1, 450, 484	69, 574	42, 886	30, 203		73, 089	3, 515	
\$20,000 under \$25,000	51	1, 379, 448	59, 228	29, 803	32, 455		62, 258	3, 030	
\$25,000 under \$30,000	61	2, 064, 959	109, 659	40, 829	72, 311		114, 147	4, 650	\$429
\$30,000 under \$40,000	18	798, 412	49, 131	11, 968	51, 737		51, 737	2, 305	301
\$40,000 under \$50,000	8	442, 044	33, 078	3, 987	22, 575		40, 043	965	
\$50,000 under \$60,000	4	206, 438	23, 498	3, 118	15, 009		24, 706	208	
\$60,000 under \$70,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
\$70,000 under \$80,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
\$80,000 under \$90,000	3	(3)	(3)	(3)	(3)		(3)	(3)	
\$90,000 under \$100,000	6	678, 098	72, 772	4, 891	55, 442		83, 526	499	(3)
\$100,000 under \$150,000	1	(3)	(3)	(3)	(3)		(3)	(3)	10, 255
\$150,000 under \$200,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
\$200,000 under \$250,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
\$250,000 under \$300,000									

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.

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

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

ARKANSAS—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Sur-tax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$300,000 under \$400,000.....	1	(²)	(³)	(³)	(³)	(³)	(³)	(³)
\$400,000 under \$500,000.....								
\$500,000 under \$750,000.....								
\$750,000 under \$1,000,000.....								
\$1,000,000 under \$1,500,000.....								
\$1,500,000 under \$2,000,000.....								
\$2,000,000 under \$3,000,000.....								
\$3,000,000 under \$4,000,000.....								
\$4,000,000 under \$5,000,000.....								
\$5,000,000 and over.....								
Classes grouped ³		\$1,249,809	\$164,005	\$10,055	\$131,769	\$28,597	\$173,421	\$788
Totals.....	16,760	71,689,792	877,747	451,379	428,637	74,778	954,994	57,634
Non-taxable ²	8,334	22,752,038						
Taxable.....	8,426	48,937,754	877,747	451,379	428,637	74,778	954,994	57,634

CALIFORNIA

Under \$1,000 ¹	9,934	\$5,314,255	\$2,781	\$3,687			\$3,687	\$906
Under \$1,000.....	768	274,175						
\$1,000 under \$2,000 ²	33,780	51,209,192	122,785	163,566			163,566	40,781
\$1,000 under \$2,000.....	39,049	67,756,800						
\$2,000 under \$3,000 ²	31,209	75,700,809	324,487	430,907			430,907	106,420
\$2,000 under \$3,000.....	35,544	83,623,128						
\$3,000 under \$4,000 ²	33,813	114,374,584	234,927	313,165			313,165	78,238
\$3,000 under \$4,000.....	18,794	66,049,564						
\$4,000 under \$5,000 ²	9,403	41,163,270	319,136	425,382			425,382	106,246
\$4,000 under \$5,000.....	24,283	107,733,679						
\$5,000 under \$6,000 ²	1,445	7,824,608	362,924	474,126			474,126	111,202
\$5,000 under \$6,000.....	16,262	88,860,774						

STATISTICS OF INCOME

\$6,000 under \$7,000 ¹	706	4,554,693	434,236	535,336	101,100	535,336
\$6,000 under \$7,000	11,863	76,623,000	434,236	535,336	101,100	535,336
\$7,000 under \$8,000 ²	505	3,724,329	451,024	539,219	88,195	539,219
\$7,000 under \$8,000	8,686	65,013,116	451,024	539,219	88,195	539,219
\$8,000 under \$9,000 ¹	6,152	2,982,720	426,884	501,239	74,355	501,239
\$8,000 under \$9,000	2,696,216	2,696,216	426,884	501,239	74,355	501,239
\$9,000 under \$10,000 ²	4,906	46,678,174	448,369	528,150	69,681	528,150
\$9,000 under \$10,000	3,854	40,371,301	444,387	485,490	50,630	504,087
\$10,000 under \$11,000	2,933	34,377,533	455,469	463,516	54,916	510,385
\$11,000 under \$12,000	2,705	31,241,034	483,221	470,213	52,123	523,334
\$12,000 under \$13,000	1,978	26,625,555	462,392	439,114	68,899	508,013
\$13,000 under \$14,000	1,562	22,630,107	427,992	385,738	81,317	467,055
\$14,000 under \$15,000	5,298	91,186,246	1,823,160	522,636	177,167	699,803
\$15,000 under \$20,000	2,865	63,836,807	1,488,753	977,500	145,632	1,123,132
\$20,000 under \$25,000	1,840	50,284,832	1,270,679	1,233,545	120,570	1,354,115
\$25,000 under \$30,000	1,302	65,203,051	3,908,553	1,648,150	4,078,210	5,726,360
\$30,000 under \$40,000	1,040	46,229,426	3,542,808	1,205,839	2,336,267	3,642,066
\$40,000 under \$50,000	679	37,033,847	3,266,107	837,632	3,368,069	4,105,741
\$50,000 under \$60,000	443	28,620,878	2,833,229	602,609	2,924,035	3,526,664
\$60,000 under \$70,000	294	21,982,325	2,358,487	406,632	2,390,667	2,797,349
\$70,000 under \$80,000	183	15,482,623	1,827,539	322,045	1,835,072	2,157,117
\$80,000 under \$90,000	160	15,111,124	1,885,592	289,632	1,903,059	2,063,151
\$90,000 under \$100,000	426	70,462,565	6,775,738	947,446	4,097,752	7,873,490
\$100,000 under \$170,000	185	31,733,651	4,500,845	439,480	2,667,305	5,167,645
\$150,000 under \$200,000	87	19,344,090	3,017,340	309,892	1,896,689	2,206,581
\$200,000 under \$270,000	45	12,233,176	1,819,802	161,370	1,001,125	1,162,247
\$250,000 under \$300,000	86	29,567,736	4,803,635	453,139	2,837,895	5,641,034
\$300,000 under \$400,000	34	13,353,407	2,513,239	292,313	1,515,136	1,807,452
\$400,000 under \$500,000	29	17,919,935	2,973,719	250,147	1,679,225	2,349,371
\$500,000 under \$750,000	14	12,267,326	1,980,436	102,306	1,103,535	1,205,841
\$750,000 under \$1,000,000	4	(³)	(³)	(³)	(³)	(³)
\$1,000,000 under \$1,500,000	1	(³)	(³)	(³)	(³)	(³)
\$1,500,000 under \$2,000,000	1	(³)	(³)	(³)	(³)	(³)
\$2,000,000 under \$3,000,000		(³)	(³)	(³)	(³)	(³)
\$3,000,000 under \$4,000,000		(³)	(³)	(³)	(³)	(³)
\$4,000,000 under \$5,000,000		(³)	(³)	(³)	(³)	(³)
\$5,000,000 and over		(³)	(³)	(³)	(³)	(³)
Classes grouped ³	1	22,279,037	3,365,069	236,366	1,014,220	2,581,405
Total	316,738	1,765,573,139	63,707,136	19,159,438	32,656,988	65,900,085
Non-taxable ²	121,922	309,494,666				
Taxable	194,816	1,456,118,473	63,707,136	19,159,438	32,656,988	65,900,085
Total					2,115,791	3,366,377
					14,083,659	65,900,085
					14,083,659	65,900,085
					2,029,427	163,522
					2,029,427	163,522

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

² Nontaxable.

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

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

	8	754,887	88,538	9,045	71,049	9,678	89,772	1,174	60
\$90,000 under \$100,000.....	24	2,805,989	371,738	41,201	284,107	54,792	380,100	3,593	4,769
\$100,000 under \$150,000.....	14	2,377,552	329,788	14,207	230,866	86,047	331,120	923	4,409
\$150,000 under \$200,000.....	10	2,227,354	352,034	30,221	241,453	82,269	353,943	1,336	573
\$200,000 under \$250,000.....	5	1,457,690	156,328	605	37,875	118,170	156,650	322	-----
\$250,000 under \$300,000.....	2	744,340	103,958	5,845	40,905	57,221	103,971	13	-----
\$300,000 under \$400,000.....	5	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	-----
\$400,000 under \$500,000.....	3	2,867,888	572,155	62,417	474,528	35,843	572,788	633	-----
\$500,000 under \$750,000.....	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	-----
\$750,000 under \$1,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$1,000,000 under \$1,500,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$1,500,000 under \$2,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$2,000,000 under \$3,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$3,000,000 under \$4,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$4,000,000 under \$5,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$5,000,000 and over.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Classes grouped ³	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total.....	31,091	158,931,875	4,459,057	1,307,318	2,649,375	698,960	4,655,653	183,321	13,275
Nontaxable ²	13,642	35,341,514	-----	-----	-----	-----	-----	-----	-----
Taxable.....	17,449	123,590,361	4,459,057	1,307,318	2,649,375	698,960	4,655,653	183,321	13,275

CONNECTICUT

Under \$1,000 ²	1,971	\$1,156,806	8998	\$1,309	-----	-----	\$1,309	\$311	-----
Under \$1,000.....	291	1,170,150	-----	-----	-----	-----	-----	-----	-----
\$1,000 under \$2,000 ²	8,292	13,163,485	-----	-----	-----	-----	-----	-----	-----
\$1,000 under \$2,000.....	11,136	19,226,783	35,517	47,256	-----	-----	47,256	11,739	-----
\$2,000 under \$3,000 ²	8,169	20,209,539	-----	-----	-----	-----	-----	-----	-----
\$2,000 under \$3,000.....	9,215	21,913,057	80,891	107,419	-----	-----	107,419	26,528	-----
\$3,000 under \$4,000 ²	7,860	27,562,814	-----	-----	-----	-----	-----	-----	-----
\$3,000 under \$4,000.....	4,720	16,776,618	57,309	76,057	-----	-----	76,057	18,748	-----
\$4,000 under \$5,000 ²	2,855	12,444,528	-----	-----	-----	-----	-----	-----	-----
\$4,000 under \$5,000.....	5,818	26,126,256	62,990	83,359	-----	-----	83,359	20,369	-----
\$5,000 under \$6,000 ²	545	2,957,069	-----	-----	-----	-----	-----	-----	-----
\$5,000 under \$6,000.....	3,499	13,152,375	69,017	88,836	-----	-----	88,836	19,819	-----
\$6,000 under \$7,000 ²	298	1,910,747	-----	-----	-----	-----	-----	-----	-----
\$6,000 under \$7,000.....	2,519	16,309,998	77,870	96,362	-----	-----	96,362	18,492	-----
\$7,000 under \$8,000 ²	200	1,490,889	-----	-----	-----	-----	-----	-----	-----
\$7,000 under \$8,000.....	2,096	15,375,442	85,265	104,037	-----	-----	104,037	18,772	-----
\$8,000 under \$9,000 ²	145	1,226,573	-----	-----	-----	-----	-----	-----	-----
\$8,000 under \$9,000.....	1,437	12,190,667	82,556	99,064	-----	-----	98,064	15,508	-----
\$9,000 under \$10,000 ²	123	1,168,519	-----	-----	-----	-----	-----	-----	-----
\$9,000 under \$10,000.....	1,159	10,993,965	84,035	100,326	-----	-----	100,326	16,291	-----
\$10,000 under \$11,000.....	1,019	10,697,823	91,788	101,978	-----	-----	101,978	16,001	-----
\$11,000 under \$12,000.....	734	8,440,940	90,450	92,332	-----	-----	103,296	12,846	-----

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

² Nontaxable. Specific exemptions exceed net income.

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

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

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

CONNECTICUT—Continued

Income classes	Number of returns	Net income 1	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surplus	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$12,000 under \$13,000	655	\$8, 175, 971	\$91, 798	\$16, 198	\$40, 649	\$407, 065	\$13, 526	
\$13,000 under \$14,000	588	7, 924, 747	101, 022	20, 675	152, 131	121, 937	14, 978	
\$14,000 under \$15,000	428	6, 214, 843	81, 322	21, 535	156, 138	102, 857	12, 184	
\$15,000 under \$20,000	1, 651	28, 158, 253	446, 573	900, 158	120, 673	616, 731	65, 212	
\$20,000 under \$25,000	585	20, 012, 827	363, 216	305, 922	159, 265	663, 158	55, 447	
\$25,000 under \$30,000	808	15, 992, 113	324, 059	302, 680	80, 649	719, 718	51, 228	\$12, 492
\$30,000 under \$34,000	706	21, 385, 255	451, 878	877, 166	161, 633	1, 381, 633	62, 880	
\$34,000 under \$38,000	430	19, 240, 216	356, 742	885, 538	151, 421	1, 391, 421	47, 556	
\$38,000 under \$42,000	247	13, 159, 421	217, 799	719, 731	146, 138	1, 153, 969	32, 383	8, 240
\$42,000 under \$46,000	153	9, 871, 723	125, 492	548, 717	177, 815	922, 654	15, 641	2, 121
\$46,000 under \$50,000	116	8, 691, 791	133, 397	658, 755	147, 673	865, 901	13, 001	8, 755
\$50,000 under \$54,000	91	7, 702, 316	108, 191	631, 351	159, 365	881, 508	12, 617	14, 443
\$54,000 under \$58,000	76	7, 235, 810	89, 168	631, 351	170, 211	3, 340, 708	32, 807	18, 964
\$58,000 under \$62,000	292	24, 131, 502	3, 291, 937	408, 173	792, 371	1, 510, 559	9, 786	1, 292
\$62,000 under \$66,000	60	10, 067, 896	112, 638	1, 017, 030	330, 801	1, 683, 642	7, 625	10, 741
\$66,000 under \$70,000	47	10, 410, 457	182, 399	1, 112, 891	388, 422	1, 683, 642	1, 219	4, 21
\$70,000 under \$74,000	37	2, 965, 138	18, 308	367, 293	80, 408	1, 211, 751	4, 068	8, 894
\$74,000 under \$78,000	23	7, 831, 122	84, 056	777, 363	383, 192	613, 388	1, 271	
\$78,000 under \$82,000	9	3, 889, 630	612, 111	364, 533	217, 068	(3)	(3)	
\$82,000 under \$86,000	10	6, 101, 291	33, 089	802, 310	211, 070	(3)	(3)	
\$86,000 under \$90,000	7	(3)	(3)	(3)	(3)	(3)	(3)	
\$90,000 under \$1,000,000	8	9, 680, 957	120, 809	766, 770	690, 442	(3)	(3)	
\$1,000,000 under \$1,500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	
\$1,500,000 under \$2,000,000								
\$2,000,000 under \$2,500,000								
\$2,500,000 under \$3,000,000								
\$3,000,000 under \$5,000,000								
\$5,000,000 and over								
Chasses grouped 3								
Total	81, 063	8, 907, 855	1, 371, 512	92, 307	513, 424	1, 372, 641	1, 069	98, 854
Nontaxable 2	30, 158	83, 290, 290						
Taxable	50, 905	439, 306, 268	23, 104, 139	5, 151, 649	14, 000, 006	23, 865, 922	662, 929	98, 854
			23, 104, 139	5, 151, 649	14, 003, 606	23, 865, 922	662, 929	98, 854

DELAWARE

	258	\$104,440	\$249	\$100	\$249	\$59
Under \$1,000 ²	55	23,973				
Under \$1,000	1,216	1,949,923				
\$1,000 under \$2,000 ²	1,184	2,052,220	4,828	3,026	4,828	1,202
\$2,000 under \$3,000	1,004	2,476,970				
\$3,000 under \$4,000 ²	877	2,086,276				
\$4,000 under \$5,000	875	3,045,343				
\$5,000 under \$6,000	503	1,778,143	7,364	5,594	7,364	2,540
\$6,000 under \$7,000	205	1,171,624				
\$7,000 under \$8,000	636	2,894,702	10,011	7,946	10,011	2,465
\$8,000 under \$9,000	408	2,237,598	10,329	8,097	10,329	2,232
\$9,000 under \$10,000	30	193,703				
\$10,000 under \$15,000	295	1,910,880	11,547	9,445	11,547	2,102
\$15,000 under \$20,000	22	162,585				
\$20,000 under \$25,000	194	1,442,382	9,842	8,139	9,842	1,703
\$25,000 under \$30,000	16	135,240				
\$30,000 under \$40,000	150	1,270,561	10,289	8,726	10,289	1,563
\$40,000 under \$50,000 ²	16	131,610				
\$50,000 under \$60,000	139	1,320,159	11,206	9,664	11,206	1,542
\$60,000 under \$70,000	131	1,373,989	11,335	10,462	11,335	1,499
\$70,000 under \$80,000	115	1,312,841	12,654	11,921	12,654	1,719
\$80,000 under \$90,000	85	1,058,111	13,142	13,089	13,142	1,536
\$90,000 under \$100,000	62	836,785	11,567	12,135	11,567	1,597
\$100,000 under \$15,000	74	1,070,223	14,262	16,242	14,262	1,619
\$15,000 under \$20,000	243	4,198,001	62,945	84,794	62,945	7,640
\$20,000 under \$25,000	111	3,132,102	57,082	96,793	57,082	7,881
\$25,000 under \$30,000	81	2,210,462	41,352	91,710	41,352	4,132
\$30,000 under \$40,000	110	3,845,716	228,338	228,338	91,816	98,842
\$40,000 under \$50,000	59	2,606,253	189,824	189,824	61,021	6,137
\$50,000 under \$60,000	36	1,967,901	36,993	161,784	36,993	6,203
\$60,000 under \$70,000	35	2,287,153	45,581	221,868	45,581	6,765
\$70,000 under \$80,000	24	1,786,940	29,240	191,417	29,240	1,692
\$80,000 under \$90,000	19	1,693,200	185,745	24,054	190,528	3,615
\$90,000 under \$100,000	15	1,424,111	21,115	171,170	21,115	2,619
\$100,000 under \$150,000	47	5,640,684	793,967	84,710	137,537	7,046
\$150,000 under \$200,000	23	3,952,529	615,247	373,809	615,247	3,095
\$200,000 under \$250,000	13	2,804,211	49,433	49,433	37,809	1,870
\$250,000 under \$300,000	11	2,945,617	35,809	45,071	35,809	3,350
\$300,000 under \$400,000	11	3,892,238	706,909	50,167	633,849	4,677
\$400,000 under \$500,000	6	2,665,651	415,083	13,267	367,824	2,474
\$500,000 under \$750,000	10	6,623,766	1,268,784	43,992	1,177,596	8,812
\$750,000 under \$1,000,000	5	4,738,143	981,712	80,360	901,756	6,630
\$1,000,000 under \$1,500,000	4	5,675,904	931,669	51,659	700,711	2,381
\$1,500,000 under \$2,000,000	2	3,524,152	78,812	706,018	687,550	2,381
			\$2,058			
			7,564			
			2,995			
			12,719			
			145,933			
			3,099			
			16,109			
			11,605			
			29,329			
			553,308			
			367,121			
			318,311			
			48,251			
			61,616			
			39,812			
			2,667			
			180,906			
			687,550			

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. ³ Specific exemptions exceed net income.

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

Note.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-21)

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

DELAWARE—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits		
				Normal tax	Sur-tax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$2,000,000 under \$3,000,000.....	3	\$7,919,626	\$1,418,205	\$5,562	\$1,171,375	\$242,206	\$1,419,143	\$938	
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Total.....	9,592	107,335,477	10,592,886	1,153,484	8,683,450	872,181	10,709,115	93,226	\$23,003
Nontaxable ²	3,785	9,895,194							
Taxable.....	5,807	97,440,283	10,592,886	1,153,484	8,683,450	872,181	10,709,115	93,226	23,003

DISTRICT OF COLUMBIA

Under \$1,000 ¹	779	\$308,724							
Under \$1,000.....	81	46,513	\$828	\$433			\$433	\$105	
\$1,000 under \$2,000 ²	4,261	6,364,116							
\$1,000 under \$2,000.....	8,285	14,350,545	22,571	30,093			30,093	7,522	
\$2,000 under \$3,000 ²	2,397	5,694,752							
\$2,000 under \$3,000.....	6,224	14,832,618	56,407	75,098			75,098	18,691	
\$3,000 under \$4,000 ²	3,426	11,711,915							
\$3,000 under \$4,000.....	3,347	11,862,008	41,864	55,678			55,678	13,814	
\$4,000 under \$5,000 ²	970	4,192,945							
\$4,000 under \$5,000.....	4,687	20,831,096	59,937	79,360			79,360	19,423	
\$5,000 under \$6,000 ²	154	830,768							
\$5,000 under \$6,000.....	2,409	13,181,137	52,072	67,866			67,866	15,794	
\$6,000 under \$7,000 ²	61	331,775							
\$6,000 under \$7,000.....	1,463	9,422,965	48,331	60,807			60,807	12,476	
\$7,000 under \$8,000 ²	36	269,036							
\$7,000 under \$8,000.....	979	7,316,904	45,728	56,067			56,067	10,339	
\$8,000 under \$9,000 ²	25	210,509							
\$8,000 under \$9,000.....	759	6,430,954	47,038	56,476			56,476	9,438	
\$9,000 under \$10,000 ²	25	236,261							

\$9,000 under \$10,000.....	486	4,620,150	48,151	81,970	48,151	7,709
\$10,000 under \$11,000.....	420	4,396,939	48,854	51,970	50,824	7,471
\$11,000 under \$12,000.....	338	3,878,378	48,329	5,117	53,446	7,000
\$12,000 under \$13,000.....	255	3,175,526	42,021	6,206	48,227	6,907
\$13,000 under \$14,000.....	197	2,657,037	38,836	6,840	45,676	5,893
\$14,000 under \$15,000.....	191	2,709,092	43,877	9,556	53,433	6,299
\$15,000 under \$20,000.....	650	11,184,243	218,852	78,440	297,292	32,755
\$20,000 under \$30,000.....	337	7,517,218	163,637	116,201	279,838	29,667
\$30,000 under \$40,000.....	207	5,703,326	146,375	143,406	289,781	21,018
\$40,000 under \$50,000.....	258	8,951,290	225,647	328,428	563,251	34,050
\$50,000 under \$60,000.....	130	5,783,363	427,740	268,745	450,904	22,908
\$60,000 under \$70,000.....	86	4,717,298	419,379	282,846	435,342	14,179
\$70,000 under \$80,000.....	61	3,940,666	300,796	270,455	409,182	11,691
\$80,000 under \$90,000.....	39	2,915,729	97,755	203,064	330,616	7,604
\$90,000 under \$100,000.....	24	2,037,718	60,117	164,319	244,140	2,438
\$100,000 under \$150,000.....	23	2,185,062	51,951	181,100	283,179	2,820
\$150,000 under \$200,000.....	58	7,035,468	994,497	678,245	1,014,829	13,413
\$200,000 under \$250,000.....	26	4,429,324	643,182	419,581	648,658	6,916
\$250,000 under \$300,000.....	16	3,553,914	70,570	444,809	599,678	3,322
\$300,000 under \$400,000.....	3	801,461	20,355	122,360	150,785	884
\$400,000 under \$500,000.....	4	1,716,820	35,631	243,343	320,770	300
\$500,000 under \$750,000.....	3	1,749,444	32,574	155,164	293,952	1,046
\$750,000 under \$1,000,000.....	1	(v)	(v)	(v)	(v)	(v)
\$1,000,000 under \$1,500,000.....	2	(v)	(v)	(v)	(v)	(v)
\$1,500,000 under \$2,000,000.....		(v)	(v)	(v)	(v)	(v)
\$2,000,000 under \$3,000,000.....		(v)	(v)	(v)	(v)	(v)
\$3,000,000 under \$4,000,000.....		(v)	(v)	(v)	(v)	(v)
\$4,000,000 under \$5,000,000.....		(v)	(v)	(v)	(v)	(v)
\$5,000,000 and over.....		(v)	(v)	(v)	(v)	(v)
Classes grouped ³		3,445,629	2,482	119,994	467,583	106
Total.....		227,620,606	7,474,643	4,250,189	7,861,412	354,415
Non-taxable ²		30,180,801				
Taxable.....		197,439,805	7,474,643	4,250,189	7,861,412	354,415

FLORIDA

Under \$1,000 ²	1,782	\$990,432			\$612	\$153
Under \$1,000.....	89	57,638	\$459			
\$1,000 under \$2,000 ²	4,198	6,457,578	\$612			
\$1,000 under \$2,000.....	3,289	5,873,431				
\$2,000 under \$3,000 ²	3,403	3,447,913	10,428		13,848	3,420
\$2,000 under \$3,000.....	2,601	6,093,316	23,298		30,978	7,680

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

² Non-taxable. Specific exemptions exceed net income.

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

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

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

FLORIDA—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$3,000 under \$4,000 ²	4,554	\$15,939,063	\$16,791	\$22,361		\$22,361	\$5,570	
\$3,000 under \$4,000	1,535	5,488,800						
\$4,000 under \$5,000 ²	1,388	6,039,281						
\$4,000 under \$5,000	2,215	9,952,658	24,278	32,342		32,342	8,064	
\$5,000 under \$6,000 ²	2,49	1,333,590						
\$5,000 under \$6,000	1,463	7,967,205	28,699	37,135		37,135	8,436	
\$6,000 under \$7,000 ²	122	787,187						
\$6,000 under \$7,000	999	6,431,826	31,162	38,571		38,571	7,409	
\$7,000 under \$8,000 ²	103	759,741						
\$7,000 under \$8,000	677	5,048,897	29,636	35,782		35,782	6,146	
\$8,000 under \$9,000 ²	68	577,959						
\$8,000 under \$9,000	477	4,030,155	28,839	34,108		34,108	5,269	
\$9,000 under \$10,000 ²	66	630,370						
\$9,000 under \$10,000	392	3,727,353	31,906	37,502		37,502	5,596	
\$10,000 under \$11,000	320	3,340,861	31,273	34,642		34,642	4,810	
\$11,000 under \$12,000	233	2,672,552	24,782	30,337	\$1,441	31,778	4,803	
\$12,000 under \$13,000	187	2,331,290	27,740	27,631	3,366	31,107	8,921	
\$13,000 under \$14,000	179	2,413,152	31,175	29,680	4,352	36,032	4,243	
\$14,000 under \$15,000	136	1,969,430	29,799	26,427	6,073	35,753	4,578	
\$15,000 under \$20,000	460	7,915,985	167,943	129,014	54,981	183,995	33,888	
\$20,000 under \$20,000	223	4,987,499	155,401	90,404	76,085	166,489	16,052	
\$25,000 under \$30,000	131	3,292,626	157,600	78,346	88,260	166,606	11,088	
\$30,000 under \$40,000	157	5,376,573	302,525	112,218	191,080	311,532	9,006	
\$40,000 under \$50,000	162	4,497,607	312,448	88,860	229,027	311,532	7,898	\$1,109
\$50,000 under \$60,000	63	3,429,570	290,816	72,150	184,401	318,952	5,500	1,004
\$60,000 under \$70,000	36	2,296,439	221,766	43,063	157,061	296,949	6,133	
\$70,000 under \$80,000	27	2,031,812	215,823	40,652	143,271	229,048	4,187	
\$80,000 under \$90,000	15	1,275,361	140,795	13,380	117,379	218,910	3,096	
\$90,000 under \$100,000	13	1,240,578	152,267	16,794	95,016	142,366	1,323	48
\$100,000 under \$150,000	32	6,238,749	776,049	79,601	42,067	847,868	5,161	
\$150,000 under \$200,000	15	2,628,019	370,873	31,739	214,816	128,744	375,299	2,835
\$200,000 under \$250,000	10	2,226,954	345,210	30,792	228,752	88,006	347,550	1,571
\$250,000 under \$300,000	7	1,911,691	315,356	22,464	265,084	324,343	1,571	7,416

\$300,000 under \$400,000.....	4	1,299,018	178,137	3,830	137,552	55,557	196,939	614
\$400,000 under \$500,000.....	2	861,606	168,550	15,228	150,139	3,439	168,806	256
\$500,000 under \$750,000.....	2	2,286,595	441,678	51,232	381,559	9,679	442,470	792
\$750,000 under \$1,000,000.....	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$1,000,000 under \$1,500,000.....	3	4,981,481	718,332	33,459	198,121	487,714	719,294	962
\$1,500,000 under \$2,000,000.....	3	7,689,881	1,447,049	126,448	1,003,320	318,400	1,448,328	1,279
\$2,000,000 under \$3,000,000.....								
\$3,000,000 under \$4,000,000.....								
\$4,000,000 under \$5,000,000.....								
\$5,000,000 and over.....		2,722,891	465,378	46,161	248,351	171,366	465,881	503
Classes grouped ³								
Total.....	32,155	178,843,603	7,714,261	1,557,794	4,650,080	1,732,085	7,939,959	165,345
Nontaxable ²	15,933	41,963,114						
Taxable.....	16,222	136,880,489	7,714,261	1,557,794	4,650,080	1,732,085	7,939,959	165,345

GEORGIA

Under \$1,000 ²	866	\$195,936	\$471	\$611	\$611	\$611	\$611	\$140
\$1,000 under \$2,000 ²	93	51,892						
\$2,000 under \$3,000 ²	3,705	5,807,152	12,821	17,046	17,046	17,046	17,046	4,225
\$3,000 under \$4,000 ²	2,794	6,986,882	30,732	40,946	40,946	40,946	40,946	10,214
\$4,000 under \$4,000 ²	4,692	16,579,709	20,185	26,703	26,703	26,703	26,703	6,518
\$5,000 under \$5,000 ²	1,551	6,201,165	28,803	38,278	38,278	38,278	38,278	9,385
\$6,000 under \$6,000 ²	2,741	12,207,011	32,944	42,551	42,551	42,551	42,551	9,607
\$7,000 under \$7,000 ²	294	1,427,213	31,202	43,034	43,034	43,034	43,034	8,532
\$8,000 under \$8,000 ²	1,116	743,501	35,918	44,040	44,040	44,040	44,040	8,122
\$9,000 under \$9,000 ²	1,129	7,293,701	32,972	39,805	39,805	39,805	39,805	6,833
\$10,000 under \$10,000 ²	68	510,466	33,573	40,281	40,281	40,281	40,281	6,708
\$11,000 under \$11,000 ²	828	6,187,877	31,817	36,627	36,627	36,627	36,627	6,408
\$12,000 under \$12,000 ²	56	474,731	31,927	34,123	34,123	34,123	34,123	6,355
\$13,000 under \$13,000 ²	580	4,916,022	35,435	35,979	35,979	35,979	35,979	6,198
\$14,000 under \$14,000 ²	40	380,321	36,300	34,647	34,647	34,647	34,647	41,990
\$15,000 under \$15,000 ²	455	4,322,073	35,300	32,459	32,459	32,459	32,459	5,690
\$16,000 under \$16,000 ²	337	3,539,553	173,808	139,574	139,574	139,574	139,574	40,636
\$17,000 under \$17,000 ²	287	3,293,685	173,808	139,574	139,574	139,574	139,574	23,057
\$18,000 under \$18,000 ²	236	2,911,366						
\$19,000 under \$19,000 ²	203	2,738,453						
\$20,000 under \$20,000 ²	176	2,401,242						
\$21,000 under \$21,000 ²	487	8,324,890						

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

² Nontaxable. Specific exemptions exceed net income.

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

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

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

GEORGIA—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net loss 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
\$20,000 under \$25,000.....	264	\$5,924,960	\$187,813	\$117,413	\$92,711	\$210,124	\$22,311	.....
\$25,000 under \$30,000.....	173	4,772,447	195,939	92,234	120,359	212,563	16,654	.....
\$30,000 under \$40,000.....	189	6,470,409	353,779	145,185	230,086	378,682	23,504	\$1,399
\$40,000 under \$50,000.....	90	4,036,460	294,797	92,224	192,580	309,881	11,834	250
\$50,000 under \$60,000.....	58	3,157,184	269,755	66,500	192,376	279,883	7,821	2,307
\$60,000 under \$70,000.....	18	1,146,505	110,149	22,122	71,954	112,388	2,239	.....
\$70,000 under \$80,000.....	19	1,411,525	153,330	22,699	103,003	155,872	2,512	.....
\$80,000 under \$90,000.....	8	681,859	67,720	5,657	58,282	72,858	724	.....
\$90,000 under \$100,000.....	8	831,826	110,859	13,622	77,159	111,699	810	.....
\$100,000 under \$150,000.....	30	3,731,870	490,218	60,096	363,298	502,913	7,135	5,500
\$150,000 under \$200,000.....	10	1,749,957	244,210	9,532	160,528	246,166	1,956	.....
\$200,000 under \$250,000.....	10	2,156,036	329,423	20,208	242,115	331,440	2,017	.....
\$250,000 under \$300,000.....	2	523,218	79,461	8,256	32,739	79,890	(3)	.....
\$300,000 under \$400,000.....	2	(3)	(3)	(3)	(3)	(3)	(3)	.....
\$400,000 under \$500,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	.....
\$500,000 under \$750,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	.....
\$750,000 under \$1,000,000.....	.....	.....	.....	.....	.....	.....	.....	.....
\$1,000,000 under \$1,500,000.....	.....	.....	.....	.....	.....	.....	.....	.....
\$1,500,000 under \$2,000,000.....	.....	.....	.....	.....	.....	.....	.....	.....
\$2,000,000 under \$3,000,000.....	.....	.....	.....	.....	.....	.....	.....	.....
\$3,000,000 under \$4,000,000.....	.....	.....	.....	.....	.....	.....	.....	.....
\$4,000,000 under \$5,000,000.....	.....	.....	.....	.....	.....	.....	.....	.....
\$5,000,000 and over.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped ³.....	.....	.....	.....	67	153,426	311,287	204	.....
Total.....	32,921	2,118,962	311,083	1,322,519	2,116,028	4,046,701	226,237	13,930
Nontaxable ²	14,152	40,109,713	3,806,534	.....	.....	.....	.....	.....
Taxable.....	18,769	126,953,874	3,806,534	1,322,519	2,116,028	4,046,701	226,237	13,930

HAWAII

Under \$1,000 ²	534	\$281,022	\$103	\$134								
Under \$1,000	21	10,642										\$31
\$1,000 under \$2,000 ²	1,043	1,041,947										
\$1,000 under \$2,000	722	1,241,512	1,993	2,639								646
\$2,000 under \$3,000	844	2,074,319										
\$2,000 under \$3,000	720	1,730,927	6,860	9,116								2,256
\$3,000 under \$4,000 ²	916	3,224,545										
\$3,000 under \$4,000	412	1,467,621	5,221	6,827								1,606
\$4,000 under \$5,000 ²	389	1,692,877										
\$4,000 under \$5,000	532	2,388,589	6,108	8,077								1,969
\$5,000 under \$6,000 ²	108	592,442										
\$5,000 under \$6,000	394	2,153,013	6,927	8,881								1,954
\$6,000 under \$7,000 ²	44	281,709										
\$6,000 under \$7,000	252	1,624,275	6,737	8,484								1,747
\$7,000 under \$8,000 ²	39	292,216										
\$7,000 under \$8,000	162	1,210,394	5,430	6,726								1,296
\$8,000 under \$9,000	22	185,825										
\$8,000 under \$9,000	104	881,719	5,813	6,852								1,039
\$9,000 under \$10,000 ²	17	160,546										
\$9,000 under \$10,000	88	831,011	5,654	6,809								1,155
\$10,000 under \$11,000	81	846,514	4,765	6,086		8351						1,672
\$11,000 under \$12,000	75	859,798	7,468	7,886								1,513
\$12,000 under \$13,000	47	584,707	4,874	4,672								933
\$13,000 under \$14,000	46	619,924	7,703	7,387								1,294
\$14,000 under \$15,000	29	418,297	4,500	3,716								5,122
\$15,000 under \$20,000	131	2,257,337	38,185	27,765		15,880						5,469
\$20,000 under \$25,000	69	1,520,966	40,730	21,481		22,165						3,919
\$25,000 under \$30,000	42	1,159,648	45,491	19,672								3,426
\$30,000 under \$40,000	53	1,837,337	87,045	21,698		66,520						3,279
\$40,000 under \$50,000	23	1,015,315	63,656	14,086		50,219						1,372
\$50,000 under \$60,000	25	1,369,406	97,968	12,184		85,951						67,028
\$60,000 under \$70,000	15	958,083	75,347	6,465		68,161						103,629
\$70,000 under \$80,000	9	673,295	58,837	9,487		79,596						76,291
\$80,000 under \$90,000	7	595,703	63,449	1,680		61,864						71,047
\$90,000 under \$100,000	4	378,891	43,709	1,176		42,433						63,484
\$100,000 under \$150,000	16	1,963,081	274,382	20,305		116						35
\$150,000 under \$200,000	9	1,564,178	213,698	10,433		246,579						278,506
\$200,000 under \$250,000	2		(^c)	(^c)		15,469						239,244
\$250,000 under \$300,000			(^c)	(^c)								(^c)
\$300,000 under \$400,000			(^c)	(^c)								(^c)
\$400,000 under \$500,000			(^c)	(^c)								(^c)
\$500,000 under \$750,000			(^c)	(^c)								(^c)
\$750,000 under \$1,000,000			(^c)	(^c)								(^c)

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

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

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

HAWAII—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net loss 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
\$1,000,000 under \$1,500,000								
\$1,700,000 under \$2,000,000								
\$2,000,000 under \$3,000,000								
\$3,000,000 under \$4,000,000								
\$4,000,000 under \$5,000,000								
\$5,000,000 and over		\$751,117	\$127,070	\$2,411	\$125,203		\$497	\$47
Classes grouped ³								
Total	8,047	43,349,731	1,311,756	262,538	1,103,713	\$31,759	1,398,010	41,468
Nontaxable ²	3,956	10,427,458						
Taxable	4,091	32,922,273	1,311,756	262,538	1,103,713	31,759	1,398,010	41,468

IDAHO

Under \$1,000 ²	187	\$109,354						
Under \$1,000	8	4,736	\$44	\$52			\$52	\$8
\$1,000 under \$2,000 ²	920	1,476,199						
\$1,000 under \$2,000	1,565	2,706,026	4,457	5,942			5,942	1,485
\$2,000 under \$3,000 ²	813	2,049,571						
\$2,000 under \$3,000	1,012	2,387,538	8,677	11,536			11,536	2,859
\$3,000 under \$4,000 ²	1,430	5,003,929						
\$3,000 under \$4,000	713	2,546,653	8,776	11,641			11,641	2,865
\$4,000 under \$5,000 ²	323	2,276,468						
\$4,000 under \$5,000	886	3,985,891	12,519	16,606			16,606	4,087
\$5,000 under \$6,000 ²	87	463,705						
\$5,000 under \$6,000	586	3,201,902	13,087	16,790			16,790	3,703
\$6,000 under \$7,000 ²	22	139,490						
\$6,000 under \$7,000	345	2,221,142	12,590	15,155			15,155	2,565
\$7,000 under \$8,000 ²	7	51,829						
\$7,000 under \$8,000	209	1,549,922	11,359	13,234			13,234	1,875
\$8,000 under \$9,000 ²	6	49,888						
\$8,000 under \$9,000	111	943,625	8,744	9,840			9,840	1,096

\$9,000 under \$10,000 ²	7	65, 102	8, 246	9, 159	8, 246	9, 159	9, 159	9, 133	913
\$9,000 under \$10,000	77	727, 846	8, 853	9, 379	8, 853	9, 379	9, 692	9, 692	839
\$10,000 under \$11,000	63	661, 554	7, 030	6, 809	7, 030	6, 809	7, 461	7, 461	431
\$11,000 under \$12,000	41	475, 044	5, 396	5, 142	5, 396	5, 142	5, 738	5, 738	342
\$12,000 under \$13,000	24	298, 352	6, 351	5, 618	6, 351	5, 618	6, 679	6, 679	328
\$13,000 under \$14,000	29	396, 134	10, 044	9, 409	10, 044	9, 409	11, 145	11, 145	1, 101
\$14,000 under \$15,000	39	563, 522	22, 202	17, 526	22, 202	17, 526	23, 243	23, 243	1, 043
\$15,000 under \$20,000	49	837, 550	17, 412	9, 293	17, 412	8, 463	17, 756	17, 756	344
\$20,000 under \$25,000	23	518, 836	20, 576	10, 632	20, 576	10, 340	20, 972	20, 972	396
\$25,000 under \$30,000	15	412, 693	13, 757	6, 811	13, 757	7, 369	14, 120	14, 120	241
\$30,000 under \$40,000	6	203, 443	8, 719	3, 876	8, 719	4, 888	8, 764	8, 764	45
\$40,000 under \$50,000	2	91, 402	19, 223	3, 921	19, 223	3, 921	19, 401	19, 401	178
\$50,000 under \$60,000	4	227, 580	26, 602	9, 616	26, 602	9, 616	27, 830	27, 830	1, 228
\$60,000 under \$70,000	4	244, 344	(b)	(c)	(b)	(c)	(b)	(c)	(b)
\$70,000 under \$80,000	2	(c)	(b)	(c)	(b)	(c)	(b)	(c)	(b)
\$80,000 under \$90,000	2	(c)	(b)	(c)	(b)	(c)	(b)	(c)	(b)
\$90,000 under \$100,000	1	(c)	(b)	(c)	(b)	(c)	(b)	(c)	(b)
\$100,000 under \$150,000	1	(c)	(b)	(c)	(b)	(c)	(b)	(c)	(b)
\$150,000 under \$200,000									
\$200,000 under \$250,000									
\$250,000 under \$300,000									
\$300,000 under \$400,000									
\$400,000 under \$500,000									
\$500,000 under \$750,000									
\$750,000 under \$1,000,000									
\$1,000,000 under \$1,500,000									
\$1,500,000 under \$2,000,000									
\$2,000,000 under \$5,000,000									
\$5,000,000 under \$4,000,000									
\$4,000,000 under \$5,000,000									
\$5,000,000 and over									
Classes grouped ³									
		233, 182	28, 508	3, 553	28, 508	3, 553	16, 108	28, 714	206
	9, 808	37, 121, 872	283, 172	211, 540	283, 172	211, 540	21, 786	311, 472	28, 178
Total									
		11, 679, 535	283, 172	211, 540	283, 172	211, 540	21, 786	311, 472	28, 178
Nontaxable ¹	3, 991	25, 442, 337							
Taxable	5, 814								

ILLINOIS

Under \$1,000 ²	6, 171	\$3, 691, 098	\$7, 306	\$9, 741	\$7, 306	\$9, 741	\$9, 741	\$9, 741	\$2, 435
Under \$1,000	1, 456	781, 691							
\$1,000 under \$2,000 ²	30, 775	48, 541, 609							
\$1,000 under \$2,000	38, 715	67, 896, 218							
\$2,000 under \$3,000 ²	27, 731	68, 494, 147							
Under \$1,000									
Under \$1,000									
\$1,000 under \$2,000									
\$1,000 under \$2,000									
\$2,000 under \$3,000									
\$2,000 under \$3,000									

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.

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

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

ILLINOIS—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surplus	12½ per cent on capital net 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
\$2,000 under \$3,000	54, 175	\$130, 855, 809	\$547, 973	\$729, 739		\$729, 739	\$181, 766	
\$3,000 under \$4,000 ²	39, 088	137, 423, 162						
\$3,000 under \$4,000	32, 113	113, 152, 364	504, 752	671, 644		671, 644	166, 892	
\$4,000 under \$5,000 ²	12, 385	53, 724, 111						
\$4,000 under \$5,000	36, 514	164, 186, 826	515, 785	687, 047		687, 047	171, 262	
\$5,000 under \$6,000 ²	1, 537	8, 270, 260						
\$5,000 under \$6,000	20, 360	111, 243, 611	418, 324	540, 275		540, 275	121, 951	
\$6,000 under \$7,000 ²	960	3, 590, 082						
\$6,000 under \$7,000	13, 510	87, 310, 595	433, 181	549, 413		549, 413	116, 232	
\$7,000 under \$8,000 ²	360	2, 645, 697						
\$7,000 under \$8,000	9, 450	70, 603, 920	429, 932	524, 465		524, 465	94, 533	
\$8,000 under \$9,000 ²	241	2, 047, 094						
\$8,000 under \$9,000	7, 026	59, 480, 450	435, 318	520, 943		520, 943	85, 025	
\$9,000 under \$10,000 ²	2, 202	1, 906, 178						
\$9,000 under \$10,000	5, 530	52, 446, 259	458, 076	543, 625		543, 625	55, 549	
\$10,000 under \$11,000	4, 244	44, 472, 331	457, 407	510, 309		510, 309	77, 047	
\$11,000 under \$12,000	3, 523	40, 469, 093	487, 336	513, 149		513, 149	58, 828	
\$12,000 under \$13,000	2, 860	35, 672, 201	497, 020	504, 863		504, 863	71, 220	
\$13,000 under \$14,000	2, 353	31, 742, 466	509, 412	491, 076		491, 076	573, 461	
\$14,000 under \$15,000	2, 003	29, 042, 512	514, 310	487, 142		487, 142	99, 969	
\$15,000 under \$20,000	6, 474	111, 397, 328	2, 659, 586	2, 204, 908		2, 204, 908	779, 844	
\$15,000 under \$20,000	3, 684	82, 291, 900	2, 895, 198	1, 926, 120		1, 926, 120	1, 274, 885	
\$20,000 under \$25,000	2, 370	64, 727, 369	2, 908, 764	1, 632, 805		1, 632, 805	3, 291, 005	
\$25,000 under \$30,000	1, 556	88, 242, 196	5, 177, 900	2, 261, 141		2, 261, 141	3, 232, 359	
\$30,000 under \$40,000	2, 556	64, 938, 814	4, 884, 233	3, 114, 787		3, 114, 787	364, 806	\$18, 473
\$50,000 under \$60,000	1, 972	53, 081, 210	4, 696, 487	3, 351, 365		3, 351, 365	236, 228	23, 644
\$60,000 under \$70,000	598	35, 680, 528	3, 874, 237	2, 965, 917		2, 965, 917	169, 443	25, 147
\$70,000 under \$80,000	473	33, 253, 661	3, 855, 222	2, 621, 997		2, 621, 997	160, 469	13, 810
\$80,000 under \$90,000	339	28, 770, 989	3, 551, 386	2, 419, 414		2, 419, 414	3, 975, 975	35, 183
\$90,000 under \$99,000	249	23, 689, 404	3, 023, 066	2, 410, 733		2, 410, 733	3, 647, 533	24, 730
\$100,000 under \$150,000	722	87, 246, 854	12, 084, 532	1, 772, 874		1, 772, 874	3, 096, 537	48, 691
\$150,000 under \$200,000	282	48, 672, 380	7, 417, 427	8, 220, 876		8, 220, 876	12, 340, 784	109, 519
\$200,000 under \$250,000	156	34, 902, 227	5, 486, 352	598, 454		598, 454	7, 043, 226	65, 604
							5, 555, 972	36, 960

\$250,000 under \$300,000.....	86	23,711,364	3,802,938	418,472	2,465,205	1,004,331	3,883,008	23,193	56,877
\$300,000 under \$400,000.....	114	39,476,510	6,603,445	755,892	4,297,496	1,665,640	6,719,028	35,442	20,141
\$400,000 under \$500,000.....	60	26,359,657	4,534,957	460,921	2,830,812	1,171,400	4,563,133	16,490	11,686
\$500,000 under \$750,000.....	65	39,442,332	6,450,765	579,556	3,896,700	2,188,719	6,664,975	15,342	198,868
\$750,000 under \$1,000,000.....	23	19,411,036	3,168,644	233,831	1,642,099	2,988,282	3,174,212	5,508	7,314
\$1,000,000 under \$1,500,000.....	31	37,007,186	5,799,762	429,843	2,739,396	2,660,627	5,816,866	9,790	2,329
\$1,500,000 under \$2,000,000.....	10	17,324,560	2,792,728	191,000	1,532,746	1,162,711	2,795,057	2,310	3,000
\$2,000,000 under \$3,000,000.....	8	19,025,400	3,083,068	169,558	1,534,639	1,351,206	3,085,403	1,037	1,037
\$3,000,000 under \$4,000,000.....	3	10,794,461	1,438,442	59,298	257,363	667,491	1,480,765	225	225
\$4,000,000 under \$5,000,000.....	2	8,909,691	1,364,540	697,274	417,406	2,174,694	2,599,797	936	936
\$5,000,000 and over.....	3	19,609,678	2,597,861	6,697					
Total.....	373,621	2,392,631,092	110,659,199	27,941,378	62,144,659	25,111,917	115,197,954	3,775,758	762,997
Nontaxable ²	119,050	330,333,408				25,111,917			
Taxable.....	254,571	2,062,297,684	110,659,199	27,941,378	62,144,659		115,197,954	3,775,758	762,997

INDIANA

Under \$1,000 ²	1,601	\$911,441	\$402	\$508				\$106	
\$1,000 under \$2,000 ²	9,424	15,063,269	36,019	47,979			47,979	11,960	
\$2,000 under \$3,000 ²	11,791	20,455,962	67,312	89,744			89,744	22,432	
\$3,000 under \$4,000 ²	7,320	17,726,272	40,081	53,218			53,218	13,137	
\$4,000 under \$5,000 ²	9,556	33,502,213	58,837	78,345			78,345	19,508	
\$5,000 under \$6,000 ²	4,241	15,329,387	66,868	84,028			84,028	17,160	
\$6,000 under \$7,000 ²	6,006	26,902,376	63,948	79,988			79,988	16,040	
\$7,000 under \$8,000 ²	3,458	18,896,317	60,618	74,605			74,605	13,987	
\$8,000 under \$9,000 ²	2,190	14,198,539	62,143	75,474			75,474	13,331	
\$9,000 under \$10,000 ²	1,130	970,303	63,748	76,467			76,467	12,719	
\$10,000 under \$11,000.....	1,455	10,865,519	69,417	69,417	\$3,119		72,536	11,145	
\$11,000 under \$12,000.....	77	652,692	67,074	66,791	8,069		80,858	10,906	
\$12,000 under \$13,000.....	1,097	9,307,934	73,956	72,307	11,324		78,115	11,041	
\$13,000 under \$14,000.....	861	8,175,271	71,114	66,108	13,383		86,100	12,144	
\$14,000 under \$15,000.....	655	6,875,501	71,114	66,108	123,187		81,822	10,708	
\$15,000 under \$20,000.....	563	6,457,959	365,631	291,884			415,071	49,440	
\$20,000 and over.....	463	5,768,901							
Total.....	393	5,311,961							
Nontaxable ²	315	4,357,215							
Taxable.....	985	17,052,576							

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

² Nontaxable. Specific exemptions exceed net income.

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See p. 1, 19-21.)

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

INDIANA—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits		
				Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$20,000 under \$25,000	495	\$11,009,144	\$363,119	\$235,728	\$107,692	\$403,429	\$40,301		
\$25,000 under \$30,000	303	8,305,223	354,877	176,825	205,372	382,197	27,820		
\$30,000 under \$40,000	334	11,546,900	656,295	269,951	414,765	703,020	44,584		\$2,141
\$40,000 under \$50,000	175	7,775,440	545,491	162,315	370,478	570,445	24,209		745
\$50,000 under \$60,000	101	5,492,270	454,643	106,098	321,888	475,231	17,967		2,621
\$60,000 under \$70,000	60	3,892,160	372,865	63,273	239,725	385,180	9,821		2,494
\$70,000 under \$80,000	51	3,824,253	406,537	55,028	294,184	418,392	6,636		5,219
\$80,000 under \$90,000	28	2,371,524	277,472	42,450	188,069	282,679	5,207		
\$90,000 under \$100,000	25	2,375,312	291,548	33,930	217,249	247,351	5,398		405
\$100,000 under \$150,000	58	7,106,052	970,893	111,754	631,246	984,088	11,614		1,561
\$150,000 under \$200,000	30	5,023,904	708,765	51,336	421,680	715,834	4,055		2,114
\$200,000 under \$300,000	12	2,673,087	432,416	48,978	295,539	436,357	3,829		112
\$300,000 under \$390,000	9	2,462,830	388,824	38,734	235,098	391,766	2,942		
\$400,000 under \$500,000	12	4,025,866	564,991	27,754	244,997	567,933	2,942		228
\$500,000 under \$750,000	11	4,845,618	767,666	53,446	420,067	770,051	2,157		
\$750,000 under \$1,000,000	9	5,489,108	833,754	44,552	390,992	835,335	1,157		424
\$1,000,000 under \$1,500,000	1	(³)	(³)	(³)	(³)	(³)	(³)		
\$1,500,000 under \$2,000,000	2	(³)	(³)	(³)	(³)	(³)	(³)		
\$2,000,000 under \$3,000,000									
\$3,000,000 under \$4,000,000									
\$4,000,000 under \$5,000,000									
\$5,000,000 and over									
Classes grouped ²		2,908,884	481,618	43,431	242,137	482,537	919		
Total.....	75,376	365,336,866	10,100,848	2,865,475	5,445,460	10,576,634	457,722		18,064
Nontaxable ²	31,808	86,766,677	10,100,848	2,865,475	5,445,460	10,576,634	457,722		18,064
Taxable.....	43,568	278,570,189							

IOWA

	315	\$189,937	\$503	\$658	\$658	\$658	\$658	\$658	\$155
Under \$1,000 ¹	315	\$189,937	\$503	\$658	\$658	\$658	\$658	\$658	\$155
Under \$1,000	109	68,427							
\$1,000 under \$2,000 ²	2,910	4,882,086							
\$1,000 under \$2,000	5,085	8,827,764	15,499	20,634	20,634	20,634	20,634	5,135	
\$2,000 under \$3,000	2,843	7,527,883							
\$2,000 under \$3,000	5,259	12,927,559	48,352	64,390	64,390	64,390	64,390	16,038	
\$3,000 under \$4,000 ²	2,023	18,774,651							
\$3,000 under \$4,000	2,873	10,957,447	31,934	42,371	42,371	42,371	42,371	10,437	
\$4,000 under \$5,000 ²	2,331	10,483,850							
\$4,000 under \$5,000	4,370	19,480,936	45,756	60,912	60,912	60,912	60,912	15,156	
\$5,000 under \$6,000 ²	2,348	1,186,291							
\$5,000 under \$6,000	2,348	12,862,791	41,482	59,322	59,322	59,322	59,322	17,840	
\$6,000 under \$7,000 ²	1,688	10,876,477	52,823	64,903	64,903	64,903	64,903	12,080	
\$6,000 under \$7,000	32	227,538							
\$7,000 under \$8,000 ²	1,055	7,880,178	47,298	56,157	56,157	56,157	56,157	8,859	
\$7,000 under \$8,000	22	271,271							
\$8,000 under \$9,000	724	6,126,177	42,803	50,059	50,059	50,059	50,059	7,256	
\$9,000 under \$10,000 ²	577	5,478,289	45,866	52,844	52,844	52,844	52,844	6,978	
\$9,000 under \$10,000	473	4,961,339	47,971	52,646	52,646	52,646	52,646	6,945	
\$10,000 under \$11,000	374	4,293,263	49,246	49,798	49,798	49,798	49,798	6,110	
\$10,000 under \$11,000	262	3,299,390	42,654	42,891	42,891	42,891	42,891	6,711	
\$12,000 under \$13,000	196	2,638,737	39,773	37,825	37,825	37,825	37,825	4,763	
\$13,000 under \$14,000	174	2,518,981	43,916	40,070	40,070	40,070	40,070	4,721	
\$14,000 under \$15,000	540	9,296,456	206,335	162,199	162,199	162,199	162,199	21,628	
\$15,000 under \$20,000	278	6,211,650	177,446	207,306	207,306	207,306	207,306	15,210	
\$20,000 under \$25,000	150	4,074,384	125,842	125,842	125,842	125,842	125,842	15,210	
\$25,000 under \$30,000	173	5,957,683	327,760	92,036	92,036	92,036	92,036	13,601	\$114
\$30,000 under \$40,000	85	3,802,946	264,129	68,017	68,017	68,017	68,017	18,489	927
\$40,000 under \$50,000	33	2,961,900	245,557	59,511	59,511	59,511	59,511	6,594	8,511
\$50,000 under \$60,000	18	2,199,318	198,558	34,144	34,144	34,144	34,144	9,336	9,020
\$60,000 under \$70,000	12	1,332,827	123,534	9,600	9,600	9,600	9,600	2,821	
\$70,000 under \$80,000	15	1,005,993	107,387	4,951	4,951	4,951	4,951	639	
\$80,000 under \$90,000	31	1,421,736	163,716	12,138	12,138	12,138	12,138	1,119	3,415
\$90,000 under \$100,000	6	3,698,377	440,621	17,037	17,037	17,037	17,037	168,250	2,235
\$100,000 under \$150,000	5	1,152,849	137,995	9,860	9,860	9,860	9,860	445,032	1,452
\$150,000 under \$200,000	2	1,008,337	156,428	2,204	2,204	2,204	2,204	139,447	319
\$200,000 under \$250,000	2	1,570,225	93,579	13,228	13,228	13,228	13,228	156,747	
\$250,000 under \$300,000	4	1,383,741	186,797	1,005	1,005	1,005	1,005	48,725	324
\$300,000 under \$400,000	2	1,882,389	106,667	1,714	1,714	1,714	1,714	188,683	323
\$400,000 under \$500,000	1							106,908	241
\$500,000 under \$750,000									(3)
\$750,000 under \$1,000,000									
\$1,000,000 under \$1,500,000									
\$1,500,000 under \$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.

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

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

IOWA—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net loss 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
\$2,000,000 under \$3,000,000.....	3	(³)	(³)	(³)	(³)	(³)	(³)	-----
\$3,000,000 under \$4,000,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	-----
\$4,000,000 under \$5,000,000.....								
\$5,000,000 and over.....	1	(³)	(³)	(³)	(³)	(³)	(³)	-----
Classes grouped ³		\$18,776,041	\$2,476,350	\$14,136	\$392,826	\$2,070,446	\$1,058	-----
Total.....	40,789	221,881,247	6,216,041	1,449,075	2,178,106	2,842,882	228,237	\$25,785
Non-taxable ²	13,808	41,146,705						
Taxable.....	26,981	177,734,542	6,216,041	1,449,075	2,178,106	2,842,882	228,237	25,785

KANSAS

Under \$1,000 ²	581	\$335,287						
Under \$1,000.....	85	41,570	\$431	\$574			\$574	\$143
\$1,000 under \$2,000 ²	2,742	4,460,446						
\$1,000 under \$2,000.....	3,325	5,749,209	10,122	13,487			13,487	3,365
\$2,000 under \$3,000 ²	3,272	8,144,762						
\$2,000 under \$3,000.....	2,723	6,468,168	25,507	33,782			33,782	8,275
\$3,000 under \$4,000 ²	4,355	16,118,008						
\$3,000 under \$4,000.....	1,982	7,108,905	22,012	28,972			28,972	6,960
\$4,000 under \$5,000 ²	1,969	8,508,730						
\$4,000 under \$5,000.....	3,152	14,140,706	33,066	43,883			43,883	10,817
\$5,000 under \$6,000 ²	264	1,417,502						
\$5,000 under \$6,000.....	2,212	12,089,730	43,685	54,954			54,954	11,269
\$6,000 under \$7,000 ²	85	540,822						
\$6,000 under \$7,000.....	1,421	9,194,341	46,326	55,109			55,109	8,783
\$7,000 under \$8,000 ²	36	261,501						
\$7,000 under \$8,000.....	962	7,198,363	43,038	49,909			49,909	6,871
\$8,000 under \$9,000 ²	32	271,264						
\$8,000 under \$9,000.....	679	5,743,605	42,810	48,320			48,320	5,510

\$9,000 under \$10,000 ¹	13	122,747	38,130	42,738	4,608	42,738	4,608
\$0,000 under \$10,000	463	4,300,378	42,460	43,011	\$1,801	46,812	4,352
\$10,000 under \$11,000	370	3,882,697	45,481	46,512	4,836	49,348	3,867
\$11,000 under \$12,000	308	3,338,702	36,710	36,710	5,366	42,076	3,720
\$12,000 under \$13,000	223	2,783,213	47,607	44,050	7,186	51,236	3,629
\$13,000 under \$14,000	209	2,819,098	34,869	34,869	6,955	41,854	3,131
\$14,000 under \$15,000	143	2,071,526	199,778	157,630	56,308	213,838	14,060
\$15,000 under \$20,000	468	8,068,141	111,327	111,327	189,861	14,380	14,380
\$20,000 under \$25,000	223	4,962,008	175,481	79,813	83,051	162,864	6,884
\$25,000 under \$30,000	143	4,864,937	155,980	129,876	171,179	307,432	12,760
\$30,000 under \$40,000	143	4,864,937	204,456	129,876	171,179	307,432	12,760
\$40,000 under \$50,000	59	2,670,460	207,928	133,250	10,367	214,679	6,747
\$50,000 under \$60,000	35	1,883,570	176,197	49,546	18,466	181,208	2,623
\$60,000 under \$70,000	21	1,371,548	142,945	35,942	16,801	146,612	3,301
\$70,000 under \$80,000	6	456,301	54,371	13,511	30,192	55,089	728
\$80,000 under \$90,000	10	841,928	100,781	16,166	37,275	101,797	1,016
\$90,000 under \$100,000	5	463,072	68,047	16,411	11,679	68,865	818
\$100,000 under \$150,000	20	2,398,289	288,532	23,828	70,594	290,251	1,719
\$150,000 under \$200,000	3	529,600	51,007	6,808	23,505	51,493	486
\$200,000 under \$250,000	1	(3)	(3)	(3)	(3)	(3)	(3)
\$250,000 under \$300,000	2	(3)	(3)	(3)	(3)	(3)	(3)
\$300,000 under \$400,000	1	(3)	(3)	(3)	(3)	(3)	(3)
\$400,000 under \$500,000	3	1,316,918	236,544	23,416	173,365	237,405	861
\$500,000 under \$750,000	1	(3)	(3)	(3)	(3)	(3)	(3)
\$750,000 under \$1,000,000							
\$1,000,000 under \$1,500,000							
\$1,500,000 under \$2,000,000							
\$2,000,000 under \$3,000,000							
\$3,000,000 under \$4,000,000							
\$4,000,000 under \$5,000,000							
\$5,000,000 and over							
Classes grouped ³							
Total		1,827,071	258,296	14,220	83,057	258,946	650
Nontaxable ²	32,929	162,394,758	2,928,097	1,326,366	1,225,375	3,083,404	152,333
Taxable	19,380	122,213,629	2,928,097	1,326,366	1,225,375	3,083,404	152,333

KENTUCKY

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

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

² Nontaxable. Specific exemptions exceed net income.

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

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

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

KENTUCKY—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits		
				Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$2,000 under \$3,000.....	3, 116	\$7, 444, 086	\$28, 827	\$38, 318			\$38, 318	\$9, 491	
\$3,000 under \$4,000 ²	4, 041	14, 124, 017							
\$3,000 under \$4,000.....	1, 835	6, 598, 503	20, 388	27, 056			27, 056	6, 668	
\$4,000 under \$5,000.....	1, 837	6, 719, 824							
\$4,000 under \$5,000.....	2, 739	12, 255, 330	29, 037	38, 602			38, 602	9, 565	
\$5,000 under \$6,000 ¹	293	1, 591, 294							
\$5,000 under \$6,000.....	1, 752	9, 580, 047	35, 884	45, 817			45, 817	10, 013	
\$6,000 under \$7,000 ²	143	915, 122							
\$6,000 under \$7,000.....	1, 223	7, 912, 172	36, 888	46, 035			46, 035	9, 147	
\$7,000 under \$8,000 ¹	96	716, 295							
\$7,000 under \$8,000.....	857	6, 411, 666	36, 553	43, 873			43, 873	7, 320	
\$8,000 under \$9,000 ²	55	465, 753							
\$8,000 under \$9,000.....	626	5, 297, 093	34, 242	40, 538			40, 538	6, 296	
\$9,000 under \$10,000 ¹	46	423, 261							
\$9,000 under \$10,000.....	516	4, 891, 770	37, 536	43, 568			43, 568	6, 032	
\$10,000 under \$11,000.....	444	4, 649, 469	32, 161	35, 944			35, 944	5, 877	
\$10,000 under \$12,000.....	311	3, 574, 217	36, 346	37, 007		\$2, 007	48, 091	5, 539	
\$12,000 under \$13,000.....	283	3, 539, 452	41, 186	41, 922		4, 878	41, 885	5, 331	
\$13,000 under \$14,000.....	260	3, 506, 972	46, 883	43, 330		9, 054	49, 317	5, 501	
\$14,000 under \$15,000.....	176	2, 538, 809	41, 929	37, 796		8, 463	46, 229	4, 300	
\$15,000 under \$20,000.....	669	11, 447, 592	236, 040	176, 735		79, 310	256, 045	20, 005	
\$20,000 under \$25,000.....	384	8, 502, 919	270, 403	161, 737		128, 439	299, 176	19, 773	
\$25,000 under \$30,000.....	200	5, 449, 171	225, 525	105, 297		132, 943	238, 150	12, 625	
\$30,000 under \$40,000.....	221	7, 529, 545	411, 068	153, 670		262, 480	431, 268	19, 381	\$819
\$40,000 under \$50,000.....	129	5, 732, 121	409, 278	119, 657		282, 030	419, 581	9, 204	1, 069
\$50,000 under \$60,000.....	81	4, 385, 778	371, 922	94, 005		259, 132	381, 277	8, 520	835
\$60,000 under \$70,000.....	32	2, 098, 358	194, 495	39, 619		119, 881	199, 726	3, 226	2, 004
\$70,000 under \$80,000.....	26	1, 945, 635	189, 706	19, 321		139, 180	201, 744	1, 941	97
\$80,000 under \$90,000.....	16	1, 363, 624	164, 931	26, 198		104, 710	167, 212	2, 253	28
\$90,000 under \$100,000.....	14	1, 315, 535	160, 769	24, 845		37, 272	162, 512	1, 773	
\$100,000 under \$150,000.....	34	4, 157, 763	589, 012	90, 785		418, 487	594, 184	5, 106	66
\$150,000 under \$200,000.....	15	2, 598, 946	393, 701	46, 476		250, 431	397, 104	3, 164	239
\$200,000 under \$250,000.....	6	1, 292, 210	166, 936	9, 657		65, 178	174, 456	6, 903	617

\$250,000 under \$500,000.....	4	1,047,131	139,839	5,783	48,766	85,811	140,360	521
\$500,000 under \$100,000.....	11	3,637,165	577,256	60,563	313,156	200,340	580,059	2,803
\$100,000 under \$500,000.....	2	887,155	156,529	4,739	138,954	13,636	137,309	780
\$500,000 under \$750,000.....	2	(9)	(9)	(9)	(9)	(9)	(9)	(9)
\$750,000 under \$1,000,000.....	1	(9)	(9)	(9)	(9)	(9)	(9)	(9)
\$1,000,000 under \$1,500,000.....	1	(9)	(9)	(9)	(9)	(9)	(9)	(9)
\$1,500,000 under \$2,000,000.....								
\$2,000,000 under \$3,000,000.....								
\$3,000,000 under \$5,000,000.....								
\$5,000,000 and over.....								
Classes grouped ³		3,165,706	457,291	39,366	192,998	255,911	488,215	924
Total.....	35,367	193,766,254	5,639,394	1,726,660	3,074,304	1,058,615	5,859,579	208,095
Non-taxable ²	14,477	40,727,941						
Taxable.....	20,890	153,038,313	5,639,394	1,726,660	3,074,304	1,058,615	5,859,579	208,095

LOUISIANA

Under \$1,000 ²	1,108	\$654,727	\$118	\$156			\$156	\$38
Under \$1,000.....	29	13,018						
\$1,000 under \$2,000 ²	4,384	6,827,126	10,142	13,483			13,483	3,341
\$1,000 under \$2,000.....	3,691	6,403,126						
\$2,000 under \$3,000.....	3,489	8,624,634	27,083	36,010			36,010	8,927
\$2,000 under \$3,000.....	3,055	7,331,032						
\$3,000 under \$4,000 ²	4,475	15,662,098	28,139	37,822			37,822	9,163
\$3,000 under \$4,000.....	2,226	8,027,250						
\$4,000 under \$5,000 ²	1,697	7,412,835	46,210	61,387			61,387	15,177
\$4,000 under \$5,000.....	3,450	15,546,712						
\$5,000 under \$6,000 ²	323	1,742,997	56,632	73,251			73,251	16,619
\$5,000 under \$6,000.....	2,417	13,214,240						
\$6,000 under \$7,000 ²	1,300	837,309	57,236	71,557			71,557	14,321
\$6,000 under \$7,000.....	1,588	10,265,059						
\$7,000 under \$8,000 ²	75	559,392	53,456	65,021			65,021	11,565
\$7,000 under \$8,000.....	1,060	8,126,537						
\$8,000 under \$9,000 ²	38	497,789	49,514	57,811			57,811	8,297
\$8,000 under \$9,000.....	674	5,766,663						
\$9,000 under \$10,000 ²	26	245,417	50,761	58,423			58,423	7,662
\$9,000 under \$10,000.....	544	5,140,379						
\$10,000 under \$11,000.....	345	3,628,683	40,182	43,726	\$1,705		45,432	5,250
\$10,000 under \$11,000.....	283	3,246,141					45,950	5,103
\$11,000 under \$12,000.....	211	2,635,335	39,877	39,247	5,200		44,447	4,570
\$12,000 under \$13,000.....	169	2,270,632	39,362	37,062	5,635		42,727	3,365
\$13,000 under \$14,000.....	157	2,279,915	40,399	36,230	7,663		43,893	3,494
\$14,000 under \$15,000.....								

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 Non-taxable. Specific exemptions exceed net income.

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

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

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

LOUISIANA—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits		
				Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$15,000 under \$20,000.....	428	\$7,361,208	\$179,299	\$141,575	\$70,725	---	\$192,300	\$13,001	---
\$20,000 under \$25,000.....	261	5,825,578	202,810	123,204	88,522	---	211,726	8,916	---
\$25,000 under \$30,000.....	148	4,038,806	184,817	92,972	99,389	---	192,361	7,544	---
\$30,000 under \$40,000.....	155	5,308,578	308,111	127,059	186,932	---	319,206	10,616	---
\$40,000 under \$50,000.....	80	3,522,822	259,488	81,318	163,861	---	296,124	4,869	\$479
\$50,000 under \$60,000.....	59	3,191,778	263,127	58,742	183,828	---	298,606	4,356	1,767
\$60,000 under \$70,000.....	34	2,191,667	217,121	40,283	151,817	---	213,375	2,146	1,123
\$70,000 under \$80,000.....	34	2,542,799	269,787	44,941	173,655	---	273,357	3,662	108
\$80,000 under \$90,000.....	24	2,096,605	262,389	51,634	182,543	---	264,789	2,300	---
\$90,000 under \$100,000.....	12	1,151,199	128,234	18,611	87,791	---	133,422	811	4,377
\$100,000 under \$150,000.....	24	2,785,885	384,317	52,721	286,699	---	387,448	3,130	---
\$150,000 under \$200,000.....	8	1,364,686	265,253	22,681	121,348	---	294,174	567	354
\$200,000 under \$250,000.....	7	1,588,745	236,427	33,139	106,060	---	198,290	1,002	---
\$250,000 under \$300,000.....	9	2,288,900	396,043	69,375	236,157	---	398,295	2,252	---
\$300,000 under \$400,000.....	2	677,980	101,051	1,678	63,982	---	101,057	6	---
\$400,000 under \$500,000.....	---	---	---	---	---	---	---	---	---
\$500,000 under \$750,000.....	2	1,229,259	263,676	22,196	104,707	---	204,693	1,017	---
\$750,000 under \$1,000,000.....	---	---	---	---	---	---	---	---	---
\$1,000,000 under \$1,500,000.....	---	---	---	---	---	---	---	---	---
\$1,500,000 under \$2,000,000.....	---	---	---	---	---	---	---	---	---
\$2,000,000 under \$3,000,000.....	---	---	---	---	---	---	---	---	---
\$3,000,000 under \$4,000,000.....	---	---	---	---	---	---	---	---	---
\$4,000,000 under \$5,000,000.....	---	---	---	---	---	---	---	---	---
\$5,000,000 and over.....	---	---	---	---	---	---	---	---	---
Total.....	36,981	184,635,325	4,380,928	1,654,052	2,318,663	598,717	4,571,432	183,087	8,317
Nontaxable ²	15,765	43,063,695	---	---	---	---	---	---	---
Taxable.....	21,216	140,971,630	4,380,928	1,654,052	2,318,663	598,717	4,571,432	183,087	8,317

MAINE

Under \$1,000 ¹	\$326,000	\$418	\$538	\$538	\$538	\$120
574	45,802					
100	3,237,388					
2,060	3,487,122	6,108	8,123			2,015
1,864	4,659,786					
2,614	7,018,133	15,043	20,004			4,961
2,010	4,023,468					
1,048	3,772,291	11,813	15,648			3,835
832	3,634,078					
1,432	6,436,384	16,648	22,094			5,446
146	780,779					
978	5,349,176	19,527	24,907			5,380
78	503,627					
687	4,442,008	23,062	27,087			4,625
39	289,065					
490	3,651,798	21,787	25,963			4,176
	3,186,998					
375	3,184,260	21,091	24,798			3,707
23	221,670					
304	2,888,964	22,841	26,331			26,331
242	2,540,706	23,461	25,534	\$1,207		3,490
214	2,458,360	25,424	25,650			3,280
169	2,105,780	26,672	25,175	3,047		3,273
105	1,411,672	20,082	18,733	4,126		2,629
101	1,465,749	21,334	18,733	3,580		2,231
361	6,259,702	134,314	102,579	4,988		1,775
188	4,192,530	130,250	74,843	44,889		13,154
121	3,309,038	140,546	68,252	64,808		9,401
128	4,401,546	246,768	98,372	80,636		8,342
76	3,431,082	244,201	63,684	137,644	\$3,804	148,888
39	2,157,920	188,465	47,512	163,728	22,217	261,820
34	2,199,220	213,686	47,027	123,507	24,157	6,257
18	1,359,000	145,519	25,642	37,423	37,259	4,280
8	684,754	75,160	10,921	136,423	26,662	2,889
21	1,978,788	234,701	24,490	98,976	7,656	150,280
18	2,223,909	204,265	22,311	57,436	42,244	2,089
9	1,582,305	230,107	27,118	169,847	236,581	1,512
7	1,523,125	225,610	(³)	226,606	47,592	368
1	(³)	(³)	(³)	53,468	296,509	71
1	1,117,995	155,304	11,516	240,415	1,308	
3	1,270,338	221,692	20,287	153,470	226,739	
3	1,170,000	(³)	(³)	93,176	155,356	52
1	(³)	(³)	(³)	49,614	222,120	518
2	(³)	(³)	(³)	152,219	222,120	

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

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

MAINE—Continued

Income classes	Number of returns	Net income 1	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income
\$1,500,000 under \$2,000,000.....		()	()	()	()	()		
\$2,000,000 under \$3,000,000.....	1	()	()	()	()	()		
\$3,000,000 under \$4,000,000.....								
\$4,000,000 under \$5,000,000.....								
\$5,000,000 and over.....								
Classes grouped 3.....		\$5,743,939	\$1,097,689	\$79,602	\$916,588	\$119,512	\$1,115,702	\$1,397
Total.....	18,611	111,558,275	4,262,408	1,016,784	2,774,218	591,308	4,412,310	122,651
Non-taxable 2.....	7,648	20,862,859						
Taxable.....	10,963	90,695,416	4,262,408	1,016,784	2,774,218	591,308	4,412,310	122,651

MARYLAND

Under \$1,000 2.....	2,595	\$1,063,206	\$1,939	\$2,538			\$2,538	\$599
Under \$1,000.....	249	175,163						
\$1,000 under \$2,000 2.....	5,729	8,950,928	22,057	29,264			29,264	7,297
\$1,000 under \$2,000.....	6,120	10,678,016						
\$2,000 under \$3,000 2.....	4,980	12,478,576	68,488	91,229			91,229	22,741
\$2,000 under \$3,000.....	5,926	16,879,045						
\$3,000 under \$4,000 2.....	7,225	25,493,556	61,350	81,080			81,080	19,730
\$3,000 under \$4,000.....	4,737	17,548,349						
\$4,000 under \$5,000 2.....	2,670	11,652,436	72,818	96,318			96,318	23,500
\$4,000 under \$5,000.....	5,602	26,377,718						
\$5,000 under \$6,000 2.....	465	2,512,254	80,992	104,753			104,753	23,761
\$5,000 under \$6,000.....	3,684	20,167,944						
\$6,000 under \$7,000 2.....	186	1,192,670	88,888	110,656			110,656	21,168
\$6,000 under \$7,000.....	2,515	16,241,213						
\$7,000 under \$8,000 2.....	132	971,144	90,939	109,805			109,805	18,866
\$7,000 under \$8,000.....	1,854	13,869,224						

\$8,000 under \$9,000 ²	91	771,657	81,287	95,889	14,602	95,889	14,602
\$9,000 under \$9,000	1,290	10,938,044					
\$9,000 under \$10,000 ²	88	837,020					
\$10,000 under \$10,000	1,061	10,071,002	88,452	103,181		103,181	14,729
\$10,000 under \$11,000	860	8,405,250	81,442	83,698		83,698	11,909
\$11,000 under \$12,000	732	8,405,398	97,231	106,553		106,553	12,943
\$12,000 under \$13,000	578	7,204,936	96,883	95,229		95,229	10,438
\$13,000 under \$14,000	427	6,377,029	97,120	91,920		91,920	10,972
\$14,000 under \$15,000	427	6,175,997	102,017	92,667		92,667	11,858
\$15,000 under \$20,000	1,320	22,664,459	509,138	402,855		402,855	50,365
\$20,000 under \$25,000	726	16,193,827	551,065	349,283		349,283	45,524
\$25,000 under \$30,000	431	11,729,958	529,735	277,764		277,764	34,432
\$30,000 under \$40,000	566	19,567,782	1,172,231	485,818		485,818	56,937
\$40,000 under \$50,000	320	14,192,822	1,039,791	535,896	\$44,786	1,230,103	57,423
\$50,000 under \$60,000	140	7,024,076	637,110	166,349	76,840	1,081,809	37,423
\$60,000 under \$70,000	97	6,294,077	623,068	134,823	96,194	680,445	22,212
\$70,000 under \$80,000	77	5,739,126	619,365	107,283	414,485	637,158	12,761
\$80,000 under \$90,000	57	4,846,409	553,421	85,450	396,493	636,172	12,408
\$90,000 under \$100,000	37	3,523,032	419,334	62,006	343,236	559,277	5,818
\$100,000 under \$150,000	112	13,460,846	1,833,798	253,381	1,245,117	423,947	4,073
\$150,000 under \$200,000	42	7,110,275	1,081,356	136,734	368,457	1,867,155	15,700
\$200,000 under \$250,000	19	4,216,700	704,298	70,742	197,710	1,092,815	6,978
\$250,000 under \$300,000	8	2,188,885	375,995	45,714	108,794	709,083	2,150
\$300,000 under \$400,000	14	4,743,455	823,700	84,434	213,075	379,227	1,522
\$400,000 under \$500,000	7	3,102,084	573,612	40,702	577,018	827,362	2,318
\$500,000 under \$750,000	5	3,148,723	560,897	50,100	493,606	577,077	1,127
\$750,000 under \$1,000,000	2	(³)	(³)	(³)	(³)	361,928	1,031
\$1,000,000 under \$1,500,000	1	(³)	(³)	(³)	(³)	(³)	(³)
\$1,500,000 under \$2,000,000	1	(³)	(³)	(³)	(³)	(³)	(³)
\$2,000,000 under \$3,000,000	1	(³)	(³)	(³)	(³)	(³)	(³)
\$3,000,000 under \$4,000,000	1	(³)	(³)	(³)	(³)	(³)	(³)
\$4,000,000 under \$5,000,000	1	(³)	(³)	(³)	(³)	(³)	(³)
\$5,000,000 and over	1	(³)	(³)	(³)	(³)	(³)	(³)
Classes grouped ³		5,796,438	1,113,317	107,323	809,300	1,114,376	1,259
Total.....	65,258	409,371,465	16,126,803	4,497,032	9,944,969	16,713,080	541,213
Nontaxable ²	24,161	65,923,447					
Taxable.....	41,097	343,448,018	16,126,803	4,497,032	9,944,969	16,713,080	541,213
					2,270,479		45,064
					2,270,479		45,064

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-21.)

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

MASSACHUSETTS

Income classes	Number of returns	Net income ¹	Net tax after tax credits			Tax before tax credits			Tax credits	
			Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years		
Under \$1,000 ²	7,168	\$4,041,353	\$7,435	\$9,878		\$9,878		\$2,443		
Under \$1,000	1,742	941,863								
\$1,000 under \$2,000 ²	23,810	37,367,885	71,311	94,846		94,846		23,535		
\$1,000 under \$2,000	20,930	36,317,960								
\$2,000 under \$3,000 ²	26,413	65,076,184	225,035	298,780		298,780		73,745		
\$2,000 under \$3,000	24,667	59,099,887								
\$3,000 under \$4,000 ²	21,443	74,558,172	165,335	219,128		219,128		53,793		
\$3,000 under \$4,000	13,762	48,901,836								
\$4,000 under \$5,000 ²	7,200	31,340,028	195,739	259,665		259,665		63,926		
\$4,000 under \$5,000	16,240	72,984,000								
\$5,000 under \$6,000 ²	1,171	6,339,793	185,274	238,440		238,440		53,166		
\$5,000 under \$6,000	9,154	50,086,117								
\$6,000 under \$7,000 ²	6,562	41,050,095	200,821	251,343		251,343		50,822		
\$6,000 under \$7,000	6,346	2,876,103								
\$7,000 under \$8,000 ²	4,812	35,992,389	208,637	255,128		255,128		46,491		
\$7,000 under \$8,000	2,72	2,293,632								
\$8,000 under \$9,000 ²	3,681	31,188,699	216,256	290,573		290,573		44,317		
\$8,000 under \$9,000	235	2,223,007								
\$9,000 under \$10,000 ²	2,920	27,819,637	228,036	272,821		272,821		44,785		
\$9,000 under \$10,000	2,471	25,904,895	244,365	272,644		272,644		284,627		
\$10,000 under \$11,000	2,065	23,741,963	254,939	262,124		262,124	\$11,983	40,262		
\$11,000 under \$12,000	1,701	21,234,754	271,673	267,227		267,227	31,086	38,271		
\$12,000 under \$13,000	1,457	13,689,286	274,129	261,681		261,681	42,234	309,461		
\$13,000 under \$14,000	1,294	18,368,202	287,814	270,157		270,157	51,530	39,082		
\$14,000 under \$15,000	4,175	71,848,058	1,552,289	1,226,909		1,226,909	63,218	333,375		
\$15,000 under \$20,000	2,410	53,736,697	1,736,694	1,069,487		1,069,487	506,863	181,483		
\$20,000 under \$25,000	1,589	43,521,809	1,881,859	941,757		941,757	826,637	159,430		
\$25,000 under \$30,000	1,779	61,225,454	3,417,701	1,354,714		1,354,714	1,083,674	2,025,431		
\$30,000 under \$40,000	1,031	46,171,429	3,317,729	992,212		992,212	2,177,307	3,652,092		
\$40,000 under \$50,000	1,601	33,090,279	2,789,482	662,485		662,485	2,173,587	3,480,762	\$20,242	
\$50,000 under \$60,000	449	29,024,094	2,792,830	553,874		553,874	1,851,960	2,910,306	28,797	
\$60,000 under \$70,000	320	23,950,710	2,498,465	408,195		408,195	1,798,076	2,877,438	43,376	
\$70,000 under \$80,000							1,639,734	60,159	24,449	
								2,581,512	35,582	

\$50,000 under \$90,000.....	253	21,395,325	2,375,973	376,734	1,562,908	528,813	2,462,455	40,237
\$90,000 under \$100,000.....	162	15,356,276	1,845,421	291,421	1,301,356	331,814	1,894,591	21,811
\$100,000 under \$150,000.....	460	55,555,092	7,413,358	923,906	5,096,199	1,532,944	7,559,049	70,087
\$150,000 under \$200,000.....	178	30,366,636	4,473,029	463,256	3,206,014	911,135	4,580,405	35,281
\$200,000 under \$250,000.....	88	19,639,511	3,096,256	308,997	2,158,038	656,632	3,123,067	18,674
\$250,000 under \$300,000.....	58	15,864,679	2,633,015	298,600	1,887,956	523,700	2,680,262	13,956
\$300,000 under \$400,000.....	20	7,452,654	2,856,571	266,188	1,878,007	729,303	2,873,498	11,853
\$400,000 under \$500,000.....	25	8,823,058	1,499,938	140,074	1,846,247	356,942	1,506,171	6,233
\$500,000 under \$750,000.....	11	15,447,921	2,697,041	266,768	1,846,247	632,143	2,705,138	6,087
\$750,000 under \$1,000,000.....	10	9,278,030	1,277,824	14,803	401,064	863,517	1,279,384	1,560
\$1,000,000 under \$1,500,000.....	11	14,072,191	1,913,100	14,803	405,239	1,457,820	1,914,876	1,776
\$1,500,000 under \$2,000,000.....	6	10,593,648	1,076,258	100,576	759,841	818,207	1,678,624	2,366
\$2,000,000 under \$3,000,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$3,000,000 under \$4,000,000.....		(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$4,000,000 under \$5,000,000.....								
\$5,000,000 and over.....								
Classes grouped ³		17,600,238	2,957,311	247,108	1,450,810	1,261,998	2,959,916	2,605
Total.....	215,559	1,357,076,374	59,738,973	14,334,327	35,190,723	12,544,929	62,069,979	1,913,642
Non-taxable ²	88,658	229,741,001						
Taxable.....	126,901	1,127,335,373	59,738,973	14,334,327	35,190,723	12,544,929	62,069,979	1,913,642

MICHIGAN

Under \$1,000 ²	4,488	\$2,754,633	\$2,437	\$3,249			\$3,249	\$812
\$1,000 under \$2,000.....	16,462	264,514						
\$1,000 under \$2,000 ²	16,360	25,842,135						
\$2,000 under \$3,000.....	30,754	53,587,567	91,549	121,779			121,779	30,230
\$2,000 under \$3,000 ²	16,490	40,747,990						
\$3,000 under \$4,000.....	23,026	54,148,423	206,883	275,296			275,296	68,413
\$3,000 under \$4,000 ²	18,543	64,686,714						
\$4,000 under \$5,000.....	10,013	35,813,129	130,789	173,425			173,425	42,636
\$4,000 under \$5,000 ²	6,351	28,080,383						
\$5,000 under \$6,000.....	14,433	64,766,311	168,211	223,480			223,480	55,269
\$5,000 under \$6,000 ²	8,070	4,672,999						
\$6,000 under \$7,000.....	8,032	43,924,872	156,077	202,008			202,008	45,931
\$6,000 under \$7,000 ²	255	1,641,015						
\$7,000 under \$8,000.....	5,375	34,759,119	171,817	213,597			213,597	41,780
\$7,000 under \$8,000 ²	178	1,329,538						
\$8,000 under \$9,000.....	3,755	28,024,284	167,787	204,066			204,066	36,279
\$8,000 under \$9,000 ²	123	1,031,108						
\$9,000 under \$10,000.....	2,827	23,977,130	175,971	210,528			210,528	34,557
\$9,000 under \$10,000 ²	118	1,116,250						
\$10,000 under \$10,000.....	2,205	20,888,066	180,901	214,004			214,004	33,643

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.

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

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

MICHIGAN—Continued

Income classes	Number of returns	Net income 1	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$10,000 under \$11,000.....	1,716	\$17,965,785	\$177,641	\$200,435	\$7,648	\$208,083	\$30,412	-----
\$11,000 under \$12,000.....	1,440	16,533,729	192,264	201,407	21,434	222,841	30,377	-----
\$12,000 under \$13,000.....	1,123	14,012,594	189,516	190,013	27,521	217,534	28,018	-----
\$13,000 under \$14,000.....	1,041	14,058,332	210,029	204,306	35,747	240,053	30,024	-----
\$14,000 under \$15,000.....	805	12,999,788	215,089	204,497	42,526	247,023	31,934	-----
\$15,000 under \$20,000.....	2,748	47,407,212	1,113,010	913,546	334,531	1,248,077	135,067	-----
\$20,000 under \$25,000.....	1,499	33,372,167	1,192,483	753,247	507,737	1,260,984	118,501	-----
\$25,000 under \$30,000.....	1,155	25,850,965	1,187,770	649,810	639,114	1,288,924	101,154	-----
\$30,000 under \$40,000.....	1,625	27,415,591	2,312,800	999,493	1,416,555	2,469,246	153,396	\$3,050
\$40,000 under \$50,000.....	426	23,311,569	2,029,080	683,221	1,305,100	2,133,189	93,081	11,078
\$50,000 under \$60,000.....	261	16,704,055	1,043,212	372,496	1,340,864	2,108,978	171,245	4,416
\$60,000 under \$70,000.....	174	12,986,576	1,301,642	251,823	1,056,379	1,707,797	49,700	14,885
\$70,000 under \$80,000.....	159	13,479,338	1,574,949	265,178	1,040,923	1,442,096	33,473	17,379
\$80,000 under \$100,000.....	117	10,963,298	1,306,921	259,739	863,893	1,092,847	25,852	2,066
\$100,000 under \$150,000.....	302	36,422,084	4,970,182	667,188	3,413,392	987,852	1,358,183	24,776
\$150,000 under \$200,000.....	123	21,160,296	3,076,460	307,800	1,997,291	810,679	3,115,770	60,846
\$200,000 under \$250,000.....	74	16,478,668	2,556,745	271,151	1,552,298	755,933	2,579,382	37,434
\$250,000 under \$300,000.....	43	11,762,527	1,759,199	114,835	963,432	690,258	15,758	15,389
\$300,000 under \$400,000.....	56	19,190,407	3,049,224	174,553	1,999,532	889,143	1,708,525	6,879
\$400,000 under \$500,000.....	26	11,557,493	1,912,710	167,155	1,179,532	575,920	8,527	7,990
\$500,000 under \$750,000.....	32	19,286,705	3,349,883	323,939	2,052,043	941,701	3,063,228	5,604
\$750,000 under \$1,000,000.....	21	18,243,072	2,743,367	88,625	1,285,522	1,372,716	3,357,683	3,118
\$1,000,000 under \$1,500,000.....	10	12,266,923	1,826,949	83,298	1,218,091	2,746,863	3,290	216
\$1,500,000 under \$2,000,000.....	4	7,266,539	1,080,821	8,867	493,386	1,884,926	2,331	5,446
\$2,000,000 under \$3,000,000.....	7	16,252,311	2,920,953	61,188	2,296,763	2,922,732	1,487	262
\$3,000,000 under \$4,000,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	-----
\$4,000,000 under \$5,000,000.....	2	(3)	(3)	(3)	(3)	(3)	(3)	-----
\$5,000,000 and over.....	1	(3)	(3)	(3)	(3)	(3)	(3)	-----
Classes grouped 2.....	179,886	1,066,529,992	3,121,972	240,939	1,877,392	3,122,995	1,023	-----
Total.....	179,886	1,066,529,992	50,601,040	10,995,637	29,421,143	52,240,014	1,487,667	151,307

Nontaxable ²	64,006	172,502,765	50,601,040	10,995,037	29,421,143	11,823,234	52,240,014	1,487,667	151,307
Taxable	113,880	894,027,227							
Under \$1,000 ²	1,760	\$1,059,817	\$877	\$1,162			\$1,162	\$285	
\$1,000 under \$2,000 ²	6,009	113,004							
\$1,000 under \$2,000 ²	6,009	9,378,166	26,679	35,569			35,569	8,890	
\$2,000 under \$3,000 ²	5,543	13,748,402							
\$2,000 under \$3,000 ²	6,039	14,288,320	56,872	75,017			75,017	18,145	
\$3,000 under \$4,000 ²	7,171	25,113,269							
\$3,000 under \$4,000 ²	2,933	10,520,033	32,854	43,739			43,739	10,905	
\$4,000 under \$5,000 ²	2,363	10,320,274							
\$4,000 under \$5,000 ²	4,644	20,786,975	48,590	64,406			64,406	15,876	
\$5,000 under \$6,000 ²	3,379	2,042,193							
\$5,000 under \$6,000 ²	3,073	16,783,964	58,172	74,746			74,746	16,574	
\$6,000 under \$7,000 ²	2,006	12,969,973	60,811	75,263			75,263	14,432	
\$7,000 under \$8,000 ²	1,457	10,881,413	61,623	74,721			74,721	13,098	
\$8,000 under \$9,000 ²	67	573,674							
\$8,000 under \$9,000 ²	1,150	9,752,565	64,608	77,239			77,239	12,651	
\$9,000 under \$10,000 ²	59	561,937							
\$9,000 under \$10,000 ²	915	8,662,740	72,439	85,486			85,486	13,047	
\$10,000 under \$11,000	629	6,880,413	62,880	70,614	\$3,072		73,686	10,806	
\$11,000 under \$12,000	574	6,593,564	75,049	78,560	8,506		87,066	11,967	
\$12,000 under \$13,000	408	5,097,052	63,618	62,822			72,886	9,298	
\$13,000 under \$14,000	379	5,114,167	70,004	67,495	13,063		80,578	10,574	
\$14,000 under \$15,000	301	4,365,050	68,306	63,325	14,463		78,288	9,682	
\$15,000 under \$20,000	926	13,920,368	338,693	268,918	111,105		380,023	41,328	
\$20,000 under \$25,000	515	11,549,428	366,912	226,691	179,089		405,780	38,808	
\$25,000 under \$30,000	323	8,785,394	378,558	196,805	217,678		413,883	35,325	
\$30,000 under \$40,000	351	12,188,216	674,114	261,806			522,617	\$4,491	
\$40,000 under \$50,000	208	9,251,040	634,480	163,124	436,456		665,047	27,068	
\$50,000 under \$60,000	107	5,751,299	460,434	94,957	334,655		480,829	16,337	
\$60,000 under \$70,000	86	5,524,040	508,548	85,321	324,795		525,525	4,196	
\$70,000 under \$80,000	39	4,998,227	534,646	55,685	345,526		555,112	12,667	
\$80,000 under \$100,000	25	3,292,821	373,782	55,951	266,658		382,503	7,334	
\$90,000 under \$100,000	25	2,387,775	292,374	35,607	236,708		246,630	1,387	
\$100,000 under \$150,000	66	7,826,442	394,298	89,431	645,011		1,004,217	8,963	
\$150,000 under \$200,000	40	6,821,887	1,001,634	81,513	690,897		1,008,787	7,663	
\$200,000 under \$30,000	37	8,236,805	1,103,928	41,482	501,657		1,113,512	5,051	
\$250,000 under \$300,000	8	2,407,759	316,129	14,504	236,004		342,960	25,006	
\$300,000 under \$400,000	9	3,139,572	511,167	33,566	344,330		513,371	2,011	

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 Not taxable. Specific exemptions exceed net income.

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

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

MINNESOTA

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

MINNESOTA—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$400,000 under \$500,000	6	\$2,803,097	\$421,810	\$20,157	\$207,264	\$195,842	\$423,263	\$1,423
\$500,000 under \$750,000	12	7,084,602	989,567	42,271	297,559	651,136	990,966	1,399
\$750,000 under \$1,000,000	6	()	()	()	()	()	()	()
\$1,000,000 under \$1,500,000	1	()	()	()	()	()	()	()
\$2,000,000 under \$3,000,000								
\$3,000,000 under \$4,000,000								
\$4,000,000 under \$5,000,000								
\$5,000,000 and over								
Classes grouped ³		9,081,638	1,201,148	15,021	212,600	974,610	1,202,231	1,083
Total	60,752	340,152,949	11,925,077	2,769,874	6,075,140	3,581,660	12,426,674	444,826
Nontaxable ²	23,551	64,173,140						
Taxable	37,201	275,979,809	11,925,077	2,769,874	6,075,140	3,581,660	12,426,671	444,826

MISSISSIPPI

Under \$1,000 ²	819	\$479,079						
Under \$1,000	31	18,979	\$208	\$273			\$273	\$65
\$1,000 under \$2,000 ²	2,436	3,759,745						
\$1,000 under \$2,000	1,437	2,496,868	4,503	5,994			5,994	1,401
\$2,000 under \$3,000 ²	2,370	5,871,478						
\$2,000 under \$3,000	1,060	2,506,227	9,977	13,152			13,152	3,175
\$3,000 under \$4,000 ²	2,495	8,628,226						
\$3,000 under \$4,000	659	2,382,943	6,380	8,417			8,417	2,037
\$4,000 under \$5,000 ²	778	3,420,943						
\$4,000 under \$5,000	1,116	5,002,135	11,300	14,954			14,954	3,684
\$5,000 under \$6,000 ²	123	632,082						
\$5,000 under \$6,000	713	3,890,016	12,088	15,401			15,401	3,313

\$6,000 under \$7,000 ¹	53	344,706	15,103	18,059		18,059	2,966
\$6,000 under \$7,000	481	3,106,335					
\$7,000 under \$8,000 ²	28	208,719	14,181	16,438		16,438	2,237
\$7,000 under \$8,000	314	2,335,326					
\$8,000 under \$9,000 ¹	18	151,164	13,907	16,157		16,157	2,250
\$8,000 under \$9,000	229	1,940,777					
\$9,000 under \$10,000 ¹	15	142,634	12,032	13,942		13,942	1,910
\$9,000 under \$10,000	169	1,597,477	13,598	13,598	\$638	14,236	1,549
\$10,000 under \$11,000	99	1,332,126	12,687	13,598	1,381	14,236	1,059
\$10,000 under \$11,000	78	1,332,126	14,209	13,887	1,864	15,268	1,109
\$11,000 under \$12,000	66	1,136,404	13,231	12,476	2,257	14,340	1,157
\$11,000 under \$12,000	68	889,588	13,639	12,539	2,436	14,796	1,245
\$12,000 under \$13,000	57	971,319	11,730	11,730	17,814	14,166	4,354
\$13,000 under \$14,000	67	821,896	12,921	11,730	27,903	66,189	3,898
\$14,000 under \$15,000	148	2,566,410	61,835	48,375	37,143	73,980	3,154
\$15,000 under \$20,000	82	1,859,518	64,692	40,657	37,649	61,921	1,596
\$20,000 under \$25,000	86	1,847,206	70,826	36,837	29,970	46,499	2,121
\$25,000 under \$30,000	35	1,170,164	60,325	23,203	2,604	27,092	1,211
\$30,000 under \$40,000	17	753,725	16,313	16,313	23,298	26,378	1,269
\$40,000 under \$50,000	13	716,780	65,925	20,238	20,138	32,682	477
\$50,000 under \$60,000	5	308,113	26,682	3,794	(3)	36,082	852
\$60,000 under \$70,000	3	225,356	25,109	5,675	(3)	51,705	
\$70,000 under \$80,000	3	284,045	36,205	4,751	(3)	375	
\$80,000 under \$90,000	3	378,193	50,853	13,866	(3)		
\$90,000 under \$100,000	2	(4)	(3)	(3)	(3)		
\$100,000 under \$150,000	1	(3)	(3)	(3)	(3)		
\$150,000 under \$200,000	1	(3)	(3)	(3)	(3)		
\$200,000 under \$250,000							
\$250,000 under \$300,000							
\$300,000 under \$400,000							
\$400,000 under \$500,000							
\$500,000 under \$750,000							
\$750,000 under \$1,000,000							
\$1,000,000 under \$1,500,000							
\$1,500,000 under \$2,000,000							
\$2,000,000 under \$3,000,000							
\$3,000,000 under \$4,000,000							
\$4,000,000 under \$5,000,000							
\$5,000,000 and over							
Classes grouped ³		802,798	89,368	13,907	54,198	21,992	729
Total	16,140	64,089,480	763,702	414,633	371,256	812,742	49,040
Non-taxable ²	9,135	23,668,776	763,702	414,633	371,256	812,742	49,040
Taxable	7,005	41,020,704					

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.

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

\$80,000 under \$90,000.....	74	6,270,889	695,779	95,594	535,809	87,204	718,607	10,989	11,889
\$90,000 under \$100,000.....	56	5,259,242	652,202	99,780	480,509	88,365	663,654	11,374	78
\$100,000 under \$150,000.....	129	13,749,672	2,089,298	223,008	1,531,746	399,836	2,134,590	17,692	47,600
\$150,000 under \$200,000.....	46	7,841,907	1,121,527	113,551	628,229	355,556	1,124,336	5,766	2,043
\$200,000 under \$250,000.....	26	5,733,133	909,782	87,511	428,376	200,268	916,185	6,010	333
\$250,000 under \$300,000.....	7	1,886,046	285,053	9,932	190,640	85,490	286,062	1,009	---
\$300,000 under \$400,000.....	12	4,186,730	610,975	42,532	282,969	287,696	613,167	2,192	65
\$400,000 under \$500,000 ¹	5	2,295,082	376,249	13,383	250,716	112,696	376,795	481	---
\$500,000 under \$750,000.....	6	3,570,002	563,891	45,608	271,899	217,896	565,343	1,452	---
\$750,000 under \$1,000,000.....	3	2,478,060	363,217	43	179,540	183,865	363,448	---	---
\$1,000,000 under \$1,500,000.....	2	2,545,078	347,003	3,542	96,729	247,254	347,525	(³)	522
\$1,500,000 under \$2,000,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$2,000,000 under \$3,000,000.....	2	4,755,249	601,379	---	32,495	568,884	601,379	---	---
\$3,000,000 under \$4,000,000.....	2	(³)	(³)	---	(³)	(³)	(³)	---	---
\$4,000,000 under \$5,000,000.....	2	(³)	(³)	---	(³)	(³)	(³)	---	---
\$5,000,000 and over.....	2	(³)	(³)	---	(³)	(³)	(³)	---	---
Classes grouped ³									
Total.....	99,295	503,951,553	18,910,977	5,067,361	10,158,411	4,602,418	19,828,190	826,970	90,243
Non-taxable ²	43,247	115,443,264	18,910,977	5,067,361	10,158,411	4,602,418	19,828,190	826,970	90,243
Taxable.....	56,048	448,508,289	18,910,977	5,067,361	10,158,411	4,602,418	19,828,190	826,970	90,243

MONTANA

Under \$1,000 ²	164	\$91,364	\$65	\$84	---	---	---	---	---
Under \$1,000.....	10	5,980	865	---	---	---	---	---	---
\$1,000 under \$2,000 ²	1,516	2,530,254	---	---	---	---	---	---	---
\$1,000 under \$2,000.....	3,671	6,335,057	9,698	12,913	---	---	---	---	---
\$2,000 under \$3,000 ²	1,211	2,958,928	---	---	---	---	---	---	---
\$2,000 under \$3,000.....	2,176	5,042,625	20,061	26,297	---	---	---	---	---
\$3,000 under \$4,000 ²	1,824	6,513,386	---	---	---	---	---	---	---
\$3,000 under \$4,000.....	907	3,270,539	10,327	13,725	---	---	---	---	---
\$4,000 under \$5,000 ²	815	3,561,865	---	---	---	---	---	---	---
\$4,000 under \$5,000.....	1,221	5,447,732	12,530	16,630	---	---	---	---	---
\$5,000 under \$6,000 ²	121	648,876	---	---	---	---	---	---	---
\$5,000 under \$6,000.....	924	5,054,174	18,716	23,613	---	---	---	---	---
\$6,000 under \$7,000 ²	41	260,645	---	---	---	---	---	---	---
\$6,000 under \$7,000.....	657	4,246,703	22,404	26,278	---	---	---	---	---
\$7,000 under \$8,000 ²	14	102,425	---	---	---	---	---	---	---
\$7,000 under \$8,000.....	410	3,067,448	19,250	22,032	---	---	---	---	---
\$8,000 under \$9,000 ²	11	92,386	---	---	---	---	---	---	---
\$8,000 under \$9,000.....	297	2,510,713	18,622	20,856	---	---	---	---	---
\$9,000 under \$10,000 ²	12	115,054	---	---	---	---	---	---	---
\$9,000 under \$10,000.....	229	2,173,922	20,138	22,493	---	---	---	---	---

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.

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

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

MONTANA—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$10,000 under \$11,000.	154	\$1,614,584	\$16,797	\$17,606	\$837	\$18,443	\$1,646	—
\$11,000 under \$12,000.	117	1,338,862	17,109	17,241	1,668	18,909	1,800	—
\$12,000 under \$13,000.	113	1,406,984	20,926	19,892	2,741	22,633	1,707	—
\$13,000 under \$14,000.	70	942,195	15,373	14,122	2,392	16,514	1,141	—
\$14,000 under \$15,000.	50	725,633	13,023	11,468	2,517	13,985	962	—
\$15,000 under \$20,000.	179	3,079,386	77,371	60,703	21,259	81,962	4,591	—
\$20,000 under \$25,000.	78	1,737,926	58,838	36,126	26,254	62,380	3,542	—
\$25,000 under \$30,000.	35	41,899	41,899	22,951	21,774	44,725	2,826	—
\$30,000 under \$40,000.	36	1,205,794	72,163	32,298	42,221	74,949	2,786	—
\$40,000 under \$50,000.	9	413,959	30,854	9,155	21,211	31,556	667	\$85
\$50,000 under \$60,000.	12	647,895	56,036	14,137	42,059	56,287	251	—
\$60,000 under \$70,000.	7	455,456	35,067	8,391	36,473	44,924	857	—
\$70,000 under \$80,000.	4	305,716	45,277	8,386	24,499	35,544	267	—
\$80,000 under \$90,000.	—	(²)	(²)	(²)	(²)	(²)	(²)	—
\$90,000 under \$100,000.	1	(²)	(²)	(²)	(²)	(²)	(²)	—
\$100,000 under \$150,000.	8	1,058,536	144,913	19,865	89,906	150,552	1,096	4,543
\$150,000 under \$200,000.	2	322,965	49,155	3,404	37,646	49,882	727	—
\$200,000 under \$250,000.	1	(²)	(²)	(²)	(²)	(²)	(²)	—
\$250,000 under \$300,000.	2	538,275	103,411	19,194	74,271	103,905	494	—
\$300,000 under \$400,000.	—	(²)	(²)	(²)	(²)	(²)	(²)	—
\$400,000 under \$500,000.	—	(²)	(²)	(²)	(²)	(²)	(²)	—
\$500,000 under \$750,000.	2	(²)	(²)	(²)	(²)	(²)	(²)	—
\$750,000 under \$1,000,000.	—	(²)	(²)	(²)	(²)	(²)	(²)	—
\$1,000,000 under \$1,500,000.	1	(²)	(²)	(²)	(²)	(²)	(²)	—
\$1,500,000 under \$2,000,000.	—	(²)	(²)	(²)	(²)	(²)	(²)	—
\$2,000,000 under \$3,000,000.	—	(²)	(²)	(²)	(²)	(²)	(²)	—
\$3,000,000 under \$4,000,000.	—	(²)	(²)	(²)	(²)	(²)	(²)	—
\$4,000,000 under \$5,000,000.	—	(²)	(²)	(²)	(²)	(²)	(²)	—
\$5,000,000 and over.	—	(²)	(²)	(²)	(²)	(²)	(²)	—
Classes grouped ¹ .	—	2,143,160	349,001	37,072	190,743	350,441	1,440	—
Total.	17,112	72,908,121	1,298,024	536,932	638,471	1,362,512	59,910	4,578

Nontaxable ¹	5,729	16,875,182	1,298,024	638,471	187,109	1,362,512	59,910	4,578
Taxable	11,383	56,032,939	1,298,024	536,932	638,471	1,362,512	59,910	4,578
Under \$1,000 ²	957	\$552,754						
Under \$1,000	56	22,564	\$555	\$319		\$319	\$64	
\$1,000 under \$2,000 ²	3,457	5,498,878	11,117	14,708		14,708	3,591	
\$1,000 under \$2,000	3,004	6,219,152						
\$2,000 under \$3,000 ²	3,607	8,994,169	24,034	31,687		31,687	7,653	
\$2,000 under \$3,000	2,519	5,971,841						
\$3,000 under \$4,000 ²	4,226	14,884,422	19,070	25,135		25,135	6,085	
\$3,000 under \$4,000	1,883	6,779,469						
\$4,000 under \$5,000 ²	1,699	7,386,075	26,523	34,864		34,864	8,341	
\$4,000 under \$5,000	2,555	11,423,673						
\$5,000 under \$6,000 ²	1,732	9,480,142	34,537	43,716		43,716	9,179	
\$5,000 under \$6,000	1,146	7,414,131						
\$6,000 under \$7,000 ²	39	289,161	35,747	43,968		43,968	8,221	
\$6,000 under \$7,000	793	5,919,614	33,823	40,855		40,855	7,032	
\$7,000 under \$8,000 ²	24	203,747	32,804	38,894		38,894	6,000	
\$7,000 under \$8,000	549	4,635,416						
\$8,000 under \$9,000 ²	19	178,637						
\$8,000 under \$9,000	430	4,075,221	35,005	40,874		40,874	5,868	
\$9,000 under \$10,000 ²	297	3,125,224	30,242	33,011	\$1,393	34,404	4,162	
\$9,000 under \$10,000	215	2,464,814	28,247	29,221	3,083	32,304	4,057	
\$10,000 under \$11,000 ²	171	2,132,558	28,809	28,517	4,222	32,739	3,879	
\$10,000 under \$11,000	134	1,808,214	28,374	27,809	4,670	32,479	4,105	
\$11,000 under \$12,000 ²	132	1,806,729	31,215	31,234	6,360	37,594	4,379	
\$11,000 under \$12,000	356	6,091,185	143,214	113,630	41,624	160,254	17,410	
\$12,000 under \$13,000 ²	186	4,190,423	142,164	92,268	63,988	156,256	14,092	
\$12,000 under \$13,000	120	3,274,111	150,064	80,250	80,816	161,046	10,982	
\$13,000 under \$14,000 ²	95	3,286,700	194,733	83,670	113,002	208,466	13,652	\$81
\$13,000 under \$14,000	47	1,785,724	127,747	42,639	80,973	134,329	6,582	
\$14,000 under \$15,000 ²	20	1,496,204	130,972	35,456	84,880	134,930	3,942	16
\$14,000 under \$15,000	6	389,485	36,709	6,939	27,921	37,833	1,124	
\$15,000 under \$16,000 ²	12	892,820	104,472	24,620	75,572	107,067	2,092	503
\$15,000 under \$16,000	5	413,977	44,765	5,612	29,952	45,700	(3)	935
\$16,000 under \$17,000 ²	1	(3)						
\$16,000 under \$17,000	10	1,128,282	160,483	27,996	124,711	166,245	3,285	2,477
\$17,000 under \$18,000 ²	6	1,072,136	144,842	11,213	52,011	145,781	(3)	939
\$18,000 under \$19,000 ²	2	(3)						
\$18,000 under \$19,000	4	1,087,074	158,436	2,005	110,140	158,608	(3)	172
\$19,000 under \$20,000 ²	1	(3)						

NEBRASKA

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

² Nontaxable. Specific exemptions exceed net income.

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

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

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

NEBRASKA—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits		
				Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$400,000 under \$500,000	1	(4)	(4)	(4)	(4)	(4)	(4)	(3)	
\$500,000 under \$750,000									
\$750,000 under \$1,000,000									
\$1,000,000 under \$1,500,000									
\$1,500,000 under \$2,000,000									
\$2,000,000 under \$3,000,000									
\$3,000,000 under \$4,000,000									
\$4,000,000 under \$5,000,000									
\$5,000,000 and over									
Classes grouped ³		\$1,326,817	\$168,886	\$7,365	\$53,175	\$109,105	\$169,645	\$759	
Total	31,426	139,471,054	2,109,341	1,003,935	958,493	308,692	2,271,120	158,702	\$3,077
Non-taxable ²	14,338	39,707,294							
Taxable	17,088	99,763,760	2,109,341	1,003,935	958,493	308,692	2,271,120	158,702	3,077

NEVADA

Under \$1,000 ²	11	\$9,465							
Under \$1,000									
\$1,000 under \$2,000 ²	178	312,835							
\$1,000 under \$2,000	1,414	2,471,843	\$9,837	\$5,115			\$5,115	\$1,278	
\$2,000 under \$3,000 ²	181	465,548							
\$2,000 under \$3,000	712	1,680,745	6,325	8,421			8,421	2,096	
\$3,000 under \$4,000 ²	258	975,491							
\$3,000 under \$4,000	271	1,004,442	3,650	4,848			4,848	1,198	
\$4,000 under \$5,000 ²	147	662,059							
\$4,000 under \$5,000	353	1,681,366	5,211	6,942			6,942	1,731	
\$5,000 under \$6,000 ²	18	98,328							
\$5,000 under \$6,000	268	1,465,770	6,631	8,519			8,519	1,888	

\$6,000 under \$7,000 ²	9	58,139	7,175	8,571	8,571	8,571	1,396
\$6,000 under \$7,000	180	1,164,227					
\$7,000 under \$8,000 ²	7	50,509	6,991	8,126	8,126	8,126	1,135
\$7,000 under \$8,000	128	960,157					
\$8,000 under \$9,000 ²	0	508,572	4,102	4,702	4,702	4,702	600
\$8,000 under \$9,000	1	9,286					
\$9,000 under \$10,000 ²	54	514,553	4,762	5,260	5,260	5,260	498
\$9,000 under \$10,000	54	514,553					
\$10,000 under \$11,000	33	344,650	3,818	3,999	3,999	4,160	342
\$10,000 under \$11,000	33	344,650					
\$11,000 under \$12,000	32	365,234	5,438	5,418	\$161	5,855	417
\$11,000 under \$12,000	32	365,234					
\$12,000 under \$13,000	27	336,830	4,853	4,881	437	5,548	695
\$12,000 under \$13,000	27	336,830					
\$13,000 under \$14,000	10	136,203	2,501	2,283	362	2,645	144
\$13,000 under \$14,000	10	136,203					
\$14,000 under \$15,000	13	185,910	2,915	2,930	539	3,469	554
\$14,000 under \$15,000	13	185,910					
\$15,000 under \$20,000	41	700,601	18,785	15,414	4,804	20,218	1,433
\$15,000 under \$20,000	41	700,601					
\$20,000 under \$25,000	19	427,411	16,000	10,025	4,713	16,738	738
\$20,000 under \$25,000	19	427,411					
\$25,000 under \$30,000	11	294,984	15,703	9,623	7,001	16,024	921
\$25,000 under \$30,000	11	294,984					
\$30,000 under \$40,000	18	621,940	39,710	16,919	22,026	40,479	769
\$30,000 under \$40,000	18	621,940					
\$40,000 under \$50,000	4	169,585	9,049	8,330	\$1,534	10,143	494
\$40,000 under \$50,000	4	169,585					
\$50,000 under \$70,000	3	161,692	17,371	6,846	10,549	17,395	24
\$50,000 under \$70,000	3	161,692					
\$60,000 under \$70,000	3	197,833	18,618	355	11,044	18,640	22
\$60,000 under \$70,000	3	197,833					
\$70,000 under \$80,000	4	297,834	32,159	539	12,554	32,163	4
\$70,000 under \$80,000	4	297,834					
\$80,000 under \$100,000	1		(3)	(3)	(3)	(3)	(3)
\$80,000 under \$100,000	1						
\$100,000 under \$150,000	4	480,959	61,631	5,632	28,259	61,642	11
\$100,000 under \$150,000	4	480,959					
\$150,000 under \$200,000	2		(3)	(3)	(3)	(3)	(3)
\$150,000 under \$200,000	2						
\$200,000 under \$300,000	1		(3)	(3)	(3)	(3)	(3)
\$200,000 under \$300,000	1						
\$300,000 under \$500,000	1		(3)	(3)	(3)	(3)	(3)
\$300,000 under \$500,000	1						
\$500,000 under \$750,000	1		(3)	(3)	(3)	(3)	(3)
\$500,000 under \$750,000	1						
\$750,000 under \$1,000,000							
\$1,000,000 under \$1,500,000							
\$1,500,000 under \$2,000,000							
\$2,000,000 under \$3,000,000							
\$3,000,000 under \$4,000,000							
\$4,000,000 under \$5,000,000							
\$5,000,000 and over							
Classes grouped ³		1,283,991	179,838	10,451	81,825	179,878	40
Total	4,477	20,109,392	477,673	157,652	195,271	496,101	18,428
Non-taxable ²	810	2,641,660					
Taxable	3,667	17,467,732	477,673	157,652	195,271	496,101	18,428

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

² Nontaxable. Specific exemptions exceed net income.

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

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

\$80,000 under \$90,000.....	5	756,448	85,379	12,955	59,326	14,373	86,654	1,025
\$90,000 under \$100,000.....	9	476,580	58,697	6,629	51,569	6,502	59,700	1,003
\$100,000 under \$150,000.....	14	1,717,632	235,537	29,840	154,284	53,245	237,369	1,832
\$150,000 under \$300,000.....	8	1,355,620	195,198	16,503	132,818	47,105	196,426	1,228
\$300,000 under \$500,000.....	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$500,000 under \$750,000.....	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$750,000 under \$1,000,000.....	3	1,026,611	153,181	7,039	78,875	67,376	133,290	109
\$1,000,000 under \$1,500,000.....	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$1,500,000 under \$2,000,000.....	2	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$2,000,000 under \$3,000,000.....	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$3,000,000 under \$4,000,000.....	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$4,000,000 under \$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		1,999,969	300,975	13,774	108,873	118,498	301,145	170
Total.....	14,132	72,610,266	1,991,854	555,052	1,124,269	387,710	2,067,031	70,381
Non-taxable ²	6,333	16,910,977	1,991,854	555,052	1,124,269	387,710	2,067,031	70,381
Taxable.....	7,799	55,699,289						

NEW JERSEY

Under \$1,000 ²	3,203	\$1,761,886	\$5,152	\$6,858	\$6,858		\$6,858	\$1,706
Under \$1,000.....	1,028	609,541						
\$1,000 under \$2,000 ²	14,005	22,599,438	74,088	99,482	99,482		99,482	24,794
\$1,000 under \$2,000.....	22,025	39,298,423						
\$2,000 under \$3,000 ²	18,533	45,872,555	208,779	277,941	277,941		277,941	69,162
\$2,000 under \$3,000.....	22,700	54,281,572						
\$3,000 under \$4,000 ²	21,966	77,605,383	152,475	202,508	202,508		202,508	50,033
\$3,000 under \$4,000.....	13,060	46,846,514						
\$4,000 under \$5,000 ²	8,376	38,337,349	206,421	274,068	274,068		274,068	67,647
\$4,000 under \$5,000.....	18,037	80,620,623						
\$5,000 under \$6,000 ²	1,025	5,515,442	213,172	277,757	277,757		277,757	64,585
\$5,000 under \$6,000.....	11,139	60,803,271						
\$6,000 under \$7,000 ²	375	2,421,333	229,153	288,737	288,737		288,737	59,584
\$6,000 under \$7,000.....	7,450	48,183,394						
\$7,000 under \$8,000 ²	5,236	39,113,476	224,342	278,333	278,333		278,333	53,991
\$7,000 under \$8,000.....	5,169	1,437,671						
\$8,000 under \$9,000 ²	4,032	34,128,697	236,556	287,487	287,487		287,487	50,931
\$8,000 under \$9,000.....	148	1,410,906						
\$9,000 under \$10,000 ²	3,072	29,127,238	236,914	285,532	285,532		285,532	48,618
\$9,000 under \$10,000.....								

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 Non-taxable. Specific exemptions exceed net income.

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

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

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

NEW JERSEY—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net loss 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
\$10,000 under \$11,000	2,406	\$25,195,584	\$236,574	\$272,322	\$10,608	\$282,930	\$46,356	
\$11,000 under \$12,000	1,940	22,266,665	248,240	264,706	28,532	293,238	44,998	
\$12,000 under \$13,000	1,588	19,733,871	258,252	260,774	39,194	294,968	41,716	
\$13,000 under \$14,000	1,352	18,636,901	273,273	282,583	45,413	330,991	55,228	
\$14,000 under \$15,000	1,119	16,201,645	273,087	260,934	55,413	316,347	43,260	
\$15,000 under \$20,000	3,758	64,657,264	1,465,994	1,221,231	452,244	1,673,475	207,481	
\$20,000 under \$25,000	2,049	45,721,832	1,523,948	990,679	701,153	1,700,832	176,884	
\$25,000 under \$30,000	1,280	35,024,316	1,518,945	821,456	858,213	1,679,669	160,724	
\$30,000 under \$40,000	1,451	50,008,349	2,805,770	1,262,212	1,782,193	3,124,089	225,045	\$8,916
\$40,000 under \$50,000	779	34,582,706	2,553,544	1,061,006	1,661,006	2,695,672	134,749	7,379
\$50,000 under \$60,000	461	25,256,359	2,232,401	619,319	1,438,907	2,315,031	77,882	4,748
\$60,000 under \$70,000	292	18,857,300	1,863,382	411,930	1,213,884	1,914,445	46,230	4,833
\$70,000 under \$80,000	217	16,183,916	1,743,524	325,968	1,145,067	1,788,948	40,050	5,370
\$80,000 under \$90,000	138	13,368,891	1,585,255	283,769	1,078,070	1,617,318	28,302	3,361
\$90,000 under \$100,000	124	11,776,780	1,456,770	216,542	1,044,335	1,487,284	17,940	12,574
\$100,000 under \$150,000	339	40,593,212	5,553,142	773,556	3,744,759	5,638,284	68,942	16,200
\$150,000 under \$200,000	128	22,224,036	3,419,297	382,651	2,440,067	3,454,887	25,168	10,422
\$200,000 under \$250,000	79	17,487,561	2,781,475	341,140	1,939,251	2,884,408	22,243	80,640
\$250,000 under \$300,000	38	10,483,186	1,683,125	180,327	1,055,792	1,694,350	9,194	1,307
\$300,000 under \$400,000	35	12,110,780	2,007,049	211,512	1,465,998	2,006,045	6,221	79,802
\$400,000 under \$500,000	22	10,031,630	1,890,429	1,248,542	339,253	1,807,150	6,401	2,418
\$500,000 under \$750,000	27	16,298,108	3,120,762	279,916	2,535,141	3,129,521	6,401	4,562
\$750,000 under \$1,000,000	10	8,812,247	1,392,003	49,070	797,393	1,307,686	1,121	
\$1,000,000 under \$1,500,000	2	2,375,920	479,518	73,567	319,683	486,763	495	
\$1,500,000 under \$2,000,000	5	8,776,344	1,580,850	82,332	1,144,375	1,581,777	927	
\$2,000,000 under \$3,000,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	
\$3,000,000 under \$4,000,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	
\$4,000,000 under \$5,000,000	3	42,680,883	6,063,240	68,277	1,971,961	6,094,461	1,221	
\$5,000,000 and over	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	
Classes grouped ²								
Total	196,681	1,241,411,350	51,889,941	13,393,461	30,271,319	51,123,232	1,960,759	242,532
Nontaxable ²	68,608	199,102,354						
Taxable	128,073	1,042,309,005	51,889,941	13,393,461	30,271,319	54,123,232	1,960,759	242,532

NEW MEXICO

Under \$1,000 ²	199	\$117,828	\$32	\$32					
Under \$1,000	3	1,706							\$7
\$1,000 under \$2,000 ²	661	1,034,414	2,189	2,914					2,914
\$1,000 under \$2,000	792	1,378,463							725
\$2,000 under \$3,000 ²	623	1,549,099	6,061	8,006					8,006
\$2,000 under \$3,000	759	2,659,662							1,945
\$3,000 under \$4,000 ²	450	1,609,076	5,990	7,908					7,908
\$3,000 under \$4,000	251	1,094,394							1,918
\$4,000 under \$5,000 ²	607	2,730,411	8,763	11,609					11,609
\$4,000 under \$5,000	28	133,847							2,846
\$5,000 under \$6,000 ²	484	2,632,044	11,934	15,209					15,209
\$5,000 under \$6,000	29	188,022							3,275
\$6,000 under \$7,000 ²	286	1,842,172	11,451	13,614					13,614
\$6,000 under \$7,000	6	44,644							2,163
\$7,000 under \$8,000 ²	203	1,525,735	13,013	14,823					14,823
\$7,000 under \$8,000	5	42,561							1,810
\$8,000 under \$9,000 ²	143	1,211,095	11,930	13,231					13,231
\$8,000 under \$9,000	11	104,426							
\$9,000 under \$10,000 ²	112	1,062,300	11,258	12,428					12,428
\$9,000 under \$10,000	70	744,138	9,389	9,856	\$300				10,156
\$10,000 under \$11,000	56	639,265	9,112	8,939	792				9,731
\$11,000 under \$12,000	43	537,180	9,060	8,529	1,072				9,592
\$12,000 under \$13,000	30	400,060	7,900	7,301	963				8,264
\$13,000 under \$14,000	31	446,291	9,032	8,001	1,485				9,486
\$14,000 under \$15,000	59	1,018,130	29,229	23,231	7,197				30,428
\$15,000 under \$25,000	34	731,781	28,207	18,004	10,196				29,100
\$25,000 under \$30,000	19	518,050	24,635	13,067	12,778				25,845
\$30,000 under \$40,000	15	305,967	28,498	11,204	18,010				24,214
\$40,000 under \$50,000	8	337,889	29,045	8,197	12,279	\$8,829			29,305
\$50,000 under \$60,000	1	52,292	634	672	3,281				3,953
\$60,000 under \$70,000	6	391,837	41,365	8,094	19,531				41,518
\$70,000 under \$80,000	2	146,714	19,202	5,985	13,328				19,313
\$80,000 under \$90,000	2	173,421	23,189	4,992	18,205				23,240
\$90,000 under \$100,000	2	(³)	(³)	(³)	(³)				(³)
\$100,000 under \$150,000	2	(³)	(³)	(³)	(³)				(³)
\$150,000 under \$200,000	1	(³)	(³)	(³)	(³)				(³)
\$200,000 under \$250,000	1	(³)	(³)	(³)	(³)				(³)
\$250,000 under \$300,000	1	(³)	(³)	(³)	(³)				(³)
\$300,000 under \$400,000	1	(³)	(³)	(³)	(³)				(³)
\$400,000 under \$500,000	1	(³)	(³)	(³)	(³)				(³)
\$500,000 under \$750,000	1	(³)	(³)	(³)	(³)				(³)
\$750,000 under \$1,000,000	1	(³)	(³)	(³)	(³)				(³)
\$1,000,000 under \$1,500,000	1	(³)	(³)	(³)	(³)				(³)

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

² Nontaxable. Specific exemptions exceed net income.

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

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

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

NEW MEXICO—Continued

Income classes	Number of returns	Net income 1	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net loss 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
\$1,500,000 under \$2,000,000								
\$2,000,000 under \$3,000,000								
\$3,000,000 under \$4,000,000								
\$4,000,000 under \$5,000,000								
\$5,000,000 and over								
Classes grouped 1		\$802,927	\$113,259	\$10,641	\$58,668	\$44,018	\$113,327	\$68
Total	6,686	29,995,501	464,430	247,288	178,085	66,873	492,246	24,502
Non-taxable 2	2,572	6,988,897						
Taxable	4,114	23,006,604	464,430	247,288	178,085	66,873	492,246	24,502

NEW YORK

Under \$1,000 2	14,033	\$7,822,223						
\$1,000 under \$2,000	2,360	1,289,790	\$12,406	\$16,283			\$16,283	\$3,877
\$1,000 under \$2,000 2	75,446	118,419,419	300,901	397,625			397,625	96,724
\$2,000 under \$3,000	94,636	164,019,845						
\$2,000 under \$3,000 2	39,580	147,838,165						
\$3,000 under \$4,000	87,904	293,943,336	846,288	1,127,150			1,127,150	280,862
\$3,000 under \$4,000 2	82,101	288,921,326						
\$4,000 under \$5,000	46,860	166,790,562	624,836	828,328			828,328	203,492
\$4,000 under \$5,000 2	29,156	126,613,610						
\$5,000 under \$6,000	63,648	283,855,133	811,661	1,075,548			1,075,548	263,887
\$5,000 under \$6,000 2	3,629	19,471,918						
\$6,000 under \$7,000	41,519	227,283,613	854,464	1,115,024			1,115,024	260,560
\$6,000 under \$7,000 2	1,288	8,248,190						
\$7,000 under \$8,000	28,853	186,376,284	999,349	1,202,003			1,202,003	242,654
\$7,000 under \$8,000 2	813	6,062,676						
\$7,000 under \$8,000	21,539	161,053,253	1,011,646	1,241,482			1,241,482	229,836

STATISTICS OF INCOME

\$8,000 under \$9,000 ²	576	4,878,625	1,008,830	1,224,989	1,224,989	216,159
\$8,000 under \$9,000	15,878	134,580,166	1,074,016	1,287,982	1,287,982	213,966
\$9,000 under \$10,000 ²	507	4,817,111	1,197,541	1,260,788	1,310,407	207,866
\$9,000 under \$10,000	12,731	120,775,390	1,102,541	1,276,887	1,404,208	207,050
\$10,000 under \$11,000	8,572	108,109,017	1,197,158	1,276,887	1,404,208	196,346
\$11,000 under \$12,000	6,943	86,684,386	1,221,963	1,245,249	1,418,309	200,550
\$12,000 under \$13,000	6,053	81,630,959	1,226,956	1,257,241	1,467,506	209,125
\$13,000 under \$14,000	5,171	74,929,114	1,340,533	1,289,735	1,549,678	963,556
\$14,000 under \$15,000	17,269	297,768,235	7,110,230	5,958,610	8,073,786	838,835
\$15,000 under \$20,000	6,339	219,520,268	7,627,582	5,073,379	8,406,417	754,833
\$20,000 under \$25,000	7,710	173,150,250	7,938,981	4,392,702	8,693,834	1,110,212
\$25,000 under \$30,000	4,461	96,791,628	15,707,786	6,947,580	16,937,572	859,574
\$30,000 under \$40,000	2,916	198,751,312	15,010,485	5,172,475	1,155,716	72,385
\$40,000 under \$50,000	2,090	159,411,857	14,252,637	4,141,049	1,508,681	718,758
\$50,000 under \$60,000	2,660	135,214,704	13,595,770	3,267,352	1,823,116	494,789
\$60,000 under \$70,000	1,510	112,859,973	12,508,109	2,652,660	1,058,377	88,362
\$70,000 under \$80,000	1,165	98,901,666	11,961,251	2,103,836	1,775,401	87,640
\$80,000 under \$90,000	872	82,840,396	10,531,023	1,947,816	1,739,299	206,840
\$90,000 under \$100,000	2,464	298,847,179	42,591,333	6,969,431	1,551,079	164,163
\$100,000 under \$150,000	1,155	198,478,800	32,243,061	4,973,964	4,866,093	505,632
\$150,000 under \$200,000	619	144,764,543	24,576,126	3,513,369	32,687,404	292,864
\$200,000 under \$250,000	413	112,689,378	19,659,347	2,795,214	24,806,543	177,678
\$250,000 under \$300,000	509	176,065,362	31,639,049	4,180,484	19,923,979	120,181
\$300,000 under \$400,000	235	104,834,691	18,948,727	2,351,893	31,878,245	144,451
\$400,000 under \$500,000	322	192,497,189	35,573,539	4,183,287	19,087,122	68,257
\$500,000 under \$750,000	139	119,852,606	22,141,414	2,693,794	35,748,766	80,954
\$750,000 under \$1,000,000	115	139,742,400	24,798,359	2,421,943	22,200,061	16,391
\$1,000,000 under \$1,500,000	52	89,360,704	15,944,561	1,109,027	24,869,461	36,199
\$1,500,000 under \$2,000,000	46	110,816,499	21,593,021	1,032,313	15,969,657	12,891
\$2,000,000 under \$3,000,000	12	41,998,361	6,852,666	349,803	4,388,317	12,905
\$3,000,000 under \$4,000,000	7	31,552,358	6,621,152	2,385,647	3,818,179	99,223
\$4,000,000 under \$5,000,000	11	111,337,344	18,461,221	628,443	6,806,541	2,347
\$5,000,000 and over	780,418	6,458,089,207	451,696,998	97,212,851	1,021,803	26,041
Total				288,065,272	463,714,715	1,664,621
Non-taxable ²	267,129	733,093,263	451,696,998	97,212,851	463,714,715	1,664,621
Taxable	513,289	5,724,995,944				

NORTH CAROLINA

Under \$1,000 ²	1,431	\$875,125	\$128	\$158	\$158	\$30
Under \$1,000	26	14,938				
\$1,000 under \$2,000 ²	4,789	7,283,060				
\$1,000 under \$2,000	3,089	5,290,446	8,403	11,178	11,178	2,775
\$2,000 under \$3,000 ²	4,662	11,795,206				

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.

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

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

NORTH CAROLINA—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits		
				Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$2,000 under \$3,000	2, 112	\$5, 020, 742	\$19, 112	\$25, 472			\$25, 472	\$6, 360	
\$3,000 under \$4,000	4, 799	16, 641, 876						4, 330	
\$4,000 under \$5,000	1, 156	4, 176, 399	13, 265	17, 595			17, 595		
\$5,000 under \$6,000	1, 353	5, 917, 219						5, 491	
\$6,000 under \$7,000	1, 542	6, 639, 606	16, 719	22, 213			22, 213		
\$7,000 under \$8,000	1, 292	1, 573, 578						5, 366	
\$8,000 under \$9,000	1, 094	5, 950, 944	19, 275	24, 641			24, 641		
\$9,000 under \$10,000	120	777, 015						5, 777	
\$10,000 under \$11,000	850	5, 492, 247	24, 087	29, 861			29, 861		
\$11,000 under \$12,000	91	679, 821						4, 424	
\$12,000 under \$13,000	516	3, 833, 502	20, 527	24, 951			24, 951		
\$13,000 under \$14,000	62	528, 569						4, 132	
\$14,000 under \$15,000	425	3, 605, 543	21, 805	25, 937			25, 937		
\$15,000 under \$16,000	53	703, 413						4, 830	
\$16,000 under \$17,000	351	3, 337, 611	25, 379	30, 199			30, 199		
\$17,000 under \$18,000	271	2, 837, 721	50, 763	33, 172			33, 172	4, 366	
\$18,000 under \$19,000	223	2, 531, 269	23, 857	24, 259			24, 259	3, 621	
\$19,000 under \$20,000	177	2, 208, 823	21, 732	23, 826			23, 826	3, 389	
\$20,000 under \$21,000	156	2, 169, 972	27, 795	26, 061			26, 061	3, 751	
\$21,000 under \$22,000	126	1, 828, 731	26, 519	26, 570			26, 570	3, 369	
\$22,000 under \$23,000	422	7, 210, 263	135, 017	99, 215			99, 215	45, 328	
\$23,000 under \$24,000	201	4, 492, 448	131, 038	73, 755			73, 755	150, 345	
\$24,000 under \$25,000	125	3, 414, 821	137, 432	62, 383			62, 383	112, 883	
\$25,000 under \$26,000	165	5, 576, 202	283, 589	102, 867			102, 867	146, 702	
\$26,000 under \$27,000	77	3, 412, 916	230, 259	65, 863			65, 863	18, 557	\$392
\$27,000 under \$28,000	42	2, 316, 531	193, 455	42, 947			42, 947	248, 370	
\$28,000 under \$29,000	32	2, 044, 273	180, 408	26, 473			26, 473	198, 537	5, 082
\$29,000 under \$30,000	21	1, 547, 633	136, 368	21, 833			21, 833	184, 896	3, 869
\$30,000 under \$31,000	17	1, 454, 673	159, 495	13, 937			13, 937	165, 169	1, 778
\$31,000 under \$32,000	16	1, 517, 884	190, 878	24, 578			24, 578	161, 440	828
\$32,000 under \$33,000	32	3, 921, 386	532, 372	43, 963			43, 963	192, 687	1, 809
\$33,000 under \$34,000	19	3, 307, 984	494, 595	36, 252			36, 252	536, 635	3, 236
\$34,000 under \$35,000	6	1, 354, 139	194, 418	13, 451			13, 451	496, 358	1, 027
\$35,000 under \$36,000								1, 763	
\$36,000 under \$37,000								194, 936	518

\$20,000 under \$300,000	8	2,204,842	349,305	15,499	252,432	81,629	319,560	255
\$30,000 under \$400,000	6	2,123,025	362,079	15,912	301,595	45,608	363,115	1,036
\$40,000 under \$500,000	3	1,292,435	200,480	9,124	143,137	57,329	200,590	110
\$500,000 under \$750,000	6	3,614,037	602,983	5,830	465,643	132,675	604,148	1,010
\$750,000 under \$1,000,000		(³)	(³)		(³)	(³)	(³)	(³)
\$1,000,000 under \$1,500,000	2							
\$1,500,000 under \$2,000,000								
\$2,000,000 under \$3,000,000								
\$3,000,000 under \$4,000,000								
\$4,000,000 under \$5,000,000	1	(³)	(³)			(³)	(³)	
\$5,000,000 and over		8,363,598	1,203,894		450,904	753,210	1,204,114	220
Classes grouped ³								
Total	30,997	161,039,786	6,051,641	1,007,023	3,718,680	1,480,023	6,205,726	147,261
Nontaxable ²	17,082	46,583,912						
Taxable	13,315	114,455,874	6,051,641	1,007,023	3,718,680	1,480,023	6,205,726	147,261

NORTH DAKOTA

Under \$1,000 ²	530	\$313,602						
Under \$1,000	11	4,353	\$50	\$65			\$65	\$15
\$1,000 under \$2,000 ²	1,341	2,094,085						
\$1,000 under \$2,000	1,116	1,943,121	3,405	4,540			4,540	1,135
\$2,000 under \$3,000 ²	1,506	3,774,560						
\$2,000 under \$3,000	783	1,806,333	7,375	10,028			10,028	2,453
\$3,000 under \$4,000 ²	1,356	4,716,870						
\$3,000 under \$4,000	423	1,520,373	5,020	6,601			6,601	1,381
\$4,000 under \$5,000 ²	388	1,697,844						
\$4,000 under \$5,000	602	2,711,013	6,104	8,093			8,093	1,989
\$5,000 under \$6,000 ²	64	339,253						
\$5,000 under \$6,000	461	2,516,038	8,093	10,206			10,206	2,113
\$6,000 under \$7,000 ²	11	70,458						
\$6,000 under \$7,000	295	1,910,852	8,884	10,569			10,569	1,685
\$7,000 under \$8,000 ²	5	38,226						
\$7,000 under \$8,000	212	1,583,509	8,980	10,630			10,630	1,650
\$8,000 under \$9,000 ²	2	17,169						
\$8,000 under \$9,000	150	1,271,369	9,651	11,110			11,110	1,459
\$9,000 under \$10,000 ²	2	19,024						
\$9,000 under \$10,000	102	971,083	8,165	9,159			9,159	994
\$10,000 under \$11,000	75	790,435	8,204	8,204	\$372		8,576	994
\$11,000 under \$12,000	48	561,512	6,596	6,351	694		7,045	449
\$12,000 under \$13,000	50	622,367	8,086	8,063	1,175		9,238	1,152
\$13,000 under \$14,000	20	270,823	4,237	3,968	707		4,675	438
\$14,000 under \$15,000	31	448,063	7,865	7,146	1,523		8,669	804

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

² Nontaxable. Specific exemptions exceed net income.

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

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

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

NORTH DAKOTA—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits		
				Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$15,000 under \$20,000	60	\$1,016,483	\$23,339	\$18,318	\$6,753		\$25,071	\$1,732	
\$20,000 under \$25,000	37	825,652	28,297	17,873	12,732		30,605	2,308	
\$25,000 under \$30,000	13	351,603	14,466	6,551	8,455		15,006	540	
\$30,000 under \$40,000	12	410,398	26,213	13,629	14,975		28,604	2,391	
\$40,000 under \$50,000	3	(²)	(³)	(³)	(²)		(³)	(³)	
\$50,000 under \$60,000									
\$60,000 under \$70,000									
\$70,000 under \$80,000	1	(³)	(³)	(³)	(³)		(³)	(³)	
\$80,000 under \$90,000									
\$90,000 under \$100,000									
\$100,000 under \$150,000									
\$150,000 under \$200,000									
\$200,000 under \$250,000									
\$250,000 under \$300,000									
\$300,000 under \$400,000									
\$400,000 under \$500,000									
\$500,000 under \$750,000									
\$750,000 under \$1,000,000									
\$1,000,000 under \$1,500,000									
\$1,500,000 under \$2,000,000									
\$2,000,000 under \$3,000,000									
\$3,000,000 under \$4,000,000									
\$4,000,000 under \$5,000,000									
\$5,000,000 and over									
\$5,000,000 and over									
Classes grouped ³		201,604	16,832	4,130	6,894	\$6,368	17,392	560	
Total	9,710	34,878,015	209,440	175,234	54,280	6,368	235,882	26,442	
Nontaxable ²	5,205	13,081,091							
Taxable	4,505	21,796,924	209,440	175,234	54,280	6,368	235,882	26,442	

OHIO

Under \$1,000 ¹	5,433	\$4,623,871	\$1,883	\$2,506						
Under \$1,000	375	212,654								\$623
\$1,000 under \$2,000 ²	21,845	34,539,810	89,897	119,767						29,870
\$1,000 under \$2,000	29,752	52,110,555								70,632
\$2,000 under \$3,000 ²	19,865	49,323,935	230,784	307,416						307,416
\$2,000 under \$3,000	24,825	58,787,932								49,576
\$3,000 under \$4,000 ²	24,970	87,499,377	149,524	199,100						199,100
\$3,000 under \$4,000	13,068	46,877,410								69,449
\$4,000 under \$5,000 ²	8,539	37,163,947	210,393	280,042						280,042
\$4,000 under \$5,000	19,088	85,467,762								63,149
\$5,000 under \$6,000 ²	1,387	7,500,640	183,639	246,788						246,788
\$5,000 under \$6,000	10,190	55,657,452								51,477
\$6,000 under \$7,000 ²	6,689	4,428,998	202,579	254,056						254,056
\$6,000 under \$7,000	6,779	43,848,848								46,734
\$7,000 under \$8,000 ²	4,415	3,085,080	203,532	250,266						250,266
\$7,000 under \$8,000	4,919	36,700,120								42,737
\$8,000 under \$9,000 ²	3,515	2,639,329	198,077	240,814						240,814
\$8,000 under \$9,000	3,550	30,108,957								42,882
\$9,000 under \$10,000 ²	254	2,411,512	206,111	248,993						248,993
\$9,000 under \$10,000	2,785	26,426,075								245,523
\$10,000 under \$11,000	2,265	23,755,841	205,790	234,616	\$10,907					39,733
\$10,000 under \$11,000	1,818	20,873,761	218,645	229,472	28,240					39,067
\$12,000 under \$13,000	1,569	19,595,219	231,913	228,770	39,182					36,039
\$12,000 under \$13,000	1,286	17,332,445	229,921	222,192	44,698					36,969
\$13,000 under \$14,000	1,125	16,314,073	245,070	227,134	53,995					37,439
\$14,000 under \$15,000	1,125	61,764,295	1,271,398	1,026,100	463,967					191,669
\$15,000 under \$20,000	3,580	45,216,752	1,396,503	866,784	686,157					1,552,941
\$20,000 under \$25,000	2,035	34,147,570	1,438,999	719,761	847,593					1,567,354
\$25,000 under \$30,000	1,246	51,470,092	2,833,938	1,121,730	1,836,208					128,355
\$30,000 under \$40,000	1,494	36,162,518	2,577,128	791,879	1,705,430					183,397
\$40,000 under \$50,000	812	27,843,750	2,366,638	581,278	1,561,470					122,728
\$50,000 under \$60,000	509	20,812,684	3,981,503	385,197	2,287,620					84,021
\$60,000 under \$70,000	323	17,958,437	1,888,823	319,370	1,302,730					49,006
\$80,000 under \$90,000	186	15,707,055	1,808,532	296,998	1,183,141					39,540
\$90,000 under \$100,000	146	13,745,874	1,637,421	215,780	1,136,774					27,924
\$100,000 under \$150,000	293	35,374,576	4,613,668	472,681	3,675,065					1,686,691
\$150,000 under \$200,000	148	25,662,972	3,579,814	294,559	2,247,201					4,698,468
\$200,000 under \$250,000	77	17,206,748	2,502,512	216,536	1,346,117					3,690,349
\$250,000 under \$300,000	40	10,746,728	1,646,288	148,508	887,545					2,543,256
\$300,000 under \$400,000	51	17,551,034	2,749,483	197,085	1,687,745					1,654,104
\$400,000 under \$500,000	27	11,992,202	1,843,441	87,927	1,049,323					897,134
\$500,000 under \$750,000	31	19,456,286	3,139,031	200,421	1,804,602					2,781,993
\$750,000 under \$1,000,000	13	11,085,498	1,841,511	176,190	1,157,007					714,341
\$1,000,000 under \$1,500,000	9	11,078,481	1,539,600	39,895	618,766					3,162,080
\$1,500,000 under \$1,500,000										4,831
										12,746
										49,478

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

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

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

OHIO—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits		
				Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$1,500,000 under \$2,000,000	9	\$15,678,748	\$3,005,072	\$219,955	\$2,324,528	\$462,847	\$3,007,330	\$2,258	
\$2,000,000 under \$3,000,000	3	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$3,000,000 under \$4,000,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	
\$4,000,000 under \$5,000,000		(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	
\$5,000,000 and over	1	34,724,098	4,903,714	173,493	1,112,734	3,618,991	4,903,218	1,504	
Classes grouped ³									
Total	218,479	1,302,762,001	55,393,575	12,814,059	30,263,252	14,472,335	57,549,646	1,795,301	\$360,770
Nontaxable ²	83,812	233,246,499							
Taxable	134,667	1,069,515,502	55,393,575	12,814,059	30,263,252	14,472,335	57,549,646	1,795,301	360,770

OKLAHOMA

Under \$1,000 ²	1,236	\$705,301							
Under \$1,000	77	38,496	\$331	\$434			\$434	\$103	
\$1,000 under \$2,000 ²	3,491	5,429,900							
\$1,000 under \$2,000	3,331	3,818,455	11,581	15,349			15,349	3,768	
\$2,000 under \$3,000 ²	3,875	9,751,152							
\$2,000 under \$3,000	2,964	7,007,721	28,135	37,242			37,242	9,107	
\$3,000 under \$4,000 ²	4,974	17,321,646							
\$3,000 under \$4,000	2,079	7,507,279	22,653	29,825			29,825	7,172	
\$4,000 under \$5,000 ²	1,480	6,435,495							
\$4,000 under \$5,000	3,367	15,065,098	34,619	45,882			45,882	11,263	
\$5,000 under \$6,000 ²	229	1,236,074							
\$5,000 under \$6,000	2,316	12,661,472	46,284	58,568			58,568	12,284	
\$6,000 under \$7,000 ²	87	559,035							
\$6,000 under \$7,000	1,504	9,717,552	48,627	58,924			58,924	10,297	
\$7,000 under \$8,000 ²	46	343,414							
\$7,000 under \$8,000	1,097	8,180,825	50,205	58,921			58,921	8,716	

\$5,000 under \$0,000 ²	48	406,541	47,854	55,020						55,020	7,166
\$8,000 under \$0,000	748	6,346,227									6,925
\$9,000 under \$10,000 ²	29	5,274,887									6,784
\$10,000 under \$11,000	609	3,108,696	53,014	59,939	\$2,410					50,939	7,894
\$11,000 under \$12,000	486	4,998,845	63,370	64,944	6,320					39,315	6,043
\$12,000 under \$13,000	307	3,834,445	58,535	57,057	7,521					64,578	6,888
\$13,000 under \$14,000	269	3,626,587	121,187	118,765	9,310					128,075	6,689
\$14,000 under \$15,000	230	3,334,234	61,990	57,226	11,453					357,185	21,265
\$15,000 under \$20,000	756	12,995,034	329,196	296,707	90,478					302,721	19,865
\$20,000 under \$25,000	314	7,867,840	281,456	183,638	119,083					296,192	23,750
\$25,000 under \$30,000	215	5,878,511	276,327	132,500	143,632					411,247	14,238
\$30,000 under \$40,000	236	8,123,195	501,274	228,389	289,977					525,024	4,898
\$40,000 under \$50,000	112	4,979,398	396,096	186,204	241,220					329,272	4,808
\$50,000 under \$60,000	63	3,416,328	322,430	91,913	176,407					387,238	6,086
\$60,000 under \$70,000	56	3,588,462	382,450	91,347	137,181					244,737	1,890
\$70,000 under \$80,000	31	2,311,890	238,592	50,912	157,621					278,114	2,394
\$80,000 under \$90,000	25	2,104,084	246,830	43,101	157,938					178,160	2,316
\$90,000 under \$100,000	14	1,326,836	175,844	28,209	117,938					199,459	7,010
\$100,000 under \$150,000	44	5,347,224	717,661	94,949	430,263					724,671	2,579
\$150,000 under \$200,000	14	2,439,311	374,385	47,508	231,725					376,964	3,166
\$200,000 under \$250,000	9	1,985,144	305,396	30,896	174,016					307,148	1,752
\$250,000 under \$300,000	8	2,126,558	313,863	24,607	167,358					316,159	2,296
\$300,000 under \$400,000	3	991,351	147,139	17,043	73,367					148,438	1,299
\$400,000 under \$500,000	2	891,470	160,505	21,741	103,718					161,644	398
\$500,000 under \$750,000	1	(3)	(3)	(3)	(3)					(3)	(3)
\$750,000 under \$1,000,000	2	(3)	(3)	(3)	(3)					(3)	(3)
\$1,000,000 under \$1,500,000	1	(3)	(3)	(3)	(3)					(3)	(3)
\$1,500,000 under \$2,000,000	1	(3)	(3)	(3)	(3)					(3)	(3)
\$2,000,000 under \$3,000,000											
\$3,000,000 under \$4,000,000											
\$4,000,000 under \$5,000,000											
\$5,000,000 and over											
Classes grouped ³		3,199,791	575,914	66,416	419,263					602,740	1,438
Total.....	37,261	211,061,345	6,446,274	2,365,171	3,331,018	1,036,500	6,732,689	256,805	29,610		
Nontaxable ²	15,495	42,462,905									
Taxable.....	21,766	168,598,440	6,446,274	2,365,171	3,331,018	1,036,500	6,732,689	256,805	29,610		

OREGON

Under \$1,000 ²	488	\$271,861	\$335	\$444						\$444	\$109
Under \$1,000	55	33,680									
\$1,000 under \$2,000 ²	2,734	4,531,363	13,627	18,169						18,169	4,542
\$1,000 under \$2,000	4,930	8,531,100									

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

² Nontaxable. Specific exemptions exceed net income.

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

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

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

OREGON—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net loss of assets held more than 2 years	25 per cent earned net income	12½ per cent on capital net loss of assets held more than 2 years
\$2,000 under \$3,000 ²	2,876	\$7,047,787	\$31,545	\$41,996			\$41,996	\$10,451
\$2,000 under \$3,000	3,389	8,047,469						
\$3,000 under \$4,000 ²	3,115	11,007,641						
\$3,000 under \$4,000	1,754	6,244,496	20,598	27,237			27,237	6,639
\$4,000 under \$5,000 ²	1,237	5,308,258						
\$4,000 under \$5,000	2,400	10,705,816	29,210	38,494			38,494	9,284
\$5,000 under \$6,000 ²	129	695,681						
\$5,000 under \$6,000	1,617	8,838,321	32,052	41,115			41,115	9,063
\$6,000 under \$7,000 ²	46	296,875						
\$6,000 under \$7,000	1,015	6,565,596	32,616	39,930			39,930	7,314
\$7,000 under \$8,000 ²	45	6,335,093						
\$7,000 under \$8,000	705	5,251,461	32,184	38,290			38,290	6,106
\$8,000 under \$9,000 ²	24	199,972						
\$8,000 under \$9,000	483	4,106,387	30,770	35,997			35,997	5,227
\$9,000 under \$10,000 ²	20	190,604						
\$9,000 under \$10,000	385	3,655,960	32,832	37,787			37,787	4,955
\$10,000 under \$11,000	296	3,093,119	30,007	33,178		\$1,361	34,539	4,532
\$11,000 under \$12,000	233	2,676,314	31,378	32,253		3,416	35,669	4,291
\$12,000 under \$13,000	177	2,212,408	30,345	30,377		4,384	34,761	4,416
\$13,000 under \$14,000	176	2,377,470	37,907	36,835		6,163	42,998	5,091
\$14,000 under \$15,000	120	1,739,439	32,354	31,018		5,991	37,009	4,655
\$15,000 under \$20,000	388	6,698,781	153,181	124,643		46,155	170,798	17,617
\$20,000 under \$25,000	155	3,388,825	114,844	75,706		51,654	127,360	12,516
\$25,000 under \$30,000	79	2,158,268	99,269	53,920		53,063	106,983	7,714
\$30,000 under \$40,000	111	3,776,511	214,281	93,328		\$5,001	231,894	15,208
\$40,000 under \$50,000	44	1,953,422	140,213	42,399		3,411	143,166	2,514
\$50,000 under \$60,000	35	1,865,682	146,278	31,605		24,112	150,181	2,304
\$60,000 under \$70,000	17	1,099,565	107,727	22,443		20,460	110,285	2,558
\$70,000 under \$80,000	9	699,078	78,300	19,097		58,926	80,188	1,888
\$80,000 under \$90,000	12	1,008,100	114,716	17,008		20,641	117,105	2,318
\$90,000 under \$100,000	4	372,301	40,557	3,514		12,593	41,233	325
\$100,000 under \$150,000	16	1,813,401	206,165	24,490		102,870	218,794	1,828
\$150,000 under \$200,000	7	1,257,561	140,883	4,535		13,493	141,386	1,503

	2	449,916	58,159	4,957	17,728	35,507	58,192	33
\$200,000 under \$250,000.....	2	(3)	(3)	(1)	(3)	(3)	(3)	(3)
\$250,000 under \$300,000.....	2	(3)	(3)	(1)	(3)	(3)	(3)	(3)
\$300,000 under \$400,000.....	1	(3)	(3)	(1)	(3)	(3)	(3)	(3)
\$400,000 under \$500,000.....								
\$500,000 under \$750,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$750,000 under \$1,000,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$1,000,000 under \$1,500,000.....								
\$1,500,000 under \$2,000,000.....								
\$2,000,000 under \$3,000,000.....								
\$3,000,000 under \$4,000,000.....								
\$4,000,000 under \$5,000,000.....								
\$5,000,000 and over.....			354,943	35,523	140,723	179,096	355,342	399
Classes grouped ³		2,307,091						
Total.....	29,333	132,829,673	2,387,276	1,036,288	1,002,976	518,078	2,557,342	154,426
Nontaxable ²	10,714	29,965,135						
Taxable.....	18,619	102,864,538	2,387,276	1,036,288	1,002,976	518,078	2,557,342	154,426

PENNSYLVANIA

Under \$1,000 ²	7,316	\$4,270,227						
Under \$1,000.....		553,717	\$5,114	\$6,708			\$6,708	\$1,594
\$1,000 under \$2,000 ²	41,283	66,028,327						
\$1,000 under \$2,000.....	42,102	73,224,198	129,175	172,024			172,024	42,849
\$2,000 under \$3,000 ²	33,730	83,080,710						
\$2,000 under \$3,000.....	45,180	108,303,054	437,176	580,830			580,830	143,654
\$3,000 under \$4,000 ²	40,000	139,860,195						
\$3,000 under \$4,000.....	23,764	83,509,983	368,249	489,383			489,383	121,134
\$4,000 under \$5,000 ²	13,358	58,298,435						
\$4,000 under \$5,000.....	27,289	122,497,342	371,626	492,601			492,601	120,975
\$5,000 under \$6,000 ²	2,175	11,710,072						
\$5,000 under \$6,000.....	16,757	91,593,823	336,778	432,104			432,104	95,326
\$6,000 under \$7,000 ²	8,883	5,680,158						
\$6,000 under \$7,000.....	11,598	75,010,169	360,447	446,635			446,635	86,188
\$7,000 under \$8,000 ²								
\$7,000 under \$8,000.....	8,329	62,253,012	364,437	440,429			440,429	75,992
\$8,000 under \$9,000 ²	417	3,521,251						
\$8,000 under \$9,000.....	6,178	52,347,323	362,048	428,926			428,926	66,878
\$9,000 under \$10,000 ²	311	2,945,854						
\$9,000 under \$10,000.....	4,848	45,968,311	377,203	441,779			441,779	64,576
\$10,000 under \$11,000.....	3,869	40,585,808	381,596	421,146	\$18,759		430,905	58,309
\$11,000 under \$12,000.....	3,290	37,788,974	414,551	423,408	48,899		472,307	57,266
\$12,000 under \$13,000.....	2,714	33,883,006	438,358	429,253	67,345		496,598	58,240
\$13,000 under \$14,000.....	2,305	31,089,263	461,847	434,444	81,537		515,981	54,134

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

² Nontaxable. Specific exemptions exceed net income.

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

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

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

PENNSYLVANIA—Continued

Income classes	Number of returns	Net income 1	Net tax after tax credits	Normal tax	Tax before tax credits		Total	Tax credits	
					Surplus	12½ per cent on 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
\$14,000 under \$15,000	1,927	\$27,976,607	\$158,356	\$415,200	\$96,936	\$512,196	\$53,840		
\$15,000 under \$20,000	6,350	109,543,128	2,465,010	1,941,888	772,324	2,714,212	249,292		
\$20,000 under \$25,000	3,484	77,681,849	2,562,473	1,580,563	1,196,100	2,773,723	213,250		
\$25,000 under \$30,000	2,286	62,201,638	2,712,460	1,386,735	1,326,651	2,913,386	200,926		
\$30,000 under \$40,000	2,573	88,988,890	5,087,321	2,077,901	3,134,528	5,387,793	273,386		
\$40,000 under \$50,000	1,474	65,718,069	4,826,227	1,513,148	3,117,719	5,029,024	171,942		
\$50,000 under \$60,000	871	47,556,369	4,052,898	1,043,914	2,615,839	4,224,190	110,457		
\$60,000 under \$70,000	640	41,360,006	4,052,736	876,369	2,618,987	4,180,377	110,469		
\$70,000 under \$80,000	409	30,483,665	3,281,320	581,297	2,143,995	3,359,822	61,344		
\$80,000 under \$100,000	319	26,865,881	3,097,842	517,279	2,169,012	3,359,822	61,344		
\$100,000 under \$150,000	627	55,620,731	3,253,815	470,764	2,240,113	3,194,871	54,061		
\$150,000 under \$200,000	269	75,452,157	10,296,769	1,305,728	7,082,685	3,314,866	37,037		
\$200,000 under \$250,000	133	46,434,850	6,704,621	682,104	4,308,925	10,432,842	103,592		
\$250,000 under \$300,000	81	21,891,929	4,717,316	316,146	3,212,374	6,847,349	44,541		
\$300,000 under \$400,000	94	32,551,255	3,410,499	279,110	2,114,841	4,753,415	30,725		
\$400,000 under \$500,000	58	26,305,531	5,332,924	453,214	1,011,787	3,435,738	19,827		
\$500,000 under \$750,000	24	25,574,483	4,343,891	339,506	3,674,226	5,432,505	21,615		
\$750,000 under \$1,000,000	3	23,857,167	4,092,229	195,531	2,711,078	4,359,698	12,919		
\$1,000,000 under \$1,500,000	10	17,646,798	3,496,357	243,272	2,305,987	4,100,389	6,729		
\$1,500,000 under \$2,000,000	3	7,495,253	1,603,758	168,700	2,379,264	3,693,764	5,308		
\$2,000,000 under \$3,000,000	1	17,416,817	2,621,617	34,532	1,080,207	3,974,241	4,052		
\$3,000,000 under \$4,000,000	4	18,124,557	1,603,758	168,700	1,373,397	2,623,182	1,565		
\$4,000,000 under \$5,000,000	2	17,416,817	2,396,511	27,410	1,102,969	2,597,275	761		
\$5,000,000 and over	2	18,124,557	2,772,688	10,425	1,444,158	2,801,916	591		
Classes grouped 1									
Total	361,220	2,294,955,406	96,772,465	22,526,738	57,166,726	100,021,233	2,804,839	443,929	
Nontaxable 2	140,028	379,552,136							
Taxable	221,192	1,825,403,270	96,772,465	22,526,738	57,166,726	100,021,233	2,804,839	443,929	

RHODE ISLAND

Under \$1,000 ²	493	\$287,683	\$816	\$411				\$411	\$95
Under \$1,000	81	47,229							
\$1,000 under \$2,000 ²	2,673	4,254,799	9,970	13,226				13,226	3,250
\$1,000 under \$2,000	2,335	6,082,864							
\$2,000 under \$3,000 ²	2,291	5,464,439	20,721	27,419				27,419	6,698
\$2,000 under \$3,000	2,634	9,219,281							
\$3,000 under \$4,000 ²	1,460	5,212,712	17,539	23,188				23,188	5,649
\$3,000 under \$4,000	2,046	4,417,148							
\$4,000 under \$5,000 ²	2	9,199,711	22,971	30,475				30,475	7,504
\$4,000 under \$5,000	183	989,905							
\$5,000 under \$6,000 ²	1,286	7,022,641	26,785	34,425				34,425	7,640
\$5,000 under \$6,000	84	5,511,017							
\$6,000 under \$7,000	848	5,188,289	26,160	32,607				32,607	6,447
\$6,000 under \$7,000	35	258,469							
\$7,000 under \$8,000 ²	604	4,515,349	26,017	32,054				32,054	6,037
\$7,000 under \$8,000	34	289,535							
\$8,000 under \$9,000 ²	463	3,433,979	26,373	31,963				31,963	5,590
\$8,000 under \$9,000	28	267,325							
\$9,000 under \$10,000 ²	385	3,653,529	29,564	34,900				34,900	5,336
\$9,000 under \$10,000	328	3,129,716	32,041	35,699					
\$10,000 under \$11,000	260	2,979,677	31,807	33,198	\$1,469			37,168	5,127
\$10,000 under \$11,000	227	2,832,612	35,024	34,964	3,783			36,981	5,174
\$12,000 under \$13,000	212	2,853,193	40,994	38,547	5,568			40,532	5,508
\$13,000 under \$14,000	184	2,672,672	42,202	38,563	7,366			45,913	4,919
\$14,000 under \$15,000	620	10,715,896	230,117	181,396	9,266			47,829	5,627
\$15,000 under \$20,000	304	6,833,741	220,958	134,353	76,372			257,708	27,651
\$20,000 under \$25,000	225	5,864,462	247,659	117,544	107,265			241,648	20,690
\$25,000 under \$30,000	216	7,787,496	430,757	166,609	146,269			263,804	16,145
\$30,000 under \$40,000	148	6,582,332	472,328	138,750	278,775			457,512	26,129
\$40,000 under \$60,000	94	5,129,412	426,252	92,085	301,983			491,214	15,112
\$60,000 under \$70,000	56	3,615,466	339,360	57,693	472,328			489,510	12,539
\$70,000 under \$80,000	44	3,305,755	339,954	45,050	389,360			346,123	6,366
\$80,000 under \$90,000	35	2,970,799	308,709	28,506	212,394			318,733	3,654
\$90,000 under \$100,000	20	1,856,337	213,630	22,298	212,394			348,233	5,125
\$100,000 under \$150,000	64	7,494,319	952,124	92,473	663,638			315,964	1,767
\$150,000 under \$200,000	21	3,583,738	535,217	43,610	380,601			473,815	7,906
\$200,000 under \$250,000	13	2,868,298	439,579	39,541	282,945			340,603	2,424
\$250,000 under \$300,000	9	2,463,971	385,960	14,264	298,571			445,600	3,385
\$300,000 under \$400,000	12	4,207,768	664,197	30,452	467,511			670,449	2,972
\$400,000 under \$500,000	6	1,716,697	323,326	22,259	290,308			324,862	1,536
\$500,000 under \$750,000	4	3,618,683	546,067	27,068	259,573			547,067	1,000
\$750,000 under \$1,000,000	1	(3)	(3)	(3)	(3)			(3)	(3)
\$1,000,000 under \$1,500,000	2	(3)	(3)	(3)	(3)			(3)	(3)
\$1,500,000 under \$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.

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

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

RHODE ISLAND—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net loss 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
\$2,000,000 under \$3,000,000.....								
\$3,000,000 under \$4,000,000.....								
\$4,000,000 under \$5,000,000.....								
\$5,000,000 and over.....								
Classes grouped ³		\$3,386,412	\$628,335	\$55,869	\$194,220	\$98,776	\$628,865	\$530
Total.....	25,801	176,225,164	8,093,013	1,731,459	5,146,251	1,505,653	8,383,363	239,032
Nontaxable ²	9,717	26,775,660						
Taxable.....	16,084	149,449,504	8,093,013	1,731,459	5,146,251	1,505,653	8,383,363	239,032

SOUTH CAROLINA

Under \$1,000 ¹	602	\$360,382	\$129	\$167			\$167	\$38
Under \$1,000.....	20	12,959						
\$1,000 under \$2,000 ²	2,115	3,263,714						
\$1,000 under \$2,000.....	1,478	2,557,728	4,462	5,937			5,937	1,475
\$2,000 under \$3,000 ²	2,015	5,042,934						
\$2,000 under \$3,000.....	1,075	2,510,516	9,634	12,776			12,776	3,112
\$3,000 under \$4,000 ²	1,984	6,876,488						
\$3,000 under \$4,000.....	502	1,787,739	6,093	8,059			8,059	1,966
\$4,000 under \$5,000 ²	705	3,065,230						
\$4,000 under \$5,000.....	770	3,446,762	7,676	10,082			10,082	2,406
\$5,000 under \$6,000 ²	97	522,768						
\$5,000 under \$6,000.....	545	2,977,945	9,654	12,451			12,451	2,797
\$6,000 under \$7,000 ²	47	302,602						
\$6,000 under \$7,000.....	368	2,381,898	10,320	12,808			12,808	2,488
\$7,000 under \$8,000 ²	29	214,673						
\$7,000 under \$8,000.....	257	1,917,190	11,145	13,280			13,280	2,135
\$8,000 under \$9,000 ²	23	195,173						

	186	1, 579, 262	10, 391	12, 628	12, 628	2, 237
\$8,000 under \$0,000	8	75, 142				
\$0,000 under \$10,000 ²	124	1, 180, 667	8, 868	10, 464	10, 464	1, 596
\$10,000 under \$11,000	141	1, 480, 532	12, 790	14, 154	14, 942	2, 152
\$11,000 under \$12,000	107	1, 225, 473	11, 345	12, 092	788	2, 268
\$12,000 under \$13,000	80	937, 638	11, 636	11, 235	1, 521	1, 550
\$13,000 under \$14,000	74	1, 001, 489	13, 344	12, 679	1, 951	1, 931
\$14,000 under \$15,000	53	769, 313	13, 913	12, 902	2, 396	1, 674
\$15,000 under \$20,000	126	2, 179, 365	42, 184	31, 957	2, 685	5, 728
\$20,000 under \$25,000	60	1, 331, 325	48, 216	27, 786	24, 503	4, 073
\$25,000 under \$30,000	36	1, 003, 018	43, 030	22, 111	25, 763	4, 874
\$30,000 under \$40,000	44	1, 498, 581	80, 330	30, 773	47, 874	4, 744
\$40,000 under \$50,000	19	867, 514	65, 458	21, 066	85, 074	4, 744
\$50,000 under \$60,000	13	660, 024	50, 499	43, 334	68, 630	3, 172
\$60,000 under \$70,000	3	190, 040	19, 273	8, 588	52, 845	2, 346
\$70,000 under \$80,000	6	449, 341	48, 768	5, 195	20, 845	1, 444
\$80,000 under \$90,000	5	428, 751	47, 738	699	38, 521	49
\$90,000 under \$100,000	2	(³)	(³)	(³)	10, 868	533
\$100,000 under \$150,000	4	452, 772	52, 873	(³)	(³)	(³)
\$150,000 under \$200,000	1	(³)	(³)	(³)	(³)	(³)
\$200,000 under \$250,000	1	(³)	(³)	(³)	(³)	(³)
\$250,000 under \$300,000						
\$300,000 under \$400,000						
\$400,000 under \$500,000						
\$500,000 under \$750,000		694, 389	76, 859	15, 531	61, 148	552
\$750,000 under \$1,000,000						
\$1,000,000 under \$1,500,000						
\$1,500,000 under \$2,000,000						
\$2,000,000 under \$3,000,000						
\$3,000,000 under \$4,000,000						
\$4,000,000 under \$5,000,000						
\$5,000,000 and over						
Classes grouped ³						
Total	13, 725	55, 510, 360	716, 628	319, 785	775, 097	57, 361
Nontaxable ²	7, 625	19, 919, 106	716, 628	319, 785	775, 097	57, 361
Taxable	6, 100	35, 591, 254				1, 108

SOUTH DAKOTA

Under \$1,000 ²	578	\$350, 630				
Under \$1,000	26	12, 748	\$127	\$163	\$163	\$36
\$1,000 under \$2,000 ²	1, 520	2, 362, 285				
\$1,000 under \$2,000	1, 091	1, 890, 419	3, 321	4, 418	4, 418	1, 097

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

² Nontaxable. Specific exemptions exceed net income.

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

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

\$200,000 under \$250,000									
\$250,000 under \$300,000									
\$300,000 under \$400,000									
\$400,000 under \$500,000									
\$500,000 under \$750,000									
\$750,000 under \$1,000,000									
\$1,000,000 under \$1,500,000									
\$1,500,000 under \$2,000,000									
\$2,000,000 under \$3,000,000									
\$3,000,000 under \$4,000,000									
\$4,000,000 under \$5,000,000									
\$5,000,000 and over									
Classes grouped ³		487,246	62,160	3,613	48,262	10,710	62,645	485	
Total	10,649	38,954,968	321,516	204,588	126,630	18,309	349,527	28,011	
Nontaxable ²	5,865	14,980,609							
Taxable	4,784	23,965,359	321,516	204,588	126,630	18,309	349,527	28,011	

TENNESSEE

Under \$1,000 ²	955	\$590,402							
Under \$1,000	43	59,722	\$576	\$752			\$752	\$176	
\$1,000 under \$2,000 ²	3,808	5,949,198	12,394	16,495			16,495	4,101	
\$1,000 under \$2,000	3,368	7,277,809							
\$2,000 under \$3,000 ²	3,126	8,566,063	29,139	38,657			38,657	9,518	
\$2,000 under \$3,000	4,913	7,410,558							
\$3,000 under \$4,000 ²	1,766	17,323,951	18,984	25,162			25,162	6,178	
\$3,000 under \$4,000	1,555	6,337,379							
\$4,000 under \$5,000 ²	2,734	6,776,477	29,389	39,043			39,043	9,654	
\$4,000 under \$5,000	2,243	12,255,727							
\$5,000 under \$6,000 ²	1,855	1,323,502	34,901	45,023			45,023	10,122	
\$5,000 under \$6,000	1,108	10,153,224							
\$6,000 under \$7,000 ²	1,239	687,257	38,193	47,488			47,488	9,295	
\$6,000 under \$7,000	92	8,012,327							
\$7,000 under \$8,000 ²	856	683,713	37,213	45,104			45,104	7,891	
\$7,000 under \$8,000	44	6,422,177							
\$8,000 under \$9,000 ²	613	374,644	37,026	43,835			43,835	6,809	
\$8,000 under \$9,000	28	5,193,369							
\$9,000 under \$10,000 ²	457	297,227	34,609	41,100			41,100	6,491	
\$9,000 under \$10,000	419	4,325,957	39,602	44,304			46,279	6,677	
\$10,000 under \$11,000	313	4,393,778	39,216	40,035	\$1,975		44,565	5,370	
\$11,000 under \$12,000	227	3,692,896	34,586	33,911	4,531		39,500	4,974	
\$12,000 under \$13,000	251	2,831,644	47,991	45,457	5,619		39,500	4,974	
\$13,000 under \$14,000		3,582,847			8,579		54,030	6,045	

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.

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

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

TENNESSEE—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net loss 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
\$14,000 under \$15,000	147	\$2,131,343	\$35,433	\$7,261		\$40,639	\$5,206	
\$15,000 under \$20,000	605	10,426,432	253,322	72,705		258,522	25,500	
\$20,000 under \$25,000	323	7,215,292	229,616	146,074		277,497	27,881	
\$25,000 under \$30,000	213	5,807,463	245,458	141,834		262,883	17,425	
\$30,000 under \$40,000	171	5,806,083	323,069	133,708		342,241	18,583	
\$40,000 under \$50,000	107	4,747,884	374,330	121,195		365,628	10,904	
\$50,000 under \$60,000	63	3,441,777	304,034	83,439		313,982	9,948	
\$60,000 under \$70,000	35	2,371,400	220,490	41,540		228,301	7,450	
\$70,000 under \$80,000	28	2,111,665	221,658	37,522		228,535	6,004	
\$80,000 under \$90,000	14	1,192,470	137,332	17,191		138,965	1,613	
\$90,000 under \$100,000	13	1,238,322	138,046	12,502		139,555	1,509	
\$100,000 under \$150,000	41	4,901,464	625,958	65,754		636,128	9,370	
\$150,000 under \$200,000	8	1,380,914	194,738	18,016		196,273	1,535	
\$200,000 under \$250,000	7	1,577,603	246,889	165,108		248,626	1,079	
\$250,000 under \$300,000	4	1,094,922	161,319	17,503		162,398	1,079	
\$300,000 under \$400,000	4	1,378,383	179,741	634		180,149	408	
\$400,000 under \$500,000	2	(^a)	(^a)	(^a)		(^a)	(^a)	
\$500,000 under \$750,000	1	(^a)	(^a)	(^a)		(^a)	(^a)	
\$750,000 under \$1,000,000	3	2,640,033	334,878	4,818		335,354	476	
\$1,000,000 under \$1,500,000	3	3,802,235	486,478	3,023		480,550	72	
\$1,500,000 under \$2,000,000	1	(^b)	(^b)	(^b)		(^b)	(^b)	
\$2,000,000 under \$3,000,000								
\$3,000,000 under \$4,000,000								
\$4,000,000 under \$5,000,000								
\$5,000,000 and over								
Classes grouped ³		3,117,649	517,484	32,942		518,501	1,017	
Total.....	35,039	190,287,082	5,624,112	1,601,613	2,500,197	5,868,127	240,930	3,085
Nontaxable ²	15,114	42,345,034						
Taxable.....	19,925	147,942,648	5,624,112	1,601,613	2,500,197	5,868,127	240,930	3,085

TEXAS

Under \$1,000 ²	3, 103	\$1,837,646	\$157	\$205	\$205	\$205	\$205	\$48
Under \$1,000	32	14,797						
\$1,000 under \$2,000 ²	10,000	15,486,050	31,195	41,485				10,290
\$1,000 under \$2,000	10,127	17,752,334						
\$2,000 under \$3,000 ²	10,141	25,374,705						
\$2,000 under \$3,000	10,037	24,120,140	89,739	119,136				29,397
\$3,000 under \$4,000 ²	12,811	41,603,948						
\$3,000 under \$4,000	8,690	31,101,373	112,238	148,879				36,641
\$4,000 under \$5,000 ²	4,269	18,588,319						
\$4,000 under \$5,000	12,149	34,523,087	188,187	249,760				61,573
\$5,000 under \$6,000 ²	653	3,512,482						
\$5,000 under \$6,000	8,273	45,239,813	205,456	276,381				70,925
\$6,000 under \$7,000 ²	288	1,856,432						
\$6,000 under \$7,000	5,555	35,880,106	223,096	272,024				48,928
\$7,000 under \$8,000 ²	154	1,151,571						
\$7,000 under \$8,000	3,677	27,366,572	208,294	249,153				40,869
\$8,000 under \$9,000 ²	116	790,881						
\$8,000 under \$9,000	2,458	20,813,326	202,019	231,627				29,608
\$9,000 under \$10,000 ²	72	691,832						
\$9,000 under \$10,000	1,658	15,698,803	185,731	207,549				21,818
\$10,000 under \$11,000	1,138	12,124,928	160,262	171,481				16,602
\$11,000 under \$12,000	937	10,733,757	159,359	160,052				14,197
\$12,000 under \$13,000	813	10,153,728	184,690	179,736				14,737
\$13,000 under \$14,000	597	8,028,673	151,492	142,885				11,687
\$14,000 under \$15,000	504	7,331,404	159,901	146,302				11,358
\$15,000 under \$20,000	1,529	26,224,571	721,577	572,848				38,802
\$20,000 under \$25,000	768	17,061,785	666,425	437,996				700,439
\$25,000 under \$30,000	427	11,598,755	565,233	306,098				695,309
\$30,000 under \$40,000	508	17,326,675	1,123,031	305,095				584,334
\$40,000 under \$50,000	253	11,294,257	886,955	305,557				19,101
\$50,000 under \$60,000	153	8,332,733	745,160	200,622				30,054
\$60,000 under \$70,000	80	5,161,224	530,694	125,477				7,767
\$70,000 under \$80,000	66	4,853,233	550,061	118,797				8,746
\$80,000 under \$90,000	48	4,041,611	503,274	101,354				3,214
\$90,000 under \$100,000	32	3,039,369	414,172	80,477				4,117
\$100,000 under \$150,000	63	7,481,693	1,049,687	159,587				2,634
\$150,000 under \$200,000	24	4,124,337	626,850	68,091				6,334
\$200,000 under \$250,000	18	3,868,870	599,027	41,653				6,334
\$250,000 under \$300,000	17	1,810,239	281,177	111,725				2,495
\$300,000 under \$400,000	16	3,520,290	926,046	83,589				1,316
\$400,000 under \$500,000	4	1,875,025	265,150	11,086				1,577
\$500,000 under \$750,000	9	5,449,558	823,949	19,082				20
\$750,000 under \$1,000,000	3	2,449,632	410,459	43,631				234
\$1,000,000 under \$1,500,000								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.

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

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

TEXAS—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits		
				Normal tax	Sur-tax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$1,500,000 under \$2,000,000.....	2	\$3,539,848	\$451,235		\$51,290	\$400,000	\$451,290	\$55	
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Total.....	112,273	580,239,493	14,401,968	\$5,808,573	6,998,934	2,200,465	15,007,972	586,277	\$19,727
Nontaxable ²	41,607	114,083,886							
Taxable.....	70,666	466,155,627	14,401,968	5,808,573	6,998,934	2,200,465	15,007,972	586,277	19,727

UTAH

Under \$1,000 ²	465	\$314,390			\$104		\$104	\$25	
Under \$1,000.....	16	8,117	\$79						
\$1,000 under \$2,000 ²	2,301	3,140,405			6,393		6,393	1,598	
\$1,000 under \$2,000.....	1,775	3,963,624	4,785						
\$2,000 under \$3,000 ²	1,286	3,246,715			12,620		12,620	3,143	
\$2,000 under \$3,000.....	1,127	2,613,217	9,477						
\$3,000 under \$4,000 ²	1,618	5,725,779			7,221		7,221	1,789	
\$3,000 under \$4,000.....	507	1,815,175	5,432						
\$4,000 under \$5,000 ²	695	3,122,505			9,890		9,890	2,470	
\$4,000 under \$5,000.....	762	3,420,800	7,420						
\$5,000 under \$6,000 ²	166	894,718			10,987		10,987	2,415	
\$5,000 under \$6,000.....	540	2,951,498	8,572						
\$6,000 under \$7,000 ²	51	325,973			12,301		12,301	2,273	
\$6,000 under \$7,000.....	378	2,447,697	10,028						
\$7,000 under \$8,000 ²	35	263,678			13,361		13,361	2,321	
\$7,000 under \$8,000.....	300	2,243,314	11,040						
\$8,000 under \$9,000 ²	25	212,548							

	195	1, 649, 610	10, 282	12, 172		2, 172	1, 860
\$8,000 under \$9,000	16	149, 153	11, 630	13, 607		13, 607	1, 977
\$9,000 under \$10,000 ²	152	1, 448, 844	10, 570	11, 658		12, 262	1, 977
\$10,000 under \$11,000	123	1, 291, 274	12, 550	12, 565	\$904	14, 071	1, 821
\$11,000 under \$12,000	105	1, 201, 152	10, 579	10, 327	1, 506	12, 235	1, 656
\$12,000 under \$13,000	77	960, 764	9, 988	9, 666	1, 935	11, 601	1, 613
\$13,000 under \$14,000	56	756, 632	15, 660	14, 655	3, 023	17, 678	2, 118
\$14,000 under \$15,000	62	895, 600	57, 417	45, 572	18, 248	63, 820	6, 403
\$15,000 under \$20,000	163	2, 762, 312	56, 181	32, 544	28, 238	60, 782	4, 601
\$20,000 under \$25,000	81	1, 814, 380	58, 411	29, 824	34, 050	63, 874	5, 463
\$25,000 under \$30,000	50	1, 369, 491	100, 784	37, 757	65, 815	66, 528	3, 022
\$30,000 under \$40,000	51	1, 773, 347	63, 386	18, 576	45, 146	91, 250	1, 780
\$40,000 under \$50,000	21	925, 620	89, 470	13, 150	53, 837	24, 263	1, 469
\$50,000 under \$60,000	20	1, 112, 949	70, 622	8, 800	49, 098	13, 983	672
\$60,000 under \$70,000	12	771, 907	91, 102	4, 131	44, 098	43, 542	91, 774
\$70,000 under \$80,000	12	902, 123	76, 724	4, 070	33, 703	39, 649	77, 422
\$80,000 under \$90,000	8	693, 586	(3)	(3)	(3)	(3)	(3)
\$90,000 under \$100,000	1	(3)	(3)	(3)	(3)	(3)	(3)
\$100,000 under \$150,000	1	(3)	(3)	(3)	(3)	(3)	(3)
\$150,000 under \$200,000	3	(3)	(3)	(3)	(3)	(3)	(3)
\$200,000 under \$250,000	4	883, 389	125, 504	13, 426	43, 354	69, 271	125, 051
\$250,000 under \$300,000	1	(3)	(3)	(3)	(3)	(3)	(3)
\$300,000 under \$400,000	1	(3)	(3)	(3)	(3)	(3)	(3)
\$400,000 under \$500,000	1	(3)	(3)	(3)	(3)	(3)	(3)
\$500,000 under \$750,000							
\$750,000 under \$1,000,000							
\$1,000,000 under \$1,500,000							
\$1,500,000 under \$2,000,000							
\$2,000,000 under \$3,000,000							
\$3,000,000 under \$4,000,000							
\$4,000,000 under \$5,000,000							
\$5,000,000 and over							
Classes grouped ³							
Total	13, 252	1, 331, 127	168, 536	11, 883	52, 333	104, 919	59
Nontaxable ²	6, 658	58, 809, 296	1, 095, 839	377, 263	476, 806	299, 557	57, 530
Taxable	6, 604	41, 113, 162	1, 095, 839	377, 263	476, 806	299, 557	57, 530

VERMONT

Under \$1,000 ²	105	\$58, 602	\$226	\$298		\$298	\$72
Under \$1,000	45	26, 560					
\$1,000 under \$2,000 ²	899	1, 515, 353					
\$1,000 under \$2,000	1, 169	2, 036, 533	3, 434	4, 578		4, 578	1, 144
\$2,000 under \$3,000 ²	944	2, 317, 248					

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

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-21.)

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

VERMONT—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$2,000 under \$3,000	1,047	\$2,481,875	\$9,337	\$12,391		\$12,391	\$3,054	
\$3,000 under \$4,000	1,114	3,980,216		7,538		7,538	1,831	
\$4,000 under \$5,000	542	1,926,461	5,707					
\$5,000 under \$6,000	519	2,254,231						
\$6,000 under \$7,000	691	3,103,128	6,008				2,190	
\$7,000 under \$8,000	483	498,458						
\$8,000 under \$9,000	483	2,633,894	9,533	12,184		12,184	2,651	
\$9,000 under \$10,000	483	2,772,418						
\$10,000 under \$11,000	42	2,250,538	10,601	12,757		12,757	2,136	
\$11,000 under \$12,000	347	180,003						
\$12,000 under \$13,000	24	1,762,154	9,779	11,575		11,575	1,796	
\$13,000 under \$14,000	236	168,955						
\$14,000 under \$15,000	20	1,304,363	8,453	9,967		9,967	1,514	
\$15,000 under \$16,000	154	190,378						
\$16,000 under \$17,000	20	1,207,151	10,454	11,700		11,700	1,306	
\$17,000 under \$18,000	128	8,663	7,496				1,294	
\$18,000 under \$19,000	102	1,068,540	8,985	7,819	\$461	8,840	1,855	
\$19,000 under \$20,000	71	813,493	7,985	11,077	1,021	12,918	1,520	
\$20,000 under \$21,000	76	946,189	11,398	11,321	2,297	13,618	9,978	
\$21,000 under \$22,000	66	800,680	12,640	10,143	2,750	12,893	1,488	
\$22,000 under \$23,000	55	798,076	11,405	10,143	19,290	63,260	5,586	
\$23,000 under \$24,000	162	2,789,545	57,724	43,970	24,625	52,248	3,569	
\$24,000 under \$25,000	70	1,570,006	48,679	27,623	33,493	60,190	3,803	
\$25,000 under \$26,000	70	1,347,290	56,387	26,697				
\$26,000 under \$27,000	43	1,459,840	77,372	26,783	50,152	80,751	3,286	\$93
\$27,000 under \$28,000	49	81,326		21,012				
\$28,000 under \$29,000	28	1,224,865	81,326	17,918	54,253	85,067	3,741	
\$29,000 under \$30,000	15	798,359	66,716	18	51,292	69,228	2,021	491
\$30,000 under \$31,000	9	56,321		14,533				
\$31,000 under \$32,000	9	294,829	29,391	3,450	42,304	58,391	2,070	
\$32,000 under \$33,000	4	345,357	38,449	5,521	23,127	38,988		
\$33,000 under \$34,000	4	289,494	33,226	1,620	25,120	38,964	515	
\$34,000 under \$35,000	3	1,047,588	132,080	11,458	92,676	133,247	1,167	27
\$35,000 under \$36,000	2							
\$36,000 under \$37,000	2							
\$37,000 under \$38,000	1							
\$38,000 under \$39,000	1							
\$39,000 under \$40,000	1							

	1	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
\$250,000 under \$300,000.....	1								
\$300,000 under \$400,000.....	1								
\$400,000 under \$500,000.....	1								
\$500,000 under \$750,000.....	1								
\$750,000 under \$1,000,000.....									
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ³		1,649,717	251,786	3,893	185,439	63,367	252,699	913	
Total.....	9,394	48,086,175	1,055,740	346,246	637,837	123,052	1,107,135	50,784	611
Non-taxable ²	3,780	11,436,342							
Taxable.....	5,614	36,649,833	1,055,740	346,246	637,837	123,052	1,107,135	50,784	611

VIRGINIA

	1	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Under \$1,000 ¹	993	\$587,112		\$333				\$333	\$79
Under \$1,000.....	70	25,585	\$254						
\$1,000 under \$2,000 ²	5,053	7,990,614	14,373	19,096				19,096	4,723
\$1,000 under \$2,000.....	4,890	8,513,590							
\$2,000 under \$3,000 ²	3,748	9,279,276	30,082	40,006				40,006	9,924
\$2,000 under \$3,000.....	3,383	8,009,088							
\$3,000 under \$4,000 ²	5,159	18,086,797	19,976	26,438				26,438	6,462
\$3,000 under \$4,000.....	1,877	6,754,745							
\$4,000 under \$5,000 ²	1,802	7,816,625	27,477	35,827				35,827	8,350
\$4,000 under \$5,000.....	2,659	11,949,529							
\$5,000 under \$6,000 ²	317	1,714,675	31,045	39,929				39,929	8,884
\$5,000 under \$6,000.....	1,700	9,291,698							
\$6,000 under \$7,000 ²	157	1,006,734	32,053	39,758				39,758	7,705
\$6,000 under \$7,000.....	1,127	7,290,209							
\$7,000 under \$8,000 ²	103	771,376	28,567	34,659				34,659	6,092
\$7,000 under \$8,000.....	721	5,377,513							
\$8,000 under \$9,000 ²	60	504,459	31,169	37,085				37,085	5,916
\$8,000 under \$9,000.....	578	4,903,724							
\$9,000 under \$10,000 ²	67	637,035	30,968	36,462				36,462	5,494
\$9,000 under \$10,000.....	446	4,233,074							
\$10,000 under \$11,000.....	402	4,225,336	33,618	37,209	\$1,979			39,188	5,570
\$10,000 under \$11,000.....	267	3,068,859	31,897	32,737	3,953			36,680	4,783
\$11,000 under \$12,000.....	222	2,772,737	32,018	31,822	5,393			37,215	5,197
\$12,000 under \$13,000.....	206	2,772,642	38,152	36,063	7,134			43,197	5,045
\$13,000 under \$14,000.....	173	2,503,517	34,072	30,400	8,418			38,818	4,746
\$14,000 under \$15,000.....									

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 Non-taxable. Specific exemptions exceed net income.

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

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

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

VIRGINIA—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits		
				Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$15,000 under \$20,000	543	\$9,338,748	\$178,439	\$133,522	\$64,898	\$198,420	\$19,981		
\$20,000 under \$25,000	288	6,465,805	198,008	114,217	97,238	211,455	13,447		
\$25,000 under \$30,000	164	4,450,020	180,874	81,188	108,497	189,685	8,811		
\$30,000 under \$35,000	166	3,665,061	298,018	109,034	200,442	314,883	15,396	\$1,469	
\$35,000 under \$40,000	83	3,680,143	243,027	62,710	181,533	252,543	9,401	115	
\$40,000 under \$45,000	43	2,345,997	191,535	43,915	139,562	196,857	5,322		
\$45,000 under \$50,000	39	2,502,963	241,621	48,628	171,227	248,419	6,487	311	
\$50,000 under \$70,000	23	1,735,668	179,472	25,323	120,255	181,679	2,207		
\$70,000 under \$80,000	19	1,604,235	189,718	32,230	128,579	193,799	3,968		
\$80,000 under \$100,000	17	1,592,939	194,468	22,089	138,781	197,093	2,011	113	
\$100,000 under \$150,000	26	3,259,847	454,340	54,299	303,210	99,755	458,294	614	
\$150,000 under \$200,000	9	1,558,954	235,754	20,597	182,326	34,098	1,267		
\$200,000 under \$250,000	7	1,597,050	236,610	10,341	164,518	62,784	1,033		
\$250,000 under \$300,000	2	336,339	99,799	3,617	90,370	161	100,148		
\$300,000 under \$400,000	2	1,403,002	242,332	25,470	169,385	48,639	243,514		
\$400,000 under \$500,000	2	988,801	163,352	15,685	92,567	53,321	163,573		
\$500,000 under \$750,000	2	1,157,069	192,811	18,092	107,754	67,610	193,456		
\$750,000 under \$1,000,000	2	1,827,610	273,084	14,705	99,602	159,273	273,580		
\$1,000,000 under \$1,500,000									
\$1,500,000 under \$2,000,000									
\$2,000,000 under \$3,000,000									
\$3,000,000 under \$4,000,000									
\$4,000,000 under \$5,000,000									
\$5,000,000 and over									
Total	37,619	181,750,013	4,408,983	1,319,476	2,588,621	688,656	4,596,753	185,148	2,622
Nontaxable ²	17,459	48,394,724							
Taxable	20,160	133,355,289	4,408,983	1,319,476	2,588,621	688,656	4,596,753	185,148	2,622

WASHINGTON

Under \$1,000 1	971	\$558,796	\$115	\$152			\$152	\$37
Under \$1,000	20	13,339						
\$1,000 under \$2,000 2	7,773	13,214,233	33,320	44,400			44,400	11,080
\$2,000 under \$3,000 2	12,898	22,190,404						
\$3,000 under \$4,000 2	7,515	18,354,320	61,733	82,124			82,124	20,391
\$4,000 under \$5,000 2	5,806	16,227,853	44,005	58,685			58,685	14,031
\$5,000 under \$6,000 2	3,815	13,563,690	75,772	100,720			100,720	24,948
\$6,000 under \$7,000 2	3,652	25,397,491	97,108	124,800			124,800	27,692
\$7,000 under \$8,000 2	3,338	1,812,597	99,943	121,900			121,900	21,957
\$8,000 under \$9,000 2	3,999	21,903,293	94,081	112,550			112,550	17,869
\$9,000 under \$10,000 2	125	804,149	77,774	89,822			89,822	12,048
\$10,000 under \$11,000 2	2,000	16,785,787						
\$11,000 under \$12,000 2	72	538,578	64,375	73,354			73,354	8,979
\$12,000 under \$13,000 2	1,716	12,781,700	61,448	66,022	\$2,386		68,988	7,540
\$13,000 under \$14,000 2	34	288,322	64,718	64,718	5,655		70,402	5,684
\$14,000 under \$15,000 2	45	429,200	55,660	53,778	6,917		60,685	5,025
\$15,000 under \$20,000	662	6,263,001	56,609	53,086	8,284		61,370	4,761
\$20,000 under \$25,000	589	10,289,949	59,719	55,655	9,939		65,594	5,875
\$25,000 under \$30,000	254	5,703,508	259,210	203,139	71,628		274,767	15,507
\$30,000 under \$40,000	151	4,199,201	186,134	117,901	89,295		207,196	8,337
\$40,000 under \$60,000	96	5,187,199	306,451	93,047	102,277	\$10,055	195,324	9,190
\$60,000 under \$70,000	37	4,231,908	312,053	119,352	184,708	314,115	314,115	\$3
\$70,000 under \$80,000	50	2,769,152	233,213	41,900	195,563	26,420	316,495	4,302
\$80,000 under \$100,000	18	1,337,680	213,234	24,208	144,251	49,305	235,462	2,349
\$100,000 under \$150,000	16	1,355,588	138,790	19,628	128,778	63,321	217,307	1,929
\$150,000 under \$200,000	8	749,739	180,666	26,522	79,281	42,442	141,351	1,896
\$200,000 under \$250,000	8	2,093,016	138,790	26,522	113,960	21,704	162,186	612
\$250,000 under \$300,000	21	3,608,270	265,038	24,139	195,543	24,157	267,021	1,529
\$300,000 under \$400,000	5	1,110,473	149,682	34,110	245,526	47,328	267,021	443
\$400,000 under \$500,000	3	763,973	91,991	9,846	198,153	47,789	477,789	1,123
\$500,000 under \$750,000	3	1,010,216	123,755	3,147	72,172	68,033	150,051	369
\$750,000 under \$1,000,000	3	(³)	(³)	(³)	13,365	78,448	92,013	22
\$1,000,000 under \$1,500,000	1	(³)	(³)	(³)	106,739	124,017	214,017	262
\$1,500,000 under \$2,000,000	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)

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

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

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

WASHINGTON—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent earned net income
\$1,500,000 under \$2,000,000								
\$2,000,000 under \$3,000,000								
\$3,000,000 under \$4,000,000								
\$4,000,000 under \$5,000,000								
\$5,000,000 and over								
Classes grouped ³								
Total	66,167	\$2,110,739	\$313,799	\$30,091	\$124,922	\$158,827	\$313,840	\$41
		273,648,593	4,464,930	1,957,243	1,861,266	894,932	4,713,441	244,366
	23,898	61,983,005						
	42,269	211,664,988	4,464,930	1,957,243	1,861,266	894,932	4,713,441	244,366
Nontaxable ²								
Taxable								

WEST VIRGINIA

	949	\$549,646						
Under \$1,000 ²	47	20,323	\$160	\$269			\$269	\$19
Under \$1,000								
\$1,000 under \$2,000 ²	3,842	6,006,690						
\$1,000 under \$2,000								
\$2,000 under \$3,000 ²	3,491	8,908,646	10,792	14,356			14,356	3,564
\$2,000 under \$3,000								
\$3,000 under \$4,000 ²	3,648	8,563,262						
\$3,000 under \$4,000								
\$4,000 under \$5,000 ²	3,567	8,777,516	34,610	46,082			46,082	11,472
\$4,000 under \$5,000								
\$5,000 under \$6,000 ²	1,549	12,529,556						
\$5,000 under \$6,000								
\$6,000 under \$7,000 ²	1,694	5,455,162	20,888	27,746			27,746	6,868
\$6,000 under \$7,000								
\$7,000 under \$8,000 ²	1,898	7,426,769						
\$7,000 under \$8,000								
\$8,000 under \$9,000 ²	345	8,553,895	22,408	29,837			29,837	7,429
\$8,000 under \$9,000								
\$9,000 under \$10,000 ²	1,204	1,870,022						
\$9,000 under \$10,000								
\$10,000 under \$15,000 ²	156	6,567,863	22,018	28,269			28,269	6,251
\$10,000 under \$15,000								
\$15,000 under \$20,000 ²	776	1,007,570						
\$15,000 under \$20,000								
\$20,000 under \$25,000 ²	102	5,017,761	21,474	26,695			26,695	5,221
\$20,000 under \$25,000								
\$25,000 under \$30,000 ²	559	4,765,407						
\$25,000 under \$30,000								
\$30,000 under \$40,000 ²	73	4,182,770	21,300	25,667			25,667	4,277
\$30,000 under \$40,000								
\$40,000 under \$50,000 ²		621,557						

	398	3,381,642	19,903	24,078	24,078	4,175
\$5,000 under \$9,000.....	57	543,678	20,331	23,826	23,826	3,495
\$9,000 under \$10,000.....	299	2,841,135	21,246	23,239	24,528	3,262
\$10,000 under \$11,000.....	279	2,921,783	20,650	20,239	23,361	2,711
\$11,000 under \$12,000.....	213	2,469,419	20,175	19,965	23,923	2,748
\$12,000 under \$13,000.....	162	2,019,348	25,888	22,579	28,483	2,695
\$13,000 under \$14,000.....	161	1,774,983	11,770,422	6,073	24,323	3,390
\$14,000 under \$15,000.....	122	1,770,422	116,383	85,565	130,710	14,327
\$15,000 under \$20,000.....	372	6,413,948	136,784	74,310	146,393	9,609
\$20,000 under \$25,000.....	217	4,817,929	3,285,695	80,208	142,089	10,065
\$25,000 under \$30,000.....	121	3,285,695	352,024	92,419	266,787	11,666
\$30,000 under \$40,000.....	141	4,816,425	254,530	92,419	266,787	11,666
\$40,000 under \$50,000.....	66	2,965,647	195,734	50,027	203,211	7,105
\$50,000 under \$60,000.....	44	2,388,179	194,872	43,388	202,400	3,169
\$60,000 under \$70,000.....	22	1,411,981	125,106	19,271	126,771	1,605
\$70,000 under \$80,000.....	12	904,719	92,087	9,376	94,766	1,639
\$80,000 under \$90,000.....	15	1,263,246	148,053	24,324	12,788	2,838
\$90,000 under \$100,000.....	10	950,846	109,156	14,820	151,035	1,144
\$100,000 under \$150,000.....	23	2,810,955	354,143	226,230	111,795	2,645
\$150,000 under \$200,000.....	17	2,906,133	373,647	17,636	357,459	2,645
\$200,000 under \$250,000.....	4	1,078,469	190,013	18,241	400,818	1,163
\$250,000 under \$300,000.....	2	(3)	(3)	157,247	191,167	1,154
\$300,000 under \$400,000.....	1	(3)	(3)	(3)	(3)	(3)
\$400,000 under \$500,000.....	1	(3)	(3)	(3)	(3)	(3)
\$500,000 under \$550,000.....						
\$550,000 under \$1,000,000.....						
\$1,000,000 under \$1,500,000.....						
\$1,500,000 under \$2,000,000.....						
\$2,000,000 under \$3,000,000.....						
\$3,000,000 under \$4,000,000.....						
\$4,000,000 under \$5,000,000.....						
\$5,000,000 and over.....						
Classes grouped ³						
Total.....	30,643	1,159,654	193,764	17,158	136,104	519
		140,128,751	2,920,822	906,059	1,773,092	3,094,300
Nontaxable ²	14,276	39,884,157				137,660
Taxable.....	16,367	100,244,594	2,920,822	906,059	1,773,092	3,094,300

WISCONSIN

Under \$1,000 ²	5,058	\$3,027,856				
Under \$1,000.....	298	131,726	\$1,305	\$1,740	\$1,740	\$435
\$1,000 under \$2,000 ²	15,388	23,503,540				
\$1,000 under \$2,000.....	12,834	22,079,830	35,768	47,594	47,594	11,826

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

² Nontaxable. Specific exemptions exceed net income.

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

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

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

WISCONSIN—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net loss from sale of assets held more than 2 years	25 per cent earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$2,000 under \$3,000 ²	12,825	\$31,989,416	\$83,779	\$111,557		\$111,557	\$27,778	
\$2,000 under \$3,000	9,228	21,758,495						
\$3,000 under \$4,000 ¹	10,343	35,556,544	61,543	81,034		81,034	19,491	
\$3,000 under \$4,000	4,847	17,422,976						
\$4,000 under \$5,000 ²	3,048	13,270,473						
\$4,000 under \$5,000	6,377	28,640,569	73,002	97,316		97,316	24,314	
\$5,000 under \$6,000 ²	442	2,381,101						
\$5,000 under \$6,000	3,917	21,427,855	74,864	96,853		96,853	21,989	
\$6,000 under \$7,000 ¹	212	1,366,747						
\$6,000 under \$7,000	2,646	17,095,571	79,101	97,617		97,617	18,516	
\$7,000 under \$8,000 ²	129	14,965,623						
\$7,000 under \$8,000	1,939	14,462,269	81,076	97,830		97,830	16,754	
\$8,000 under \$9,000 ²	69	584,920						
\$8,000 under \$9,000	1,414	11,988,628	81,919	97,296		97,296	15,377	
\$9,000 under \$10,000 ²	57	544,527						
\$9,000 under \$10,000	1,081	10,245,446	81,732	95,972		95,972	14,240	
\$10,000 under \$11,000	821	8,617,656	77,552	85,704		85,704	12,267	
\$11,000 under \$12,000	697	8,017,220	87,381	88,998		88,998	11,511	
\$12,000 under \$13,000	565	7,051,490	85,137	82,755		82,755	11,511	
\$13,000 under \$14,000	439	5,927,381	79,863	75,894		75,894	12,476	
\$14,000 under \$15,000	396	5,730,291	88,627	81,176		81,176	12,476	
\$15,000 under \$20,000	1,213	20,854,720	48,391	357,133		146,429	55,171	
\$20,000 under \$25,000	649	14,447,447	447,128	271,516		267,312	44,130	
\$25,000 under \$30,000	397	10,855,025	463,309	311,050		297,919	35,060	
\$30,000 under \$40,000	420	14,459,668	796,716	311,798		138,660	33,681	
\$40,000 under \$50,000	214	9,569,143	358,539	198,191		647,782	24,521	
\$50,000 under \$70,000	132	7,213,952	603,213	159,598		415,813	15,715	
\$60,000 under \$70,000	85	5,436,937	509,386	88,720		334,788	15,715	
\$70,000 under \$80,000	69	5,144,654	514,313	74,372		539,050	9,289	
\$80,000 under \$100,000	39	3,289,736	361,259	54,871		377,826	7,242	
\$90,000 under \$100,000	30	2,816,528	323,717	46,591		340,612	5,075	
\$100,000 under \$150,000	77	9,300,081	1,189,769	111,352		881,661	14,389	
\$150,000 under \$200,000	39	6,728,383	947,168	89,016		1,236,182	7,974	
\$200,000 under \$250,000	39	6,728,383	947,168	89,016		1,236,182	7,974	
\$250,000 under \$300,000	39	6,728,383	947,168	89,016		1,236,182	7,974	
\$300,000 under \$400,000	39	6,728,383	947,168	89,016		1,236,182	7,974	
\$400,000 under \$500,000	39	6,728,383	947,168	89,016		1,236,182	7,974	
\$500,000 under \$600,000	39	6,728,383	947,168	89,016		1,236,182	7,974	
\$600,000 under \$700,000	39	6,728,383	947,168	89,016		1,236,182	7,974	
\$700,000 under \$800,000	39	6,728,383	947,168	89,016		1,236,182	7,974	
\$800,000 under \$900,000	39	6,728,383	947,168	89,016		1,236,182	7,974	
\$900,000 under \$1,000,000	39	6,728,383	947,168	89,016		1,236,182	7,974	
\$1,000,000 under \$1,500,000	39	6,728,383	947,168	89,016		1,236,182	7,974	
\$1,500,000 under \$200,000	39	6,728,383	947,168	89,016		1,236,182	7,974	

\$200,000 under \$250,000.....	9	2,022,016	301,457	24,747	187,955	91,201	303,903	2,359	87
\$250,000 under \$300,000.....	9	2,428,772	311,267	6,839	96,838	209,131	312,808	1,541	
\$300,000 under \$400,000.....	12	4,124,610	572,314	13,960	273,248	285,889	573,097	1,733	50
\$400,000 under \$500,000.....	3	1,330,923	162,617	5	16,907	145,741	162,653	36	
\$500,000 under \$750,000.....	11	6,688,576	1,123,051	74,176	745,620	312,187	1,131,983	2,932	
\$750,000 under \$1,000,000.....	3	2,604,691	343,421	(3)	80,328	254,429	344,531	(3)	
\$1,000,000 under \$1,500,000.....	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$1,500,000 under \$2,000,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$2,000,000 under \$3,000,000.....		(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$3,000,000 under \$4,000,000.....		(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$4,000,000 under \$5,000,000.....		(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$5,000,000 and over.....		(3)	(3)	(3)	(3)	(3)	(3)	(3)	
Classes grouped ¹									
Total.....	98,485	483,394,323	12,459,318	3,416,355	6,537,823	3,163,270	13,117,448	538,352	119,778
Nontaxable ²	47,571	113,190,747							
Taxable.....	50,914	340,203,576	12,459,318	3,416,355	6,537,823	3,163,270	13,117,448	538,352	119,778

WYOMING

Under \$1,000 ²	213	\$122,201	\$69	\$93			\$93	\$24	
Under \$1,000.....	14	8,095							
\$1,000 under \$2,000 ²	836	1,337,732	4,665	6,216			6,216	1,551	
\$1,000 under \$2,000.....	1,646	2,869,504							
\$2,000 under \$3,000 ²	851	2,082,516	11,428	15,238			15,238	3,810	
\$2,000 under \$3,000.....	1,297	3,035,574							
\$3,000 under \$4,000 ²	968	3,408,702	4,353	5,795			5,795	1,442	
\$3,000 under \$4,000.....	374	1,333,635							
\$4,000 under \$5,000 ²	387	1,668,024	5,450	7,181			7,181	1,731	
\$4,000 under \$5,000.....	506	2,272,721							
\$5,000 under \$6,000 ²	63	337,054	7,619	9,626			9,626	2,007	
\$5,000 under \$6,000.....	379	2,073,705							
\$6,000 under \$7,000 ²	21	134,204	8,990	10,515			10,515	1,525	
\$6,000 under \$7,000.....	254	1,643,750							
\$7,000 under \$8,000 ²	11	81,055	7,509	8,590			8,590	1,081	
\$7,000 under \$8,000.....	161	1,197,535							
\$8,000 under \$9,000 ²	4	35,019	8,337	9,347			9,347	1,010	
\$8,000 under \$9,000.....	126	1,067,688							
\$9,000 under \$10,000 ²	7	66,854	7,883	8,097			8,097	814	
\$9,000 under \$10,000.....	84	794,288							
\$10,000 under \$11,000.....	69	728,668	8,134	8,166	\$652		8,138	664	
\$11,000 under \$12,000.....	67	708,717	9,093	9,663	963		9,741	648	
\$12,000 under \$13,000.....	54	672,361	8,727	7,966	1,296		9,262	535	
\$13,000 under \$14,000.....	39	526,022	9,074	8,232	1,328		9,560	486	
\$14,000 under \$15,000.....	25	364,865	7,157	6,326	1,296		7,622	465	

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

² Nontaxable. Specific exemptions exceed net income.

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

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

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

WYOMING—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Sur-tax	12½ per cent on capital net loss from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$15,000 under \$20,000	76	\$1,296,104	\$32,493	\$26,129	\$8,365	\$34,494	\$2,001	—
\$20,000 under \$25,000	35	773,167	23,991	14,693	11,480	26,173	2,182	—
\$25,000 under \$30,000	19	508,986	22,613	11,879	12,085	23,964	1,351	—
\$30,000 under \$40,000	15	520,043	32,145	13,826	19,361	33,187	1,013	\$29
\$40,000 under \$50,000	6	267,934	20,205	7,804	13,119	21,875	1,070	—
\$50,000 under \$60,000	3	334,254	30,305	7,691	18,498	30,595	290	—
\$60,000 under \$70,000	3	187,368	16,701	2,372	8,627	17,220	519	—
\$70,000 under \$80,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$80,000 under \$90,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$90,000 under \$100,000	—	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$100,000 under \$150,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$150,000 under \$200,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$200,000 under \$250,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$250,000 under \$300,000	—	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$300,000 under \$400,000	—	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$400,000 under \$500,000	—	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$500,000 under \$750,000	—	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$750,000 under \$1,000,000	—	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$1,000,000 under \$1,500,000	—	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$1,500,000 under \$2,000,000	—	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$2,000,000 under \$3,000,000	—	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$3,000,000 under \$4,000,000	—	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$4,000,000 under \$5,000,000	—	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$5,000,000 and over	—	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Classes grouped ³	—	714,304	85,167	6,588	35,629	87,464	115	2,182
Total.....	8,622	33,233,249	372,128	211,748	132,699	401,273	26,934	2,211
Nontaxable ²	3,361	9,273,961	372,128	211,748	132,699	401,273	26,934	2,211
Taxable.....	5,261	23,959,288	—	—	—	—	—	—

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

² Nontaxable. Specific exemptions exceed net income.

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

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

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1928¹—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
1927	4,101,547	22,545,090,553	5,496.73	830,639,434	202.52
1928	4,070,851	25,226,326,912	6,196.81	1,164,254,037	285.99

ALABAMA					
1916	2,097	\$18,469,010	\$8,807.00	\$175,989	\$84.00
1917	21,844	73,508,562	3,365.00	2,023,984	93.00
1918	38,988	121,250,953	3,110.00	4,431,563	114.00
1919	40,789	133,470,965	3,272.00	4,668,465	114.00
1920	52,984	156,604,933	2,956.00	4,482,805	85.00
1921	43,009	117,108,806	2,723.00	2,713,826	63.00
1922	43,612	126,908,473	2,910.00	2,892,298	66.00
1923	51,049	159,064,390	3,116.00	2,840,975	56.00
1924	47,591	159,918,982	3,360.00	2,771,221	58.00
1925	26,278	130,024,575	4,948.00	2,326,213	89.00
1926	28,540	136,523,003	4,784.00	2,449,196	86.00
1927	27,992	133,224,614	4,759.38	2,455,166	87.71
1928	26,891	142,167,220	5,286.79	4,035,792	150.08

ALASKA					
1916	243	\$1,878,419	\$7,730.00	\$17,022	\$70.00
1917	4,570	10,549,506	2,308.00	132,769	29.00
1918	7,606	15,434,987	2,029.00	316,859	42.00
1919	9,427	18,862,034	2,001.00	357,783	38.00
1920	9,899	19,400,775	1,960.00	248,605	25.00
1921 ²					
1922 ²					
1923 ²					
1924 ²					
1925 ²					
1926 ²					
1927 ²					
1928 ²					

ARIZONA					
1916	994	\$11,777,241	\$11,848.00	\$191,519	\$193.00
1917	12,264	39,635,508	3,232.00	1,019,262	83.00
1918	13,701	41,579,450	3,035.00	1,724,116	126.00
1919	20,495	61,434,347	2,997.00	1,816,899	89.00
1920	24,812	67,280,486	2,712.00	1,325,905	53.00
1921	18,477	48,310,197	2,615.00	516,637	28.00
1922	20,079	48,459,738	2,413.00	687,026	34.00
1923	22,899	59,526,474	2,599.00	603,100	26.00
1924	21,301	58,273,049	2,735.00	511,987	24.00
1925	10,104	41,382,939	4,096.00	544,953	54.00
1926	10,509	41,716,578	4,970.00	498,896	47.00
1927	11,059	45,837,158	4,144.78	697,800	63.10
1928	11,527	58,368,659	5,063.64	1,600,308	138.83

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

² Included in the State of Washington.

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1928¹—Number of returns, net income, and tax—Continued

ARKANSAS

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	2,255	\$17,683,678	\$7,842.00	\$157,513	\$70.00
1917	17,839	68,296,287	3,828.00	1,848,177	104.00
1918	20,612	76,354,037	3,704.00	3,269,477	159.00
1919	33,556	123,704,361	3,687.00	4,237,673	126.00
1920	38,113	118,060,710	3,098.00	3,268,450	86.00
1921	33,830	92,616,903	2,738.00	1,866,164	55.00
1922	32,072	95,625,678	2,982.00	2,314,409	72.00
1923	35,788	109,793,634	3,068.00	2,050,416	57.00
1924	35,484	110,255,418	3,107.00	1,458,499	41.00
1925	20,597	84,474,350	4,101.00	1,434,504	70.00
1926	19,363	84,661,070	4,372.00	1,481,272	77.00
1927	17,331	75,553,896	4,359.47	1,339,952	77.32
1928	16,660	71,689,792	4,303.10	877,747	52.69

CALIFORNIA

1916	21,208	\$228,324,945	\$10,766.00	\$3,595,636	\$170.00
1917	182,232	632,608,546	3,471.00	20,355,424	112.00
1918	206,471	701,850,380	3,399.00	36,070,926	175.00
1919	266,720	981,170,941	3,679.00	48,983,856	184.00
1920	396,973	1,329,006,594	3,348.00	50,447,505	127.00
1921	386,082	1,168,021,448	3,025.00	36,438,432	94.00
1922	420,923	1,357,524,521	3,225.00	43,778,932	104.00
1923	517,109	1,697,902,803	3,283.00	39,958,780	77.00
1924	511,218	1,741,063,671	3,406.00	37,880,658	74.00
1925	305,074	1,490,419,792	4,885.00	37,127,167	122.00
1926	315,344	1,571,673,688	4,984.00	46,238,346	147.00
1927	315,566	1,582,576,258	5,015.04	46,044,994	145.91
1928	316,738	1,765,573,139	5,574.23	63,707,136	201.14

COLORADO

1916	4,435	\$53,854,130	\$12,143.00	\$1,055,758	\$238.00
1917	40,627	137,853,875	3,393.00	5,184,948	128.00
1918	54,160	159,487,951	2,945.00	5,844,925	108.00
1919	57,526	191,001,999	3,320.00	7,196,593	125.00
1920	74,198	219,277,184	2,955.00	6,766,900	91.00
1921	69,676	174,490,980	2,504.00	3,862,862	55.00
1922	67,463	184,572,407	2,736.00	4,869,555	72.00
1923	72,366	200,572,724	2,772.00	3,267,732	45.00
1924	73,350	205,087,973	2,796.00	3,162,736	43.00
1925	35,808	150,363,411	4,199.00	2,840,926	79.00
1926	35,110	154,804,655	4,409.00	2,959,248	84.00
1927	31,727	148,473,486	4,679.72	3,307,180	104.24
1928	31,091	158,931,875	5,111.83	4,459,057	143.42

CONNECTICUT

1916	9,713	\$133,858,341	\$13,781.00	\$2,824,846	\$291.00
1917	64,472	249,186,724	3,865.00	10,595,737	164.00
1918	86,489	295,617,840	3,418.00	37,690,343	205.00
1919	110,409	347,929,674	3,151.00	16,833,829	152.00
1920	148,195	451,737,702	3,048.00	15,774,598	106.00
1921	123,369	343,017,180	2,783.00	10,633,045	86.00
1922	128,431	401,720,143	3,128.00	13,130,562	102.00
1923	149,820	473,804,719	3,162.00	11,199,184	75.00
1924	143,406	478,174,249	3,334.00	12,593,904	88.00
1925	74,595	404,498,337	5,423.00	13,533,997	181.00
1926	81,449	433,776,846	5,326.00	13,751,314	169.00
1927	77,778	451,001,651	5,798.58	16,117,674	207.23
1928	81,063	522,496,528	6,445.56	23,104,139	285.02

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 13-24.)

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1928¹—Number of returns, net income, and tax—Continued

DELAWARE

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	1,346	\$57,798, +10	\$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	7,495,455	467.00
1920	18,937	55,633,321	2,938.00	2,122,023	112.00
1921	15,889	43,676,893	2,749.00	1,284,365	81.00
1922	17,141	53,981,068	3,149.00	1,833,712	107.00 ^b
1923	19,202	57,186,685	2,978.00	1,402,093	73.00
1924	18,892	64,179,747	3,397.00	2,432,617	128.00
1925	9,131	54,897,972	6,012.00	2,780,200	304.00
1926	9,301	70,544,423	7,585.00	5,100,884	548.00
1927	9,266	90,262,899	9,741.30	7,970,035	860.14
1928	9,592	107,335,477	11,190.10	10,592,886	1,104.35

DISTRICT OF COLUMBIA

1916	6,808	\$67,334,621	\$9,891.00	\$1,068,644	\$157.00
1917	33,737	113,499,332	3,364.00	4,499,820	133.00
1918	50,776	154,962,835	3,052.00	8,832,200	174.00
1919	88,616	234,959,904	2,651.00	8,869,833	100.00
1920	109,730	299,802,574	2,732.00	9,468,632	86.00
1921	89,966	248,345,504	2,760.00	7,704,564	86.00
1922	77,923	231,328,739	2,969.00	8,336,587	107.00
1923	75,796	221,950,528	2,928.00	6,097,678	80.00
1924	77,836	253,312,253	3,254.00	5,765,841	74.00
1925	+3,293	200,353,699	4,628.00	5,718,066	132.00
1926	40,024	198,055,768	4,948.00	5,526,436	138.00
1927	39,560	198,938,042	5,028.77	6,027,133	152.35
1928	44,183	227,620,606	5,151.77	7,474,643	169.17

FLORIDA

1916	1,779	\$17,401,202	\$9,781.00	\$322,636	\$181.00
1917	15,336	54,378,496	3,546.00	1,584,917	103.00
1918	19,102	63,681,401	3,334.00	2,367,463	124.00
1919	31,107	107,362,976	3,451.00	4,363,089	140.00
1920	42,210	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
1927	40,080	206,917,657	5,162.62	6,047,244	150.88
1928	32,155	178,843,603	5,561.92	7,714,261	239.91

GEORGIA

1916	3,444	\$32,992,965	\$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
1927	33,818	167,407,479	4,950.25	3,612,724	106.83
1928	32,921	167,063,587	5,074.68	3,806,534	115.63

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

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1928¹—Number of returns, net income, and tax—Continued

HAWAII

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
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, 456. 00	944, 053	101. 00
1926.....	9, 146	42, 950, 279	4, 696. 00	1, 096, 213	120. 00
1927.....	9, 252	44, 618, 510	4, 822. 58	1, 200, 544	129. 76
1928.....	8, 047	43, 349, 731	5, 387. 07	1, 311, 756	163. 01

IDAHO

1916.....	756	\$7, 927, 064	\$10, 486. 00	\$140, 496	\$186. 00
1917.....	16, 414	46, 465, 514	2, 831. 00	839, 046	51. 00
1918.....	19, 249	55, 954, 296	2, 907. 00	1, 493, 518	78. 00
1919.....	21, 448	65, 472, 540	3, 053. 00	1, 475, 023	69. 00
1920.....	25, 755	67, 391, 639	2, 617. 00	1, 086, 614	42. 00
1921.....	22, 976	49, 737, 718	2, 165. 00	493, 658	21. 00
1922.....	23, 369	51, 166, 793	2, 190. 00	478, 706	20. 00
1923.....	25, 012	58, 393, 333	2, 335. 00	426, 196	17. 00
1924.....	21, 436	52, 301, 491	2, 439. 00	261, 008	12. 00
1925.....	12, 907	40, 443, 781	3, 133. 00	170, 912	13. 00
1926.....	11, 617	39, 887, 951	3, 434. 00	184, 344	16. 00
1927.....	10, 673	38, 448, 758	3, 602. 43	247, 272	23. 17
1928.....	9, 808	37, 121, 872	3, 784. 86	283, 172	28. 87

ILLINOIS

1916.....	37, 525	\$484, 290, 833	\$12, 906. 00	\$10, 947, 250	\$292. 00
1917.....	319, 497	1, 119, 960, 600	3, 505. 00	49, 103, 261	154. 00
1918.....	366, 918	1, 256, 309, 485	3, 424. 00	84, 560, 642	230. 00
1919.....	422, 229	1, 692, 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
1927.....	378, 859	2, 093, 908, 574	5, 526. 87	73, 796, 361	194. 79
1928.....	373, 621	2, 392, 631, 092	6, 403. 90	110, 659, 199	296. 18

INDIANA

1916.....	7, 004	\$74, 637, 683	\$10, 656. 00	\$1, 165, 961	\$166. 00
1917.....	85, 021	261, 265, 426	3, 073. 00	5, 978, 782	70. 00
1918.....	104, 581	325, 549, 440	3, 113. 09	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, 941. 00	6, 655, 560	42. 00
1925.....	80, 300	344, 266, 673	4, 287. 00	7, 508, 733	94. 00
1926.....	77, 126	358, 624, 820	4, 650. 00	9, 934, 476	129. 00
1927.....	76, 703	349, 434, 464	4, 555. 68	8, 881, 047	115. 82
1928.....	75, 376	365, 336, 866	4, 846. 86	10, 100, 848	134. 01

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

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1928¹—Number of returns, net income, and tax—Continued

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
		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	527,162,064	3,940.00	15,807,707	118.00
1920.....	183,398	631,560,789	3,444.00	18,776,990	102.00
1921.....	111,483	313,762,935	2,814.00	5,837,960	52.00
1922.....	131,870	359,562,822	2,727.00	5,466,397	41.00
1923.....	135,864	363,242,331	2,673.00	4,126,470	30.00
1924.....	110,404	298,734,381	2,706.00	3,123,808	28.00
1925.....	50,379	198,735,930	3,945.00	3,111,096	62.00
1926.....	49,476	203,015,362	4,103.00	2,917,845	59.00
1927.....	45,349	190,436,034	4,199.34	3,310,099	72.99
1928.....	40,789	221,881,247	5,439.73	6,216,041	152.40
KANSAS					
1916.....	4,290	\$39,638,465	\$9,240.00	\$555,943	\$130.00
1917.....	63,065	202,159,002	3,206.00	5,428,495	86.00
1918.....	64,794	218,524,054	3,373.00	7,880,214	122.00
1919.....	76,451	264,971,649	3,466.00	9,138,315	120.00
1920.....	99,255	306,413,429	3,087.00	8,351,393	84.00
1921.....	88,785	217,237,297	2,447.00	3,392,429	38.00
1922.....	86,915	211,061,984	2,428.00	3,246,097	37.00
1923.....	86,291	215,346,538	2,495.00	2,118,957	24.00
1924.....	84,080	203,034,515	2,415.00	1,918,019	23.00
1925.....	34,284	141,511,127	4,128.00	2,222,306	65.00
1926.....	32,732	153,673,206	4,695.00	2,756,049	84.00
1927.....	35,575	157,394,402	4,424.30	2,240,877	62.99
1928.....	32,929	162,394,758	4,931.66	2,928,097	88.92
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	4,267,470	62.00
1922.....	59,666	200,048,892	2,872.00	4,676,804	67.60
1923.....	79,091	214,415,879	2,711.00	3,723,960	47.00
1924.....	72,119	238,094,411	3,301.00	3,865,669	53.00
1925.....	37,315	180,217,420	4,830.00	3,299,792	88.00
1926.....	32,821	169,100,987	5,152.00	3,226,344	98.00
1927.....	33,004	172,582,213	5,229.13	4,027,734	122.04
1928.....	35,367	193,766,254	5,478.73	5,639,394	159.45
LOUISIANA					
1916.....	4,517	\$51,274,633	\$11,351.00	\$778,693	\$172.00
1917.....	32,317	134,349,180	4,157.00	4,936,825	153.00
1918.....	33,432	137,261,983	4,106.00	9,353,518	280.00
1919.....	52,871	201,753,808	3,815.00	12,888,655	244.00
1920.....	69,340	237,109,145	3,420.00	9,626,591	139.00
1921.....	67,960	197,897,146	2,912.00	5,304,522	78.00
1922.....	66,972	203,664,606	3,041.00	5,353,574	80.00
1923.....	67,440	213,802,450	3,170.00	4,438,454	66.00
1924.....	67,658	221,133,422	3,268.00	3,528,511	52.00
1925.....	40,695	195,585,488	4,806.00	3,850,206	95.00
1926.....	38,996	185,478,860	4,756.00	3,311,535	85.00
1927.....	37,293	175,254,161	4,699.38	3,174,839	85.13
1928.....	36,981	184,035,325	4,976.48	4,380,028	118.44

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

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1928*¹—*Number of returns, net income, and tax*—Continued

MAINE

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916.....	2, 823	\$30, +35, 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	1+2, 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.....	49, 144	97, 927, 563	5, 036. 00	2, 718, 658	1+0. 00
1926.....	19, 709	107, 979, 178	5, 479. 00	3, 419, 490	174. 00
1927.....	18, 710	103, 080, 848	5, 509. 40	3, 300, 741	176. 42
1928.....	18, 611	111, 558, 275	5, 994. 21	4, 262, 498	229. 03

MARYLAND

1916.....	9, 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, 685	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
1927.....	65, 099	390, 671, 215	6, 001. 19	13, 859, 886	212. 96
1928.....	65, 258	409, 371, 465	6, 273. 12	16, 126, 803	247. 12

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, 939	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
1927.....	214, 356	1, 189, 273, 214	5, 548. 12	43, 949, 866	205. 03
1928.....	215, 559	1, 357, 076, 374	6, 295. 61	59, 738, 973	277. 14

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
1927.....	175, 806	950, 085, 831	5, 404. 05	35, 599, 799	202. 49
1928.....	179, 886	1, 066, 529, 992	5, 928. 78	50, 601, 040	281. 29

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

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1928¹—Number of returns, net income, and tax—Continued

MINNESOTA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	7, 556	\$93, 201, 384	\$12, 335. 00	\$1, 553, 282	\$206. 00
1917	80, 009	275, 510, 103	3, 443. 00	8, 356, 172	104. 00
1918	84, 515	291, 074, 629	3, 444. 00	15, 262, 760	181. 00
1919	123, 914	383, 920, 683	3, 098. 00	15, 696, 465	127. 00
1920	154, 118	453, 212, 241	2, 941. 00	15, 169, 869	98. 00
1921	124, 501	340, 833, 699	2, 738. 00	8, 697, 117	70. 00
1922	122, 885	348, 740, 625	2, 838. 00	9, 419, 301	77. 00
1923	134, 360	372, 376, 782	2, 771. 00	7, 083, 527	53. 00
1924	128, 237	375, 588, 940	2, 929. 00	6, 720, 567	52. 00
1925	71, 291	305, 945, 205	4, 292. 00	6, 125, 915	86. 00
1926	64, 227	296, 414, 294	4, 615. 00	6, 475, 311	101. 00
1927	61, 439	295, 670, 416	4, 812. 42	7, 383, 307	120. 17
1928	60, 752	340, 152, 949	5, 599. 04	11, 925, 077	196. 29

MISSISSIPPI

1916	1, 440	\$14, 831, 796	\$10, 300. 00	\$195, 054	\$135. 00
1917	15, 382	61, 763, 713	4, 015. 00	2, 252, 612	146. 00
1918	19, 949	70, 323, 185	3, 525. 00	3, 542, 849	178. 00
1919	23, 804	101, 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
1927	16, 964	64, 878, 684	3, 824. 49	816, 429	48. 13
1928	16, 140	64, 689, 480	4, 008. 02	763, 702	47. 32

MISSOURI

1916	12, 956	\$147, 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
1927	96, 407	501, 495, 130	5, 201. 85	13, 738, 256	142. 50
1928	99, 295	563, 951, 553	5, 679. 56	18, 910, 977	190. 45

MONTANA

1916	1, 801	\$19, 467, 019	\$10, 809. 00	\$304, 448	\$169. 00
1917	28, 646	81, 207, 992	2, 835. 00	1, 548, 582	54. 00
1918	34, 464	90, 091, 830	2, 614. 00	3, 012, 902	87. 00
1919	42, 593	108, 880, 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
1927	18, 651	69, 654, 023	3, 734. 60	867, 944	46. 54
1928	17, 112	72, 908, 121	4, 260. 64	1, 298, 024	75. 85

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

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1928¹—Number of returns, net income, and tax—Continued

NEBRASKA					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	4,286	\$36,559,607	\$8,530.00	\$347,778	\$81.00
1917	82,472	251,988,895	3,055.00	5,225,238	64.00
1918	96,049	306,053,565	3,186.00	9,373,582	98.00
1919	87,344	287,457,592	3,291.00	8,639,003	99.00
1920	97,729	306,362,700	3,135.00	8,363,305	86.00
1921	71,853	179,905,513	2,504.00	3,328,145	46.00
1922	67,503	177,969,193	2,636.00	3,165,433	47.00
1923	70,545	195,152,562	2,766.00	2,534,257	36.00
1924	66,512	189,371,665	2,847.00	1,848,121	28.00
1925	35,661	141,877,975	3,979.00	1,732,535	49.00
1926	33,532	134,153,838	4,001.00	1,381,307	41.00
1927	32,170	130,131,079	4,045.11	1,427,747	44.38
1928	31,426	139,471,054	4,438.08	2,109,341	67.12

NEVADA					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	364	\$2,799,775	\$7,692.00	\$18,505	\$51.00
1917	6,623	16,423,316	2,480.00	241,944	37.00
1918	7,097	17,826,669	2,512.00	412,342	58.00
1919	8,740	20,887,132	2,390.00	435,002	50.00
1920	10,381	25,337,934	2,441.00	390,077	38.00
1921	9,719	22,455,508	2,310.00	329,296	34.00
1922	9,723	22,397,460	2,304.00	258,732	27.00
1923	10,467	25,711,611	2,456.00	241,291	23.00
1924	10,664	27,534,276	2,582.00	184,334	17.00
1925	6,164	19,661,369	3,190.00	178,361	29.00
1926	4,797	16,795,822	3,501.00	195,497	41.00
1927	4,702	17,443,233	3,709.75	228,799	48.66
1928	4,477	20,109,392	4,491.71	477,673	106.69

NEW HAMPSHIRE					
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
1927	14,484	70,560,949	4,871.65	1,824,931	126.00
1928	14,132	72,610,266	5,138.00	1,991,854	140.95

NEW JERSEY					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
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	856,856,058	3,184.00	33,258,294	124.00
1922	301,834	1,032,262,375	3,420.00	40,982,616	136.00
1923	293,503	1,050,741,177	3,580.00	30,552,642	104.00
1924	299,904	1,177,421,081	3,926.00	31,941,148	107.00
1925	150,874	943,672,751	6,255.00	32,383,155	215.00
1926	176,320	1,032,297,571	5,855.00	32,858,092	186.00
1927	195,467	1,117,398,064	5,716.56	38,911,894	199.07
1928	196,681	1,241,411,359	6,311.80	51,889,941	263.82

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

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1928¹—Number of returns, net income, and tax—Continued

NEW MEXICO					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
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	337,351	28.00
1924	11,595	31,951,117	2,756.00	223,842	19.00
1925	7,203	23,994,717	3,331.00	178,762	25.00
1926	6,513	24,631,507	3,782.00	227,471	35.00
1927	6,462	26,288,148	4,068.11	283,403	43.86
1928	6,686	29,995,501	4,486.31	464,430	69.46

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	1,221,651	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	4,903,288,994	6,521.00	252,157,834	335.00
1926	753,044	4,981,020,281	6,619.00	247,164,324	328.00
1927	766,974	5,398,451,005	7,038.64	305,210,059	397.94
1928	780,418	6,458,089,207	8,275.15	451,606,998	578.67

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	47,312	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
1927	33,398	155,916,827	4,668.45	4,519,870	135.33
1928	30,997	161,039,786	5,195.33	6,051,641	195.23

NORTH DAKOTA					
1916	1,176	\$9,219,055	\$7,839.00	\$66,314	\$56.00
1917	20,941	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	66,188,431	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
1927	9,758	33,252,341	3,407.70	187,635	19.23
1928	9,710	34,878,015	3,591.97	209,440	21.57

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

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1928¹—Number of returns, net income, and tax—Continued.

OHIO					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	21,774	\$318,822,511	\$14,642.00	\$7,722,306	\$355.00
1917	190,273	740,406,422	3,891.00	31,928,937	168.00
1918	306,918	993,314,432	3,236.00	55,170,252	180.00
1919	308,309	1,075,115,926	3,487.00	56,505,315	183.00
1920	447,998	1,407,388,003	3,142.00	56,285,168	126.00
1921	367,096	1,060,027,926	2,888.00	33,574,094	91.00
1922	364,988	1,138,934,714	3,120.00	39,310,406	108.00
1923	463,017	1,457,696,567	3,148.00	33,061,877	71.00
1924	418,048	1,403,748,590	3,358.00	32,061,822	77.00
1925	224,643	1,141,453,071	5,081.00	30,321,360	135.00
1926	231,196	1,146,495,871	4,959.00	32,839,052	142.00
1927	222,707	1,153,756,214	5,180.60	35,519,337	159.49
1928	218,479	1,302,762,001	5,962.87	55,393,575	253.54

OKLAHOMA					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
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
1927	39,806	212,341,656	5,334.41	6,232,124	156.56
1928	37,261	211,061,345	5,664.40	6,446,274	173.00

OREGON					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	2,800	\$24,968,572	\$8,917.00	\$337,051	\$120.00
1917	25,071	84,746,023	3,380.00	3,298,630	132.00
1918	34,592	111,601,050	3,226.00	6,049,987	175.00
1919	49,663	166,240,606	3,347.00	8,232,437	166.00
1920	67,640	193,652,281	2,863.00	6,649,011	98.00
1921	62,804	159,574,639	2,541.00	4,951,580	79.00
1922	61,879	161,226,232	2,606.00	4,239,789	69.00
1923	69,123	189,854,013	2,747.00	2,891,804	42.00
1924	66,669	189,884,373	2,848.00	2,025,068	30.00
1925	32,542	132,022,718	4,057.00	1,787,992	55.00
1926	30,955	135,030,190	4,362.00	2,175,322	70.00
1927	33,903	140,739,425	4,151.24	1,920,597	56.65
1928	29,333	132,829,673	4,528.34	2,387,276	81.39

PENNSYLVANIA					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	40,289	\$643,243,991	\$15,966.00	\$17,612,739	\$437.00
1917	328,171	1,360,862,293	4,147.00	79,454,848	242.00
1918	518,729	1,770,848,133	3,414.00	137,781,370	266.00
1919	539,172	1,838,002,395	3,409.00	128,195,161	238.00
1920	672,746	2,212,178,029	3,288.00	118,750,989	177.00
1921	621,103	1,937,291,858	3,119.00	84,660,220	136.00
1922	587,770	2,005,570,020	3,412.00	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
1927	381,374	2,091,825,217	5,484.88	78,674,525	206.29
1928	361,220	2,204,955,406	6,104.19	96,772,465	267.90

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

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1928¹—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
1927	25,184	157,464,733	6,252.57	6,332,169	251.44
1928	25,801	176,225,164	6,830.17	8,093,013	313.67

SOUTH CAROLINA

1916	1,204	\$9,882,947	\$8,208.00	\$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	72,755,720	2,712.00	1,268,305	47.00
1923	28,225	87,031,355	3,083.00	1,555,315	55.00
1924	28,090	79,613,886	2,834.00	727,462	26.00
1925	15,727	57,661,544	3,666.00	430,879	27.00
1926	13,809	53,060,331	3,842.00	420,164	30.00
1927	14,310	55,218,679	3,858.75	554,731	38.77
1928	13,725	55,510,360	4,044.47	716,628	52.21

SOUTH DAKOTA

1916	971	\$7,474,252	\$7,697.00	\$48,563	\$50.00
1917	39,654	109,794,860	2,769.00	1,171,328	30.00
1918	45,505	151,725,486	3,334.00	4,139,239	91.00
1919	38,614	133,174,792	3,449.00	3,124,066	81.00
1920	34,670	103,578,036	2,988.00	2,228,187	64.00
1921	21,681	47,087,498	2,172.00	524,653	24.00
1922	21,465	48,949,551	2,280.00	548,688	26.00
1923	21,928	50,170,861	2,288.00	350,312	16.00
1924	26,506	66,124,303	2,495.00	306,097	12.00
1925	17,086	53,971,360	3,159.00	192,460	11.00
1926	12,414	38,153,263	3,073.00	208,893	17.00
1927	10,969	35,906,515	3,273.45	209,667	19.11
1928	10,649	38,954,968	3,658.09	321,516	30.19

TENNESSEE

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
1927	33,812	173,162,605	5,121.33	4,035,541	119.35
1928	35,039	190,287,682	5,430.74	5,624,112	160.51

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

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1928¹—Number of returns, net income, and tax—Continued

TEXAS					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
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	12,681,829	114.00
1927	114,534	560,322,568	4,892.19	12,909,842	112.72
1928	112,273	580,239,493	5,168.11	14,401,968	128.28

UTAH					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	1,259	\$14,281,206	\$11,343.00	\$167,688	\$133.00
1917	14,636	45,044,946	3,078.00	1,364,652	93.00
1918	18,517	52,454,404	2,833.00	1,347,780	73.00
1919	21,164	61,913,436	2,925.00	1,270,543	60.00
1920	30,510	82,278,389	2,697.00	1,506,781	49.00
1921	26,128	62,713,461	2,400.00	842,904	32.00
1922	27,325	67,744,653	2,479.00	955,929	35.00
1923	30,242	79,943,306	2,643.00	725,908	24.00
1924	28,685	82,088,477	2,862.00	599,194	21.00
1925	16,101	61,634,951	3,828.00	660,497	41.00
1926	13,568	53,832,169	3,968.00	628,773	46.00
1927	13,029	53,628,897	4,116.12	851,031	65.32
1928	13,262	58,809,296	4,434.42	1,095,839	82.63

VERMONT					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	1,100	\$14,028,955	\$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	2,889.00	1,573,555	88.00
1923	21,732	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
1927	8,268	41,842,221	5,060.74	846,932	102.43
1928	9,394	48,086,175	5,118.82	1,058,740	112.38

VIRGINIA					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
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	75,451	242,589,945	3,152.00	3,669,294	47.00
1924	71,597	231,053,314	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	3,495,402	92.00
1927	37,393	172,239,863	4,606.21	3,611,135	96.57
1928	37,619	181,750,013	4,831.33	4,408,983	117.20

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

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1928¹—Number of returns, net income, and tax—Continued

WASHINGTON					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
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	78,080	272,544,925	3,493.00	2,717,102	35.00
1926 ²	61,950	245,592,050	3,964.00	2,800,548	45.00
1927 ²	62,200	252,547,211	4,060.24	2,913,642	46.84
1928 ²	66,167	273,648,593	4,135.73	4,464,930	67.48

WEST VIRGINIA					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
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	141,777,469	4,043.00	2,133,510	60.00
1926	32,544	141,396,917	4,345.00	2,304,313	71.00
1927	32,500	139,696,175	4,298.34	2,519,731	77.53
1928	30,643	140,128,751	4,572.94	2,920,822	95.32

WISCONSIN					
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	10,901,697	103.00
1920	150,452	436,436,810	2,901.00	13,232,531	88.00
1921	148,457	379,754,222	2,558.00	8,971,044	60.00
1922	160,519	401,670,058	2,502.00	9,126,855	57.00
1923	194,050	547,039,928	2,819.00	9,019,076	46.00
1924	179,275	496,659,728	2,770.00	7,344,053	41.00
1925	110,485	418,618,008	3,789.00	6,799,312	62.00
1926	99,251	407,642,742	4,107.00	8,418,047	85.00
1927	100,956	436,579,613	4,324.45	10,621,745	105.21
1928	98,485	453,394,323	4,603.69	12,459,318	126.51

WYOMING					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	673	\$6,523,787	\$9,694.00	\$67,510	\$100.00
1917	7,663	28,855,603	3,766.00	838,196	109.00
1918	7,821	26,413,937	3,377.00	1,272,692	163.00
1919	18,349	52,463,959	2,859.00	144,063	79.00
1920	24,594	63,244,529	2,572.00	1,161,320	47.00
1921	22,413	51,051,629	2,278.00	783,257	35.00
1922	21,943	48,826,743	2,225.00	687,062	31.00
1923	23,246	57,376,054	2,468.00	520,769	22.00
1924	22,947	60,751,853	2,647.00	414,087	18.00
1925	10,336	33,481,518	3,239.00	256,451	25.00
1926	8,930	31,750,581	3,556.00	263,319	29.00
1927	8,870	31,297,698	3,528.49	274,644	30.96
1928	8,622	33,233,249	3,854.47	372,128	43.16

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

² Includes Alaska.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928*¹

ALABAMA

County and city	Number of returns	County and city	Number of returns
Autauga:		Clarke:	
Prattville.....	51	Jackson.....	21
Miscellaneous.....	13	Thomasville.....	39
Total.....	64	Miscellaneous.....	21
		Total.....	81
Baldwin:		Clay:	
Bay Minette.....	40	Ashland.....	7
Miscellaneous.....	69	Lineville.....	7
Total.....	109	Total.....	14
		Cleburne: Heflin.....	14
Barbour:		Coffee:	
Clayton.....	19	Elba.....	15
Eufaula.....	121	Enterprise.....	28
Miscellaneous.....	13	Total.....	43
Total.....	153	Colbert:	
		Muscle Shoals.....	2
Bibb:		Sheffield.....	183
Blocton.....	7	Tuscumbia.....	120
Miscellaneous.....	77	Miscellaneous.....	13
Total.....	84	Total.....	318
Blount:		Conecuh:	
Oneonta.....	18	Evergreen.....	56
Miscellaneous.....	12	Miscellaneous.....	13
Total.....	30	Total.....	69
Bullock:		Coosa:	
Union Springs.....	35	Good Water.....	6
Miscellaneous.....	5	Miscellaneous.....	2
Total.....	40	Total.....	8
Butler:		Covington:	
Chapman.....	12	Andalusia.....	84
Georgiana.....	24	Florala.....	26
Greenville.....	75	Opp.....	22
Miscellaneous.....	8	River Falls.....	5
Total.....	119	Miscellaneous.....	14
Calhoun:		Total.....	151
Anniston.....	464	Crenshaw:	
Jacksonville.....	31	Luverne.....	26
Oxford.....	13	Miscellaneous.....	11
Piedmont.....	31	Total.....	37
Miscellaneous.....	9	Cullman:	
Total.....	548	Cullman.....	99
Chambers:		Miscellaneous.....	8
Lafayette.....	30	Total.....	107
Lanett.....	22	Dale:	
Miscellaneous.....	38	Ozark.....	45
Total.....	90	Miscellaneous.....	12
Cherokee: Miscellaneous.....	21	Total.....	57
Chilton:		Dallas:	
Clanton.....	35	Selma.....	620
Miscellaneous.....	11	Miscellaneous.....	49
Total.....	46	Total.....	669
Choctaw: Miscellaneous.....	40		

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

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

ALABAMA—Continued

County and city	Number of returns	County and city	Number of returns
De Kalb:		Jackson:	
Fort Payne.....	44	Bridgeport.....	9
Miscellaneous.....	30	Scottsboro.....	25
Total.....	74	Miscellaneous.....	16
Elmore:		Total.....	50
Tallassee.....	74	Jefferson:	
Wetumpka.....	58	Birmingham.....	12,124
Miscellaneous.....	24	Bessemer.....	614
Total.....	156	Blossburg.....	6
Escambia:		Brighton.....	20
Atmore.....	66	Fairfield.....	335
Brewton.....	69	Leeds.....	50
Flomaton.....	16	Miscellaneous.....	357
Miscellaneous.....	7	Total.....	13,506
Total.....	158	Lamar:	
Etowah:		Sulligent.....	8
Alabama City.....	37	Miscellaneous.....	6
Altoona.....	7	Total.....	14
Attalla.....	57	Lauderdale:	
Gadsden.....	309	Florence.....	275
Miscellaneous.....	5	Miscellaneous.....	7
Total.....	415	Total.....	282
Fayette:		Lawrence:	
Fayette.....	40	Courtland.....	25
Miscellaneous.....	5	Miscellaneous.....	7
Total.....	45	Total.....	32
Franklin:		Lee:	
Russellville.....	36	Auburn.....	32
Miscellaneous.....	22	Opelika.....	142
Total.....	58	Phenix City.....	30
Geneva:		Miscellaneous.....	2
Geneva.....	21	Total.....	206
Hartford.....	21	Limestone:	
Samson.....	21	Athens.....	80
Miscellaneous.....	5	Miscellaneous.....	11
Total.....	68	Total.....	91
Greene:		Lowndes:	
Eutaw.....	33	Fort Deposit.....	11
Miscellaneous.....	15	Miscellaneous.....	34
Total.....	48	Total.....	45
Hale:		Macon:	
Akron.....	9	Tuskegee.....	78
Greensboro.....	51	Miscellaneous.....	14
Miscellaneous.....	22	Total.....	92
Total.....	82	Madison:	
Henry:		Huntsville.....	375
Abbeville.....	16	Miscellaneous.....	39
Headland.....	15	Total.....	414
Miscellaneous.....	1	Marengo:	
Total.....	32	Demopolis.....	116
Houston:		Miscellaneous.....	55
Dothan.....	228	Total.....	171
Miscellaneous.....	18	Marion: Miscellaneous.....	31
Total.....	246		

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

ALABAMA—Continued

County and city	Number of returns	County and city	Number of returns
Marshall:		Shelby:	
Albertville.....	30	Calera.....	13
Boaz.....	21	Helena.....	5
Guntersville.....	41	Montevallo.....	17
Miscellaneous.....	3	Vincent.....	7
Total.....	95	Wilton.....	7
		Miscellaneous.....	53
Mobile:		Total.....	102
Mobile.....	2,605	Sumter:	
Prichard.....	7	Livingston.....	26
Whistler.....	20	York.....	38
Miscellaneous.....	127	Miscellaneous.....	22
Total.....	2,759	Total.....	86
Monroe: Miscellaneous.....	61	Talladega:	
Montgomery:		Sylacauga.....	90
Montgomery.....	2,295	Talladega.....	117
Miscellaneous.....	37	Miscellaneous.....	33
Total.....	2,332	Total.....	240
Morgan:		Tallapoosa:	
Decatur.....	328	Alexander City.....	48
Hartselle.....	31	Miscellaneous.....	20
Miscellaneous.....	10	Total.....	68
Total.....	369	Tuscaloosa:	
Perry:		Holt.....	21
Marion.....	63	Kellerman.....	11
Uniontown.....	46	Tuscaloosa.....	460
Miscellaneous.....	3	Miscellaneous.....	42
Total.....	112	Total.....	534
Pickens:		Walker:	
Aliceville.....	22	Carbon Hill.....	33
Reform.....	4	Coal Valley.....	4
Miscellaneous.....	23	Cordova.....	31
Total.....	49	Dora.....	24
Pike:		Empire.....	3
Brundidge.....	30	Jasper.....	147
Troy.....	163	Oakman.....	6
Miscellaneous.....	8	Parrish.....	21
Total.....	201	Quinton.....	7
Randolph:		Sipsey.....	8
Roanoke.....	50	Townley.....	13
Miscellaneous.....	2	Miscellaneous.....	74
Total.....	52	Total.....	371
Russell:		Washington: Miscellaneous.....	26
Girard.....	8	Wilcox:	
Miscellaneous.....	21	Camden.....	35
Total.....	29	Miscellaneous.....	45
St. Clair:		Total.....	80
Acmar.....	5	Winston:	
Pell City.....	15	Haleville.....	30
Miscellaneous.....	46	Miscellaneous.....	1
Total.....	66	Total.....	31
		State total.....	26,891

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

ARIZONA

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

ARKANSAS

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

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

ARKANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Calhoun:		Cross:	
Thornton.....	9	Parkin.....	39
Miscellaneous.....	8	Wynne.....	91
Total.....	17	Miscellaneous.....	11
Carroll:		Total.....	141
Berryville.....	20	Dallas:	
Eureka Springs.....	43	Fordyce.....	75
Miscellaneous.....	9	Miscellaneous.....	19
Total.....	72	Total.....	94
Chicot:		Desha:	
Dermott.....	44	Arkansas City.....	27
Eudora.....	54	Dumas.....	39
Lake Village.....	69	McGehee.....	94
Miscellaneous.....	5	Miscellaneous.....	21
Total.....	172	Total.....	181
Clark:		Drew:	
Arkadelphia.....	109	Monticello.....	66
Gurdon.....	47	Wilmar.....	1
Miscellaneous.....	20	Miscellaneous.....	18
Total.....	176	Total.....	85
Clay:		Faulkner:	
Corning.....	30	Conway.....	12
Piggot.....	19	Miscellaneous.....	7
Rector.....	27	Total.....	19
Miscellaneous.....	12	Franklin:	
Total.....	88	Ozark.....	12
Cleburne:		Miscellaneous.....	24
Heber Springs.....	30	Total.....	36
Miscellaneous.....	2	Fulton: Miscellaneous.....	11
Total.....	32	Garland:	
Cleveland: Miscellaneous.....	13	Hot Springs.....	691
Columbia:		Miscellaneous.....	6
Magnolia.....	87	Total.....	697
Miscellaneous.....	33	Grant: Miscellaneous.....	25
Total.....	120	Greene:	
Conway:		Paragould.....	132
Morriton.....	111	Miscellaneous.....	6
Miscellaneous.....	8	Total.....	138
Total.....	119	Hempstead:	
Craighead:		Hope.....	186
Jonesboro.....	344	Miscellaneous.....	22
Monette.....	12	Total.....	208
Miscellaneous.....	29	Hot Springs:	
Total.....	385	Malvern.....	88
Crawford:		Miscellaneous.....	2
Mulberry.....	10	Total.....	90
Van Buren.....	97	Howard:	
Miscellaneous.....	23	Dierks.....	3
Total.....	130	Nashville.....	73
Crittenden:		Miscellaneous.....	8
Earl.....	50	Total.....	84
Miscellaneous.....	118		
Total.....	168		

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

ARKANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Independence:		Mississippi:	
Batesville.....	94	Blytheville.....	247
Miscellaneous.....	24	Luxora.....	28
Total.....	118	Osceola.....	105
Izard: Miscellaneous.....	6	Wilson.....	28
Jackson:		Miscellaneous.....	90
Newport.....	123	Total.....	498
Miscellaneous.....	42	Monroe:	
Total.....	165	Brinkley.....	67
Jefferson:		Clarendon.....	42
Pine Bluff.....	990	Miscellaneous.....	40
Miscellaneous.....	63	Total.....	149
Total.....	1,053	Montgomery: Miscellaneous.....	24
Johnson:		Nevada:	
Clarksville.....	70	Prescott.....	98
Coal Hill.....	2	Miscellaneous.....	30
Miscellaneous.....	10	Total.....	128
Total.....	82	Newton: Miscellaneous.....	1
Lafayette:		Ouachita:	
Lewisville.....	22	Camden.....	303
Stamps.....	42	Louann.....	39
Miscellaneous.....	23	Stephens.....	20
Total.....	87	Miscellaneous.....	32
Lawrence:		Total.....	394
Hoxie.....	9	Perry: Miscellaneous.....	11
Walnut Ridge.....	45	Phillips:	
Miscellaneous.....	24	Helena.....	473
Total.....	78	West Helena.....	51
Lee:		Miscellaneous.....	79
Marianna.....	114	Total.....	603
Miscellaneous.....	21	Pike: Miscellaneous.....	21
Total.....	135	Poinsett:	
Lincoln: Miscellaneous.....	32	Harrisburg.....	30
Little River:		Lepanto.....	39
Ashdown.....	33	Marked Tree.....	43
Foreman.....	15	Trumann.....	35
Miscellaneous.....	7	Miscellaneous.....	47
Total.....	55	Total.....	194
Logan:		Polk:	
Booneville.....	17	Mena.....	44
Paris.....	54	Miscellaneous.....	8
Miscellaneous.....	5	Total.....	52
Total.....	76	Pope:	
Lonoke:		Atkins.....	34
Engleau.....	70	Russellville.....	92
Lonoke.....	42	Miscellaneous.....	9
Miscellaneous.....	68	Total.....	135
Total.....	180	Prairie:	
Madison: Miscellaneous.....	9	Des Arc.....	14
Marion: Miscellaneous.....	3	Miscellaneous.....	58
Miller:		Total.....	72
Texarkana.....	483	Pulaski:	
Miscellaneous.....	20	Little Rock.....	3,477
Total.....	503	North Little Rock.....	321
		Miscellaneous.....	40
		Total.....	3,838

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

ARKANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Randolph:		Union:	
Pocahontas.....	16	Calion.....	13
Miscellaneous.....	1	El Dorado.....	1,117
Total.....	17	Griffin.....	12
St. Francis:		Huttig.....	23
Forrest City.....	144	Junction City.....	23
Miscellaneous.....	66	Norphlet.....	90
Total.....	210	Smackover.....	172
Saline:		Strong.....	21
Bauxite.....	22	Miscellaneous.....	22
Benton.....	60	Total.....	1,493
Miscellaneous.....	1	Van Buren: Miscellaneous.....	4
Total.....	83	Washington:	
Scott: Miscellaneous.....	14	Fayetteville.....	200
Searcy:		Springdale.....	41
Leslie.....	1	Miscellaneous.....	25
Miscellaneous.....	11	Total.....	266
Total.....	12	White:	
Sebastian:		Bald Knob.....	14
Fort Smith.....	1,041	Beebe.....	19
Greenwood.....	14	Searcy.....	90
Hartford.....	11	Miscellaneous.....	56
Huntington.....	6	Total.....	179
Miscellaneous.....	26	Woodruff:	
Total.....	1,098	Augusta.....	44
Sevier:		Cotton Plant.....	42
De Queen.....	92	Miscellaneous.....	46
Horatio.....	8	Total.....	132
Miscellaneous.....	14	Yell:	
Total.....	114	Dardanelle.....	21
Sharp: Miscellaneous.....	10	Plainview.....	16
Stone: Miscellaneous.....	7	Miscellaneous.....	22
		Total.....	59
		State total.....	16,660

CALIFORNIA

Alameda:		Calaveras:	
Alameda.....	2,214	San Andreas.....	29
Albany.....	66	Miscellaneous.....	139
Berkeley.....	6,571	Total.....	168
Emeryville.....	107	Colusa:	
Hayward.....	411	Arbuckle.....	71
Livermore.....	250	Colusa.....	214
Niles.....	54	Miscellaneous.....	175
Oakland.....	16,871	Total.....	460
Piedmont.....	1,321	Contra Costa:	
San Leandro.....	429	Antioch.....	178
Miscellaneous.....	333	Bay Point.....	55
Total.....	28,627	Crockett.....	357
Amador:		El Cerrito.....	35
Jackson.....	83	Martinez.....	429
Miscellaneous.....	114	Pittsburg.....	464
Total.....	197	Richmond.....	964
Butte:		Miscellaneous.....	929
Chico.....	607	Total.....	3,411
Gridley.....	107	Del Norte: Miscellaneous.....	113
Oroville.....	286		
Miscellaneous.....	154		
Total.....	1,154		

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

CALIFORNIA—Continued

County and city	Number of returns	County and city	Number of returns
Eldorado:		Lassen:	
Placerville.....	143	Susanville.....	214
Miscellaneous.....	52	Westwood.....	256
Total.....	195	Miscellaneous.....	17
		Total.....	517
Fresno:		Los Angeles:	
Clovis.....	43	Allamira.....	1,510
Coalinga.....	286	Arcadia.....	242
Fowler.....	36	Artesia.....	66
Fresno.....	3,286	Avadon.....	132
Kingsburg.....	66	Azusa.....	154
Reedley.....	143	Baldwin Park.....	88
Sanger.....	143	Bell.....	242
Selma.....	143	Bellflower.....	110
Miscellaneous.....	560	Belvedere.....	18
Total.....	4,706	Beverly Hills.....	2,504
		Burbank.....	570
Glenn:		Claremont.....	351
Orland.....	65	Compton.....	416
Willows.....	143	Covina.....	482
Miscellaneous.....	114	Culver City.....	394
Total.....	322	Downey.....	155
		El Monte.....	242
Humboldt:		El Segundo.....	153
Arcata.....	143	Gardena.....	198
Eureka.....	857	Glendale.....	3,730
Ferndale.....	125	Glendora.....	197
Scotia.....	107	Hawthorne.....	110
Miscellaneous.....	376	Hermosa.....	198
Total.....	1,608	Huntington Park.....	1,264
		Inglewood.....	744
Imperial:		La Verne.....	176
Brawley.....	330	Loimita.....	132
Calixico.....	208	Long Beach.....	7,132
Calipatria.....	66	Los Angeles City.....	87,180
El Centro.....	460	Lynwood.....	176
Holtville.....	89	Manhattan.....	67
Imperial.....	67	Maywood.....	110
Miscellaneous.....	45	Moneta.....	31
Total.....	1,265	Monrovia.....	591
		Montebello.....	244
Inyo:		Monterey Park.....	133
Bishop.....	107	Montrose.....	68
Miscellaneous.....	133	Norwalk.....	133
Total.....	240	Pomona.....	920
		Pasadena.....	7,500
Kern:		Puente.....	176
Bakersfield.....	1,980	Redondo.....	394
Delano.....	110	San Dimas.....	111
Fellows.....	157	San Fernando.....	350
Maricopa.....	152	Santa Fe Springs.....	88
Taft.....	981	San Gabriel.....	394
Miscellaneous.....	504	Santa Monica.....	2,430
Total.....	3,884	Sherman.....	228
		Sierra Madre.....	198
Kings:		Southgate.....	261
Corcoran.....	125	South Pasadena.....	1,400
Hanford.....	411	Torrance.....	329
Lemoore.....	107	Tujunga.....	66
Miscellaneous.....	25	Vernon.....	22
Total.....	668	Walnut.....	109
		Whittier.....	1,290
Lake:		Willow Brook.....	29
Lakeport.....	71	Miscellaneous.....	3,459
Miscellaneous.....	94	Total.....	130,197
Total.....	165		
		Madera:	
		Madera.....	150
		Miscellaneous.....	99
		Total.....	349

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

CALIFORNIA—Continued

County and city	Number of returns	County and city	Number of returns
Marin:		Plumas: Miscellaneous.....	334
Mill Valley.....	286	Riverside:	
San Anselmo.....	304	Banning.....	88
San Rafael.....	643	Beaumont.....	23
Sausalito.....	321	Blythe.....	44
Miscellaneous.....	523	Coachella.....	21
Total.....	2,077	Corona.....	199
Mariposa: Miscellaneous.....	91	Elsinore.....	87
Mendocino:		Hemet.....	154
Fort Bragg.....	179	Indio.....	68
Ukiah.....	179	Perris.....	24
Willits.....	69	Riverside.....	1,466
Miscellaneous.....	188	San Jacinto.....	66
Total.....	615	Miscellaneous.....	286
Merced:		Total.....	2,326
Los Banos.....	214	Sacramento:	
Merced.....	571	Folsom City.....	71
Miscellaneous.....	415	Sacramento.....	5,335
Total.....	1,200	Miscellaneous.....	640
Modoc: Miscellaneous.....	151	Total.....	6,246
Monor: Miscellaneous.....	13	San Benito:	
Monterey:		Hollister.....	321
King City.....	107	Miscellaneous.....	92
Monterey.....	571	Total.....	413
Pacific Grove.....	214	San Bernardino:	
Salinas.....	678	Barstow.....	67
Miscellaneous.....	545	Chino.....	66
Total.....	2,115	Colton.....	154
Napa:		Needles.....	242
Napa.....	500	Ontario.....	504
St. Helena.....	107	Redlands.....	920
Miscellaneous.....	112	Rialto.....	64
Total.....	719	San Bernardino.....	1,160
Nevada:		Upland.....	373
Grass Valley.....	179	Victorville.....	44
Nevada City.....	89	Miscellaneous.....	754
Truckee.....	68	Total.....	4,348
Miscellaneous.....	92	San Diego:	
Total.....	428	Chula Vista.....	154
Orange:		Coronado.....	331
Anaheim.....	1,136	El Cajon.....	45
Balboa.....	43	Escondido.....	157
Brea.....	132	La Mesa.....	89
Buena Park.....	48	National City.....	109
Fullerton.....	658	Oceanside.....	133
Garden Grove.....	174	San Diego.....	6,691
Huntington Beach.....	359	Miscellaneous.....	630
Laguna Beach.....	111	Total.....	8,339
La Habra.....	176	San Francisco: San Francisco.....	65,878
Orange.....	548	San Joaquin:	
Placentia.....	169	Lodi.....	536
Santa Ana.....	1,815	Manteca.....	89
Seal Beach.....	30	Stockton.....	3,286
Tustin.....	65	Tracy.....	286
Miscellaneous.....	351	Miscellaneous.....	328
Total.....	5,781	Total.....	4,525
Placer:		San Luis Obispo:	
Auburn.....	179	Arroyo Grande.....	64
Lincoln.....	107	Atascadero.....	48
Roseville.....	357	Paso Robles.....	160
Miscellaneous.....	317	Pismo Beach.....	27
Total.....	960	San Luis Obispo.....	614
		Miscellaneous.....	176
		Total.....	1,089

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

CALIFORNIA—Continued

County and city	Number of returns	County and city	Number of returns
San Mateo:		Sonoma—Continued.	
Burlingame.....	1,307	Sebastopol.....	143
Daly City.....	107	Miscellaneous.....	340
Half Moon Bay.....	22	Total.....	2,286
Redwood City.....	536		
San Bruno.....	89	Stanislaus:	
San Mateo.....	1,107	Modesto.....	964
South San Francisco.....	125	Newman.....	214
Miscellaneous.....	539	Oakdale.....	72
Total.....	3,832	Turlock.....	286
		Miscellaneous.....	354
Santa Barbara:		Total.....	1,890
Lompoc.....	201		
Santa Barbara.....	2,439	Sutter:	
Santa Maria.....	460	Yuba City.....	268
Miscellaneous.....	438	Miscellaneous.....	220
Total.....	3,538	Total.....	488
Santa Clara:		Tehama:	
Gilroy.....	214	Corning.....	97
Los Gatos.....	357	Red Bluff.....	214
Mayfield.....	71	Miscellaneous.....	73
Mountain View.....	179	Total.....	384
Palo Alto.....	1,500		
San Jose.....	3,214	Trinity: Miscellaneous.....	35
Santa Clara.....	250		
Sunnyvale.....	62	Tulare:	
Miscellaneous.....	448	Dinuba.....	119
Total.....	6,295	Exeter.....	214
		Lindsay.....	357
Santa Cruz:		Porterville.....	357
Santa Cruz.....	643	Tulare.....	411
Watsonville.....	643	Visalia.....	500
Miscellaneous.....	108	Miscellaneous.....	304
Total.....	1,394	Total.....	2,262
Shasta:		Tuolumne:	
Anderson.....	21	Sonora.....	179
Redding.....	250	Miscellaneous.....	174
Miscellaneous.....	95	Total.....	353
Total.....	366		
		Ventura:	
Sierra: Miscellaneous.....	102	Fillmore.....	285
		Ojai.....	132
Siskiyou:		Oxnard.....	440
Dunsmuir.....	232	Santa Paula.....	416
Weed.....	179	Saticoy.....	26
Yreka.....	89	Ventura.....	1,204
Miscellaneous.....	558	Miscellaneous.....	388
Total.....	1,058	Total.....	2,891
Solano:		Yolo:	
Benicia.....	143	Woodland.....	429
Fairfield.....	43	Miscellaneous.....	452
Rio Vista.....	179	Total.....	881
Vacaville.....	179		
Vallejo.....	821	Yuba:	
Miscellaneous.....	556	Marysville.....	571
Total.....	1,921	Miscellaneous.....	97
		Total.....	668
Sonoma:		State total.....	316,738
Healdsburg.....	268		
Petaluma.....	678		
Santa Rosa.....	857		

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

COLORADO

County and city	Number of returns	County and city	Number of returns
Adams:		El Paso:	
Brighton.....	83	Colorado Springs.....	1,984
Miscellaneous.....	85	Manitou.....	44
Total.....	168	Miscellaneous.....	91
Alamosa:		Total.....	2,119
Alamosa.....	181	Fremont:	
Miscellaneous.....	7	Canon City.....	242
Total.....	188	Florence.....	123
Arapahoe:		Rockvale.....	7
Englewood.....	95	Miscellaneous.....	39
Littleton.....	112	Total.....	411
Miscellaneous.....	38	Garfield:	
Total.....	245	Glenwood Springs.....	121
Arechuleta:		Miscellaneous.....	103
Pagosa Springs.....	22	Total.....	224
Miscellaneous.....	8	Gilpin: Miscellaneous.....	13
Total.....	30	Grand: Miscellaneous.....	50
Baca: Miscellaneous.....	29	Gunnison:	
Bent:		Crested Butte.....	32
Las Animas.....	121	Gunnison.....	117
Miscellaneous.....	35	Miscellaneous.....	50
Total.....	156	Total.....	199
Boulder:		Hinsdale: Miscellaneous.....	4
Boulder.....	487	Huerfano:	
Lafayette.....	37	Walsenburg.....	158
Longmont.....	243	Miscellaneous.....	144
Louisville.....	31	Total.....	302
Miscellaneous.....	37	Jackson: Miscellaneous.....	46
Total.....	835	Jefferson:	
Chaffee:		Golden.....	108
Salida.....	227	Miscellaneous.....	252
Miscellaneous.....	22	Total.....	360
Total.....	249	Kiowa: Miscellaneous.....	16
Cheyenne: Miscellaneous.....	26	Kit Carson: Miscellaneous.....	63
Clear Creek:		Lake:	
Idaho Springs.....	36	Leadville.....	226
Miscellaneous.....	14	Miscellaneous.....	29
Total.....	50	Total.....	255
Conejos: Miscellaneous.....	71	La Plata:	
Costilla: Miscellaneous.....	22	Durango.....	205
Crowley:		Miscellaneous.....	22
Ordway.....	41	Total.....	227
Miscellaneous.....	25	Larimer:	
Total.....	66	Fort Collins.....	546
Custer: Miscellaneous.....	41	Loveland.....	144
Delta:		Miscellaneous.....	151
Delta.....	110	Total.....	841
Miscellaneous.....	98	Las Animas:	
Total.....	208	Aguilar.....	19
Denver: Denver.....	15,615	Delagua.....	46
Dolores: Miscellaneous.....	23	Trinidad.....	438
Douglas: Miscellaneous.....	65	Miscellaneous.....	170
Eagle: Miscellaneous.....	110	Total.....	673
Elbert: Miscellaneous.....	37		

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

COLORADO—Continued

County and city	Number of returns	County and city	Number of returns
Lincoln:		Pueblo:	
Limon.....	44	Pueblo.....	1,742
Miscellaneous.....	51	Miscellaneous.....	3'
Total.....	95	Total.....	1,776
Logan:		Rio Blanco: Miscellaneous.....	57
Sterling.....	292	Rio Grande:	
Miscellaneous.....	51	Del Norte.....	69
Total.....	346	Monte Vista.....	206
Mesa:		Miscellaneous.....	2
Fruita.....	22	Total.....	277
Grand Junction.....	453	Routt:	
Miscellaneous.....	81	Steamboat Springs.....	55
Total.....	556	Miscellaneous.....	135
Mineral: Miscellaneous.....	8	Total.....	190
Moffat:		Saguache: Miscellaneous.....	171
Craig.....	84	San Juan:	
Miscellaneous.....	18	Silverton.....	39
Total.....	102	Miscellaneous.....	119
Montezuma: Miscellaneous.....	117	Total.....	158
Montrose:		San Miguel:	
Montrose.....	148	Telluride.....	40
Miscellaneous.....	39	Miscellaneous.....	22
Total.....	187	Total.....	62
Morgan:		Sedgwick:	
Brush.....	118	Julesburg.....	51
Fort Morgan.....	241	Miscellaneous.....	37
Miscellaneous.....	55	Total.....	88
Total.....	414	Summit: Miscellaneous.....	43
Otero:		Teller:	
Fowler.....	29	Cripple Creek.....	48
La Junta.....	328	Victor.....	68
Rocky Ford.....	140	Miscellaneous.....	4
Miscellaneous.....	40	Total.....	120
Total.....	537	Washington:	
Ouray:		Akron.....	36
Ouray.....	35	Miscellaneous.....	17
Miscellaneous.....	25	Total.....	53
Total.....	60	Weld:	
Park: Miscellaneous.....	42	Eaton.....	140
Phillips:		Fort Lupton.....	73
Haxton.....	39	Greeley.....	557
Holyoke.....	39	Windsor.....	66
Miscellaneous.....	6	Miscellaneous.....	351
Total.....	84	Total.....	1,187
Pitkin:		Yuma:	
Aspen.....	33	Wray.....	43
Miscellaneous.....	3	Yuma.....	44
Total.....	36	Miscellaneous.....	25
Prowers:		Total.....	112
Holly.....	31	State total.....	31,091
Lamar.....	77		
Miscellaneous.....	38		
Total.....	146		

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

CONNECTICUT

County and city	Number of returns	County and city	Number of returns
Fairfield:		Middlesex:	
Bethel.....	150	Chester.....	53
Bridgeport.....	6,979	Clinton.....	77
Danbury.....	1,503	Cronwell.....	76
Darien.....	418	East Haddam.....	57
Fairfield.....	598	East Hampton.....	106
Greenwich.....	2,504	Essex.....	146
Monroe.....	36	Haddam.....	47
New Canaan.....	388	Middlefield.....	51
Newtown.....	110	Middletown.....	1,087
Norwalk.....	1,779	Old Saybrook.....	25
Redding.....	36	Portland.....	166
Ridgefield.....	219	Saybrook.....	148
Shelton.....	439	Miscellaneous.....	33
Stamford.....	3,286	Total.....	2,072
Stratford.....	657		
Trumbull.....	27	New Haven:	
Westport.....	445	Ansonia.....	883
Wilton.....	115	Beacon Falls.....	34
Miscellaneous.....	11	Branford.....	431
Total.....	19,700	Cheshire.....	133
		Derby.....	513
Hartford:		East Haven.....	209
Avon.....	38	Guilford.....	124
Berlin.....	148	Hamden.....	784
Bloomfield.....	90	Madison.....	74
Bristol.....	1,256	Meriden.....	2,037
Burlington.....	2	Middlebury.....	54
Canton.....	84	Milford.....	503
East Granby.....	17	Naugatuck.....	626
East Hartford.....	580	New Haven.....	10,673
East Windsor.....	156	North Branford.....	21
Enfield.....	410	North Haven.....	121
Farmington.....	335	Orange.....	53
Glastonbury.....	233	Seymour.....	278
Granby.....	30	Southbury.....	28
Hartford.....	12,688	Wallingford.....	702
Manchester.....	1,028	Waterbury.....	4,938
New Britain.....	2,876	West Haven.....	1,059
Newington.....	76	Westville.....	5
Plainville.....	259	Woodbridge.....	33
Rocky Hill.....	61	Miscellaneous.....	5
Simsbury.....	303	Total.....	24,321
Southington.....	303		
South Windsor.....	53	New London:	
Suffield.....	152	Colchester.....	27
West Hartford.....	2,679	East Lyme.....	45
Wethersfield.....	475	Groton.....	205
Windsor.....	395	Jewett City and Griswold.....	132
Windsor Locks.....	178	Lebanon.....	7
Miscellaneous.....	31	Montville.....	51
Total.....	24,236	New London.....	1,582
		North Stonington.....	10
Litchfield:		Norwich.....	1,474
Harwinton.....	1	Sprague.....	52
Kent.....	67	Stonington.....	375
Litchfield.....	200	Waterford.....	95
New Hartford.....	69	Miscellaneous.....	165
New Milford.....	256	Total.....	4,220
Norfolk.....	114		
North Canaan.....	110	Tolland:	
Plymouth.....	139	Coventry.....	1
Salisbury.....	162	Ellington.....	18
Sharon.....	55	Mansfield.....	33
Thomaston.....	189	Rockville and Vernon.....	321
Torrington.....	971	Somers.....	35
Washington.....	85	Stafford.....	224
Watertown.....	383	Tolland.....	10
Winsted.....	415	West Willington.....	32
Woodbury.....	69	Miscellaneous.....	40
Miscellaneous.....	99	Total.....	714
Total.....	3,384		

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

CONNECTICUT—Continued

County and city	Number of returns	County and city	Number of returns
Windham:		Windham—Continued.	
Brooklyn.....	14	Woodstock.....	17
Danielson and Killingly.....	327	Miscellaneous.....	45
Plainfield.....	182	Total.....	1,549
Pomfret.....	82		
Putnam.....	265	Miscellaneous for State: Residents of	
Sterling.....	25	other States.....	867
Thompson.....	68	State total.....	81,063
Willimantic and Windham.....	524		

DELAWARE

Kent:		New Castle—Continued.	
Camden.....	12	Richardson Park.....	50
Clayton.....	39	Townsend.....	42
Dover.....	342	Wilmington.....	6,826
Felton.....	22	Yorklyn.....	21
Frederica.....	11	Miscellaneous.....	282
Harrington.....	49	Total.....	8,212
Smyrna.....	77		
Wyoming.....	26	Sussex:	
Miscellaneous.....	29	Bridgeville.....	48
Total.....	607	Delmar.....	51
		Georgetown.....	62
New Castle:		Greenwood.....	21
Claymont.....	157	Laurel.....	59
Delaware City.....	34	Lewes.....	136
Edgemoor.....	52	Milford.....	173
Elmhurst.....	23	Millsboro.....	19
Elsmere.....	67	Milton.....	21
Hillcrest.....	13	Rehoboth.....	32
Hollyoak.....	42	Seaford.....	81
Marshallton.....	75	Selbyville.....	27
Middletown.....	116	Miscellaneous.....	43
Newark.....	225	Total.....	773
New Castle.....	143	State total.....	9,592
Newport.....	44		

DISTRICT OF COLUMBIA

City	Number of returns
Washington.....	44,183

FLORIDA

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

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

FLORIDA—Continued

County and city	Number of returns	County and city	Number of returns
Broward:		Gilchrist: Miscellaneous.....	13
Dania.....	28	Glades: Miscellaneous.....	10
Fort Lauderdale.....	270	Gulf: Miscellaneous.....	12
Hollywood.....	101		
Pompano.....	35	Hamilton:	
Miscellaneous.....	13	Jasper.....	22
Total.....	447	Miscellaneous.....	12
Calhoun: Blountstown.....	14	Total.....	34
Charlotte:		Hardee:	
Punta Gorda.....	57	Wauchula.....	67
Miscellaneous.....	5	Miscellaneous.....	19
Total.....	62	Total.....	86
Citrus:		Hendry: Miscellaneous.....	26
Inverness.....	18	Hernando:	
Miscellaneous.....	33	Brooksville.....	58
Total.....	51	Miscellaneous.....	5
Clay:		Total.....	63
Green Cove Springs.....	54	Highlands:	
Miscellaneous.....	23	Avon Park.....	46
Total.....	77	Sebring.....	67
Collier: Miscellaneous.....	37	Miscellaneous.....	11
Columbia:		Total.....	124
Lake City.....	114	Hillsborough:	
Miscellaneous.....	5	Plant City.....	113
Total.....	119	Port Tampa City.....	21
Dade:		Tampa.....	3,534
Coral Gables.....	338	West Tampa.....	14
Hialeah.....	46	Ybor City.....	40
Homestead.....	57	Miscellaneous.....	44
Miami.....	4,410	Total.....	3,766
Miami Beach.....	413	Holmes:	
Miscellaneous.....	68	Bonifay.....	17
Total.....	5,332	Miscellaneous.....	7
De Soto:		Total.....	24
Arcadia.....	114	Indian River:	
Miscellaneous.....	9	Vero Beach.....	87
Total.....	123	Miscellaneous.....	26
Dixie: Miscellaneous.....	14	Total.....	113
Duval:		Jackson:	
Jacksonville.....	5,731	Marianna.....	77
South Jacksonville.....	156	Miscellaneous.....	13
Miscellaneous.....	53	Total.....	90
Total.....	5,940	Jefferson:	
Escambia:		Monticello.....	29
Pensacola.....	909	Miscellaneous.....	9
Miscellaneous.....	46	Total.....	38
Total.....	955	Lafayette: Miscellaneous.....	4
Flagler: Miscellaneous.....	20	Lake:	
Franklin:		Eustis.....	126
Apalachicola.....	42	Leesburg.....	164
Carrabelle.....	8	Mount Dora.....	60
Miscellaneous.....	1	Miscellaneous.....	183
Total.....	51	Total.....	533
Gadsden:		Lee:	
Quincy.....	115	Fort Myers.....	304
Miscellaneous.....	36	Miscellaneous.....	21
Total.....	151	Total.....	325

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

FLORIDA—Continued

County and city	Number of returns	County and city	Number of returns
Leon:		Pasco:	
Tallahassee.....	247	Dade City.....	45
Miscellaneous.....	5	Miscellaneous.....	63
Total.....	252	Total.....	108
Levy: Miscellaneous.....	67	Pinellas:	
Liberty: Miscellaneous.....	3	Clearwater.....	307
Madison:		Dunedin.....	52
Madison.....	41	St. Petersburg.....	2,014
Miscellaneous.....	9	Tarpon Springs.....	80
Total.....	50	Miscellaneous.....	74
Manatee:		Total.....	2,527
Bradenton.....	243	Polk:	
Manatee.....	36	Auburndale.....	38
Palmetto.....	53	Bartow.....	170
Miscellaneous.....	27	Fort Meade.....	31
Total.....	359	Haines City.....	74
Marion:		Lakeland.....	465
Dunnellon.....	30	Lake Wales.....	167
Ocala.....	264	Mulberry.....	36
Miscellaneous.....	49	Winter Haven.....	268
Total.....	343	Miscellaneous.....	189
Martin:		Total.....	1,438
Stuart.....	78	Putnam:	
Miscellaneous.....	26	Crescent City.....	37
Total.....	104	Palatka.....	209
Monroe:		Miscellaneous.....	34
Key West.....	203	Total.....	280
Miscellaneous.....	4	St. Johns:	
Total.....	207	St. Augustine.....	577
Nassau:		Miscellaneous.....	91
Fernandina.....	79	Total.....	668
Miscellaneous.....	13	St. Lucie:	
Total.....	92	Fort Pierce.....	201
Ocala: Miscellaneous.....	29	Miscellaneous.....	12
Okeechobee:		Total.....	213
Okeechobee.....	54	Santa Rosa:	
Miscellaneous.....	5	Milton.....	42
Total.....	59	Miscellaneous.....	18
Orange:		Total.....	60
Orlando.....	1,292	Sarasota:	
Winter Garden.....	62	Sarasota.....	321
Winter Park.....	184	Miscellaneous.....	37
Miscellaneous.....	107	Total.....	358
Total.....	1,645	Seminole:	
Osceola:		Sanford.....	339
Kissimmee.....	71	Miscellaneous.....	64
St. Cloud.....	17	Total.....	403
Miscellaneous.....	10	Sumter: Miscellaneous.....	61
Total.....	98	Suwanee:	
Palm Beach:		Live Oak.....	69
Delray.....	79	Miscellaneous.....	8
Lake Worth.....	105	Total.....	77
Palm Beach.....	323	Taylor:	
West Palm Beach.....	1,071	Perry.....	53
Miscellaneous.....	101	Miscellaneous.....	13
Total.....	1,679	Total.....	66

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

FLORIDA—Continued

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

GEORGIA

Appling:		Brooks:	
Baxley.....	33	Quitman.....	61
Miscellaneous.....	2	Miscellaneous.....	7
Total.....	35	Total.....	68
Atkinson:		Bryan: Miscellaneous.....	12
Willacoochee.....	6	Bulloch:	
Miscellaneous.....	5	Statesboro.....	61
Total.....	11	Miscellaneous.....	13
Bacon:		Total.....	74
Alma.....	5	Burke:	
Miscellaneous.....	1	Waynesboro.....	82
Total.....	6	Miscellaneous.....	15
Baker: Miscellaneous.....	2	Total.....	97
Baldwin:		Butts:	
Milledgeville.....	87	Jackson.....	27
Miscellaneous.....	1	Miscellaneous.....	1
Total.....	88	Total.....	28
Banks: Miscellaneous.....	1	Calhoun:	
Barrow:		Arlington.....	7
Winder.....	24	Miscellaneous.....	6
Miscellaneous.....	2	Total.....	13
Total.....	26	Camden: Miscellaneous.....	29
Bartow:		Campbell:	
Atco.....	2	Fairburn.....	22
Cartersville.....	126	Miscellaneous.....	21
Miscellaneous.....	16	Total.....	43
Total.....	144	Candler: Miscellaneous.....	12
Ben Hill: Fitzgerald.....	81	Carroll:	
Berrien:		Bowden.....	8
Nashville.....	15	Carrollton.....	62
Miscellaneous.....	6	Villa Rica.....	21
Total.....	21	Miscellaneous.....	5
Bibb:		Total.....	96
Macon.....	2,021	Catoosa: Miscellaneous.....	7
Miscellaneous.....	11	Charlton: Miscellaneous.....	16
Total.....	2,032	Chatham:	
Bleckley: Cochran.....	24	Savannah.....	3,468
Brantley: Miscellaneous.....	23	Miscellaneous.....	19
		Total.....	3,487

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

GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns
Chattahoochee: Miscellaneous.....	58	De Kalb:	
Chattooga:		Decatur.....	621
Summerville.....	11	Lithonia.....	24
Trion.....	13	Stone Mountain.....	16
Miscellaneous.....	2	Miscellaneous.....	139
Total.....	26	Total.....	800
Cherokee:		Dodge:	
Canton.....	56	Eastman.....	39
Miscellaneous.....	10	Miscellaneous.....	3
Total.....	66	Total.....	42
Clarke:		Dooly:	
Athens.....	459	Unadilla.....	10
Miscellaneous.....	6	Vienna.....	16
Total.....	465	Miscellaneous.....	9
Clay: Fort Gaines.....	5	Total.....	35
Clayton:		Dougherty:	
Jonesboro.....	22	Albany.....	467
Miscellaneous.....	15	Miscellaneous.....	12
Total.....	37	Total.....	479
Clinch: Miscellaneous.....	28	Douglas:	
Cobb:		Douglasville.....	16
Acworth.....	11	Miscellaneous.....	2
Marietta.....	226	Total.....	18
Roswell.....	7	Early:	
Miscellaneous.....	55	Blakely.....	32
Total.....	299	Miscellaneous.....	3
Coffee:		Total.....	35
Douglas.....	59	Echols: Miscellaneous.....	3
Miscellaneous.....	8	Effingham: Miscellaneous.....	28
Total.....	67	Elbert:	
Colquitt:		Elberton.....	66
Moultrie.....	120	Miscellaneous.....	8
Miscellaneous.....	17	Total.....	74
Total.....	137	Emanuel:	
Columbia: Miscellaneous.....	13	Swainsboro.....	27
Cook:		Miscellaneous.....	14
Adel.....	7	Total.....	41
Miscellaneous.....	4	Evans:	
Total.....	11	Claxton.....	25
Coweta:		Miscellaneous.....	5
Grantville.....	12	Total.....	30
Newnan.....	174	Fannin: Miscellaneous.....	18
Miscellaneous.....	8	Fayette: Miscellaneous.....	3
Total.....	194	Floyd:	
Crawford: Miscellaneous.....	2	Lindale.....	21
Crisp:		Rome.....	413
Cordele.....	116	Miscellaneous.....	21
Miscellaneous.....	3	Total.....	455
Total.....	119	Forsyth: Miscellaneous.....	3
Dade: Miscellaneous.....	4	Franklin:	
Decatur:		Canon.....	2
Bainbridge.....	132	Lavonia.....	12
Miscellaneous.....	23	Royston.....	11
Total.....	155	Total.....	25

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

GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns
Fulton:		Houston: Miscellaneous.....	34
Atlanta.....	14, 160	Irwin:	
Chattahooche.....	9	Oella.....	6
College Park.....	134	Miscellaneous.....	1
East Point.....	123	Total.....	7
Hapeville.....	48	Jackson:	
Miscellaneous.....	37	Commerce.....	34
Total.....	14, 511	Jefferson.....	5
Gilmer: Miscellaneous.....	7	Miscellaneous.....	6
Glynn:		Total.....	45
Brunswick.....	294	Jasper:	
Miscellaneous.....	15	Monticello.....	17
Total.....	309	Miscellaneous.....	15
Gordon:		Total.....	32
Calhoun.....	29	Jeff Davis: Hazelhurst.....	25
Miscellaneous.....	5	Jefferson:	
Total.....	34	Louisville.....	17
Grady:		Wadley.....	8
Cairo.....	30	Wrens.....	7
Miscellaneous.....	9	Miscellaneous.....	7
Total.....	39	Total.....	39
Greene:		Jeukins:	
Greensboro.....	24	Millen.....	50
Union Point.....	6	Miscellaneous.....	5
Miscellaneous.....	3	Total.....	55
Total.....	33	Johnson:	
Gwinnett:		Wrightsville.....	14
Buford.....	34	Miscellaneous.....	1
Lawrenceville.....	16	Total.....	15
Miscellaneous.....	32	Jones: Miscellaneous.....	12
Total.....	82	Lamar:	
Habersham:		Barnesville.....	48
Cornelia.....	16	Miscellaneous.....	5
Miscellaneous.....	22	Total.....	53
Total.....	38	Lanier: Miscellaneous.....	6
Hall:		Laurens:	
Gainesville.....	173	Dublin.....	103
New Holland.....	4	Miscellaneous.....	6
Miscellaneous.....	7	Total.....	109
Total.....	184	Lee: Miscellaneous.....	5
Hancock:		Liberty: Miscellaneous.....	20
Sparta.....	22	Lincoln: Miscellaneous.....	13
Miscellaneous.....	5	Long: Miscellaneous.....	9
Total.....	27	Lowndes:	
Harrison:		Valdosta.....	287
Tallapoosa.....	12	Miscellaneous.....	14
Miscellaneous.....	3	Total.....	301
Total.....	15	Lumpk'n: Miscellaneous.....	3
Harris: Miscellaneous.....	23	McDuffie:	
Hart: Hartwell.....	12	Thomson.....	28
Hard: Miscellaneous.....	1	Miscellaneous.....	1
Henry:		Total.....	29
McDonough.....	15	McIntosh: Miscellaneous.....	28
Miscellaneous.....	11		
Total.....	26		

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

GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns
Macon:		Pike: Miscellaneous.....	25
Marshallville.....	18	Polk:	
Montezuma.....	58	Aragon.....	3
Miscellaneous.....	6	Cedartown.....	121
Total.....	82	Rockmart.....	30
Madison:		Miscellaneous.....	4
Comer.....	6	Total.....	158
Miscellaneous.....	12	Pulaski:	
Total.....	18	Hawkinsville.....	35
Marion:		Miscellaneous.....	2
Buena Vista.....	13	Total.....	37
Miscellaneous.....	2	Putnam: Eatonton.....	22
Total.....	15	Quitman: Miscellaneous.....	1
Meriwether:		Rabun: Miscellaneous.....	15
Manchester.....	31	Randolph:	
Miscellaneous.....	18	Cuthbert.....	35
Total.....	49	Shellman.....	13
Miller: Miscellaneous.....	8	Miscellaneous.....	5
Milton: Miscellaneous.....	3	Total.....	53
Mitchell:		Richmond:	
Camilla.....	22	Augusta.....	1,587
Pelham.....	25	Miscellaneous.....	11
Miscellaneous.....	5	Total.....	1,598
Total.....	52	Rockdale:	
Monroe:		Conyers.....	13
Forsyth.....	51	Miscellaneous.....	2
Miscellaneous.....	3	Total.....	15
Total.....	54	Schley: Miscellaneous.....	12
Montgomery: Miscellaneous.....	13	Screven:	
Morgan:		Sylvania.....	14
Madison.....	24	Miscellaneous.....	14
Miscellaneous.....	1	Total.....	28
Total.....	25	Seminole: Donalsonville.....	10
Murray: Miscellaneous.....	6	Spalding:	
Muscogee:		Griffin.....	251
Columbus.....	1,342	Miscellaneous.....	7
Miscellaneous.....	7	Total.....	258
Total.....	1,349	Stephens:	
Newton:		Toccoa.....	35
Covington.....	67	Miscellaneous.....	1
Porterdale.....	10	Total.....	36
Miscellaneous.....	5	Stewart:	
Total.....	82	Richland.....	11
Oconee: Miscellaneous.....	2	Miscellaneous.....	24
Oglethorpe: Miscellaneous.....	12	Total.....	35
Paulding: Dallas.....	7	Sumter:	
Peach:		Americus.....	195
Fort Valley.....	76	Miscellaneous.....	14
Miscellaneous.....	8	Total.....	209
Total.....	84	Talbot:	
Pickens: Miscellaneous.....	37	Talbotton.....	26
Pierce:		Miscellaneous.....	2
Blackshear.....	32	Total.....	28
Miscellaneous.....	7		
Total.....	39		

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

GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns
Taliaferro: Miscellaneous.....	7	Walton:	
Tattnall:		Monroe.....	45
Glennville.....	15	Social Circle.....	10
Miscellaneous.....	10	Miscellaneous.....	3
Total.....	25	Total.....	58
Taylor: Miscellaneous.....	25	Ware:	
Telfair:		Waycross.....	272
McRae.....	29	Miscellaneous.....	13
Miscellaneous.....	11	Total.....	285
Total.....	40	Warren:	
Terrell:		Warrenton.....	19
Dawson.....	69	Miscellaneous.....	9
Miscellaneous.....	6	Total.....	28
Total.....	75	Washington:	
Thomas:		Sandersville.....	46
Boston.....	8	Tennille.....	22
Meigs.....	3	Miscellaneous.....	10
Thomasville.....	264	Total.....	78
Miscellaneous.....	5	Wayne:	
Total.....	280	Jesup.....	36
Tift:		Miscellaneous.....	10
Tifton.....	85	Total.....	46
Miscellaneous.....	5	Webster: Miscellaneous.....	1
Total.....	90	Wheeler: Miscellaneous.....	2
Toombs:		White: Miscellaneous.....	10
Vidalia.....	44	Whitfield:	
Miscellaneous.....	15	Dalton.....	155
Total.....	59	Miscellaneous.....	4
Towns: Miscellaneous.....	2	Total.....	159
Treutlen: Soperton.....	7	Wilcox:	
Troup:		Abbeville.....	9
Hogansville.....	15	Rochelle.....	8
Lagrange.....	263	Miscellaneous.....	4
West Point.....	116	Total.....	21
Miscellaneous.....	2	Wilkes:	
Total.....	396	Washington.....	50
Turner:		Miscellaneous.....	5
Ashburn.....	17	Total.....	55
Miscellaneous.....	2	Wilkinson:	
Total.....	19	Gordon.....	10
Twiggs: Miscellaneous.....	12	Miscellaneous.....	10
Upton:		Total.....	20
Thomaston.....	86	Worth:	
Miscellaneous.....	6	Sylvester.....	25
Total.....	92	Miscellaneous.....	7
Walker:		Total.....	32
La Fayette.....	38	State total.....	32,921
Rossville.....	24		
Miscellaneous.....	26		
Total.....	88		

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

HAWAII

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

IDAHO

Ada:		Butte: Miscellaneous.....	27
Boise.....	1,277	Camas: Miscellaneous.....	33
Meridian.....	24	Canyon:	
Miscellaneous.....	20	Caldwell.....	176
Total.....	1,321	Nampa.....	217
Adams: Miscellaneous.....	18	Miscellaneous.....	52
Bannock:		Total.....	445
Pocatello.....	962	Caribou: Miscellaneous.....	56
Miscellaneous.....	60	Cassia:	
Total.....	1,022	Burley.....	147
Bear Lake:		Oakley.....	11
Montpelier.....	82	Miscellaneous.....	10
Paris.....	8	Total.....	168
Miscellaneous.....	5	Clark: Miscellaneous.....	21
Total.....	95	Clearwater: Miscellaneous.....	119
Benewah:		Custer: Miscellaneous.....	64
St. Maries.....	97	Elmore:	
Miscellaneous.....	23	Glenus Ferry.....	73
Total.....	120	Mountain Home.....	56
Bingham:		Miscellaneous.....	8
Blackfoot.....	116	Total.....	137
Fort Hall.....	2	Frauklin:	
Shelley.....	25	Preston.....	22
Miscellaneous.....	38	Miscellaneous.....	1
Total.....	181	Total.....	23
Blaine:		Fremont:	
Hailey.....	34	Ashton.....	40
Miscellaneous.....	31	St. Anthony.....	64
Total.....	65	Miscellaneous.....	17
Boise: Miscellaneous.....	23	Total.....	121
Bonner:		Gem:	
Sandpoint.....	151	Emmett.....	64
Miscellaneous.....	69	Miscellaneous.....	2
Total.....	220	Total.....	66
Bonneville:		Gooding:	
Idaho Falls.....	469	Gooding.....	58
Miscellaneous.....	8	Miscellaneous.....	35
Total.....	477	Total.....	93
Boundary:		Idaho:	
Bonnors Ferry.....	56	Grangeville.....	82
Miscellaneous.....	12	Miscellaneous.....	95
Total.....	68	Total.....	177

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

IDAHO—Continued

County and city	Number of returns	County and city	Number of returns
Jefferson:		Nez Perce:	
Rigby.....	30	Lewiston.....	501
Miscellaneous.....	27	Miscellaneous.....	36
Total.....	57	Total.....	537
Jerome:		Oneida: Malad City.....	35
Jerome.....	75	Owyhee: Miscellaneous.....	33
Miscellaneous.....	18		
Total.....	93	Payette:	
Kootenai:		Payette.....	96
Coeur d'Alene.....	267	Miscellaneous.....	31
Miscellaneous.....	144	Total.....	127
Total.....	411	Power:	
Latah:		American Falls.....	38
Moscow.....	196	Miscellaneous.....	7
Potlatch.....	81	Total.....	45
Miscellaneous.....	147	Shoshone:	
Total.....	424	Kellogg.....	334
Lemhi:		Mullan.....	233
Salmon.....	58	Wallace.....	418
Miscellaneous.....	28	Miscellaneous.....	261
Total.....	86	Total.....	1,246
Lewis: Miscellaneous.....	104	Teton: Miscellaneous.....	24
Lincoln:		Twin Falls:	
Shoshone.....	63	Buhl.....	157
Miscellaneous.....	6	Filer.....	46
Total.....	69	Twin Falls.....	460
Madison:		Miscellaneous.....	90
Rexburg.....	83	Total.....	753
Miscellaneous.....	9	Valley: Miscellaneous.....	66
Total.....	92	Washington:	
Minidoka:		Weiser.....	120
Rupert.....	87	Miscellaneous.....	13
Miscellaneous.....	21	Total.....	133
Total.....	108	Miscellaneous for State: Residents of other States.....	205
		State total.....	9,808

ILLINOIS

Adams:		Brown:	
Clayton.....	13	Mount Sterling.....	38
Quincy.....	1,337	Miscellaneous.....	12
Miscellaneous.....	74	Total.....	50
Total.....	1,424	Bureau:	
Alexander:		Cherry.....	1
Cairo.....	474	Depue.....	65
Miscellaneous.....	28	Ladd.....	14
Total.....	502	Princeton.....	213
Bond:		Spring Valley.....	103
Greenville.....	94	Miscellaneous.....	175
Miscellaneous.....	12	Total.....	571
Total.....	106	Calhoun: Miscellaneous.....	41
Boone:		Carroll:	
Belvedere.....	193	Lanark.....	37
Miscellaneous.....	25	Mount Carroll.....	63
Total.....	218	Savanna.....	184
		Miscellaneous.....	52
		Total.....	336

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

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Cass:		Cook—Continued.	
Ashland.....	44	La Grange.....	1,944
Beardstown.....	232	Lansing.....	101
Virginia.....	71	Lemont.....	174
Miscellaneous.....	35	Lyons.....	114
Total.....	352	Maywood.....	1,774
Champaign:		Melrose Park.....	309
Champaign.....	1,048	Morton Grove.....	148
Rantoul.....	104	Mount Greenwood.....	1
Urbana.....	399	Niles.....	19
Miscellaneous.....	237	Oak Park.....	9,853
Total.....	1,788	Palatine.....	137
Christian:		Park Ridge.....	1,283
Assumption.....	29	Phoenix.....	3
Kincaid.....	31	Riverdale.....	99
Morrisonville.....	30	River Forest.....	1,358
Pana.....	140	Riverside.....	970
Stonington.....	25	South Holland.....	106
Taylorville.....	257	Specialville.....	1
Miscellaneous.....	51	Steger. (See Will County.)	
Total.....	563	Summit.....	79
Clark:		Western Springs.....	340
Casey.....	46	Wilmette.....	2,322
Marshall.....	59	Winnetka.....	1,905
Martinsville.....	9	Miscellaneous.....	2,343
Miscellaneous.....	10	Total.....	28,717
Total.....	124	Crawford:	
Clay:		Oblong.....	52
Flora.....	49	Palestine.....	32
Miscellaneous.....	12	Robinson.....	202
Total.....	61	Miscellaneous.....	23
Clinton:		Total.....	309
Beckemeyer.....	9	Cumberland:	
Breese.....	35	Greenup.....	9
Carlyle.....	42	Neoga.....	19
New Baden.....	20	Miscellaneous.....	50
Trenton.....	24	Total.....	48
Miscellaneous.....	25	De Kalb:	
Total.....	155	De Kalb.....	338
Coles:		Genoa.....	25
Charleston.....	159	Sandwich.....	95
Mattoon.....	553	Sycamore.....	192
Oakland.....	18	Miscellaneous.....	84
Miscellaneous.....	23	Total.....	731
Total.....	753	De Witt:	
Cook:		Clinton.....	260
Argo.....	163	Farmer City.....	74
Arlington Heights.....	275	Miscellaneous.....	44
Barrington.....	233	Total.....	378
Bellewood.....	90	Douglas:	
Berwyn.....	2,872	Arcola.....	60
Blue Island.....	864	Newman.....	32
Brookfield.....	254	Tuscola.....	83
Calumet City.....	255	Villa Grove.....	31
Chicago.....	240,638	Miscellaneous.....	64
Chicago Heights.....	1,038	Total.....	270
Cicero.....	3,226	Du Page:	
Des Plaines.....	670	Downers Grove.....	613
Dolton.....	131	Elmhurst.....	1,097
Elmwood Park.....	228	Glen Ellyn.....	823
Evanston.....	9,105	Hinsdale.....	924
Forest Park.....	817	Lombard.....	335
Glencoe.....	953	Naperville.....	317
Gross Point.....	37	West Chicago.....	205
Harvey.....	734	Wheaton.....	802
Home-wood.....	230	Miscellaneous.....	674
Kenilworth.....	491	Total.....	5,820

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

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Edgar:		Grundy:	
Chrisman.....	40	Coal City.....	38
Paris.....	315	Morris.....	190
Miscellaneous.....	90	South Wilmington.....	5
Total.....	445	Miscellaneous.....	86
		Total.....	319
Edwards:		Hamilton:	
Albion.....	20	McLeansboro.....	28
Miscellaneous.....	13	Miscellaneous.....	2
Total.....	33	Total.....	30
Effingham:		Hancock:	
Altamont.....	26	Augusta.....	13
Effingham.....	104	Carthage.....	107
Miscellaneous.....	20	Dallas City.....	20
Total.....	150	Hamilton.....	44
Fayette:		La Harpe.....	36
St. Elmo.....	6	Warsaw.....	39
Vandalia.....	75	Miscellaneous.....	60
Miscellaneous.....	32	Total.....	319
Total.....	113	Hardin:	
Ford:		Elizabethtown.....	6
Gibson City.....	85	Rosiclare.....	20
Paxton.....	101	Miscellaneous.....	3
Miscellaneous.....	115	Total.....	29
Total.....	301	Henderson: Miscellaneous.....	62
Franklin:		Henry:	
Benton.....	179	Cambridge.....	50
Buckner.....	4	Galva.....	114
Christopher.....	24	Geneseo.....	132
Orient.....	12	Kewanee.....	499
Royalton.....	19	Miscellaneous.....	97
Sesser.....	14	Total.....	892
West Frankfort.....	204	Iroquois:	
Zeigler.....	60	Gilman.....	43
Miscellaneous.....	51	Milford.....	49
Total.....	567	Onarga.....	53
Fulton:		Sheldon.....	34
Astoria.....	25	Waukegan.....	140
Canton.....	255	Miscellaneous.....	156
Cuba.....	16	Total.....	475
Farmington.....	34	Jackson:	
Lewistown.....	37	Carbondale.....	200
St. David.....	3	Murphysboro.....	178
Vermont.....	10	Miscellaneous.....	78
Miscellaneous.....	71	Total.....	456
Total.....	451	Jasper:	
Gallatin:		Newton.....	38
Equality.....	4	Miscellaneous.....	7
Ridgway.....	3	Total.....	45
Shawneetown.....	7	Jefferson:	
Miscellaneous.....	21	Mount Vernon.....	194
Total.....	35	Miscellaneous.....	11
Greene:		Total.....	205
Carrollton.....	100	Jersey:	
Greenfield.....	18	Jerseyville.....	142
Roodhouse.....	68	Miscellaneous.....	16
White Hall.....	51	Total.....	158
Miscellaneous.....	28		
Total.....	265		

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

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Jo Daviess:		Lawrence:	
East Dubuque.....	23	Bridgeport.....	50
Galena.....	136	Lawrenceville.....	233
Stockton.....	41	St. Francisville.....	8
Warren.....	17	Sumner.....	14
Miscellaneous.....	41	Total.....	305
Total.....	258	Lee:	
Johnson: Miscellaneous.....	32	Amboy.....	50
Kane:		Dixon.....	424
Aurora.....	2,641	Miscellaneous.....	107
Batavia.....	318	Total.....	581
Carpentersville.....	16	Livingston:	
Dundee.....	141	Chatsworth.....	43
East Dundee.....	2	Dwight.....	133
Elgin.....	1,769	Fairbury.....	108
Geneva.....	342	Ocell.....	49
St. Charles.....	266	Pontiac.....	291
West Dundee.....	5	Miscellaneous.....	155
Miscellaneous.....	148	Total.....	779
Total.....	5,648	Logan:	
Kankakee:		Atlanta.....	26
Bradley.....	40	Lincoln.....	328
Kankakee.....	519	Mount Pulaski.....	57
Manteno.....	22	Miscellaneous.....	83
Momence.....	91	Total.....	494
St. Anne.....	31	McDonough:	
Miscellaneous.....	61	Blandinsville.....	21
Total.....	1,064	Bushnell.....	88
Kendall:		Colchester.....	8
Plano.....	48	Macomb.....	267
Miscellaneous.....	96	Miscellaneous.....	33
Total.....	144	Total.....	417
Knox:		McHenry:	
Abingdon.....	62	Crystal Lake.....	277
Galesburg.....	1,157	Harvard.....	134
Knoxville.....	31	McHenry.....	96
Miscellaneous.....	78	Marengo.....	72
Total.....	1,328	Woodstock.....	215
Lake:		Miscellaneous.....	304
Barrington. (See Cook County.)		Total.....	1,098
Highland Park.....	1,358	McLeau:	
Highwood.....	93	Bloomington.....	1,601
Lake Forest.....	792	Chenoa.....	53
Libertyville.....	239	Le Roy.....	50
North Chicago.....	216	Lexington.....	26
Ravinia.....	135	Normal.....	198
Waukegan.....	1,794	Miscellaneous.....	269
Zion.....	137	Total.....	2,197
Miscellaneous.....	763	Macon:	
Total.....	5,527	Decatur.....	2,068
La Salle:		Maroa.....	39
Earlville.....	31	Miscellaneous.....	96
La Salle.....	551	Total.....	2,203
Marseilles.....	92	Macoupin:	
Mendota.....	195	Benld.....	78
Oglesby.....	49	Carlinville.....	150
Ottawa.....	719	Gillespie.....	174
Peru.....	318	Girard.....	35
Seneca.....	22	Mount Olive.....	78
Streator.....	503	Staunton.....	146
Utica.....	30	Virden.....	60
Miscellaneous.....	128	Miscellaneous.....	80
Total.....	2,638	Total.....	801

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

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Madison:		Morgan:	
Alton.....	1,402	Jacksonville.....	617
Collinsville.....	238	Waverly.....	33
East Alton.....	72	Miscellaneous.....	88
Edwardsville.....	331	Total.....	738
Glen Carbon.....	11	Moultrie:	
Granite City.....	745	Lovington.....	25
Highland.....	120	Sullivan.....	60
Livingston.....	17	Miscellaneous.....	37
Madison.....	143	Total.....	122
Troy.....	19	Ogle:	
Venice.....	37	Mount Morris.....	108
Wood River.....	243	Oregon.....	77
Worden.....	2	Polo.....	50
Miscellaneous.....	117	Rochelle.....	170
Total.....	3,497	Miscellaneous.....	74
Marion:		Total.....	479
Centralia.....	412	Peoria:	
Odin.....	20	Averyville.....	1
Salem.....	77	Bartonville.....	26
Sandoval.....	17	Chillicothe.....	93
Miscellaneous.....	27	Elmwood.....	26
Total.....	553	Peoria.....	4,493
Marshall:		Peoria Heights.....	12
Henry.....	49	Princeville.....	23
Lacon.....	61	Miscellaneous.....	68
Toluec.....	12	Total.....	4,742
Wenona.....	51	Perry:	
Miscellaneous.....	36	Duquoin.....	173
Total.....	209	Pinckneyville.....	52
Mason:		Tamaroa.....	5
Havana.....	99	Miscellaneous.....	7
Mason City.....	66	Total.....	237
Miscellaneous.....	53	Piatt:	
Total.....	218	Bement.....	25
Massac:		Cerro Gordo.....	22
Brookport.....	7	Monticello.....	134
Metropolis.....	79	Miscellaneous.....	92
Miscellaneous.....	4	Total.....	273
Total.....	90	Pike:	
Menard:		Barry.....	26
Athens.....	24	Griggsville.....	29
Petersburg.....	80	Pittsfield.....	107
Miscellaneous.....	50	Miscellaneous.....	46
Total.....	154	Total.....	208
Mercer:		Pope:	
Aledo.....	111	Galeonda.....	14
Keithsburg.....	12	Miscellaneous.....	2
Miscellaneous.....	88	Total.....	16
Total.....	211	Pulaska:	
Monroe:		Mounds.....	63
Columbia.....	61	Mound City.....	40
Waterloo.....	65	Miscellaneous.....	36
Miscellaneous.....	12	Total.....	139
Total.....	138	Putnam:	
Montgomery:		Granville.....	28
Hillsboro.....	155	Miscellaneous.....	14
Litchfield.....	139	Total.....	42
Nokomis.....	46		
Panama.....	9		
Taylor Springs.....	5		
Witt.....	13		
Miscellaneous.....	23		
Total.....	390		

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

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Randolph:		Shelby—Continued.	
Chester.....	90	Windsor.....	5
Coulterville.....	20	Miscellaneous.....	38
Percy.....	7	Total.....	166
Red Bud.....	36	Stark:	
Sparta.....	85	Toulon.....	54
Tilden.....	5	Wyoming.....	44
Miscellaneous.....	40	Miscellaneous.....	51
Total.....	283	Total.....	129
Richland:		Stephenson:	
Olney.....	111	Freeport.....	974
Miscellaneous.....	3	Lena.....	17
Total.....	114	Miscellaneous.....	45
Rock Island:		Total.....	1,066
East Moline.....	224	Tazewell:	
Moline.....	1,425	Delavan.....	54
Rock Island.....	1,234	East Peoria.....	29
Silvis.....	48	Morton.....	72
Miscellaneous.....	119	Pekin.....	322
Total.....	3,050	Washington.....	66
St. Clair:		Miscellaneous.....	126
Belleville.....	1,027	Total.....	869
Dupo.....	62	Union:	
East St. Louis.....	2,531	Anna.....	109
Freeburg.....	26	Jonesboro.....	12
Lebanon.....	53	Miscellaneous.....	43
Lovejoy.....	3	Total.....	164
Marissa.....	58	Vermilion:	
Mascoutah.....	39	Danville.....	1,498
National Stock Yards.....	59	Georgetown.....	66
New Athens.....	48	Hoopston.....	188
O'Fallon.....	92	Rossville.....	39
Miscellaneous.....	50	Westville.....	79
Total.....	4,028	Miscellaneous.....	264
Saline:		Total.....	2,134
Carrier Mills.....	11	Wabash:	
Eldorado.....	53	Mount Carmel.....	154
Harrisburg.....	253	Miscellaneous.....	29
Miscellaneous.....	14	Total.....	183
Total.....	331	Warren:	
Sangamon:		Monmouth.....	292
Auburn.....	43	Miscellaneous.....	111
Divernon.....	9	Total.....	403
Pawnee.....	41	Washington:	
Pleasant Plains.....	41	Nashville.....	62
Riverton.....	12	Miscellaneous.....	36
Springfield.....	3,203	Total.....	98
Thayer.....	2	Wayne:	
Miscellaneous.....	158	Fairfield.....	49
Total.....	3,569	Miscellaneous.....	10
Schuyler:		Total.....	59
Rushville.....	82	White:	
Miscellaneous.....	12	Carmi.....	68
Total.....	94	Grayville.....	20
Scott:		Norris City.....	3
Bluffs.....	30	Miscellaneous.....	6
Winchester.....	48	Total.....	97
Miscellaneous.....	18		
Total.....	96		
Shelby:			
Moweaqua.....	24		
Shelbyville.....	99		

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

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Whiteside:		Williamson—Continued.	
Fulton.....	57	Marion.....	213
Morrison.....	80	Miscellaneous.....	20
Prophetstown.....	49	Total.....	530
Rock Falls.....	49	Winnebago:	
Sterling.....	413	Pecatonica.....	25
Miscellaneous.....	35	Rockford.....	4,366
Total.....	683	South Beloit.....	8
Will:		Miscellaneous.....	84
Braidwood.....	18	Total.....	4,483
Joliet.....	3,105	Woodford:	
Lockport.....	204	El Paso.....	57
Peotone.....	45	Eureka.....	87
Plainfield.....	58	Minonk.....	82
Steger.....	38	Roanoke.....	62
Wilmington.....	75	Miscellaneous.....	104
Miscellaneous.....	209	Total.....	392
Total.....	3,752	Miscellaneous for State: Residents of other States.....	268
Williamson:		State total.....	373,621
Cartersville.....	40		
Creal Springs.....	2		
Herrin.....	178		
Hurst.....	8		
Johnston City.....	69		

INDIANA

Adams:		Cass:	
Berne.....	32	Logansport.....	547
Decatur.....	179	Miscellaneous.....	23
Miscellaneous.....	21	Total.....	570
Total.....	232	Clark:	
Allen:		Jeffersonville.....	276
Fort Wayne.....	4,916	Miscellaneous.....	59
New Haven.....	51	Total.....	335
Miscellaneous.....	65	Clay:	
Total.....	5,032	Brazil.....	237
Bartholomew:		Clay City.....	15
Columbus.....	372	Harmony.....	6
Hope.....	9	Miscellaneous.....	44
Miscellaneous.....	12	Total.....	302
Total.....	393	Clinton:	
Benton:		Frankfort.....	316
Fowler.....	54	Miscellaneous.....	36
Miscellaneous.....	55	Total.....	352
Total.....	109	Crawford: Miscellaneous.....	32
Blackford:		Daviess:	
Hartford City.....	168	Washington.....	250
Montpelier.....	28	Miscellaneous.....	30
Total.....	196	Total.....	280
Boone:		Dearborn:	
Lebanon.....	117	Aurora.....	106
Thorntown.....	29	Lawrenceburg.....	129
Miscellaneous.....	36	Miscellaneous.....	7
Total.....	182	Total.....	242
Brown: Miscellaneous.....	3	Decatur:	
Carroll:		Greensburg.....	160
Delphi.....	36	St. Paul.....	16
Flora.....	18	Miscellaneous.....	21
Miscellaneous.....	21	Total.....	193
Total.....	75		

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

INDIANA—Continued

County and city	Number of returns	County and city	Number of returns
De Kalb:		Grant—Continued.	
Auburn.....	146	Marion.....	594
Butler.....	40	National Military Home.....	12
Garrett.....	159	Upland.....	8
Waterloo.....	15	Miscellaneous.....	19
Miscellaneous.....	6	Total.....	701
Total.....	366		
Delaware:		Greene:	
Albany.....	13	Bloomfield.....	49
Eaton.....	15	Jasonville.....	61
Muncie.....	1,251	Linton.....	79
Miscellaneous.....	37	Worthington.....	19
Total.....	1,319	Miscellaneous.....	10
		Total.....	218
Dubois:		Hamilton:	
Huntingburg.....	83	Arcadia.....	13
Jasper.....	100	Noblesville.....	142
Miscellaneous.....	12	Sheridan.....	32
Total.....	195	Miscellaneous.....	40
		Total.....	227
Elkhart:		Hancock:	
Elkhart.....	1,255	Foxtville.....	23
Goshen.....	339	Greenfield.....	111
Nappanee.....	99	Shirley.....	5
Miscellaneous.....	70	Miscellaneous.....	34
Total.....	1,763	Total.....	173
Fayette:		Harrison:	
Connersville.....	443	Corydon.....	41
Miscellaneous.....	8	Miscellaneous.....	13
Total.....	451	Total.....	54
Floyd:		Hendricks:	
New Albany.....	741	Brownsburg.....	20
Miscellaneous.....	3	Danville.....	66
Total.....	744	Plainfield.....	29
		Miscellaneous.....	44
Fountain:		Total.....	159
Attica.....	119	Henry:	
Covington.....	31	Knightstown.....	53
Veedersburg.....	16	Middletown.....	24
Miscellaneous.....	18	Newcastle.....	349
Total.....	184	Miscellaneous.....	44
Franklin:		Total.....	470
Brookville.....	71	Howard:	
Miscellaneous.....	19	Greentown.....	13
Total.....	90	Kokomo.....	744
Fulton:		Miscellaneous.....	16
Rochester.....	91	Total.....	773
Miscellaneous.....	47	Huntington:	
Total.....	138	Andrews.....	16
Gibson:		Huntington.....	391
Fort Branch.....	23	Warren.....	14
Oakland City.....	67	Miscellaneous.....	21
Owensville.....	7	Total.....	442
Princeton.....	189	Jackson:	
Miscellaneous.....	37	Brownstown.....	27
Total.....	323	Crothersville.....	13
Grant:		Seymour.....	206
Fairmount.....	31	Miscellaneous.....	26
Gas City.....	22	Total.....	272
Jonesboro.....	15		

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

INDIANA—Continued

County and city	Number of returns	County and city	Number of returns
Jasper:		Madison:	
Remington.....	20	Alexandria.....	64
Rensselaer.....	100	Anderson.....	1,200
Miscellaneous.....	21	Elwood.....	237
Total.....	141	Lapel.....	6
Jay:		Pendleton.....	29
Dunkirk.....	58	Summitville.....	13
Poland.....	102	Miscellaneous.....	17
Redkey.....	9	Total.....	1,566
Miscellaneous.....	8	Marion:	
Total.....	177	Beech Grove.....	27
Jefferson:		Indianapolis.....	17,825
Madison.....	114	Miscellaneous.....	218
Miscellaneous.....	15	Total.....	18,070
Total.....	159	Marshall:	
Jennings:		Argos.....	23
North Vernon.....	67	Bourbon.....	45
Miscellaneous.....	5	Bremen.....	57
Total.....	72	Culver.....	119
Johnson:		Plymouth.....	158
Edinburg.....	43	Miscellaneous.....	15
Franklin.....	160	Total.....	417
Greenwood.....	51	Martin:	
Miscellaneous.....	12	Loogootee.....	17
Total.....	266	Shoals.....	10
Knox:		Total.....	27
Bicknell.....	83	Miami:	
Bruceville.....	3	Converse.....	14
Vincennes.....	494	Peru.....	432
Miscellaneous.....	46	Miscellaneous.....	22
Total.....	626	Total.....	468
Kosciusko:		Monroe:	
Pierceton.....	8	Bloomington.....	712
Syracuse.....	34	Miscellaneous.....	45
Warsaw.....	171	Total.....	757
Miscellaneous.....	85	Montgomery:	
Total.....	298	Crawfordsville.....	327
Lagrange:		La Joga.....	27
Lagrange.....	35	Miscellaneous.....	44
Miscellaneous.....	62	Total.....	398
Total.....	97	Morgan:	
Lake:		Martinsville.....	116
Crown Point.....	207	Mooreville.....	30
East Chicago.....	2,515	Miscellaneous.....	22
Gary.....	5,360	Total.....	168
Hammond.....	2,721	Newton:	
Hobart.....	200	Goodland.....	18
Lowell.....	51	Kentland.....	31
Whiting.....	1,199	Morocco.....	25
Miscellaneous.....	173	Miscellaneous.....	25
Total.....	12,426	Total.....	102
La Porte:		No. le:	
La Porte.....	781	Albion.....	28
Michigan City.....	846	Kendallville.....	180
Miscellaneous.....	62	Ligonier.....	79
Total.....	1,689	Miscellaneous.....	34
Lawrence:		Total.....	321
Bedford.....	494	Ohio: Rising Sun.....	14
Mitchell.....	60		
Miscellaneous.....	22		
Total.....	576		

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

INDIANA—Continued

County and city	Number of returns	County and city	Number of returns
Orange:		Rush:	
French Lick.....	47	Rushville.....	190
Orleans.....	37	Miscellaneous.....	46
Paoli.....	30	Total.....	236
Miscellaneous.....	49		
Total.....	163	St. Joseph:	
Owen:		Mishawaka.....	823
Spencer.....	52	Notre Dame.....	33
Miscellaneous.....	22	South Bend.....	4,814
Total.....	74	Walkerton.....	31
		Miscellaneous.....	83
Parke:		Total.....	5,784
Mecca.....	9	Scott:	
Montezuma.....	11	Scottsburg.....	35
Rockville.....	45	Miscellaneous.....	10
Miscellaneous.....	17	Total.....	45
Total.....	82	Shelby:	
Perry:		Shelbyville.....	377
Cannelton.....	31	Miscellaneous.....	40
Tell City.....	71	Total.....	417
Miscellaneous.....	5	Spencer:	
Total.....	107	Rockport.....	35
Pike:		Miscellaneous.....	33
Petersburg.....	65	Total.....	68
Winslow.....	16	Starke:	
Miscellaneous.....	10	Knov.....	55
Total.....	91	North Judson.....	28
Porter:		Miscellaneous.....	20
Chesterton.....	148	Total.....	103
Valparaiso.....	382	Steuben:	
Miscellaneous.....	59	Angola.....	92
Total.....	589	Miscellaneous.....	51
Posey:		Total.....	143
Mount Vernon.....	81	Sullivan:	
New Harmony.....	16	Dugger.....	24
Wadesville.....	1	Farmersburg.....	10
Miscellaneous.....	14	Ilymera.....	5
Total.....	112	Shelburn.....	17
Pulaski:		Sullivan.....	161
Winamac.....	30	Miscellaneous.....	31
Miscellaneous.....	12	Total.....	248
Total.....	42	Switzerland:	
Putnam:		Vevay.....	18
Greencastle.....	222	Miscellaneous.....	5
Miscellaneous.....	27	Total.....	23
Total.....	249	Tippecanoe:	
Randolph:		Lafayette.....	1,151
Ridgeville.....	13	Miscellaneous.....	29
Union City.....	97	Total.....	1,180
Winchester.....	113	Tipton:	
Miscellaneous.....	30	Tipton.....	110
Total.....	253	Miscellaneous.....	24
Ripley:		Total.....	134
Batesville.....	100	Union:	
Osgood.....	11	Liberty.....	65
Miscellaneous.....	40	Miscellaneous.....	7
Total.....	151	Total.....	72

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

INDIANA—Continued

County and city	Number of returns	County and city	Number of returns
Vanderburg:		Washington:	
Evansville.....	2,813	Salem.....	46
Howell.....	2	Miscellaneous.....	10
Miscellaneous.....	8	Total.....	56
Total.....	2,823	Wayne:	
Vermillion:		Cambridge City.....	81
Clinton.....	183	Hagerstown.....	56
Universal.....	6	Richmond.....	1,087
Miscellaneous.....	71	Miscellaneous.....	64
Total.....	263	Total.....	1,288
Vigo:		Wells:	
Terre Haute.....	2,297	Bluffton.....	133
West Terre Haute.....	39	Miscellaneous.....	42
Miscellaneous.....	29	Total.....	175
Total.....	2,365	White:	
Wabash:		Monon.....	34
North Manchester.....	72	Monticello.....	63
Wabash.....	233	Miscellaneous.....	46
Miscellaneous.....	27	Total.....	143
Total.....	332	Whitley:	
Warren:		Columbia City.....	94
Williamsport.....	31	South Whitley.....	30
Miscellaneous.....	32	Miscellaneous.....	19
Total.....	63	Total.....	143
Warrick:		Miscellaneous for State: Residents of	
Boonville.....	109	other States.....	796
Newburg.....	19	State total.....	75,376
Miscellaneous.....	10		
Total.....	138		

IOWA

Adair:		Benton:	
Adair.....	30	Belle Plaine.....	46
Greenfield.....	40	Vinton.....	65
Miscellaneous.....	39	Miscellaneous.....	68
Total.....	109	Total.....	179
Adams:		Blackhawk:	
Corning.....	57	Cedar Falls.....	159
Miscellaneous.....	9	LaPorte City.....	23
Total.....	66	Waterloo.....	1,493
Allamakee:		Miscellaneous.....	33
Lansing.....	24	Total.....	1,708
Postville.....	50	Boone:	
Waukon.....	47	Boone.....	337
Miscellaneous.....	7	Madrid.....	29
Total.....	128	Ogden.....	26
Appanoose:		Miscellaneous.....	17
Centerville.....	152	Total.....	409
Cincinnati.....	1	Bremer:	
Moulton.....	8	Summer.....	37
Mystic.....	5	Waverly.....	107
Miscellaneous.....	14	Miscellaneous.....	55
Total.....	180	Total.....	199
Audubon:		Buchanan:	
Audubon.....	59	Independence.....	116
Miscellaneous.....	49	Miscellaneous.....	30
Total.....	108	Total.....	146

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

IOWA—Continued

County and city	Number of returns	County and city	Number of returns
Buena Vista:		Clayton:	
Alta.....	30	Elkader.....	42
Sioux Rapids.....	12	Guttenberg.....	14
Storm Lake.....	142	McGregor.....	25
Miscellaneous.....	55	Marquette.....	16
Total.....	239	Monona.....	16
		Strawberry Point.....	20
Butler:		Miscellaneous.....	64
Clarksville.....	17	Total.....	197
Greene.....	25	Clinton:	
Parkersburg.....	20	Clinton.....	900
Miscellaneous.....	45	Dewitt.....	82
Total.....	107	Miscellaneous.....	82
		Total.....	1,073
Calhoun:		Crawford:	
Lake City.....	40	Denison.....	97
Manson.....	42	Manilla.....	23
Rockwell City.....	65	Miscellaneous.....	128
Miscellaneous.....	64	Total.....	248
Total.....	211		
Carroll:		Dallas:	
Carroll.....	175	Adel.....	47
Coon Rapids.....	24	Perry.....	146
Manning.....	47	Woodward.....	8
Miscellaneous.....	107	Miscellaneous.....	145
Total.....	353	Total.....	347
Cass:		Davis:	
Anita.....	14	Bloomfield.....	44
Atlantic.....	175	Miscellaneous.....	7
Griswold.....	30	Total.....	51
Miscellaneous.....	36	Decatur:	
Total.....	255	Lamoni.....	9
Cedar:		Leon.....	22
Tipton.....	41	Miscellaneous.....	19
Miscellaneous.....	102	Total.....	50
Total.....	143		
Cerro Gordo:		Delaware:	
Clear Lake.....	73	Manchester.....	73
Mason City.....	723	Miscellaneous.....	30
Miscellaneous.....	32	Total.....	103
Total.....	828	Des Moines:	
Cherokee:		Burlington.....	978
Cherokee.....	174	Miscellaneous.....	24
Marcus.....	34	Total.....	1,002
Miscellaneous.....	69	Dickinson:	
Total.....	277	Spirit Lake.....	29
Chickasaw:		Miscellaneous.....	44
Nashua.....	11	Total.....	73
New Hampton.....	53	Dubuque:	
Miscellaneous.....	17	Cascade.....	24
Total.....	81	Dubuque.....	1,593
Clarke:		Dyersville.....	36
Osceola.....	34	Miscellaneous.....	40
Miscellaneous.....	12	Total.....	1,693
Total.....	46	Emmet:	
Clay:		Estherville.....	112
Spencer.....	170	Miscellaneous.....	23
Miscellaneous.....	78	Total.....	135
Total.....	248		

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

IOWA—Continued

County and city	Number of returns	County and city	Number of returns
Fayette:		Harrison:	
Fayette.....	15	Dunlap.....	42
Gelwein.....	198	Logan.....	47
West Union.....	29	Missouri Valley.....	84
Miscellaneous.....	66	Woodbine.....	41
Total.....	308	Miscellaneous.....	37
		Total.....	251
Floyd:		Henry:	
Charles City.....	215	Mount Pleasant.....	92
Nora Springs.....	23	New London.....	13
Rockford.....	10	Winfield.....	21
Miscellaneous.....	14	Miscellaneous.....	39
Total.....	262	Total.....	165
		Howard:	
Franklin:		Cresco.....	70
Hampton.....	91	Miscellaneous.....	14
Sheffield.....	18	Total.....	84
Miscellaneous.....	25		
Total.....	134	Humboldt:	
		Humboldt.....	70
Fremont:		Miscellaneous.....	53
Hamburg.....	50	Total.....	123
Sidney.....	32		
Tabor.....	20	Ida:	
Miscellaneous.....	81	Holstein.....	63
Total.....	183	Ida Grove.....	102
		Miscellaneous.....	59
Greene:		Total.....	224
Grand Junction.....	24		
Jefferson.....	83	Iowa:	
Miscellaneous.....	56	Marengo.....	37
Total.....	163	Williamsburg.....	33
		Miscellaneous.....	30
Grundy:		Total.....	100
Grundy Center.....	45		
Reinbeck.....	19	Jackson:	
Miscellaneous.....	58	Bellevue.....	30
Total.....	122	Maquoketa.....	94
		Miscellaneous.....	37
Guthrie:		Total.....	161
Guthrie Center.....	40		
Panora.....	7	Jasper:	
Stuart.....	40	Colfax.....	33
Miscellaneous.....	60	Monroe.....	22
Total.....	147	Newton.....	412
		Miscellaneous.....	84
Hamilton:		Total.....	551
Jewell.....	19		
Webster City.....	143	Jefferson:	
Miscellaneous.....	63	Fairfield.....	202
Total.....	225	Miscellaneous.....	10
		Total.....	212
Hancock:			
Britt.....	31	Johnson:	
Garner.....	27	Iowa City.....	545
Miscellaneous.....	55	Miscellaneous.....	32
Total.....	113	Total.....	577
Hardin:		Jones:	
Ackley.....	56	Anamosa.....	43
Eldora.....	83	Monticello.....	72
Iowa Falls.....	102	Miscellaneous.....	27
Miscellaneous.....	57	Total.....	142
Total.....	298		

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

IOWA—Continued

County and city	Number of returns	County and city	Number of returns
Keokuk:		Mills:	
Keota.....	29	Glenwood.....	60
Sigourney.....	47	Malvern.....	62
What Cheer.....	16	Miscellaneous.....	72
Miscellaneous.....	34		
Total.....	126	Total.....	194
Kossuth:		Mitchell:	
Algona.....	119	Osage.....	100
Miscellaneous.....	117	Riceville.....	12
		Miscellaneous.....	44
Total.....	236	Total.....	156
Lee:		Monona:	
Fort Madison.....	376	Mapleton.....	32
Keokuk.....	489	Onawa.....	67
Miscellaneous.....	27	Miscellaneous.....	68
Total.....	892	Total.....	167
Linn:		Monroe:	
Cedar Rapids.....	2,005	Albia.....	73
Marion.....	60	Hiteaman.....	2
Mount Vernon.....	37	Hocking.....	1
Miscellaneous.....	69	Lovilia.....	4
Total.....	2,171	Miscellaneous.....	10
		Total.....	90
Louisa:		Montgomery:	
Columbus Junction.....	15	Red Oak.....	199
Wapello.....	22	Villisca.....	45
Miscellaneous.....	29	Miscellaneous.....	35
Total.....	66	Total.....	279
Lucas:		Muscatine:	
Chariton.....	116	Muscatine.....	453
Miscellaneous.....	16	West Liberty.....	61
Total.....	132	Wilton Junction.....	13
		Miscellaneous.....	43
Lyon:		Total.....	570
Rock Rapids.....	66	O'Brien:	
Miscellaneous.....	91	Hartley.....	27
Total.....	157	Paullina.....	33
Madison:		Pringhar.....	24
Winterset.....	65	Sanborn.....	11
Miscellaneous.....	17	Sheldon.....	91
Total.....	82	Miscellaneous.....	38
		Total.....	224
Mahaska:		Osceola:	
New Sharon.....	13	Sibley.....	53
Oskaloosa.....	254	Miscellaneous.....	42
Miscellaneous.....	28		
Total.....	295	Total.....	95
Marion:		Page:	
Knoxville.....	90	Clarinda.....	103
Melcher.....	26	Shenandoah.....	176
Pella.....	89	Miscellaneous.....	70
Miscellaneous.....	35		
Total.....	240	Total.....	349
Marshall:		Palo Alto:	
Marshalltown.....	550	Emmetsburg.....	53
State Center.....	45	West Bend.....	9
Miscellaneous.....	71	Miscellaneous.....	33
Total.....	666	Total.....	95

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

IOWA—Continued

County and city	Number of returns	County and city	Number of returns
Plymouth:		Story:	
Akron.....	39	Ames.....	233
Kingsley.....	35	Nevada.....	76
Le Mars.....	181	Story City.....	16
Remsen.....	64	Miscellaneous.....	79
Miscellaneous.....	45		
Total.....	364	Total.....	407
Pocahontas:		Tama:	
Fonda.....	22	Dysart.....	27
Pocahontas.....	38	Glaibrook.....	35
Rolle.....	24	Tama.....	46
Miscellaneous.....	71	Toledo.....	35
		Traer.....	36
Total.....	155	Miscellaneous.....	33
		Total.....	212
Polk:		Taylor:	
Des Moines.....	5,722	Bedford.....	43
Valley Junction.....	113	Lenox.....	15
Miscellaneous.....	72	Miscellaneous.....	37
Total.....	5,907	Total.....	95
Pottawattamie:		Union:	
Avoca.....	54	Creston.....	224
Council Bluffs.....	1,169	Miscellaneous.....	28
Oakland.....	54	Total.....	252
Walnut.....	42		
Miscellaneous.....	140	Van Buren:	
Total.....	1,459	Farmington.....	4
		Miscellaneous.....	24
Poweshiek:		Total.....	28
Brooklyn.....	24	Wapello:	
Grinnell.....	139	Eddyville.....	11
Montezuma.....	27	Eldon.....	29
Miscellaneous.....	19	Ottumwa.....	651
Total.....	209	Miscellaneous.....	9
		Total.....	700
Ringgold:		Warren:	
Mount Ayr.....	27	Indianola.....	72
Miscellaneous.....	17	Miscellaneous.....	33
Total.....	44	Total.....	105
Sac:		Washington:	
Odeholt.....	57	Brighton.....	3
Sac City.....	80	Washington.....	133
Miscellaneous.....	111	Miscellaneous.....	72
Total.....	248	Total.....	208
Scott:		Wayne:	
Bettendorf.....	46	Corydon.....	28
Davenport.....	2,536	Hurleston.....	11
Miscellaneous.....	78	Seymour.....	10
Total.....	2,660	Miscellaneous.....	9
		Total.....	58
Shelby:		Webster:	
Harlan.....	131	Fort Dodge.....	732
Miscellaneous.....	80	Miscellaneous.....	96
Total.....	211	Total.....	828
Sioux:		Winnebago:	
Alton.....	24	Forest City.....	47
Hawarden.....	53	Lake Mills.....	15
Orange City.....	49	Miscellaneous.....	37
Rock Valley.....	21	Total.....	99
Sioux Center.....	37		
Miscellaneous.....	97		
Total.....	311		

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

IOWA—Continued

County and city	Number of returns	County and city	Number of returns
Winneshiek:		Worth—Continued.	
Calmar.....	22	Northwood.....	31
Decorah.....	142	Miscellaneous.....	18
Miscellaneous.....	54	Total.....	91
Total.....	218	Wright:	
Woodbury:		Belmond.....	37
Correctionville.....	26	Clarion.....	112
Sioux City.....	2,594	Dows.....	31
Miscellaneous.....	183	Eagle Grove.....	100
Total.....	2,803	Miscellaneous.....	18
Worth:		Total.....	298
Manly.....	42	State total.....	40,789

KANSAS

Allen:		Chase:	
Humboldt.....	65	Cottonwood Falls.....	43
Iola.....	181	Miscellaneous.....	51
La Harpe.....	6	Total.....	94
Miscellaneous.....	18	Chautauqua:	
Total.....	270	Cedarvale.....	33
Anderson:		Sedan.....	44
Garnett.....	77	Miscellaneous.....	20
Miscellaneous.....	29	Total.....	97
Total.....	106	Cherokee:	
Atchison:		Baxter Springs.....	181
Atchison.....	437	Columbus.....	103
Miscellaneous.....	11	Galena.....	79
Total.....	448	Scammon.....	35
Barber:		Weir.....	23
Kiowa.....	65	West Mineral.....	5
Medicine Lodge.....	56	Miscellaneous.....	11
Miscellaneous.....	100	Total.....	437
Total.....	221	Cheyenne: Miscellaneous.....	63
Barton:		Clark:	
Ellinwood.....	89	Ashland.....	43
Great Bend.....	252	Miscellaneous.....	28
Hoisington.....	132	Total.....	71
Miscellaneous.....	135	Clay:	
Total.....	608	Clay Center.....	141
Bourbon:		Miscellaneous.....	54
Fort Scott.....	266	Total.....	195
Miscellaneous.....	16	Cloud:	
Total.....	282	Clyde.....	16
Brown:		Concordia.....	182
Hiawatha.....	82	Miscellaneous.....	61
Horton.....	85	Total.....	259
Miscellaneous.....	48	Coffey:	
Total.....	215	Burlington.....	50
Butler:		Miscellaneous.....	38
Augusta.....	115	Total.....	88
Douglass.....	29	Comanche:	
Eldorado.....	527	Coldwater.....	60
Miscellaneous.....	173	Protection.....	27
Total.....	844	Miscellaneous.....	11
		Total.....	98

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

KANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Cowley:		Ford:	
Arkansas City.....	467	Dodge City.....	362
Winfield.....	426	Miscellaneous.....	189
Miscellaneous.....	41	Total.....	551
Total.....	934	Franklin:	
Crawford:		Ottawa.....	226
Areadia.....	26	Miscellaneous.....	39
Arma.....	26	Total.....	265
Cherokee.....	19	Geary:	
Croweburg.....	1	Fort Riley.....	30
Franklin.....	8	Junction City.....	205
Frontenac.....	21	Miscellaneous.....	9
Girard.....	64	Total.....	244
Mulberry.....	46	Gove: Miscellaneous.....	64
Pittsburg.....	618	Graham: Miscellaneous.....	53
Radley.....	1	Grant: Miscellaneous.....	39
Miscellaneous.....	16	Gray: Miscellaneous.....	130
Total.....	846	Greeley: Miscellaneous.....	12
Decatur:		Greenwood:	
Oberlin.....	59	Eureka.....	242
Miscellaneous.....	35	Miscellaneous.....	257
Total.....	94	Total.....	499
Diekinson:		Hamilton:	
Abilene.....	238	Syracuse.....	25
Herington.....	157	Miscellaneous.....	5
Solomon.....	35	Total.....	30
Miscellaneous.....	105	Harper:	
Total.....	535	Anthony.....	94
Doniphan:		Harper.....	46
Troy.....	33	Miscellaneous.....	63
Miscellaneous.....	86	Total.....	203
Total.....	119	Harvey:	
Douglas:		Halstead.....	61
Baltwin City.....	23	Newton.....	430
Lawrence.....	474	Miscellaneous.....	56
Miscellaneous.....	24	Total.....	547
Total.....	521	Haskell: Miscellaneous.....	82
Edwards:		Hodgeman: Miscellaneous.....	43
Kinsley.....	146	Jackson:	
Miscellaneous.....	153	Holton.....	76
Total.....	299	Miscellaneous.....	32
Elk:		Total.....	108
Howard.....	47	Jefferson:	
Miscellaneous.....	51	Valley Falls.....	36
Total.....	98	Miscellaneous.....	70
Ellis:		Total.....	106
Ellis.....	79	Jewell:	
Hays.....	173	Mankato.....	40
Miscellaneous.....	16	Miscellaneous.....	41
Total.....	268	Total.....	81
Ellsworth:		Johnson:	
Ellsworth.....	88	Olathe.....	86
Wilson.....	45	Miscellaneous.....	146
Miscellaneous.....	59	Total.....	232
Total.....	192	Finney:	
Garden City.....	154	Garden City.....	154
Miscellaneous.....	18	Miscellaneous.....	18
Total.....	172	Total.....	172
Kearny: Miscellaneous.....	30		

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

KANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Kingman:		Miami:	
Kingman.....	77	Osawatomie.....	87
Miscellaneous.....	78	Paola.....	129
Total.....	155	Miscellaneous.....	16
		Total.....	232
Kiowa:		Mitchell:	
Greensburg.....	51	Beloit.....	129
Miscellaneous.....	52	Miscellaneous.....	54
Total.....	103	Total.....	183
Labette:		Montgomery:	
Chetopa.....	15	Caney.....	69
Oswego.....	37	Cherryvale.....	81
Parsons.....	372	Coffeyville.....	350
Miscellaneous.....	23	Independence.....	515
Total.....	447	Miscellaneous.....	17
		Total.....	1,032
Lane: Miscellaneous.....	24	Morris:	
		Council Grove.....	73
Leavenworth:		Miscellaneous.....	64
Fort Leavenworth.....	43	Total.....	137
Leavenworth.....	453	Morton:	
National Military Home.....	2	Elkhart.....	30
Miscellaneous.....	37	Miscellaneous.....	11
Total.....	535	Total.....	41
Lincoln:		Nemaha:	
Lincoln.....	57	Sabetha.....	92
Miscellaneous.....	51	Seneca.....	43
Total.....	108	Miscellaneous.....	61
		Total.....	190
Linn:		Neosho:	
La Cygne.....	12	Chanute.....	288
Pleasanton.....	28	Erie.....	15
Miscellaneous.....	32	Miscellaneous.....	21
Total.....	72	Total.....	324
Logan: Miscellaneous.....	28	Ness: Miscellaneous.....	82
Lyon:		Norton:	
Emporia.....	544	Norton.....	65
Miscellaneous.....	81	Miscellaneous.....	42
Total.....	625	Total.....	107
McPherson:		Osage:	
Lindsborg.....	91	Burlingame.....	30
McPherson.....	205	Osage City.....	36
Miscellaneous.....	144	Miscellaneous.....	53
Total.....	440	Total.....	119
Marion:		Osborne:	
Florence.....	47	Downs.....	23
Hillsboro.....	49	Osborne.....	46
Marion.....	119	Miscellaneous.....	34
Peabody.....	66	Total.....	103
Miscellaneous.....	77	Ottawa:	
Total.....	358	Minneapolis.....	46
		Miscellaneous.....	53
Marshall:		Total.....	99
Blue Rapids.....	39		
Frankfort.....	38		
Marysville.....	148		
Miscellaneous.....	129		
Total.....	354		
Meade: Miscellaneous.....	130		

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

KANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Pawnee:		Shawnee:	
Larned.....	203	Topeka.....	2,533
Miscellaneous.....	85	Miscellaneous.....	40
Total.....	288	Total.....	2,573
Phillips:		Sheridan: Miscellaneous.....	35
Phillipsburg.....	44	Sherman:	
Miscellaneous.....	42	Goodland.....	102
Total.....	86	Miscellaneous.....	16
Pottawatomie:		Total.....	118
St. Marys.....	48	Smith:	
Wamego.....	62	Smith Center.....	60
Miscellaneous.....	90	Miscellaneous.....	35
Total.....	200	Total.....	95
Pratt:		Stafford:	
Pratt.....	232	St. John.....	85
Miscellaneous.....	77	Stafford.....	83
Total.....	309	Miscellaneous.....	94
Rawlins: Miscellaneous.....	73	Total.....	262
Reno:		Stanton: Miscellaneous.....	18
Haven.....	35	Stevens: Miscellaneous.....	41
Hutchinson.....	744	Sumner:	
Miscellaneous.....	101	Caldwell.....	65
Total.....	880	Conway Springs.....	25
Republic:		Mulvane.....	28
Belleville.....	83	Wellington.....	237
Miscellaneous.....	88	Miscellaneous.....	129
Total.....	171	Total.....	484
Rice:		Thomas:	
Lyons.....	107	Colby.....	73
Sterling.....	62	Miscellaneous.....	59
Miscellaneous.....	100	Total.....	132
Total.....	269	Trego:	
Riley:		Wakeeney.....	43
Manhattan.....	335	Miscellaneous.....	11
Miscellaneous.....	102	Total.....	54
Total.....	437	Wabaunsee: Miscellaneous.....	103
Rooks: Miscellaneous.....	54	Wallace: Miscellaneous.....	39
Rush: Miscellaneous.....	158	Washington:	
Russell:		Washington.....	36
Russell.....	105	Miscellaneous.....	93
Miscellaneous.....	96	Total.....	129
Total.....	201	Wichita: Miscellaneous.....	12
Saline:		Wilson:	
Salina.....	703	Altoona.....	9
Miscellaneous.....	65	Fredonia.....	91
Total.....	768	Neodesha.....	91
Scott:		Miscellaneous.....	11
Scott City.....	32	Total.....	202
Miscellaneous.....	5	Woodson:	
Total.....	37	Yates Center.....	42
Sedgwick:		Miscellaneous.....	16
Wichita.....	3,835	Total.....	58
Miscellaneous.....	182	Wyandotte:	
Total.....	4,017	Bonner Springs.....	40
Seward:		Kansas City.....	2,531
Liberal.....	143	Rosedale.....	24
Miscellaneous.....	14	Miscellaneous.....	47
Total.....	157	Total.....	2,642
		State total.....	32,929

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

KENTUCKY

County and city	Number of returns	County and city	Number of returns
Adair: Columbia.....	11	Campbell:	
Allen: Scottsville.....	13	Bellevue.....	349
Anderson: Lawrenceburg.....	56	Dayton.....	271
Ballard: Miscellaneous.....	12	Fort Thomas.....	754
		Newport.....	1,274
Barren:		Miscellaneous.....	75
Glasgow.....	108	Total.....	2,723
Miscellaneous.....	7		
Total.....	115	Carlisle:	
Bath: Miscellaneous.....	33	Bardwell.....	2
		Miscellaneous.....	6
Bell:		Total.....	8
Middlesboro.....	209	Carroll:	
Pineville.....	103	Carrollton.....	65
Miscellaneous.....	17	Miscellaneous.....	13
Total.....	329	Total.....	78
Boone: Miscellaneous.....	65	Carter:	
		Olive Hill.....	21
Bourbon:		Miscellaneous.....	32
Millersburg.....	13	Total.....	53
Paris.....	368	Casey: Miscellaneous.....	4
Miscellaneous.....	28		
Total.....	409	Christian:	
Boyd:		Hopkinsville.....	284
Ashland.....	973	Miscellaneous.....	37
Catlettsburg.....	73	Total.....	321
Miscellaneous.....	3	Clark:	
Total.....	1,049	Winchester.....	375
Boyle:		Miscellaneous.....	7
Danville.....	293	Total.....	382
Miscellaneous.....	11	Clay: Miscellaneous.....	13
Total.....	304		
Bracken:		Crittenden:	
Augusta.....	60	Marion.....	25
Miscellaneous.....	18	Miscellaneous.....	4
Total.....	78	Total.....	29
Breathitt:		Cumberland: Miscellaneous.....	2
Jackson.....	29		
Miscellaneous.....	1	Daviess:	
Total.....	30	Owensboro.....	505
Breckinridge:		Miscellaneous.....	17
Cloverport.....	23	Total.....	522
Miscellaneous.....	23	Edmonson: Miscellaneous.....	18
Total.....	46	Elliott: Miscellaneous.....	1
Bullitt: Miscellaneous.....	41		
Butler: Miscellaneous.....	2	Estill:	
		Irvine.....	54
Caldwell:		Ravenna.....	84
Princeton.....	115	Miscellaneous.....	16
Miscellaneous.....	12	Total.....	154
Total.....	127	Fayette:	
Calloway:		Lexington.....	2,329
Murray.....	58	Miscellaneous.....	15
Miscellaneous.....	3	Total.....	2,344
Total.....	61		

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

KENTUCKY—Continued

County and city	Number of returns	County and city	Number of returns
Fleming:		Hart: Miscellaneous.....	21
Flemingsburg.....	33	Henderson:	
Miscellaneous.....	5	Henderson.....	294
Total.....	38	Miscellaneous.....	7
Floyd:		Total.....	301
Prestonburg.....	39	Henry:	
Wayland.....	16	Eminence.....	29
Weeksbury.....	14	Miscellaneous.....	23
Miscellaneous.....	65	Total.....	52
Total.....	134	Hickman:	
Franklin:		Clinton.....	3
Frankfort.....	355	Miscellaneous.....	1
Miscellaneous.....	6	Total.....	4
Total.....	361	Hopkins:	
Fulton:		Dawson Springs.....	38
Fulton.....	105	Earlington.....	55
Hickman.....	39	Madisonville.....	203
Miscellaneous.....	1	Mortons Gap.....	6
Total.....	145	Miscellaneous.....	16
Gallatin: Miscellaneous.....	15	Total.....	318
Garrard:		Jackson: Miscellaneous.....	7
Lancaster.....	51	Jefferson:	
Miscellaneous.....	7	Louisville.....	13,805
Total.....	58	Miscellaneous.....	569
Grant: Miscellaneous.....	45	Total.....	14,374
Graves:		Jessamine:	
Mayfield.....	214	Nicholasville.....	80
Miscellaneous.....	7	Miscellaneous.....	13
Total.....	221	Total.....	93
Grayson:		Johnson:	
Leitchfield.....	20	Paintsville.....	88
Miscellaneous.....	14	Van Lear.....	20
Total.....	34	Miscellaneous.....	8
Green: Miscellaneous.....	6	Total.....	116
Greenup:		Kenton:	
Greenup.....	23	Covington.....	2,995
Russell.....	132	Ludlow.....	270
Miscellaneous.....	23	Miscellaneous.....	116
Total.....	178	Total.....	3,381
Hancock: Miscellaneous.....	22	Knott: Miscellaneous.....	12
Hardin:		Knox:	
Elizabethtown.....	69	Barbourville.....	50
Miscellaneous.....	14	Miscellaneous.....	7
Total.....	83	Total.....	57
Harlan:		Larue:	
Harlan.....	153	Hodgenville.....	11
Miscellaneous.....	309	Miscellaneous.....	2
Total.....	462	Total.....	13
Harrison:		Laurel: London.....	28
Cynthiana.....	149	Lawrence:	
Miscellaneous.....	18	Louisa.....	54
Total.....	167	Miscellaneous.....	20
		Total.....	74

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

KENTUCKY—Continued

County and city	Number of returns	County and city	Number of returns
Lee:		Metcalfe: Miscellaneous.....	1
Beattyville.....	8	Monroe: Miscellaneous.....	3
Miscellaneous.....	9	Montgomery: Mount Sterling.....	180
Total.....	17	Morgan: Miscellaneous.....	11
Leslie: Miscellaneous.....	5	Muhlenberg:	
Letcher:		Central City.....	81
Jenkins.....	51	Drakesboro.....	10
Miscellaneous.....	95	Greenville.....	74
Total.....	146	Miscellaneous.....	27
Lewis:		Total.....	192
Vanceburg.....	16	Nelson:	
Miscellaneous.....	14	Bardstown.....	69
Total.....	30	Miscellaneous.....	35
Lincoln:		Total.....	104
Stanford.....	48	Nicholas:	
Miscellaneous.....	18	Carlisle.....	45
Total.....	66	Miscellaneous.....	2
Livingston: Miscellaneous.....	9	Total.....	47
Logan:		Ohio: Miscellaneous.....	51
Russellville.....	78	Oldham:	
Miscellaneous.....	20	La Grange.....	39
Total.....	98	Miscellaneous.....	41
Lyon:		Total.....	80
Eddyville.....	17	Owen: Miscellaneous.....	26
Miscellaneous.....	5	Pendleton:	
Total.....	22	Falmouth.....	41
McCracken: Paducah.....	875	Miscellaneous.....	15
McCreary: Miscellaneous.....	19	Total.....	56
McLean:		Perry:	
Livermore.....	4	Hazard.....	179
Miscellaneous.....	7	Miscellaneous.....	80
Total.....	11	Total.....	259
Madison:		Pike:	
Berea.....	75	Hellier.....	8
Richmond.....	183	Pikeville.....	124
Miscellaneous.....	5	Miscellaneous.....	186
Total.....	263	Total.....	318
Magoffin: Miscellaneous.....	25	Powell: Miscellaneous.....	2
Marion:		Pulaski:	
Lebanon.....	67	Burnside.....	19
Miscellaneous.....	7	Somerset.....	131
Total.....	74	Miscellaneous.....	11
Marshall: Miscellaneous.....	17	Total.....	161
Martin: Miscellaneous.....	2	Robertson: Miscellaneous.....	2
Mason:		Rockcastle: Miscellaneous.....	28
Maysville.....	251	Rowan: Miscellaneous.....	25
Miscellaneous.....	23	Russell: Miscellaneous.....	3
Total.....	274	Scott:	
Meade: Miscellaneous.....	9	Georgetown.....	195
Menifee: Miscellaneous.....	1	Miscellaneous.....	5
Mercer:		Total.....	200
Harrodsburg.....	121	Shelby:	
Miscellaneous.....	17	Shelbyville.....	143
Total.....	138	Miscellaneous.....	9
		Total.....	152

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

KENTUCKY—Continued

County and city	Number of returns	County and city	Number of returns
Simpson: Franklin.....	41	Washington: Springfield.....	48
Spencer: Miscellaneous.....	12	Wayne: Monticello.....	8
Taylor: Campbellsville.....	41	Webster:	
Todd:		Providence.....	54
Elkton.....	15	Sebree.....	2
Miscellaneous.....	26	Miscellaneous.....	15
Total.....	41	Total.....	71
Trigg: Miscellaneous.....	29	Whitley:	
Trimble: Miscellaneous.....	3	Corbin.....	131
Union:		Williamsburg.....	70
Morganfield.....	56	Miscellaneous.....	14
Sturgis.....	40	Total.....	215
Uniontown.....	5	Wolfe: Miscellaneous.....	4
Miscellaneous.....	7	Woodford:	
Total.....	108	Versailles.....	119
Warren:		Miscellaneous.....	44
Bowling Green.....	311	Total.....	163
Miscellaneous.....	17	State total.....	35,367
Total.....	328		

LOUISIANA

Aeadia:		Bossier:	
Crowley.....	195	Bossier.....	33
Rayne.....	89	Miscellaneous.....	113
Miscellaneous.....	83	Total.....	146
Total.....	367	Caddo:	
Allen:		Oil City.....	39
Elizabeth.....	46	Shreveport.....	4,409
Kinder.....	19	Vivian.....	57
Oakdale.....	81	Miscellaneous.....	287
Miscellaneous.....	17	Total.....	4,792
Total.....	163	Calcasieu:	
Ascension:		De Quincy.....	80
Donaldsonville.....	77	Ged.....	9
Miscellaneous.....	46	Lake Charles.....	732
Total.....	123	Sulphur.....	59
Assumption:		Vinton.....	74
Napoleonville.....	33	Westlake.....	22
Miscellaneous.....	29	Miscellaneous.....	18
Total.....	62	Total.....	994
Avoyelles:		Caldwell: Miscellaneous.....	56
Bunkie.....	48	Cameron: Miscellaneous.....	13
Marksville.....	34	Catahoula:	
Miscellaneous.....	39	Jonesville.....	9
Total.....	121	Miscellaneous.....	23
Beauregard:		Total.....	32
De Ridder.....	107	Claiborne:	
Ludington.....	1	Haynesville.....	147
Merryville.....	18	Homer.....	147
Miscellaneous.....	8	Miscellaneous.....	13
Total.....	134	Total.....	307
Bienville:		Concordia:	
Arenia.....	60	Ferriday.....	68
Miscellaneous.....	54	Vidalia.....	27
Total.....	114	Miscellaneous.....	23
		Total.....	118

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

LOUISIANA—Continued

County and city	Number of returns	County and city	Number of returns
De Soto:		Lafayette:	
Mansfield.....	170	Lafayette.....	329
Miscellaneous.....	75	Miscellaneous.....	44
Total.....	245	Total.....	373
East Baton Rouge:		La Fourche:	
Baton Rouge.....	1,645	Thibodaux.....	129
Miscellaneous.....	70	Miscellaneous.....	79
Total.....	1,715	Total.....	208
East Carroll:		La Salle: Miscellaneous.....	119
Lake Providence.....	114	Lincoln:	
Miscellaneous.....	18	Ruston.....	176
Total.....	132	Miscellaneous.....	27
East Feliciana:		Total.....	203
Jackson.....	15	Livingston: Miscellaneous.....	56
Miscellaneous.....	40	Madison:	
Total.....	55	Tallulah.....	92
Evangeline:		Miscellaneous.....	29
Ville Platte.....	34	Total.....	121
Miscellaneous.....	22	Morehouse:	
Total.....	56	Bastrop.....	184
Franklin:		Miscellaneous.....	69
Winnsboro.....	52	Total.....	253
Miscellaneous.....	59	Natchitoches:	
Total.....	111	Natchitoches.....	126
Grant:		Miscellaneous.....	67
Colfax.....	25	Total.....	193
Miscellaneous.....	45	Orleans: New Orleans.....	18,842
Total.....	70	Ouachita:	
Iberia:		Monroe.....	1,020
Jeanerette.....	66	West Monroe.....	108
New Iberia.....	158	Miscellaneous.....	33
Miscellaneous.....	31	Total.....	1,161
Total.....	255	Plaquemine: Miscellaneous.....	52
Iberville:		Pointe Coupee:	
Bayou Goula.....	10	New Roads.....	29
Plaquemine.....	125	Miscellaneous.....	57
White Castle.....	24	Total.....	86
Miscellaneous.....	27	Rapides:	
Total.....	186	Alexandria.....	789
Jackson:		Boyce.....	19
Eros.....	1	Glenmora.....	25
Miscellaneous.....	54	Lecompte.....	31
Total.....	55	Pineville.....	47
Jefferson:		Miscellaneous.....	32
Gretna.....	104	Total.....	943
Kenner.....	36	Red River: Miscellaneous.....	63
McDonoghville.....	37	Richland:	
Westwego.....	22	Alto.....	12
Miscellaneous.....	196	Rayville.....	83
Total.....	395	Miscellaneous.....	60
Jefferson Davis:		Total.....	155
Jennings.....	110	Sabine:	
Lake Arthur.....	15	Fisher.....	9
Welsh.....	54	Peason.....	14
Miscellaneous.....	43	Miscellaneous.....	62
Total.....	222	Total.....	85

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

LOUISIANA—Continued

County and city	Number of returns	County and city	Number of returns
St. Bernard: Miscellaneous.....	63	Tangipahoa—Continued.	
St. Charles: Miscellaneous.....	86	Kentwood.....	16
St. Helena: Miscellaneous.....	1	Miscellaneous.....	79
		Total.....	339
St. James:		Tensas: Miscellaneous.....	98
Lutcher.....	4*		
Miscellaneous.....	60	Terrebonne:	
Total.....	104	Houma.....	126
St. John the Baptist:		Miscellaneous.....	32
Garyville.....	22	Total.....	158
Miscellaneous.....	53	Union: Miscellaneous.....	53
Total.....	75		
St. Landry:		Vermillion:	
Eunice.....	51	Abbeville.....	85
Opelousas.....	189	Gueydan.....	28
Washington.....	18	Miscellaneous.....	50
Miscellaneous.....	74	Total.....	163
Total.....	332	Vernon:	
St. Martin:		Fullerton.....	3
Breaux Bridge.....	25	Leesville.....	95
St. Martinville.....	26	Miscellaneous.....	46
Miscellaneous.....	19	Total.....	144
Total.....	70	Washington:	
St. Mary:		Bogalusa.....	279
Berwick.....	15	Miscellaneous.....	34
Franklin.....	97	Total.....	313
Morgan City.....	107	Webster:	
Patterson.....	37	Minden.....	185
Miscellaneous.....	24	Miscellaneous.....	91
Total.....	280	Total.....	276
St. Tammany:		West Baton Rouge: Miscellaneous.....	55
Covington.....	91	West Carroll: Miscellaneous.....	54
Madisonville.....	12	West Feliciana: Miscellaneous.....	43
Mandeville.....	22		
Slidell.....	80	Winn:	
Miscellaneous.....	27	Winnfield.....	82
Total.....	232	Miscellaneous.....	8
Tangipahoa:		Total.....	90
Amite.....	40	State total.....	36,981
Hammond.....	193		
Independence.....	11		

MAINE

Androscoggin:		Aroostook—Continued.	
Auburn.....	650	Frenchville.....	2
East Livermore.....	79	Grand Isle.....	2
Lewiston.....	941	Houlton.....	217
Lisbon.....	58	Island Falls.....	7
Mechanic Falls.....	50	Limestone.....	35
Poland.....	25	Madawaska.....	15
Turner.....	5	Mapleton.....	6
Webster.....	18	Mars Hill.....	35
Miscellaneous.....	7	Monticello.....	6
Total.....	1,863	Oakfield.....	3
Aroostook:		Presque Isle.....	224
Ashland.....	13	St. Francis.....	1
Blaine.....	1	Sherman.....	5
Bridgewater.....	7	Stockholm.....	6
Caribou.....	158	Van Buren.....	34
Eagle Lake.....	9	Washburn.....	22
Easton.....	32	Miscellaneous.....	31
Fort Fairfield.....	122	Total.....	1,037
Fort Kent.....	44		

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

MAINE—Continued

County and city	Number of returns	County and city	Number of returns
Cumberland:		Lincoln:	
Bridgton.....	57	Boothbay.....	20
Brunswick.....	283	Boothbay Harbor.....	58
Cape Elizabeth.....	200	Bristol.....	7
Cumberland.....	12	Waldoboro.....	22
Falmouth.....	4	Wiscasset.....	24
Freeport.....	47	Miscellaneous.....	81
Gorham.....	32		
Gray.....	11	Total	212
Harpwell.....	6		
New Gloucester.....	13	Oxford:	
Portland.....	4,309	Bethel.....	46
Scarborough.....	32	Dixfield.....	28
South Portland.....	436	Fryeburg.....	36
Standish.....	15	Mexico.....	55
Westbrook.....	267	Norway.....	76
Windham.....	33	Oxford.....	16
Yarmouth.....	54	Paris.....	76
Miscellaneous.....	56	Rumford.....	274
		Miscellaneous.....	89
Total	5,872	Total	696
Franklin:		Penobscot:	
Farmington.....	133	Bangor.....	1,286
Jay.....	35	Brewer.....	115
Phillips.....	12	Corinna.....	13
Rangeley.....	55	Dexter.....	86
Wilton.....	64	East Millinocket.....	43
Miscellaneous.....	52	Enfield.....	7
Total	351	Hampden.....	14
Hancock:		Lincoln.....	40
Bar Harbor.....	214	Millford.....	7
Blue Hill.....	17	Millinocket.....	196
Brooksville.....	2	Newport.....	23
Bucksport.....	36	Old Town.....	128
Deer Isle.....	8	Orono.....	60
Ellsworth.....	103	Orrington.....	3
Gouldsboro.....	7	Patten.....	12
Mount Desert.....	69	Miscellaneous.....	47
Stonington.....	16	Total	2,080
Tremont.....	5		
Miscellaneous.....	130	Piscataquis:	
Total	607	Brownville.....	36
Kennebec:		Dover-Foxcroft.....	82
Augusta.....	614	Greenville.....	51
Benton.....	4	Guilford.....	44
China.....	5	Milo.....	44
Clinton.....	20	Monson.....	20
Gardiner.....	191	Sangerville.....	10
Hallowell.....	50	Miscellaneous.....	10
Monmouth.....	5	Total	297
Oakland.....	61		
Randolph.....	10	Sagadahoc:	
Vassalboro.....	15	Bath.....	296
Waterville.....	615	Bowdoinham.....	13
Winslow.....	12	Richmond.....	34
Winthrop.....	66	Topsham.....	25
Miscellaneous.....	70	Miscellaneous.....	11
Total	1,738	Total	379
Knox:		Somerset:	
Camden.....	126	Anson.....	32
Rockland.....	339	Bingham.....	32
Rockport.....	20	Fairfield.....	70
St. George.....	20	Hartland.....	8
Thomaston.....	70	Madison.....	84
Union.....	11	Norridgewock.....	7
Vinalhaven.....	14	Pittsfield.....	55
Warren.....	15	Skowhegan.....	152
Miscellaneous.....	20	Solon.....	4
Total	635	Miscellaneous.....	60
		Total	504

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

MAINE—Continued

County and city	Number of returns	County and city	Number of returns
Waldo:		York:	
Belfast.....	171	Berwick.....	36
Searsport.....	18	Biddeford.....	309
Stockton Springs.....	1	Buxton.....	27
Winterport.....	6	Eliot.....	12
Miscellaneous.....	59	Hollis.....	6
Total.....	255	Kennebunk.....	107
Washington:		Kennebunkport.....	45
Baileyville.....	42	Kittery.....	100
Calais.....	113	Lebanon.....	7
Cherryfield.....	9	North Berwick.....	33
Danforth.....	16	Old Orchard.....	58
East Machias.....	7	Parsonsfield.....	14
Eastport.....	83	Saco.....	220
Harrington.....	10	Sanford.....	435
Jonesport.....	10	South Berwick.....	56
Lubec.....	37	Wells.....	54
Machias.....	29	York.....	99
Machiasport.....	4	Miscellaneous.....	43
Millbridge.....	11	Total.....	1,661
Pembroke.....	4	State total.....	18,611
Perry.....	1		
Miscellaneous.....	48		
Total.....	424		

MARYLAND

Allegany:		Cecil:	
Cumberland.....	1,578	Elkton.....	137
Frostburg.....	157	North East.....	22
Lonaconing.....	64	Port Deposit.....	61
Mount Savage.....	36	Miscellaneous.....	218
Westernport.....	49	Total.....	438
Miscellaneous.....	118	Charles: Miscellaneous.....	114
Total.....	2,002	Dorchester:	
Anne Arundel:		Cambridge.....	219
Annapolis.....	708	Hurlock.....	14
Miscellaneous.....	438	Miscellaneous.....	46
Total.....	1,146	Total.....	279
City of Baltimore.....	37,430	Frederick:	
Baltimore:		Brunswick.....	107
Catonsville.....	624	Frederick.....	570
Towson.....	342	Miscellaneous.....	228
Miscellaneous.....	1,667	Total.....	905
Total.....	2,633	Garrett:	
Calvert: Miscellaneous.....	43	Oakland.....	62
Caroline:		Miscellaneous.....	50
Denton.....	50	Total.....	112
Federalburg.....	52	Harford:	
Miscellaneous.....	88	Aberdeen.....	116
Total.....	190	Belair.....	106
Carroll:		Havre de Grace.....	159
Union Bridge.....	48	Miscellaneous.....	134
Westminster.....	226	Total.....	515
Miscellaneous.....	175	Howard:	
Total.....	449	Ellicott City.....	132
		Miscellaneous.....	99
		Total.....	231

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

MARYLAND—Continued

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

MASSACHUSETTS

Barnstable:		Bristol:	
Barnstable.....	361	Acushnet.....	29
Bourne.....	147	Attleboro.....	1, 015
Chatham.....	78	Dartmouth.....	232
Dennis.....	39	Dighton.....	70
Falmouth.....	392	Easton.....	181
Harwich.....	92	Fairhaven.....	345
Orleans.....	61	Fall River.....	2, 964
Provincetown.....	95	Freetown.....	36
Sandwich.....	64	Mansfield.....	284
Yarmouth.....	60	New Bedford.....	3, 203
Miscellaneous.....	59	North Attleboro.....	497
Total.....	1, 358	Norton.....	113
		Raynham.....	42
Berkshire:		Rehoboth.....	8
Adams.....	318	Seekonk.....	24
Cheshire.....	36	Somerset.....	110
Clarksburg.....	1	Swansea.....	67
Dalton.....	179	Taunton.....	1, 365
Great Barrington.....	288	Westport.....	57
Hinsdale.....	26	Miscellaneous.....	11
Lanesborough.....	32	Total.....	10, 653
Lee.....	189		
Lenox.....	147	Dukes:	
New Marlborough.....	1	Edgartown.....	46
North Adams.....	879	Oak Bluffs.....	22
Pittsfield.....	2, 550	Tisbury.....	90
Sheffield.....	34	Miscellaneous.....	9
Stockbridge.....	86	Total.....	167
West Stockbridge.....	19		
Williamstown.....	237	Essex:	
Miscellaneous.....	61	Amesbury.....	465
Total.....	5, 113	Andover.....	760
		Beverly.....	1, 155

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

MASSACHUSETTS—Continued

County and city	Number of returns	County and city	Number of returns
Essex—Continued.		Hampshire—Continued.	
Danvers.....	508	Northampton.....	1,381
Essex.....	54	South Hadley.....	306
Georgetown.....	56	Ware.....	249
Gloucester.....	929	Williamsburg.....	47
Groveland.....	54	Miscellaneous.....	93
Hamilton.....	157		
Haverhill.....	2,204	Total.....	2,762
Ipswich.....	222		
Lawrence.....	2,653	Middlesex:	
Lynn.....	5,261	Acton.....	117
Lynnfield.....	87	Arlington.....	2,910
Manchester.....	206	Ashland.....	110
Marblehead.....	711	Ayer.....	147
Merrimac.....	81	Bedford.....	121
Methuen.....	601	Belmont.....	2,203
Middleton.....	29	Billerica.....	131
Nahant.....	143	Cambridge.....	6,949
Newbury.....	55	Chelmsford.....	198
Newburyport.....	678	Concord.....	540
North Andover.....	328	Dracut.....	57
Peabody.....	699	Everett.....	1,510
Rockport.....	142	Frammingham.....	1,325
Rowley.....	33	Groton.....	174
Salem.....	2,021	Holliston.....	124
Salisbury.....	41	Hopkinton.....	97
Saugus.....	397	Hudson.....	300
Swampscott.....	1,135	Lexington.....	776
Wenham.....	70	Lincoln.....	129
West Newbury.....	30	Littleton.....	67
Miscellaneous.....	103	Lowell.....	3,194
Total.....	22,068	Malden.....	3,423
		Marlborough.....	502
Franklin:		Maynard.....	221
Buckland.....	2	Medford.....	3,156
Charlemont.....	2	Melrose.....	2,293
Colrain.....	17	Natick.....	664
Deerfield.....	64	Newton.....	8,457
Erving.....	11	North Reading.....	50
Greenfield.....	759	Pepperell.....	85
Montague.....	256	Reading.....	687
Northfield.....	63	Sherborn.....	61
Orange.....	165	Shirley.....	45
Shelburne.....	93	Somerville.....	5,386
Sunderland.....	17	Stoneham.....	463
Whately.....	11	Stow.....	41
Miscellaneous.....	65	Sudbury.....	65
Total.....	1,525	Tewksbury.....	33
		Townsend.....	34
Hampden:		Tyngsborough.....	18
Agawam.....	123	Wakefield.....	801
Chester.....	44	Waltham.....	1,532
Chicopee.....	842	Watertown.....	2,250
East Longmeadow.....	53	Wayland.....	152
Holyoke.....	2,713	Westford.....	84
Longmeadow.....	502	Weston.....	313
Ludlow.....	135	Wilmington.....	129
Monson.....	112	Winchester.....	1,703
Palmer.....	269	Woburn.....	850
Russell.....	29	Miscellaneous.....	65
Southwick.....	13	Total.....	54,742
Springfield.....	8,157		
Westfield.....	744	Nantucket: Nantucket.....	256
West Springfield.....	481		
Wilbraham.....	78	Norfolk:	
Miscellaneous.....	64	Avon.....	60
Total.....	14,359	Bellingham.....	21
		Braintree.....	845
Hampshire:		Brookline.....	9,116
Amherst.....	286	Canton.....	349
Belchertown.....	20	Cohasset.....	285
Easthampton.....	261	Dedham.....	900
Hadley.....	41	Foxborough.....	140
Hatfield.....	44	Franklin.....	342
Huntington.....	34	Holbrook.....	104
		Medfield.....	52
		Medway.....	128

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

MASSACHUSETTS—Continued

County and city	Number of returns	County and city	Number of returns
Norfolk—Continued.		Worcester:	
Millis.....	69	Ashburnham.....	67
Milton.....	1,698	Athol.....	444
Needham.....	866	Auburn.....	54
Norfolk.....	50	Barre.....	90
Norwood.....	782	Blackstone.....	44
Plainville.....	51	Brookfield.....	52
Quincy.....	4,175	Carlton.....	30
Randolph.....	223	Clinton.....	354
Sharon.....	230	Douglas.....	59
Stoughton.....	289	Dudley.....	41
Walpole.....	389	Fitchburg.....	1,516
Wellesley.....	1,455	Gardner.....	716
Westwood.....	122	Grafton.....	175
Weymouth.....	800	Hardwick.....	34
Wrentham.....	100	Harvard.....	68
Miscellaneous.....	115	Holden.....	109
Total.....	23,754	Hopedale.....	121
Plymouth:		Hubbardston.....	11
Abington.....	246	Lancaster.....	80
Bridgewater.....	194	Leicester.....	145
Brookton.....	2,536	Leominster.....	754
Duxbury.....	93	Lunenburg.....	36
East Bridgewater.....	115	Milford.....	602
Hanover.....	140	Millbury.....	271
Hanson.....	45	Millville.....	59
Hingham.....	578	Northboro.....	89
Hull.....	86	Northridge.....	227
Kingston.....	65	North Brookfield.....	97
Lakeville.....	6	Oxford.....	79
Marion.....	102	Rutland.....	57
Marshfield.....	94	Shrewsbury.....	232
Mattapoisett.....	57	Southboro.....	137
Middleborough.....	307	Southbridge.....	517
Norwell.....	47	Spencer.....	189
Pembroke.....	40	Sterling.....	31
Plymouth.....	690	Sturbridge.....	37
Rochester.....	15	Sutton.....	20
Rockland.....	324	Templeton.....	77
Scituate.....	224	Upton.....	36
Wareham.....	197	Uxbridge.....	210
West Bridgewater.....	67	Warren.....	73
Whitman.....	295	Webster.....	417
Miscellaneous.....	51	Westboro.....	167
Total.....	6,614	West Boylston.....	4
Suffolk:		West Brookfield.....	43
Boston.....	47,873	Westminster.....	28
Chelsea.....	1,331	Winchendon.....	189
Revere.....	1,169	Worcester.....	9,614
Winthrop.....	1,565	Miscellaneous.....	161
Total.....	51,938	Total.....	18,670
		Residents of other States.....	1,580
		Total.....	215,559
		State total.....	

MICHIGAN

Alcona: Miscellaneous.....	49	Alpena:	
Alger:		Alpena.....	465
Munising.....	103	Miscellaneous.....	6
Miscellaneous.....	23	Total.....	471
Total.....	126	Antrim:	
Allegan:		Mancelona.....	43
Allegan.....	125	Miscellaneous.....	60
Otsego.....	53	Total.....	103
Plainwell.....	79	Arenac: Miscellaneous.....	59
Miscellaneous.....	162		
Total.....	449		

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

MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns
Baraga:		Chippewa:	
Baraga.....	20	Sault Ste. Marie.....	361
L'Anse.....	93	Miscellaneous.....	36
Miscellaneous.....	38	Total.....	397
Total.....	151		
Barry:		Clare:	
Hastings.....	142	Clare.....	53
Nashville.....	30	Miscellaneous.....	17
Miscellaneous.....	58	Total.....	70
Total.....	230		
Bay:		Clinton:	
Bay City.....	1,519	Ovid.....	24
Essexville.....	32	St. Johns.....	122
Miscellaneous.....	58	Miscellaneous.....	75
Total.....	1,609	Total.....	221
Benzie:		Crawford:	
Frankfort.....	68	Grayling.....	58
Miscellaneous.....	46	Miscellaneous.....	6
Total.....	114	Total.....	64
Berrien:		Delta:	
Benton Harbor.....	733	Escanaba.....	476
Berrien Springs.....	40	Gladstone.....	112
Buchanan.....	155	Wells.....	18
Niles.....	466	Miscellaneous.....	152
New Buffalo.....	45	Total.....	758
St. Joseph.....	418	Dickinson:	
Three Oaks.....	56	Iron Mountain.....	504
Watervliet.....	56	Norway.....	74
Miscellaneous.....	154	Vulcan.....	19
Total.....	2,123	Miscellaneous.....	51
		Total.....	648
Branch:		Eaton:	
Bronson.....	54	Bellevue.....	25
Coldwater.....	219	Charlotte.....	177
Quincy.....	23	Eaton Rapids.....	96
Union City.....	29	Grand Ledge.....	110
Miscellaneous.....	7	Miscellaneous.....	55
Total.....	332	Total.....	463
Calhoun:		Emmet:	
Albion.....	285	Harbor Springs.....	91
Battle Creek.....	2,368	Pellston.....	16
Homer.....	39	Petoskey.....	250
Marshall.....	188	Miscellaneous.....	34
Miscellaneous.....	42	Total.....	391
Total.....	2,922		
Cass:		Genesee:	
Cassopolis.....	52	Clio.....	42
Dowagiac.....	229	Fenton.....	107
Marcellus.....	27	Flint.....	7,381
Miscellaneous.....	16	Flushing.....	58
Total.....	324	Mount Morris.....	72
		Miscellaneous.....	183
Charlevoix:		Total.....	7,843
Boyne City.....	48	Gladwin:	
Charlevoix.....	81	Gladwin.....	46
East Jordan.....	42	Miscellaneous.....	9
Miscellaneous.....	23	Total.....	55
Total.....	194	Gogebic:	
Cheboygan:		Anvil Location.....	6
Cheboygan.....	127	Bessemer.....	122
Miscellaneous.....	50	Ironwood.....	552
Total.....	177	Wakefield.....	54
		Miscellaneous.....	55
		Total.....	789

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

MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns
Grand Traverse:		Iron:	
Traverse City.....	372	Amasa.....	7
Miscellaneous.....	37	Caspian.....	23
Total.....	409	Crystal Falls.....	88
		Iron River.....	216
Gratiot:		Stambaugh.....	55
Alma.....	188	Miscellaneous.....	30
Ithaca.....	71	Total.....	419
St. Louis.....	45		
Miscellaneous.....	68	Isabella:	
Total.....	372	Mount Pleasant.....	138
		Miscellaneous.....	49
Hillsdale:		Total.....	187
Hillsdale.....	191		
Jonesville.....	24	Jackson:	
Reading.....	20	Jackson.....	2,688
Miscellaneous.....	55	Miscellaneous.....	157
Total.....	290	Total.....	2,845
Houghton:		Kalamazoo:	
Atlantic Mine.....	4	Kalamazoo.....	2,907
Baltic.....	7	Vicksburg.....	40
Calumet.....	251	Miscellaneous.....	77
Chassell.....	16	Total.....	3,024
Dollar Bay.....	12		
Hancock.....	245	Kalkaska:	
Houghton.....	269	Kalkaska.....	18
Hubbell.....	40	Miscellaneous.....	4
Kearsarge.....	5	Total.....	22
Lake Linden.....	76		
Laurium.....	180	Kent:	
Painesdale.....	13	Cedar Springs.....	27
South Range.....	12	Grand Rapids.....	10,327
Trimountain.....	2	Lowell.....	88
Miscellaneous.....	39	Rockford.....	85
Total.....	1,171	Sparta.....	81
		Miscellaneous.....	259
Huron:		Total.....	10,867
Bad Axe.....	91		
Harbor Beach.....	81	Keweenaw:	
Sebewaing.....	31	Mohawk.....	13
Miscellaneous.....	92	Miscellaneous.....	26
Total.....	295	Total.....	39
		Lake: Miscellaneous.....	11
Ingham:			
East Lansing.....	155	Lapeer:	
Lansing.....	3,268	Almont.....	33
Leslie.....	13	Imlay City.....	64
Mason.....	88	Lapeer.....	138
Williamston.....	28	Miscellaneous.....	95
Miscellaneous.....	100	Total.....	330
Total.....	3,652		
		Leelanau: Miscellaneous.....	48
Ionia:			
Belding.....	113	Lenawee:	
Ionia.....	315	Adrian.....	531
Lake Odessa.....	35	Blissfield.....	52
Lyons.....	9	Clinton.....	38
Portland.....	46	Hudson.....	64
Miscellaneous.....	58	Morenci.....	49
Total.....	576	Tecumseh.....	87
		Miscellaneous.....	73
Iosco:		Total.....	894
East Tawas.....	42		
Tawas City.....	27		
Miscellaneous.....	35		
Total.....	104		

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

MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns
Livingston:		Monroe:	
Fowlerville.....	33	Dundee.....	32
Howell.....	179	Monroe.....	765
Miscellaneous.....	91	Miscellaneous.....	101
Total.....	303	Total.....	898
Luce:		Montcalm:	
Newberry.....	78	Carson City.....	36
Miscellaneous.....	3	Greenville.....	174
Total.....	81	Howard City.....	15
Mackinac:		Miscellaneous.....	117
St. Ignace.....	57	Total.....	342
Miscellaneous.....	93	Montmorency: Miscellaneous.....	26
Total.....	150	Muskegon:	
Macomb:		Montague.....	12
Halfway.....	58	Muskegon.....	1,906
Mount Clemens.....	817	Muskegon Heights.....	125
New Baltimore.....	37	Whitehall.....	46
Richmond.....	49	Miscellaneous.....	56
Romeo.....	74	Total.....	2,145
Roseville.....	53	Newaygo:	
Utica.....	77	Fremont.....	71
Miscellaneous.....	408	Newaygo.....	39
Total.....	1,573	Miscellaneous.....	29
Manistee:		Total.....	139
Arcadia.....	8	Oakland:	
Manistee.....	258	Berkley.....	46
Miscellaneous.....	34	Birmingham.....	1,229
Total.....	300	Clawson.....	47
Marquette:		Farmington.....	164
Champion.....	8	Ferndale.....	666
Gwinn.....	9	Holly.....	80
Ishpeming.....	309	Milford.....	97
Marquette.....	624	Orion.....	53
Negaunee.....	169	Oxford.....	104
Republic.....	14	Pleasant Ridge.....	231
Miscellaneous.....	46	Pontiac.....	2,947
Total.....	1,179	Rochester.....	205
Mason:		Royal Oak.....	1,368
Ludington.....	279	Miscellaneous.....	398
Scottville.....	17	Total.....	7,635
Miscellaneous.....	15	Oceana:	
Total.....	311	Hart.....	59
Mecosta:		Pentwater.....	10
Big Rapids.....	149	Shelby.....	36
Miscellaneous.....	42	Miscellaneous.....	23
Total.....	191	Total.....	128
Menominee:		Ogemaw:	
Hermansville.....	18	West Branch.....	42
Menominee.....	327	Miscellaneous.....	23
Miscellaneous.....	38	Total.....	65
Total.....	383	Ontonagon:	
Midland:		Greenland.....	4
Midland.....	302	Ontonagon.....	82
Miscellaneous.....	27	Rockland.....	9
Total.....	329	Miscellaneous.....	39
Missaukee: Miscellaneous.....	27	Total.....	134
		Osceola:	
		Ewart.....	38
		Reed City.....	48
		Miscellaneous.....	26
		Total.....	112

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

MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns
Oscoda: Miscellaneous.....	10	Shiawassee:	
Otsego:		Corunna.....	22
Gaylord.....	45	Durand.....	123
Miscellaneous.....	12	Owosso.....	455
Total.....	57	Miscellaneous.....	77
Ottawa:		Total.....	677
Coopersville.....	29	Tuscola:	
Grand Haven.....	359	Caro.....	113
Holland.....	678	Cass City.....	39
Spring Lake.....	66	Vassar.....	41
Zeeland.....	143	Miscellaneous.....	82
Miscellaneous.....	82	Total.....	275
Total.....	1,357	Van Buren:	
Presque Isle:		Bangor.....	47
Onaway.....	14	Decatur.....	74
Rogers City.....	108	Hartford.....	66
Miscellaneous.....	23	Lawton.....	32
Total.....	145	Paw Paw.....	96
Roscommon: Miscellaneous.....	24	South Haven.....	219
Saginaw:		Miscellaneous.....	75
Carrollton.....	1	Total.....	609
Chesaning.....	45	Washtenaw:	
Frankenmuth.....	37	Ann Arbor.....	1,751
Saginaw.....	3,089	Chelsea.....	61
St. Charles.....	48	Manchester.....	22
Miscellaneous.....	113	Milan.....	75
Total.....	3,333	Saline.....	39
St. Clair:		Ypsilanti.....	573
Algonac.....	116	Miscellaneous.....	40
Marine City.....	159	Total.....	2,561
Marysville.....	22	Wayne:	
Port Huron.....	1,288	Brightmoor.....	5
St. Clair.....	200	Dearborn.....	1,201
Yale.....	47	Detroit.....	91,427
Miscellaneous.....	76	Ecorse.....	229
Total.....	1,908	Fordson (formerly Springwells).....	531
St. Joseph:		Grosse Ile.....	111
Constantine.....	44	Grosse Pointe.....	2,001
Sturgis.....	290	Hamtramck.....	541
Three Rivers.....	277	Highland Park.....	4,153
Miscellaneous.....	85	Lincoln Park.....	130
Total.....	696	Northville.....	155
Sanilac:		Plymouth.....	369
Croswell.....	35	River Rouge.....	402
Marlette.....	16	Trenton.....	152
Sandusky.....	47	Wayne.....	253
Miscellaneous.....	92	Wyandotte.....	1,084
Total.....	190	Miscellaneous.....	486
Schoolcraft:		Total.....	103,230
Manistique.....	141	Wexford:	
Miscellaneous.....	11	Cadillac.....	290
Total.....	152	Miscellaneous.....	24
		Total.....	314
		Miscellaneous for State:	
		Residents of other States.....	630
		Nonresident aliens and American citizens residing abroad.....	580
		State total.....	179,886

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

MINNESOTA

County and city	Number of returns	County and city	Number of returns
Aitkin:		Clay:	
Aitkin.....	33	Barnesville.....	21
Miscellaneous.....	27	Moorhead.....	201
Total.....	60	Miscellaneous.....	97
		Total.....	319
Anoka:		Clearwater: Miscellaneous.....	22
Anoka.....	75	Cook: Miscellaneous.....	8
Miscellaneous.....	19		
Total.....	94	Cottonwood:	
		Mountain Lake.....	14
Becker:		Windom.....	63
Detroit Lakes.....	117	Miscellaneous.....	30
Frazee.....	16	Total.....	107
Miscellaneous.....	25		
Total.....	158	Crow Wing:	
		Brainerd.....	226
Beltrami:		Crosby.....	50
Bemidji.....	176	Ironton.....	21
Miscellaneous.....	38	Miscellaneous.....	49
Total.....	214	Total.....	346
Benton:		Dakota:	
Sauk Rapids.....	15	Farmington.....	22
Miscellaneous.....	20	Hastings.....	64
Total.....	35	South St. Paul.....	305
		Miscellaneous.....	86
Big Stone:		Total.....	477
Graceville.....	18		
Ortonville.....	66	Dodge:	
Miscellaneous.....	31	Kasson.....	28
Total.....	115	Miscellaneous.....	50
		Total.....	78
Blue Earth:			
Lake Crystal.....	12	Douglas:	
Mankato.....	560	Alexandria.....	106
Miscellaneous.....	36	Osakis.....	19
Total.....	608	Miscellaneous.....	31
		Total.....	156
Brown:			
New Ulm.....	195	Faribault:	
Sleepy Eye.....	33	Blue Earth.....	79
Springfield.....	37	Wells.....	36
Miscellaneous.....	28	Winnebago.....	36
Total.....	293	Miscellaneous.....	55
		Total.....	206
Carlton:			
Cloquet.....	190	Fillmore:	
Miscellaneous.....	90	Chatfield.....	13
Total.....	280	Lanesboro.....	18
		Preston.....	36
Carver:		Rushford.....	8
Chaska.....	49	Spring Valley.....	29
Miscellaneous.....	79	Miscellaneous.....	67
Total.....	128	Total.....	171
Cass:		Freeborn:	
Cass Lake.....	58	Albert Lea.....	339
Miscellaneous.....	40	Miscellaneous.....	70
Total.....	98	Total.....	409
Chippewa:		Goodhue:	
Montevideo.....	91	Cannon Falls.....	21
Miscellaneous.....	44	Kenyon.....	32
Total.....	135	Red Wing.....	310
		Zumbrota.....	35
Chisago: Miscellaneous.....	98	Miscellaneous.....	53
		Total.....	451

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

MINNESOTA—Continued

County and city	Number of returns	County and city	Number of returns
Grant: Miscellaneous.....	63	Lake:	
Hennepin:		Two Harbors.....	141
Edina.....	2	Miscellaneous.....	14
Excelsior.....	103	Total.....	155
Hopkins.....	96	Lake of the Woods:	
Minneapolis.....	23,993	Baudette.....	10
Richfield.....	8	Miscellaneous.....	7
Robbinsdale.....	89	Total.....	17
St. Louis Park.....	10	Le Sueur:	
Miscellaneous.....	186	Le Sueur.....	46
Total.....	24,487	Montgomery.....	18
Houston:		New Prague.....	39
Caledonia.....	37	Waterville.....	21
Miscellaneous.....	56	Miscellaneous.....	40
Total.....	93	Total.....	164
Hubbard:		Lincoln: Miscellaneous.....	61
Akeley.....	7	Lyon:	
Park Rapids.....	36	Marshall.....	104
Miscellaneous.....	7	Tracy.....	76
Total.....	50	Miscellaneous.....	80
Isanti:		Total.....	260
Cambridge.....	10	McLeod:	
Miscellaneous.....	56	Glencoe.....	43
Total.....	66	Hutchinson.....	81
Itasca:		Miscellaneous.....	58
Bovey.....	27	Total.....	182
Coleraine.....	38	Mahnomen:	
Deer River.....	4	Mahnomen.....	11
Grand Rapids.....	88	Miscellaneous.....	9
Nashwauk.....	61	Total.....	20
Miscellaneous.....	142	Marshall:	
Total.....	360	Warren.....	46
Jackson:		Miscellaneous.....	52
Jackson.....	58	Total.....	98
Lakefield.....	21	Martin:	
Miscellaneous.....	40	Fairmont.....	180
Total.....	119	Miscellaneous.....	94
Kanabec:		Total.....	274
Mora.....	9	Meeker:	
Miscellaneous.....	8	Litchfield.....	81
Total.....	17	Miscellaneous.....	78
Kandiyohi:		Total.....	159
Willmar.....	166	Mille Lacs:	
Miscellaneous.....	74	Milaca.....	14
Total.....	240	Princeton.....	31
Kittson:		Miscellaneous.....	23
Hallock.....	20	Total.....	68
Miscellaneous.....	15	Morrison:	
Total.....	35	Little Falls.....	128
Koochiching:		Miscellaneous.....	51
International Falls.....	191	Total.....	179
Miscellaneous.....	21	Mower:	
Total.....	212	Austin.....	331
Lac qui Parle:		Miscellaneous.....	76
Dawson.....	31	Total.....	407
Madison.....	45		
Miscellaneous.....	20		
Total.....	96		

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

MINNESOTA—Continued

County and city	Number of returns	County and city	Number of returns
Murray:		Red Lake:	
Slayton.....	38	Red Lake Falls.....	14
Miscellaneous.....	41	Miscellaneous.....	10
Total.....	79	Total.....	24
Nicollet:		Redwood:	
St. Peter.....	78	Redwood Falls.....	63
Miscellaneous.....	20	Miscellaneous.....	89
Total.....	98	Total.....	152
Nobles:		Renville:	
Adrian.....	18	Fairfax.....	18
Worthington.....	111	Olivia.....	63
Miscellaneous.....	61	Renville.....	39
Total.....	190	Miscellaneous.....	116
Norman:		Total.....	231
Ada.....	28	Rice:	
Miscellaneous.....	51	Faribault.....	285
Total.....	79	Northfield.....	147
Olmsted:		Miscellaneous.....	26
Rochester.....	902	Total.....	458
Miscellaneous.....	61	Rock:	
Total.....	963	Luverne.....	93
Ottertail:		Miscellaneous.....	38
Fergus Falls.....	327	Total.....	131
Pelican Rapids.....	18	Roseau:	
Perham.....	27	Roseau.....	13
Miscellaneous.....	91	Warroad.....	6
Total.....	463	Miscellaneous.....	14
Pennington:		Total.....	33
Thief River Falls.....	73	St. Louis:	
Miscellaneous.....	13	Aurora.....	18
Total.....	86	Biwabik.....	14
Pine:		Buhl.....	19
Pine City.....	21	Chisholm.....	175
Sandstone.....	14	Duluth.....	5,128
Miscellaneous.....	51	Ely.....	140
Total.....	86	Eveleth.....	271
Pipestone:		Gilbert.....	36
Pipestone.....	118	Hibbing.....	753
Miscellaneous.....	41	Kinney.....	7
Total.....	159	Mountain Iron.....	8
Polk:		Proctor.....	150
Crookston.....	202	Tower.....	22
East Grand Forks.....	68	Virginia.....	408
Fosston.....	9	Miscellaneous.....	110
Miscellaneous.....	84	Total.....	7,257
Total.....	363	Scott:	
Pope:		Belleplaine.....	14
Glenwood.....	61	Jordan.....	21
Miscellaneous.....	34	Shakopee.....	50
Total.....	95	Miscellaneous.....	24
Ramsey:		Total.....	109
North St. Paul.....	50	Sherburne: Miscellaneous.....	64
St. Paul.....	12,642	Sibley:	
White Bear Lake.....	180	Winthrop.....	25
Miscellaneous.....	26	Miscellaneous.....	110
Total.....	12,898	Total.....	135
		Stearns:	
		Melrose.....	28
		Paynesville.....	26
		St. Cloud.....	520
		Sauk Center.....	61
		Miscellaneous.....	146
		Total.....	781

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

MINNESOTA—Continued

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

MISSISSIPPI

Adams:		Bolivar:	
Natchez.....	409	Cleveland.....	114
Miscellaneous.....	3	Rosedale.....	77
Total.....	412	Shaw.....	67
Alcorn:		Shelby.....	72
Corinth.....	181	Miscellaneous.....	238
Miscellaneous.....	2	Total.....	568
Total.....	183	Calhoun: Miscellaneous.....	18
Amite:		Carroll: Miscellaneous.....	33
Gloster.....	14	Chickasaw:	
Miscellaneous.....	15	Houston.....	33
Total.....	29	Okolona.....	51
Attala:		Miscellaneous.....	5
Kosciusko.....	75	Total.....	89
Miscellaneous.....	17	Choctaw:	
Total.....	92	Ackerman.....	11
Benton: Miscellaneous.....	7	Miscellaneous.....	2
		Total.....	13

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

MISSISSIPPI—Continued

County and city	Number of returns	County and city	Number of returns
Claiborne:		Holmes:	
Port Gibson.....	74	Durant.....	68
Miscellaneous.....	8	Lexington.....	78
Total.....	82	Miscellaneous.....	121
Clarke:		Total.....	267
Quitman.....	35	Humphreys:	
Stonewall.....	4	Belzoni.....	93
Miscellaneous.....	32	Miscellaneous.....	50
Total.....	71	Total.....	143
Clay:		Issaquena: Miscellaneous.....	26
West Point.....	94	Itawamba: Miscellaneous.....	9
Miscellaneous.....	2	Jackson:	
Total.....	96	Moss Point.....	45
Coahoma:		Ocean Springs.....	69
Clarksdale.....	490	Pascagoula.....	80
Miscellaneous.....	213	Miscellaneous.....	10
Total.....	703	Total.....	204
Copiah:		Jasper: Miscellaneous.....	39
Crystal Springs.....	50	Jefferson: Miscellaneous.....	45
Hazelhurst.....	79	Jefferson Davis: Miscellaneous.....	18
Miscellaneous.....	25	Jones:	
Total.....	154	Ellisville.....	29
Covington:		Laurel.....	467
Collins.....	9	Miscellaneous.....	20
Miscellaneous.....	23	Total.....	516
Total.....	32	Kemper: Miscellaneous.....	57
DeSota: Miscellaneous.....	87	LaFayette: Oxford.....	51
Forrest:		Lamar:	
Hattiesburg.....	571	Lumberton.....	61
Miscellaneous.....	15	Sumrall.....	14
Total.....	586	Miscellaneous.....	11
Franklin:		Total.....	86
Bude.....	27	Lauderdale:	
Miscellaneous.....	21	Meridian.....	939
Total.....	48	Miscellaneous.....	17
George: Miscellaneous.....	14	Total.....	956
Greene: Miscellaneous.....	33	Lawrence: Miscellaneous.....	26
Grenada:		Leake: Miscellaneous.....	21
Grenada.....	139	Lee:	
Miscellaneous.....	16	Tupelo.....	202
Total.....	155	Miscellaneous.....	35
Hancock:		Total.....	237
Bay St. Louis.....	91	Leflore:	
Miscellaneous.....	30	Greenwood.....	623
Total.....	121	Itta Bena.....	73
Harrison:		Miscellaneous.....	107
Biloxi.....	308	Total.....	803
Gulfport.....	492	Lincoln:	
Lyman.....	18	Brookhaven.....	201
Pass Christian.....	65	Norfield.....	8
Miscellaneous.....	33	Miscellaneous.....	5
Total.....	916	Total.....	214
Hinds:		Lowndes:	
Jackson.....	1,758	Columbus.....	312
Miscellaneous.....	154	Miscellaneous.....	17
Total.....	1,912	Total.....	329

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

MISSISSIPPI—Continued

County and city	Number of returns	County and city	Number of returns
Madison:		Pike:	
Canton.....	190	McComb.....	262
Miscellaneous.....	28	Magnolia.....	41
Total.....	218	Summit.....	31
		Miscellaneous.....	18
		Total.....	352
Marion:		Pontotoc: Pontotoc.....	41
Columbia.....	113	Prentiss: Booneville.....	39
Miscellaneous.....	8		
Total.....	121	Quitman:	
		Marks.....	34
Marshall:		Miscellaneous.....	61
Holly Springs.....	56	Total.....	95
Miscellaneous.....	31		
Total.....	87	Rankin:	
		Pelahatchie.....	10
Monroe:		Miscellaneous.....	13
Aberdeen.....	110	Total.....	23
Amory.....	69		
Miscellaneous.....	12	Scott:	
Total.....	191	Forest.....	42
		Miscellaneous.....	19
Montgomery:		Total.....	61
Winona.....	81		
Miscellaneous.....	14	Sharkey: Miscellaneous.....	80
Total.....	95	Simpson: Miscellaneous.....	53
		Smith: Miscellaneous.....	15
Neshoba:		Stone:	
Philadelphia.....	65	Wiggins.....	21
Miscellaneous.....	8	Miscellaneous.....	5
Total.....	73	Total.....	26
		Sunflower:	
Newton:		Indianola.....	120
Newton.....	35	Moorhead.....	36
Union.....	45	Ruleville.....	60
Total.....	80	Miscellaneous.....	188
		Total.....	404
Noxubee:		Tallahatchie:	
Macon.....	56	Charleston.....	55
Miscellaneous.....	65	Tutwiler.....	36
Total.....	121	Miscellaneous.....	151
		Total.....	242
Oktibbeha:		Tate:	
Starkville.....	70	Senatobia.....	35
Miscellaneous.....	12	Miscellaneous.....	29
Total.....	82	Total.....	64
		Tippah: Miscellaneous.....	44
Panola:		Tishomingo:	
Batesville.....	21	Iuka.....	11
Sardis.....	43	Miscellaneous.....	8
Miscellaneous.....	82	Total.....	19
Total.....	146	Tunica: Miscellaneous.....	138
		Union:	
Pearl River:		New Albany.....	85
Picayune.....	72	Miscellaneous.....	35
Poplarville.....	44	Total.....	120
Miscellaneous.....	20		
Total.....	136		
		Perry:	
Perry:		Richton.....	15
Richton.....	15	Miscellaneous.....	6
Miscellaneous.....	6	Total.....	21
Total.....	21		

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

MISSISSIPPI—Continued

County and city	Number of returns	County and city	Number of returns
Walthall: Tylertown.....	34	Winston:	
Warren:		Louisville.....	59
Vicksburg.....	929	Miscellaneous.....	10
Miscellaneous.....	25	Total.....	69
Total.....	954	Yalobusha:	
Washington:		Water Valley.....	95
Greenville.....	512	Miscellaneous.....	41
Leland.....	119	Total.....	136
Miscellaneous.....	147	Yazoo:	
Total.....	778	Yazoo City.....	307
Wayne: Miscellaneous.....	38	Miscellaneous.....	51
Webster: Miscellaneous.....	29	Total.....	358
Wilkinson:		State total.....	16, 140
Woodville.....	42		
Miscellaneous.....	23		
Total.....	65		

MISSOURI

Adair:		Boone:	
Kirksville.....	200	Centralia.....	45
Novinger.....	22	Columbia.....	441
Miscellaneous.....	3	Miscellaneous.....	10
Total.....	225	Total.....	496
Andrew:		Buchanan:	
Savannah.....	33	St. Joseph.....	2, 666
Miscellaneous.....	23	Miscellaneous.....	29
Total.....	56	Total.....	2, 695
Atchison:		Butler:	
Rockport.....	53	Poplar Bluff.....	210
Tarkio.....	67	Miscellaneous.....	17
Miscellaneous.....	27	Total.....	227
Total.....	147	Caldwell:	
Audrain:		Braymer.....	12
Mexico.....	240	Hamilton.....	12
Vandalia.....	29	Miscellaneous.....	4
Miscellaneous.....	28	Total.....	28
Total.....	297	Callaway:	
Barry:		Fulton.....	136
Cassville.....	6	Miscellaneous.....	16
Monett.....	69	Total.....	152
Miscellaneous.....	5	Camden: Miscellaneous.....	1
Total.....	80	Cape Girardeau:	
Barton:		Cape Girardeau.....	390
Lamar.....	36	Jackson.....	59
Liberal.....	9	Miscellaneous.....	5
Miscellaneous.....	34	Total.....	454
Total.....	79	Carroll:	
Bates:		Carrollton.....	122
Butler.....	58	Norborne.....	27
Rich Hill.....	22	Miscellaneous.....	22
Miscellaneous.....	21	Total.....	171
Total.....	101	Carter: Miscellaneous.....	5
Benton: Miscellaneous.....	18		
Bollinger: Miscellaneous.....	5		

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

MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns
Cass:		Dent: Salem.....	25
Harrisonville.....	46	Douglas: Miscellaneous.....	11
Pleasant Hill.....	47		
Miscellaneous.....	58	Dunklin:	
Total.....	151	Campbell.....	7
Cedar:		Cardwell.....	6
Eldorado Springs.....	8	Kennett.....	61
Miscellaneous.....	2	Malden.....	38
Total.....	10	Senath.....	5
Chariton:		Miscellaneous.....	27
Brunswick.....	19	Total.....	144
Salisbury.....	24	Franklin:	
Miscellaneous.....	22	Pacific.....	27
Total.....	65	Union.....	33
Christian: Miscellaneous.....	13	Washington.....	131
Clark:		Miscellaneous.....	98
Kahoka.....	13	Total.....	289
Miscellaneous.....	15	Gasconade:	
Total.....	28	Hermann.....	32
Clay:		Miscellaneous.....	28
Excelsior Springs.....	132	Total.....	60
Liberty.....	123	Gentry:	
Miscellaneous.....	121	Albany.....	31
Total.....	376	King City.....	36
Clinton:		Stanberry.....	24
Cameron.....	69	Miscellaneous.....	3
Lathrop.....	24	Total.....	94
Plattsburg.....	59	Greene:	
Miscellaneous.....	11	Ash Grove.....	8
Total.....	163	Republic.....	4
Cole:		Springfield.....	1,293
Jefferson City.....	420	Miscellaneous.....	10
Miscellaneous.....	14	Total.....	1,315
Total.....	434	Grundy:	
Cooper:		Trenton.....	141
Boonville.....	157	Miscellaneous.....	13
Miscellaneous.....	24	Total.....	154
Total.....	181	Harrison:	
Crawford: Miscellaneous.....	23	Bethany.....	27
Dade:		Cainsville.....	4
Greenfield.....	8	Miscellaneous.....	12
Miscellaneous.....	4	Total.....	43
Total.....	12	Henry:	
Dallas: Miscellaneous.....	8	Clinton.....	144
Davless:		Deepwater.....	9
Gallatin.....	28	Windsor.....	34
Pattonsburg.....	6	Miscellaneous.....	14
Pattonsburg.....	9	Total.....	201
Total.....	43	Hickory: Miscellaneous.....	3
De Kalb:		Holt:	
Maysville.....	9	Mound City.....	23
Miscellaneous.....	24	Miscellaneous.....	111
Total.....	33	Total.....	134
Howard:		Howard:	
Fayette.....	70	Fayette.....	70
Glasgow.....	25	Glasgow.....	25
Miscellaneous.....	31	Miscellaneous.....	31
Total.....	126	Total.....	126

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

MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns
Howell:		Lincoln:	
Mountain View.....	7	Elsberry.....	9
West Plains.....	59	Troy.....	32
Willow Springs.....	14	Miscellaneous.....	17
Miscellaneous.....	1	Total.....	58
Total.....	81	Linn:	
Iron: Miscellaneous.....	24	Brookfield.....	94
Jackson:		Marceline.....	73
Independence.....	555	Miscellaneous.....	35
Kansas City.....	21,141	Total.....	202
Lees Summit.....	50	Livingston:	
Mount Washington.....	3	Chillicothe.....	131
Miscellaneous.....	68	Miscellaneous.....	13
Total.....	21,817	Total.....	144
Jasper:		McDonald: Miscellaneous.....	22
Carl Junction.....	12	Macon:	
Carterville.....	11	Bevier.....	18
Carthage.....	215	La Plata.....	26
Duenweg.....	2	Macon.....	95
Joplin.....	1,077	Miscellaneous.....	17
Sarcoxie.....	16	Total.....	156
Webb City.....	116	Madison:	
Miscellaneous.....	8	Fredericktown.....	32
Total.....	1,457	Miscellaneous.....	1
Jefferson:		Total.....	33
Crystal City.....	76	Maries: Miscellaneous.....	2
De Soto.....	78	Marion:	
Festus.....	65	Hannibal.....	591
Miscellaneous.....	85	Palmyra.....	34
Total.....	304	Miscellaneous.....	5
Johnson:		Total.....	630
Holden.....	28	Mercer:	
Warrensburg.....	102	Princeton.....	11
Miscellaneous.....	21	Miscellaneous.....	1
Total.....	151	Total.....	12
Knox:		Miller:	
Edina.....	19	Eldon.....	36
Miscellaneous.....	17	Miscellaneous.....	4
Total.....	36	Total.....	40
La Cede:		Mississippi:	
Lebanon.....	40	Charleston.....	68
Miscellaneous.....	4	East Prairie.....	11
Total.....	44	Miscellaneous.....	5
Lafayette:		Total.....	84
Higginsville.....	76	Moniteau:	
Lexington.....	136	California.....	47
Odessa.....	22	Tipton.....	7
Miscellaneous.....	60	Miscellaneous.....	6
Total.....	294	Total.....	60
Lawrence:		Monroe:	
Aurora.....	55	Monroe City.....	34
Marionville.....	12	Paris.....	28
Mount Vernon.....	9	Miscellaneous.....	1
Pierce City.....	8	Total.....	63
Miscellaneous.....	9		
Total.....	93		
Lewis:			
Canton.....	28		
La Grange.....	15		
Miscellaneous.....	14		
Total.....	57		

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

MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns
Montgomery:		Platte: Miscellaneous.....	114
Montgomery.....	14	Polk:	
Wellsville.....	20	Bolivar.....	10
Miscellaneous.....	25	Miscellaneous.....	31
Total.....	59	Total.....	41
Morgan:		Pulaski: Miscellaneous.....	29
Versailles.....	18	Putnam:	
Miscellaneous.....	3	Unionville.....	27
Total.....	21	Miscellaneous.....	3
New Madrid:		Total.....	30
Gideon.....	3	Ralls: Miscellaneous.....	20
Morehouse.....	15	Randolph:	
New Madrid.....	34	Higbee.....	10
Parma.....	3	Huntsville.....	9
Portageville.....	10	Moberly.....	440
Miscellaneous.....	19	Miscellaneous.....	11
Total.....	89	Total.....	470
Newton:		Ray:	
Granby.....	6	Richmond.....	78
Neosho.....	89	Miscellaneous.....	51
Seneca.....	8	Total.....	129
Miscellaneous.....	5	Reynolds: Miscellaneous.....	19
Total.....	108	Ripley:	
Nodaway:		Doniphan.....	18
Maryville.....	144	Miscellaneous.....	1
Miscellaneous.....	54	Total.....	19
Total.....	198	St. Charles:	
Oregon:		St. Charles.....	352
Thayer.....	19	Miscellaneous.....	40
Miscellaneous.....	4	Total.....	392
Total.....	23	St. Clair:	
Osage: Miscellaneous.....	26	Appleton City.....	12
Ozark: Miscellaneous.....	1	Osceola.....	11
Pemiscot:		Miscellaneous.....	3
Caruthersville.....	168	Total.....	26
Hayti.....	20	St. Francois:	
Miscellaneous.....	21	Bonne Terre.....	130
Total.....	209	Desloge.....	38
Perry:		Elvins.....	17
Perryville.....	22	Farmington.....	126
Miscellaneous.....	7	Flat River.....	97
Total.....	29	Miscellaneous.....	107
Pettis:		Total.....	515
Sedalia.....	474	ste. Genevieve:	
Miscellaneous.....	28	Ste. Genevieve.....	51
Total.....	502	Miscellaneous.....	11
Phelps:		Total.....	62
Newburg.....	10	St. Louis:	
Rolla.....	62	Clayton.....	1,313
St. James.....	10	Ferguson.....	284
Miscellaneous.....	4	Kirkwood.....	690
Total.....	86	Maplewood.....	738
Pike:		Richmond Heights.....	373
Bowling Green.....	29	University City.....	2,096
Louisiana.....	149	Webster Groves.....	2,205
Miscellaneous.....	30	Wellston.....	133
Total.....	208	Miscellaneous.....	1,643
		Total.....	9,445

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

MISSOURI—Continued

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

MONTANA

Beaverhead:		Caseade:	
Dillon.....	173	Great Falls.....	1,998
Miscellaneous.....	109	Miscellaneous.....	186
Total.....	282	Total.....	2,184
Big Horn:		Chouteau:	
Hardin.....	61	Fort Benton.....	56
Miscellaneous.....	19	Miscellaneous.....	120
Total.....	80	Total.....	176
Blaine:		Custer:	
Chinook.....	64	Miles City.....	334
Miscellaneous.....	55	Miscellaneous.....	18
Total.....	119	Total.....	352
Broadwater: Miscellaneous.....	47	Daniels:	
Carbon:		Scobey.....	80
Red Lodge.....	199	Miscellaneous.....	42
Miscellaneous.....	89	Total.....	122
Total.....	288	Dawson:	
Carter: Miscellaneous.....	46	Glendive.....	182
		Miscellaneous.....	27
		Total.....	209

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

MONTANA—Continued

County and city	Number of returns	County and city	Number of returns
Deerlodge:		Madison:	
Anaconda.....	934	Ennis.....	9
Miscellaneous.....	3	Miscellaneous.....	88
Total.....	937	Total.....	97
Fallon:		Meagher: Miscellaneous.....	77
Baker.....	27	Mineral: Miscellaneous.....	30
Miscellaneous.....	6		
Total.....	33	Missoula:	
Fergus:		Missoula.....	724
Lewistown.....	380	Miscellaneous.....	65
Miscellaneous.....	162	Total.....	789
Total.....	542	Musselshell:	
Flathead:		Roundup.....	207
Kalispell.....	270	Miscellaneous.....	104
Whitefish.....	132	Total.....	311
Miscellaneous.....	51	Park:	
Total.....	453	Livingston.....	371
Gallatin:		Miscellaneous.....	48
Bozeman.....	371	Total.....	419
Three Forks.....	41	Petroleum: Miscellaneous.....	27
Miscellaneous.....	84		
Total.....	496	Phillips:	
Garfield: Miscellaneous.....	24	Malta.....	53
		Miscellaneous.....	30
Glacier:		Total.....	83
Cut Bank.....	22	Pondera: Miscellaneous.....	176
Miscellaneous.....	23	Powder River: Miscellaneous.....	35
Total.....	45		
Golden Valley: Miscellaneous.....	10	Powell:	
		Deer Lodge.....	208
Granite:		Miscellaneous.....	37
Phillipsburg.....	61	Total.....	245
Miscellaneous.....	22	Prairie: Miscellaneous.....	33
Total.....	83		
Hill:		Ravalli:	
Havre.....	340	Hamilton.....	71
Miscellaneous.....	43	Miscellaneous.....	40
Total.....	383	Total.....	111
Jefferson: Miscellaneous.....	66	Richland:	
Judith Basin: Miscellaneous.....	91	Sidney.....	58
		Miscellaneous.....	25
Lake:		Total.....	83
Polson.....	25	Roosevelt:	
Miscellaneous.....	51	Poplar.....	24
Total.....	76	Wolf Point.....	55
Lewis and Clark:		Miscellaneous.....	72
East Helena.....	32	Total.....	151
Helena.....	1,138	Rosebud:	
Miscellaneous.....	104	Forsyth.....	51
Total.....	1,274	Miscellaneous.....	73
Liberty: Miscellaneous.....	37	Total.....	124
Lincoln:		Sanders: Miscellaneous.....	63
Eureka.....	12	Sheridan: Miscellaneous.....	166
Libby.....	70		
Miscellaneous.....	43	Silver Bow:	
Total.....	125	Butte.....	3,380
McCone: Miscellaneous.....	22	Walkerville.....	49
		Miscellaneous.....	25
		Total.....	3,454
		Stillwater: Miscellaneous.....	57

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

MONTANA—Continued

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

NEBRASKA

Adams:		Butler:	
Hastings.....	551	David City.....	128
Miscellaneous.....	68	Miscellaneous.....	175
Total.....	619	Total.....	303
Antelope:		Cass:	
Neligh.....	43	Plattsmouth.....	102
Miscellaneous.....	63	Weeping Water.....	29
Total.....	106	Miscellaneous.....	156
Arthur: Miscellaneous.....	4	Total.....	287
Banner: Miscellaneous.....	5	Cedar:	
Blaine: Miscellaneous.....	7	Hartington.....	75
Boone:		Randolph.....	74
Albion.....	95	Miscellaneous.....	129
St. Edwards.....	45	Total.....	278
Miscellaneous.....	76	Chase: Miscellaneous.....	61
Total.....	216	Cherry:	
Box Butte:		Valentine.....	45
Alliance.....	283	Miscellaneous.....	96
Miscellaneous.....	44	Total.....	141
Total.....	327	Cheyenne:	
Boyd: Miscellaneous.....	54	Sidney.....	132
Brown:		Miscellaneous.....	46
Ainsworth.....	50	Total.....	178
Long Pine.....	11	Clay:	
Miscellaneous.....	2	Sutton.....	23
Total.....	63	Miscellaneous.....	95
Buffalo:		Total.....	118
Kearney.....	254	Colfax:	
Ravenna.....	48	Schuyler.....	116
Shelton.....	16	Miscellaneous.....	179
Miscellaneous.....	82	Total.....	295
Total.....	400	Cuming:	
Burt:		West Point.....	129
Lyons.....	60	Wisner.....	126
Oakland.....	167	Miscellaneous.....	95
Tekamah.....	79	Total.....	350
Miscellaneous.....	52		
Total.....	358		

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

NEBRASKA—Continued

County and city	Number of returns	County and city	Number of returns
Custer:		Furnas:	
Broken Bow.....	74	Beaver City.....	17
Sargent.....	15	Cambridge.....	47
Miscellaneous.....	101	Miscellaneous.....	85
Total.....	190	Total.....	149
Dakota:		Gage:	
South Sioux City.....	48	Beatrice.....	324
Miscellaneous.....	111	Wymore.....	68
Total.....	159	Miscellaneous.....	89
Dawes:		Total.....	481
Chadron.....	147	Garden: Miscellaneous.....	60
Crawford.....	41	Garfield: Burwell.....	27
Miscellaneous.....	17	Gosper: Miscellaneous.....	27
Total.....	205	Grant: Miscellaneous.....	94
Dawson:		Greeley: Miscellaneous.....	46
Cozad.....	49	Hall:	
Gothenburg.....	71	Grand Island.....	635
Lexington.....	91	Miscellaneous.....	40
Miscellaneous.....	33	Total.....	675
Total.....	244	Hamilton:	
Deuel:		Aurora.....	99
Chappell.....	36	Miscellaneous.....	67
Miscellaneous.....	16	Total.....	166
Total.....	52	Harlan:	
Dixon:		Alma.....	25
Ponca.....	30	Miscellaneous.....	67
Wakefield.....	67	Total.....	92
Miscellaneous.....	87	Hayes: Miscellaneous.....	5
Total.....	184	Hitchcock: Miscellaneous.....	82
Dodge:		Holt:	
Fremont.....	530	Atkinson.....	30
Hooper.....	127	O'Neill.....	43
North Bend.....	44	Miscellaneous.....	45
Scribner.....	108	Total.....	118
Miscellaneous.....	107	Hooker: Miscellaneous.....	20
Total.....	916	Howard:	
Douglas:		St. Paul.....	51
Omaha.....	11,037	Miscellaneous.....	20
Miscellaneous.....	115	Total.....	71
Total.....	11,152	Jefferson:	
Dundy:		Fairbury.....	246
Benkelman.....	26	Miscellaneous.....	88
Miscellaneous.....	14	Total.....	334
Total.....	40	Johnson:	
Fillmore:		Tecumseh.....	61
Geneva.....	59	Miscellaneous.....	39
Miscellaneous.....	74	Total.....	100
Total.....	133	Kearney:	
Franklin:		Minden.....	57
Franklin.....	25	Miscellaneous.....	41
Miscellaneous.....	71	Total.....	98
Total.....	96	Keith:	
Frontier:		Ogallala.....	45
Curtis.....	18	Miscellaneous.....	30
Miscellaneous.....	49	Total.....	75
Total.....	67		

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

NEBRASKA—Continued

County and city	Number of returns	County and city	Number of returns
Keya Paha: Miscellaneous.....	13	Pawnee:	
Kimball:		Pawnee City.....	42
Kimball.....	86	Miscellaneous.....	28
Miscellaneous.....	26	Total.....	70
Total.....	112	Perkins: Miscellaneous.....	60
Knox:		Phelps:	
Bloomfield.....	38	Holdrege.....	114
Creighton.....	38	Miscellaneous.....	58
Miscellaneous.....	113	Total.....	172
Total.....	189	Pierce:	
Lancaster:		Pierce.....	47
College View.....	22	Plainview.....	38
Havelock.....	66	Miscellaneous.....	35
Lincoln.....	3,535	Total.....	120
Miscellaneous.....	120	Platte:	
Total.....	3,743	Columbus.....	297
Lincoln:		Miscellaneous.....	138
North Platte.....	372	Total.....	435
Miscellaneous.....	69	Polk:	
Total.....	441	Osceola.....	33
Logan: Miscellaneous.....	24	Stromsburg.....	52
Loup: Miscellaneous.....	4	Miscellaneous.....	37
McPherson: Miscellaneous.....	7	Total.....	122
Madison:		Red Willow:	
Madison.....	101	McCook.....	213
Newman Grove.....	30	Miscellaneous.....	60
Norfolk.....	368	Total.....	273
Tilden.....	26	Richardson:	
Miscellaneous.....	49	Falls City.....	181
Total.....	574	Humboldt.....	62
Merrick:		Miscellaneous.....	52
Central City.....	111	Total.....	295
Miscellaneous.....	74	Rock: Miscellaneous.....	15
Total.....	185	Saline:	
Morrill:		Crete.....	133
Bayard.....	31	Friend.....	44
Bridgeport.....	49	Wilber.....	72
Miscellaneous.....	17	Miscellaneous.....	97
Total.....	97	Total.....	346
Nance:		Sarpy: Miscellaneous.....	92
Fullerton.....	50	Saunders:	
Genoa.....	44	Ashland.....	49
Miscellaneous.....	6	Wahoo.....	162
Total.....	100	Miscellaneous.....	200
Nemaha:		Total.....	411
Auburn.....	109	Scotts Bluff:	
Miscellaneous.....	65	Gering.....	63
Total.....	174	Mitchell.....	80
Nuckolls:		Scottsbluff.....	298
Superior.....	108	Miscellaneous.....	122
Miscellaneous.....	65	Total.....	561
Total.....	173	Seward:	
Otoe:		Seward.....	166
Nebraska City.....	252	Miscellaneous.....	104
Miscellaneous.....	110	Total.....	270
Total.....	362		

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

NEBRASKA—Continued

County and city	Number of returns	County and city	Number of returns
Sheridan:		Valley:	
Gordon.....	63	Ord.....	87
Miscellaneous.....	130	Miscellaneous.....	31
Total.....	193	Total.....	118
Sherman:		Washington:	
Loup City.....	35	Blair.....	122
Miscellaneous.....	21	Miscellaneous.....	125
Total.....	56	Total.....	247
Sioux: Miscellaneous.....	33	Wayne:	
Stanton:		Wayne.....	150
Stanton.....	76	Miscellaneous.....	85
Miscellaneous.....	27	Total.....	235
Total.....	103	Webster:	
Thayer:		Red Cloud.....	30
Hebron.....	44	Miscellaneous.....	41
Miscellaneous.....	131	Total.....	71
Total.....	175	Wheeler: Miscellaneous.....	8
Thomas: Miscellaneous.....	10	York:	
Thurston:		York.....	194
Walthill.....	28	Miscellaneous.....	55
Miscellaneous.....	132	Total.....	249
Total.....	160	State total.....	31,426

NEVADA

Churchill:		Mineral: Miscellaneous.....	27
Fallon.....	103	Nye:	
Miscellaneous.....	11	Tonopah.....	231
Total.....	114	Miscellaneous.....	42
Clark:		Total.....	273
Las Vegas.....	247	Ormsby:	
Miscellaneous.....	29	Carson City.....	63
Total.....	276	Miscellaneous.....	3
Douglas: Miscellaneous.....	103	Total.....	66
Elko:		Pershing:	
Elko.....	273	Lovelock.....	71
Miscellaneous.....	211	Miscellaneous.....	26
Total.....	484	Total.....	97
Esmeralda:		Storey: Virginia City.....	16
Goldfield.....	58	Washoe:	
Miscellaneous.....	13	Reno.....	1,258
Total.....	71	Sparks.....	145
Eureka: Miscellaneous.....	61	Miscellaneous.....	36
Humboldt:		Total.....	1,439
Winnemucca.....	178	White Pine:	
Miscellaneous.....	53	East Ely.....	66
Total.....	231	Ely.....	179
Lander: Miscellaneous.....	94	McGill.....	317
Lincoln:		Ruth.....	211
Caliente.....	50	Miscellaneous.....	124
Miscellaneous.....	39	Total.....	897
Total.....	89	State total.....	4,477
Lyon:			
Yerington.....	76		
Miscellaneous.....	63		
Total.....	139		

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

NEW HAMPSHIRE

County and city	Number of returns	County and city	Number of returns
Belknap:		Hillsborough—Continued.	
Alton.....	17	Goffstown.....	49
Barnstead.....	1	Greenville.....	28
Belmont.....	10	Hillsborough.....	80
Laconia.....	375	Hudson.....	28
Meredith.....	62	Manchester.....	2,480
Tilton.....	95	Merrimack.....	6
Miscellaneous.....	94	Milford.....	125
Total.....	654	Nashua.....	1,330
Carroll:		Peterboro.....	134
Bartlett.....	13	Weare.....	9
Conway.....	75	Wilton.....	54
Ossipee.....	17	Miscellaneous.....	120
Sandwich.....	10	Total.....	4,494
Wakefield.....	5	Merrimack:	
Wolfeboro.....	65	Andover.....	12
Miscellaneous.....	88	Boscawen.....	5
Total.....	273	Concord.....	1,237
Cheshire:		Franklin.....	214
Fitzwilliam.....	13	Henniker.....	26
Hinsdale.....	50	Hooksett.....	14
Jaffrey.....	72	Hopkinton.....	14
Keene.....	644	Northfield.....	1
Marlboro.....	38	Pembroke.....	9
Swanzy.....	29	Pittsfield.....	58
Troy.....	17	Warner.....	17
Walpole.....	44	Miscellaneous.....	258
Winchester.....	35	Total.....	1,865
Miscellaneous.....	86	Rockingham:	
Total.....	1,028	Derry.....	128
Coos:		Epping.....	20
Berlin.....	586	Exeter.....	258
Colebrook.....	55	Hampton.....	95
Gorham.....	71	Kingston.....	34
Groverton.....	44	Londonerry.....	6
Jefferson.....	11	Newmarket.....	55
Lancaster.....	128	Northwood.....	8
Stewartstown.....	14	Plaistow.....	23
Whitefield.....	54	Portsmouth.....	772
Miscellaneous.....	64	Raymond.....	21
Total.....	1,027	Rye.....	27
Grafton:		Salem.....	64
Ashland.....	43	Seabrook.....	12
Bethlehem.....	36	Miscellaneous.....	115
Bristol.....	53	Total.....	1,638
Campton.....	9	Stratford:	
Canaan.....	18	Dover.....	497
Enfield.....	12	Farmington.....	69
Hanover.....	370	Milton.....	18
Haverhill.....	111	Rochester.....	308
Lebanon.....	203	Somersworth.....	129
Lincoln.....	42	Miscellaneous.....	88
Lisbon.....	67	Total.....	1,100
Littleton.....	197	Sullivan:	
Lyme.....	7	Charlestown.....	28
Plymouth.....	140	Claremont.....	331
Woodstock.....	16	Cornish.....	7
Miscellaneous.....	99	Newport.....	132
Total.....	1,513	Sunapee.....	19
Hillsborough:		Miscellaneous.....	20
Amherst.....	10	Total.....	540
Andrum.....	31	State total.....	14,132
Belford.....	7		

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

NEW JERSEY

County and city	Number of returns	County and city	Number of returns
Atlantic:		Burlington—Continued.	
Absecon.....	70	Palmyra.....	227
Atlantic City.....	4, 218	Riverside.....	104
Egg Harbor.....	81	Riverton.....	357
Hammonton.....	113	Roebling.....	50
Landisville.....	3	Miscellaneous.....	377
Margate.....	181	Total.....	2, 413
Mays Landing.....	50	Camden:	
Northfield.....	46	Audubon.....	325
Pleasantville.....	265	Berlin.....	56
Somers Point.....	38	Blackwood.....	52
Ventnor.....	604	Brooklawn.....	41
Miscellaneous.....	112	Camden.....	2, 954
Total.....	5, 781	Clementon.....	35
Bergen:		Collingswood.....	905
Allendale.....	176	Gloucester.....	275
Alpine.....	13	Haddonfield.....	881
Bergenfield.....	435	Haddon Heights.....	370
Bogata.....	694	Laurel Springs.....	66
Carlstadt.....	247	Magnolia.....	30
Cliffside.....	280	Merchantville.....	764
Closter.....	213	Westmont.....	106
Cresskill.....	92	Woodlynne.....	42
Demarest.....	64	Miscellaneous.....	379
Dumont.....	307	Total.....	7, 281
East Paterson.....	74	Cape May:	
East Rutherford.....	288	Cape May.....	161
Edgewater.....	199	Cape May Court House.....	44
Emerson.....	47	Ocean City.....	320
Englewood.....	1, 912	Wildwood.....	297
Fairview.....	110	Woodbine.....	7
Fort Lee.....	240	Miscellaneous.....	111
Garfield.....	384	Total.....	940
Glenrock.....	452	Cumberland:	
Grantwood.....	740	Bridgeton.....	484
Hackensack.....	1, 816	Millville.....	250
Hasbrouck Heights.....	531	Port Norris.....	53
Hillsdale.....	137	Vineland.....	487
Leonia.....	584	Miscellaneous.....	106
Little Ferry.....	135	Total.....	1, 380
Lodi.....	276	Essex:	
Lyndhurst.....	704	Belleville.....	1, 117
Maywood.....	255	Bloomfield.....	2, 603
Midland Park.....	138	Caldwell.....	608
Moonachie.....	10	East Orange.....	8, 573
Morsemere.....	25	Glenridge.....	1, 306
North Arlington.....	221	Hilton.....	23
Oradell.....	267	Irington.....	2, 851
Palisade Park.....	332	Livingston.....	78
Park Ridge.....	128	Maplewood.....	2, 653
Ramsey.....	199	Millburn.....	307
Ridgefield.....	313	Montclair.....	5, 530
Ridgefield Park.....	871	Newark.....	24, 473
Ridgewood.....	1, 893	Nutley.....	1, 250
Riveredge.....	193	Orange.....	2, 224
Rutherford.....	1, 710	Roseland.....	45
Tenafly.....	512	Short Hills.....	456
Wallington.....	67	South Orange.....	2, 255
Waldwick.....	44	Verona.....	515
Westwood.....	491	West Caldwell.....	69
Woodcliff Lake.....	695	West Orange.....	1, 582
Woodridge.....	218	Miscellaneous.....	308
Wortendyke.....	45	Total.....	58, 826
Wyckoff.....	105	Gloucester:	
Miscellaneous.....	2, 327	Clayton.....	53
Total.....	22, 209	Glassboro.....	93
Burlington:		National Park.....	9
Beverly.....	52	Paulsboro.....	156
Bordertown.....	156		
Burlington.....	292		
Florence.....	43		
Medford.....	28		
Moorestown.....	516		
Mount Holly.....	211		

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

NEW JERSEY—Continued

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

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

NEW JERSEY—Continued

County and city	Number of returns	County and city	Number of returns
Somerset:		Union—Continued.	
Bernardsville.....	224	Kenilworth.....	35
Bound Brook.....	511	Linden.....	321
Gladstone.....	59	Lyons Farms.....	2
Manville.....	24	New Providence.....	8
North Plainfield.....	313	Plainfield.....	3,316
Peapack.....	32	Rahway.....	877
Raritan.....	68	Roselle.....	791
Somerville.....	581	Roselle Park.....	533
South Boundbrook.....	37	Scotch Plains.....	104
Miscellaneous.....	202	Springfield.....	142
Total.....	2,048	Summit.....	1,622
Sussex:		Union Town.....	243
Franklin.....	86	Westfield.....	1,974
Newton.....	287	Miscellaneous.....	131
Ogdensburg.....	27	Total.....	17,987
Sparta.....	18	Warren:	
Stanhope.....	47	Alpha.....	14
Sussex.....	65	Belvidere.....	52
Miscellaneous.....	120	Hackettstown.....	140
Total.....	650	Oxford.....	23
Union:		Phillipsburg.....	610
Cranford.....	940	Washington.....	295
Elizabeth.....	5,902	Miscellaneous.....	168
Fanwood.....	128	Total.....	1,302
Garwood.....	96	State total.....	196,681
Hillside.....	802		

NEW MEXICO

Bernalillo:		Grant:	
Albuquerque.....	1,468	Central.....	13
Miscellaneous.....	3	Fort Bayard.....	60
Total.....	1,471	Hurley.....	74
Catron: Miscellaneous.....	13	Santa Rita.....	80
Chaves:		Silver City.....	169
Roswell.....	483	Tyrone.....	11
Miscellaneous.....	37	Miscellaneous.....	65
Total.....	520	Total.....	472
Colfax:		Guadalupe:	
Dawson.....	109	Santa Rosa.....	24
Koehler.....	2	Miscellaneous.....	32
Raton.....	286	Total.....	56
Miscellaneous.....	155	Harding: Miscellaneous.....	14
Total.....	552	Hidalgo:	
Curry:		Lordsburg.....	52
Clovis.....	249	Miscellaneous.....	16
Miscellaneous.....	20	Total.....	68
Total.....	269	Lea: Miscellaneous.....	72
De Baca: Miscellaneous.....	27	Lincoln:	
Dona Ana:		Carrizozo.....	58
Las Cruces.....	163	Miscellaneous.....	38
Miscellaneous.....	109	Total.....	96
Total.....	272	Luna:	
Eddy:		Columbus.....	10
Artesia.....	124	Deming.....	97
Carlsbad.....	156	Miscellaneous.....	11
Miscellaneous.....	35	Total.....	118
Total.....	315	McKinley:	
		Gallup.....	321
		Miscellaneous.....	89
		Total.....	410

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

NEW MEXICO—Continued

County and city	Number of returns	County and city	Number of returns
Mora:		San Miguel:	
Mora.....	5	East Las Vegas.....	276
Miscellaneous.....	33	Miscellaneous.....	33
Total.....	38	Total.....	309
Otero:		Santa Fe:	
Alamogordo.....	63	Santa Fe.....	442
Tularosa.....	17	Miscellaneous.....	42
Miscellaneous.....	23	Total.....	484
Total.....	103	Sierra: Miscellaneous.....	43
Quay:		Socorro:	
Tucumcari.....	128	Magdalena.....	28
Miscellaneous.....	38	San Marcial.....	35
Total.....	166	Socorro.....	36
Rio Arriba:		Miscellaneous.....	14
Tierra Amarilla.....	3	Total.....	113
Miscellaneous.....	74	Taos:	
Total.....	77	Taos.....	46
Roosevelt:		Miscellaneous.....	21
Portales.....	43	Total.....	67
Miscellaneous.....	25	Torrance: Miscellaneous.....	36
Total.....	68	Union:	
Sandoval:		Clayton.....	52
Bernalillo.....	19	Miscellaneous.....	18
Miscellaneous.....	22	Total.....	70
Total.....	41	Valencia:	
San Juan:		Belen.....	62
Farmington.....	45	Miscellaneous.....	48
Miscellaneous.....	55	Total.....	110
Total.....	100	Miscellaneous for State: Residents of other States.....	116
		State total.....	6,686

NEW YORK

Albany:		Bronx: New York City ²	30,527
Albany.....	7,778	Broome:	
Altamont.....	55	Binghamton.....	3,676
Cohoes.....	614	Deposit.....	119
Delmar.....	121	Endicott.....	484
Green Island.....	108	Johnson City.....	398
Menants.....	70	Port Dickinson.....	25
Ravena.....	52	Union.....	57
Selkirk.....	29	Miscellaneous.....	143
Slingerlands.....	64	Total.....	4,902
Watervliet.....	461	Cattaraugus:	
West Albany.....	41	Allegany.....	67
Miscellaneous.....	266	Cattaraugus.....	45
Total.....	9,689	Ellicottville.....	43
Allegany:		Franklinville.....	78
Amherst.....	27	Gowanda.....	151
Angelica.....	19	Little Valley.....	40
Belmont.....	45	Olean.....	1,015
Bolivar.....	140	Randolph.....	40
Cuba.....	79	Salamanca.....	388
Friendship.....	35	Miscellaneous.....	198
Wellsville.....	280	Total.....	2,065
Miscellaneous.....	169		
Total.....	794		

² See footnote on p. 259.

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

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
Cayuga:		Delaware—Continued.	
Auburn.....	1,544	Sidney.....	96
Moravia.....	52	Stamford.....	71
Port Byron.....	34	Walton.....	125
Weedsport.....	47	Miscellaneous.....	207
Miscellaneous.....	170	Total.....	664
Total.....	1,847	Dutchess:	
Chautauqua:		Amenia.....	61
Brocton.....	42	Arlington.....	13
Dunkirk.....	582	Beacon.....	392
Falconer.....	90	Castle Point.....	21
Fredonia.....	240	Dover Plains.....	34
Jamestown.....	2,035	Fishkill.....	37
Ripley.....	22	Hopewell Junction.....	30
Silver Creek.....	125	Hyde Park.....	52
Westfield.....	155	Millbrook.....	152
Miscellaneous.....	377	Millerton.....	67
Total.....	4,268	New Hamburg.....	15
Chemung:		Pawling.....	123
Elmira.....	2,365	Pine Plains.....	27
Elmira Heights.....	76	Poughkeepsie.....	2,300
Horseheads.....	71	Red Hook.....	49
Miscellaneous.....	51	Rhinebeck.....	99
Total.....	2,563	Staatsburg.....	34
Chenango:		Wappingers Falls.....	126
Bainbridge.....	69	Wassaic.....	13
Greene.....	68	Miscellaneous.....	222
New Berlin.....	59	Total.....	3,872
Norwich.....	390	Erie:	
Oxford.....	54	Akron.....	123
Sherburne.....	68	Angola.....	75
Miscellaneous.....	77	Blasdell.....	49
Total.....	785	Buffalo.....	31,400
Clinton:		Colden.....	8
Champlain.....	25	Depew.....	105
Chazy.....	31	East Aurora.....	400
Dannemora.....	11	Forks.....	78
Plattsburg.....	507	Hamburg.....	485
Rouses Point.....	106	Kenmore.....	1,250
Miscellaneous.....	95	Lackawanna.....	505
Total.....	775	Lancaster.....	292
Columbia:		North Collins.....	46
Chatham.....	165	Sloan.....	14
Claverack.....	29	Springville.....	110
Germantown.....	40	Tonawanda.....	610
Hillsdale.....	19	Williamsville.....	300
Hudson.....	643	Miscellaneous.....	550
Kinderhook.....	51	Total.....	36,400
Philmont.....	39	Essex:	
Stottville.....	76	Au Sable Forks.....	69
Valatie.....	38	Elizabethtown.....	22
Miscellaneous.....	165	Keeseville.....	40
Total.....	1,265	Lake Placid.....	141
Cortland:		Lake Placid Club.....	38
Cortland.....	755	Port Henry.....	89
Homer.....	96	Ticonderoga.....	126
McGraw.....	22	Westport.....	35
Miscellaneous.....	50	Willsboro.....	30
Total.....	923	Miscellaneous.....	120
Delaware:		Total.....	710
Delhi.....	98	Franklin:	
Hancock.....	67	Chateaugay.....	49
		Malone.....	368
		Saranac Lake.....	487
		Tupper Lake.....	112
		Miscellaneous.....	190
		Total.....	1,206

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

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
Fulton:		Monroe:	
Broadalbin.....	55	Brookport.....	168
Gloversville.....	1,042	East Rochester.....	228
Johnstown.....	522	Fairport.....	234
Mayfield.....	33	Honeoye Falls.....	57
Northville.....	58	Pittsford.....	172
Miscellaneous.....	24	Rochester.....	20,885
Total.....	1,734	Sea Breeze.....	28
		Webster.....	110
		Miscellaneous.....	937
Genesee:		Total.....	22,819
Batavia.....	660		
Le Roy.....	205	Montgomery:	
Oakfield.....	105	Amsterdam.....	1,196
Miscellaneous.....	189	Canajoharie.....	176
Total.....	1,159	Fonda.....	32
		Fort Plain.....	145
Greene:		Fultonville.....	19
Athens.....	40	Hagaman.....	12
Cairo.....	20	Palatine Bridge.....	20
Catskill.....	278	St. Johnsville.....	80
Coxsackie.....	74	Miscellaneous.....	43
Tannersville.....	28	Total.....	1,723
Windham.....	21		
Miscellaneous.....	146	Nassau:	
Total.....	607	Baldwin.....	646
		Cedarhurst.....	399
Hamilton: Miscellaneous.....	49	East Rockaway.....	126
		Farmingdale.....	195
Herkimer:		Floral Park.....	666
Dolgeville.....	132	Freeport.....	1,041
Frankfort.....	120	Garden City.....	805
Herkimer.....	313	Glen Cove.....	520
Ilion.....	356	Great Neck.....	782
Little Falls.....	448	Hempstead.....	1,392
Mohawk.....	64	Hewlett.....	204
Miscellaneous.....	200	Hicksville.....	293
Total.....	1,663	Inwood.....	109
		Lawrence.....	264
Jefferson:		Locust Valley.....	141
Adams.....	86	Lynbrook.....	992
Alexandria Bay.....	74	Mineola.....	436
Antwerp.....	44	New Hyde Park.....	126
Carthage.....	214	Oyster Bay.....	313
Clayton.....	91	Port Washington.....	692
Dexter.....	25	Rockville Center.....	1,331
Watertown.....	1,770	Rosevelt.....	146
Miscellaneous.....	319	Roslyn.....	253
Total.....	2,626	Sea Cliff.....	237
		Valley Stream.....	446
Kings: Brooklyn².....	113,525	Westbury.....	219
		Miscellaneous.....	2,808
		Total.....	15,582
Lewis:		New York: New York City².....	357,825
Lowville.....	204		
Miscellaneous.....	161	Niagara:	
Total.....	365	La Salle.....	22
		Lockport.....	1,250
Livingston:		Middleport.....	82
Avon.....	130	Niagara Falls.....	3,565
Caledonia.....	70	North Tonawanda.....	736
Dansville.....	280	Miscellaneous.....	329
Genesee.....	155	Total.....	5,984
Mount Morris.....	85		
Nunda.....	53	Oneida:	
Miscellaneous.....	146	Boonville.....	83
Total.....	919	Camden.....	74
		Clayville.....	15
Madison:		Clinton.....	172
Canastota.....	120	New Hartford.....	213
Cazenovia.....	142	Oriskany Falls.....	29
Hamilton.....	153	Rome.....	881
Oneida.....	550	Sherrill.....	99
Miscellaneous.....	198		
Total.....	1,163		

² See footnote on p. 259.

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

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
Oneida—Continued.		Oswego:	
Utica.....	4,473	Fulton.....	370
Waterville.....	76	Mexico.....	34
Whitesboro.....	138	Oswego.....	822
Yorkville.....	39	Phoenix.....	76
Miscellaneous.....	396	Pulaski.....	93
Total.....	6,688	Miscellaneous.....	152
		Total.....	1,547
Onondaga:		Otsego:	
Baldwinsville.....	180	Cooperstown.....	214
East Syracuse.....	219	Oneonta.....	650
Fayetteville.....	143	Richfield Springs.....	39
Jordan.....	32	Unadilla.....	46
Liverpool.....	94	Miscellaneous.....	240
Manlius.....	77	Total.....	1,199
Skaneateles.....	181		
Solvay.....	191	Putnam:	
Syracuse.....	11,546	Brewster.....	208
Miscellaneous.....	477	Carnel.....	54
Total.....	13,140	Cold Spring.....	124
		Garrison.....	74
Ontario:		Lake Mahopac.....	22
Canandaigua.....	380	Miscellaneous.....	76
Clifton Springs.....	140	Total.....	558
Geneva.....	853		
Naples.....	45	Queens: New York City³.....	43,300
Phelps.....	50		
Shortsville.....	55	Rensselaer:	
Victor.....	53	Castleton.....	90
Miscellaneous.....	101	Hoosick Falls.....	164
Total.....	1,677	Nassau.....	31
		Rensselaer.....	461
Orange:		Schaghticoke.....	24
Central Valley.....	49	Troy.....	3,236
Chester.....	46	Valley Falls.....	24
Cornwall.....	68	West Sand Lake.....	16
Cornwall on the Hudson.....	78	Miscellaneous.....	198
Firthcliffe.....	21	Total.....	4,344
Florida.....	27		
Goshen.....	196	Richmond: New York City³.....	4,550
Harriman.....	26		
Highland Falls.....	71	Rockland:	
Highland Mills.....	29	Congers.....	41
Maybrook.....	40	Garnerville.....	51
Middletown.....	991	Haverstraw.....	279
Monroe.....	118	Hillburn.....	43
Montgomery.....	61	Nanuet.....	80
Newburgh.....	1,643	New City.....	39
Port Jervis.....	490	Nyack.....	609
Tuxedo Park.....	170	Pearl River.....	184
Walden.....	165	Piermont.....	68
Warwick.....	199	South Nyack.....	39
Washingtonville.....	34	Sparkill.....	43
West Point.....	37	Spring Valley.....	193
Miscellaneous.....	241	Stony Point.....	57
Total.....	4,800	Suffern.....	294
		Tappan.....	31
Orleans:		Tomkins Cove.....	40
Albion.....	241	Valley Cottage.....	21
Holley.....	74	West Haverstraw.....	34
Medina.....	260	West Nyack.....	49
Miscellaneous.....	87	Miscellaneous.....	204
Total.....	662	Total.....	2,399

³ New York City:

Counties—	Number of returns
Bronx.....	30,527
Kings (Brooklyn).....	113,525
New York.....	357,825
Queens.....	43,300
Richmond.....	4,550
Total.....	549,727

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

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
St. Lawrence:		Suffolk—Continued.	
Canton.....	183	Islip.....	294
Gouverneur.....	169	Lindenhurst.....	133
Massena.....	310	Northport.....	314
Norwood.....	63	Patchogue.....	435
Ogdensburg.....	489	Port Jefferson.....	172
Potsdam.....	218	Riverhead.....	352
Miscellaneous.....	309	Sag Harbor.....	103
Total.....	1,741	Sayville.....	247
		Southampton.....	392
Saratoga:		Miscellaneous.....	1,756
Ballston Lake.....	30	Total.....	6,424
Ballston Spa.....	234		
Corinth.....	52	Sullivan:	
Mechanicville.....	349	Callicoon.....	36
Palmer.....	28	Liberty.....	182
Round Lake.....	38	Livingston Manor.....	50
Saratoga Springs.....	683	Monticello.....	209
Schuylerville.....	59	Roscoe.....	26
South Glens Falls.....	50	South Fallsburg.....	36
Stillwater.....	45	Woodridge.....	36
Victory Mills.....	10	Miscellaneous.....	158
Waterford.....	136	Total.....	733
Miscellaneous.....	63		
Total.....	1,777	Tioga:	
		Owego.....	224
Schenectady:		Waverly.....	203
Schenectady.....	5,787	Miscellaneous.....	65
Scotia.....	408	Total.....	492
Miscellaneous.....	74		
Total.....	6,269	Tompkins:	
		Groton.....	111
Schoharie:		Ithaca.....	1,369
Cobleskill.....	154	Trumansburg.....	32
Howes Cave.....	25	Miscellaneous.....	52
Middleburgh.....	23	Total.....	1,564
Richmondville.....	15		
Schoharie.....	28	Ulster:	
Sharon Springs.....	22	Ellenville.....	118
Miscellaneous.....	45	Highland.....	86
Total.....	312	Kingston.....	1,227
		Marlboro.....	64
Schuyler:		Milton.....	36
Montour Falls.....	76	New Paltz.....	46
Watkins Glen.....	121	Port Ewen.....	22
Miscellaneous.....	33	Sauerties.....	213
Total.....	230	Walkkill.....	39
		Woodstock.....	44
Seneca:		Miscellaneous.....	220
Seneca Falls.....	233	Total.....	2,115
Waterloo.....	105		
Miscellaneous.....	69	Warren:	
Total.....	407	Glens Falls.....	985
		Lake George.....	50
Steuben:		Luzerne.....	18
Addison.....	43	Warrensburg.....	58
Avoca.....	14	Miscellaneous.....	94
Bath.....	165	Total.....	1,205
Canisteo.....	81		
Corning.....	620	Washington:	
Hornell.....	750	Cambridge.....	73
Painted Post.....	102	Fort Edward.....	96
Wayland.....	100	Granville.....	142
Miscellaneous.....	176	Greenwich.....	98
Total.....	2,051	Hudson Falls.....	251
		Salem.....	48
Suffolk:		Whitehall.....	177
Amyville.....	326	Miscellaneous.....	70
Babylon.....	402	Total.....	955
Bay Shore.....	390		
East Hampton.....	169		
Greenport.....	165		
Huntington.....	774		

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

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
Wayne:		Westchester—Continued.	
Clyde.....	63	Pleasantville.....	450
Lyons.....	153	Port Chester.....	1,304
Newark.....	393	Purchase.....	19
Palmyra.....	137	Rye.....	662
Sodus.....	79	Scarsborough.....	57
Walcott.....	46	Scarsdale.....	1,260
Miscellaneous.....	249	Tarrytown.....	522
Total.....	1,090	Tuckahoe.....	585
Westchester:		Valhalla.....	62
Ardley.....	62	Verplanck.....	38
Ardley-on-Hudson.....	55	White Plains.....	3,068
Bedford.....	34	Yonkers.....	6,344
Bedford Hills.....	96	Yorktown Heights.....	29
Briarcliff Manor.....	132	Miscellaneous.....	362
Bronxville.....	1,281	Total.....	32,028
Buchanan.....	30	Wyoming:	
Chappaqua.....	165	Arcade.....	53
Croton-on-Hudson.....	170	Attica.....	83
Dobbs Ferry.....	310	Castile.....	22
Elmsford.....	99	Perry.....	102
Harmon-on-Hudson.....	58	Silver Springs.....	18
Harrison.....	235	Warsaw.....	150
Hartsdale.....	179	Miscellaneous.....	70
Hastings-on-Hudson.....	353	Total.....	498
Hawthorne.....	76	Yates:	
Irvington.....	230	Dundee.....	37
Katonah.....	194	Penn Yan.....	225
Larchmont.....	849	Miscellaneous.....	63
Mamaroneck.....	653	Total.....	325
Mount Kisco.....	439	Miscellaneous for State: Residents of	
Mount Vernon.....	4,505	other States.....	4,340
New Rochelle.....	4,038	State total.....	780,418
North Pelham.....	91		
North Tarrytown.....	275		
Ossining.....	821		
Peeckskill.....	941		
Pelham.....	479		
Pelham Manor.....	416		

NORTH CAROLINA

Alamance:		Bertie:	
Burlington.....	276	Windsor.....	37
Graham.....	36	Miscellaneous.....	31
Haw River.....	3	Total.....	68
Mebane.....	53	Bladen: Miscellaneous.....	22
Miscellaneous.....	28	Brunswick:	
Total.....	396	Southport.....	27
Alexander:		Miscellaneous.....	4
Taylorsville.....	27	Total.....	31
Miscellaneous.....	7	Buncombe:	
Total.....	34	Asheville.....	2,186
Alleghany: Miscellaneous.....	8	Miscellaneous.....	283
Anson:		Total.....	2,469
Wadesboro.....	83	Burke:	
Miscellaneous.....	29	Morganton.....	103
Total.....	112	Miscellaneous.....	34
Ashe: Miscellaneous.....	11	Total.....	137
Avery: Miscellaneous.....	22	Cabarrus:	
Beaufort:		Concord.....	203
Belhaven.....	13	Kannapolis.....	70
Washington.....	206	Miscellaneous.....	23
Miscellaneous.....	11	Total.....	296
Total.....	230		

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

NORTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Caldwell:		Davie:	
Granite Falls.....	9	Coolemeesee.....	12
Lenoir.....	160	Miscellaneous.....	26
Miscellaneous.....	5	Total.....	38
Total.....	174	Duplin:	
Camden: Miscellaneous.....	9	Warsaw.....	29
Carteret:		Miscellaneous.....	64
Beaufort.....	61	Total.....	93
Morehead City.....	52	Durham:	
Miscellaneous.....	19	Durham.....	1,356
Total.....	132	Miscellaneous.....	2
Caswell: Miscellaneous.....	17	Total.....	1,358
Catawba:		Edgecombe:	
Hickory.....	234	Rocky Mount.....	650
Maiden.....	18	Tarboro.....	167
Newton.....	49	Miscellaneous.....	64
Miscellaneous.....	23	Total.....	881
Total.....	324	Forsyth:	
Chatham:		Kernersville.....	24
Siler City.....	27	Winston-Salem.....	2,174
Miscellaneous.....	25	Miscellaneous.....	48
Total.....	52	Total.....	2,246
Cherokee:		Franklin:	
Andrews.....	18	Franklinton.....	20
Murphy.....	11	Louisburg.....	47
Miscellaneous.....	1	Miscellaneous.....	8
Total.....	30	Total.....	75
Chowan:		Gaston:	
Edenton.....	98	Belmont.....	93
Miscellaneous.....	5	Bessemer City.....	10
Total.....	103	Cherryville.....	21
Clay: Miscellaneous.....	1	Dallas.....	13
Cleveland:		Gastonia.....	471
Kings Mountain.....	45	Lowell.....	16
Shelby.....	137	McAdenville.....	3
Miscellaneous.....	26	Mount Holly.....	62
Total.....	208	Miscellaneous.....	19
Columbus:		Total.....	708
Whiteville.....	31	Gates: Miscellaneous.....	8
Miscellaneous.....	64	Graham: Miscellaneous.....	5
Total.....	95	Granville:	
Craven:		Oxford.....	127
New Bern.....	315	Miscellaneous.....	17
Miscellaneous.....	9	Total.....	144
Total.....	324	Greene: Miscellaneous.....	21
Cumberland:		Guilford:	
Fayetteville.....	379	Gibsonville.....	14
Miscellaneous.....	16	Greensboro.....	2,298
Total.....	395	High Point.....	838
Currituck: Miscellaneous.....	15	Miscellaneous.....	79
Dare: Miscellaneous.....	16	Total.....	3,229
Davidson:		Halifax:	
Lexington.....	167	Enfield.....	82
Thomasville.....	135	Roanoke Rapids.....	61
Miscellaneous.....	16	Rosemary.....	64
Total.....	318	Scotland Neck.....	62
		Weldon.....	87
		Miscellaneous.....	74
		Total.....	430

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

NORTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Harnett:		Madison: Miscellaneous.....	16
Dunn.....	76	Martin:	
Miscellaneous.....	52	Robersonville.....	24
Total.....	128	Williamston.....	42
		Miscellaneous.....	8
Haywood:		Total.....	74
Canton.....	84	Mecklenburg:	
Waynesville.....	71	Charlotte.....	4,170
Miscellaneous.....	27	Cornelius.....	6
Total.....	182	Davidson.....	55
		Miscellaneous.....	32
Henderson:		Total.....	4,263
Hendersonville.....	226	Mitchell: Miscellaneous.....	29
Miscellaneous.....	28	Montgomery:	
Total.....	254	Troy.....	26
		Miscellaneous.....	37
Hertford:		Total.....	63
Alsookie.....	49	Moore: Miscellaneous.....	290
Miscellaneous.....	16	Nash:	
Total.....	65	Spring Hope.....	25
		Miscellaneous.....	36
Hoke:		Total.....	61
Raeford.....	26	New Hanover:	
Miscellaneous.....	4	Wilmington.....	1,316
Total.....	30	Miscellaneous.....	8
		Total.....	1,324
Hyde: Miscellaneous.....	5	Northampton: Miscellaneous.....	91
		Onslow: Miscellaneous.....	16
Iredell:		Orange:	
Mooreville.....	94	Carrboro.....	4
Statesville.....	262	Chapel Hill.....	91
Miscellaneous.....	8	Hillsboro.....	38
Total.....	364	Miscellaneous.....	6
		Total.....	139
Jackson: Miscellaneous.....	41	Pamlico: Miscellaneous.....	28
		Pasquotank: Elizabeth City.....	312
Johnston:		Pender:	
Bensen.....	19	Burgaw.....	10
Clayton.....	42	Miscellaneous.....	8
Selma.....	28	Total.....	18
Smithfield.....	70	Perquimans:	
Miscellaneous.....	23	Hertford.....	48
Total.....	182	Miscellaneous.....	9
		Total.....	57
Jones: Miscellaneous.....	5	Person:	
		Roxboro.....	98
Lee:		Miscellaneous.....	18
Sanford.....	107	Total.....	116
Miscellaneous.....	13	Pitt:	
Total.....	120	Ayden.....	36
		Farmville.....	59
Lenoir:		Greenville.....	263
Kinston.....	273	Miscellaneous.....	58
La Grange.....	12	Total.....	416
Miscellaneous.....	7		
Total.....	292		
Lincoln:			
Lincolnton.....	85		
Miscellaneous.....	3		
Total.....	88		
McDowell:			
Marion.....	84		
Miscellaneous.....	16		
Total.....	100		
Macon: Miscellaneous.....	21		

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

NORTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Polk:		Stanley—Continued.	
Tryon.....	61	Norwood.....	14
Miscellaneous.....	20	Miscellaneous.....	7
Total.....	81	Total.....	210
Randolph:		Stokes: Miscellaneous.....	57
Asheboro.....	63	Surry:	
Ramseur.....	11	Elkin.....	55
Randleman.....	11	Mount Airy.....	183
Miscellaneous.....	21	Miscellaneous.....	29
Total.....	106	Total.....	267
Richmond:		Swain: Miscellaneous.....	22
Hanlet.....	162	Transylvania:	
Rockingham.....	121	Brevard.....	46
Miscellaneous.....	10	Miscellaneous.....	9
Total.....	293	Total.....	55
Robeson:		Tyrrell: Miscellaneous.....	9
Fairmont.....	10	Union:	
Lumberton.....	104	Monroe.....	132
Maxton.....	39	Miscellaneous.....	16
Red Springs.....	62	Total.....	148
Miscellaneous.....	41	Vance:	
Total.....	256	Henderson.....	255
Rockingham:		Miscellaneous.....	24
Draper.....	12	Total.....	279
Leaksville.....	86	Wake:	
Madison.....	40	Raleigh.....	1,772
Mayodan.....	11	Wake Forest.....	45
Reidsville.....	165	Wendell.....	16
Spray.....	52	Miscellaneous.....	76
Miscellaneous.....	17	Total.....	1,909
Total.....	383	Warren: Miscellaneous.....	99
Rowan:		Washington: Miscellaneous.....	31
China Grove.....	19	Watauga: Miscellaneous.....	17
Salisbury.....	483	Wayne:	
Spencer.....	76	Fremont.....	25
Miscellaneous.....	36	Goldsboro.....	376
Total.....	614	Mount Olive.....	70
Rutherford:		Miscellaneous.....	6
Caroleen.....	3	Total.....	477
Cliffside.....	9	Wilkes:	
Forest City.....	41	North Wilkesboro.....	94
Henrietta.....	6	Wilkesboro.....	6
Rutherfordton.....	42	Miscellaneous.....	9
Miscellaneous.....	37	Total.....	109
Total.....	138	Wilson:	
Sampson:		Wilson.....	490
Clinton.....	33	Miscellaneous.....	61
Miscellaneous.....	20	Total.....	551
Total.....	53	Yadkin: Miscellaneous.....	9
Scotland:		Yancey: Miscellaneous.....	7
Laurinburg.....	93	Miscellaneous for State: Residents of other States.....	225
Miscellaneous.....	24	State total.....	30,997
Total.....	117		
Stanley:			
Albemarle.....	149		
Badlin.....	40		

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

NORTH DAKOTA

County and city	Number of returns	County and city	Number of returns
Adams: Miscellaneous.....	68	Grand Forks:	
Barnes:		Grand Forks.....	725
Valley City.....	102	Larimore.....	37
Miscellaneous.....	72	Miscellaneous.....	93
Total.....	171	Total.....	855
Benson: Miscellaneous.....	115	Grant: Miscellaneous.....	35
Billings: Miscellaneous.....	6	Griggs:	
Bottineau:		Cooperstown.....	35
Bottineau City.....	42	Miscellaneous.....	15
Miscellaneous.....	103	Total.....	50
Total.....	145	Hettinger: Miscellaneous.....	85
Bowman: Miscellaneous.....	50	Kidder: Miscellaneous.....	44
Burke: Miscellaneous.....	103	La Moure:	
Burleigh:		La Moure.....	29
Bismarck.....	545	Miscellaneous.....	101
Miscellaneous.....	26	Total.....	130
Total.....	571	Logan: Miscellaneous.....	34
Cass:		McHenry: Miscellaneous.....	161
Casselton.....	59	McIntosh:	
Fargo.....	1,583	Ashley.....	27
Miscellaneous.....	199	Wishak.....	24
Total.....	1,847	Miscellaneous.....	21
Cavalier:		Total.....	72
Langdon.....	30	McKenzie: Miscellaneous.....	50
Miscellaneous.....	92	McLean:	
Total.....	122	Wilton.....	46
Dickey:		Miscellaneous.....	117
Ellendale.....	36	Total.....	163
Oakes.....	49	Mercer: Miscellaneous.....	62
Miscellaneous.....	22	Morton:	
Total.....	107	Hebron.....	35
Divide:		Mandan.....	196
Crosby.....	26	Miscellaneous.....	94
Miscellaneous.....	46	Total.....	325
Total.....	72	Mountrail: Miscellaneous.....	123
Dunn: Miscellaneous.....	28	Nelson: Miscellaneous.....	88
Eddy:		Oliver: Miscellaneous.....	11
New Rockford.....	67	Pembina: Miscellaneous.....	120
Miscellaneous.....	22	Pierce:	
Total.....	89	Rugby.....	53
Emmons:		Miscellaneous.....	21
Linton.....	17	Total.....	74
Miscellaneous.....	21	Ramsey:	
Total.....	38	Devils Lake.....	274
Foster:		Miscellaneous.....	121
Carrington.....	66	Total.....	395
Miscellaneous.....	17	Ransom:	
Total.....	83	Enderlin.....	57
Golden Valley:		Lisbon.....	49
Beach.....	30	Miscellaneous.....	18
Miscellaneous.....	11	Total.....	124
Total.....	41	Renville: Miscellaneous.....	45

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

NORTH DAKOTA—Continued—

County and city	Number of returns	County and city	Number of returns
Richland:		Traill:	
Hankinson.....	22	Hillsboro.....	40
Lidgerwood.....	35	Mayville.....	42
Wahpeton.....	125	Miscellaneous.....	81
Miscellaneous.....	56	Total.....	163
Total.....	238	Walsh:	
Rolette: Miscellaneous.....	55	Grafton.....	70
Sargent: Miscellaneous.....	28	Park River.....	37
Sheridan: Miscellaneous.....	41	Miscellaneous.....	47
Sioux: Miscellaneous.....	19	Total.....	154
Slope:		Ward:	
Marmarth.....	18	Kenmare.....	65
Miscellaneous.....	6	Minot.....	714
Total.....	24	Miscellaneous.....	69
Stark:		Total.....	848
Djekinson.....	159	Wells:	
Miscellaneous.....	91	Harvey.....	101
Total.....	250	Miscellaneous.....	95
Steele: Miscellaneous.....	53	Total.....	196
Stutsman:		Williams:	
Jamestown.....	359	Williston.....	174
Miscellaneous.....	57	Miscellaneous.....	95
Total.....	416	Total.....	269
Towner:		Miscellaneous for State: Residents of other States.....	109
Cando.....	90	State total.....	9,710
Miscellaneous.....	43		
Total.....	133		

OHIO

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

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

OHIO—Continued

County and city	Number of returns	County and city	Number of returns
Brown:		Cuyahoga:	
Georgetown.....	27	Beilford.....	126
Ripley.....	41	Berea.....	148
Miscellaneous.....	58	Bratenahl.....	32
Total.....	129	Brecksville.....	22
		Chagrin Falls.....	101
Butler:		Cleveland.....	33,232
Hamilton.....	1,955	Cleveland Heights.....	669
Middletown.....	1,351	Dover.....	67
Oxford.....	121	East Cleveland.....	1,272
Miscellaneous.....	95	Euclid Village.....	145
Total.....	3,530	Garfield Heights.....	131
		Independence.....	26
Carroll:		Lakewood.....	2,078
Carrollton.....	162	Maple Heights.....	2
Miscellaneous.....	16	Newburg Heights.....	127
Total.....	178	North Olmstead.....	7
		Rocky River.....	113
Champaign:		Shaker Heights.....	97
Mechanicsburg.....	39	South Euclid.....	84
St. Paris.....	19	Miscellaneous.....	117
Urbana.....	216	Total.....	38,596
Miscellaneous.....	17		
Total.....	291	Darke:	
		Arcanum.....	23
Clark:		Greenville.....	342
South Charleston.....	29	Union City.....	12
Springfield.....	2,537	Versailles.....	51
Miscellaneous.....	59	Miscellaneous.....	63
Total.....	2,625	Total.....	491
		Defiance:	
Clermont:		Defiance.....	237
Batavia.....	47	Hicksville.....	55
Bethel.....	36	Miscellaneous.....	21
Loveland.....	83	Total.....	313
Milford.....	83		
New Richmond.....	51	Delaware:	
Miscellaneous.....	66	Delaware.....	302
Total.....	366	Miscellaneous.....	27
		Total.....	329
Clinton:			
Blanchester.....	52	Erie:	
Wilmington.....	257	Huron.....	88
Miscellaneous.....	86	Sandusky.....	1,153
Total.....	395	Vermilion.....	89
		Miscellaneous.....	114
Columbiana:		Total.....	1,444
Columbiana.....	69		
East Liverpool.....	1,530	Fairfield:	
East Palestine.....	371	Bremen.....	24
Leetonia.....	276	Lancaster.....	494
Lisbon.....	282	Miscellaneous.....	64
Salem.....	426	Total.....	582
Salineville.....	139		
Wellsville.....	296	Fayette:	
Total.....	3,389	Washington Court House.....	286
		Miscellaneous.....	39
Coshocton:		Total.....	325
Coshocton.....	342		
Miscellaneous.....	20	Franklin:	
Total.....	362	Bexley.....	215
		Columbus.....	11,700
Crawford:		East Columbus.....	12
Bucyrus.....	371	Grandview Heights.....	2
Crestline.....	187	Upper Arlington.....	20
Galion.....	373	Westerville.....	74
Miscellaneous.....	61	Worthington.....	93
Total.....	992	Miscellaneous.....	164
		Total.....	12,340

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

OHIO—Continued

County and city	Number of returns	County and city	Number of returns
Fulton:		Henry—Continued.	
Archbold.....	22	Napoleon.....	182
Delta.....	41	Miscellaneous.....	54
Swanton.....	53	Total.....	299
Wauson.....	82	Highland:	
Miscellaneous.....	28	Greenfield.....	135
Total.....	229	Hillsboro.....	157
Gallia:		Miscellaneous.....	56
Gallipolis.....	81	Total.....	348
Miscellaneous.....	4	Hocking:	
Total.....	85	Logan.....	160
Geauga:		Murray City.....	10
Chardon.....	130	Miscellaneous.....	19
Miscellaneous.....	20	Total.....	189
Total.....	150	Holmes:	
Greene:		Millersburg.....	174
Jamestown.....	28	Miscellaneous.....	92
Xenia.....	325	Total.....	266
Yellow Springs.....	78	Huron:	
Miscellaneous.....	158	Bellevue.....	227
Total.....	589	Monroeville.....	23
Guernsey:		New London.....	46
Byesville.....	2	Norwalk.....	296
Cambridge.....	488	Willard.....	201
Miscellaneous.....	44	Miscellaneous.....	47
Total.....	534	Total.....	840
Hamilton:		Jackson:	
Addyston.....	22	Jackson.....	125
Cheviot.....	223	Oak Hill.....	23
Cincinnati.....	30, 858	Wellston.....	89
Cleves.....	44	Miscellaneous.....	6
Elmwood Place.....	159	Total.....	243
Glendale.....	188	Jefferson:	
Harrison.....	48	Amsterdam.....	41
Lockland.....	238	Bergholz.....	59
Mount Healthy.....	178	Brilliant.....	120
North College Hill.....	2	Dillouvale.....	117
Norwood.....	2, 145	Grover.....	12
Reading.....	176	Mingo Junction.....	235
St. Bernard.....	318	Steubenville.....	2, 320
Sharonville.....	84	Toronto.....	241
Wyoming.....	399	Yorkville. (See Belmont County.)	
Miscellaneous.....	327	Miscellaneous.....	68
Total.....	35, 409	Total.....	3, 213
Hancock:		Knox:	
Finlay.....	640	Fredericktown.....	18
McComb.....	13	Mount Vernon.....	386
Miscellaneous.....	35	Miscellaneous.....	44
Total.....	688	Total.....	448
Hardin:		Lake:	
Ada.....	55	Fairport Harbor.....	151
Forest.....	33	Fainesville.....	859
Kenton.....	233	Wickliffe.....	108
Miscellaneous.....	35	Willoughby.....	162
Total.....	356	Miscellaneous.....	170
Harrison:		Total.....	1, 440
Cadiz.....	222	Lawrence:	
Miscellaneous.....	74	Coal Grove.....	5
Total.....	296	Ironton.....	345
Henry:		Miscellaneous.....	31
Deshler.....	38	Total.....	381
Holgate.....	25		

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

OHIO—Continued

County and city	Number of returns	County and city	Number of returns
Licking:		Miami:	
Granville.....	68	Covington.....	35
Newark.....	889	Piqua.....	507
Utica.....	22	Tippecanoe City.....	73
Miscellaneous.....	84	Troy.....	333
		West Milton.....	40
Total.....	1,063	Miscellaneous.....	47
		Total.....	1,035
Logan:		Monroe:	
Bellefontaine.....	329	Woodsfield.....	160
West Liberty.....	20	Miscellaneous.....	22
Miscellaneous.....	64		
Total.....	413	Total.....	182
Lorain:		Montgomery:	
Amherst.....	253	Brookville.....	33
Avon.....	62	Dayton.....	10,322
Elyria.....	1,867	Germantown.....	75
Lorain.....	2,504	Miamisburg.....	208
Oberlin.....	239	West Carrollton.....	56
Wellington.....	116	Miscellaneous.....	113
Miscellaneous.....	52		
Total.....	5,093	Total.....	10,807
Lucas:		Morgan:	
Maumee.....	174	McConnelsville.....	35
Sylvania.....	125	Miscellaneous.....	28
Toledo.....	15,444		
Miscellaneous.....	201	Total.....	63
Total.....	15,944	Morrow:	
Madison:		Cardington.....	10
London.....	94	Mount Gilead.....	45
Mount Sterling.....	18	Miscellaneous.....	6
Plain City.....	11		
West Jefferson.....	20	Total.....	61
Miscellaneous.....	4	Muskingum:	
Total.....	147	Dresden.....	13
Mahoning:		Roseville.....	30
Lowellville.....	367	South Zanesville.....	17
Sebring.....	574	Zanesville.....	1,288
Struthers.....	694	Miscellaneous.....	134
Youngstown.....	13,197		
Miscellaneous.....	192	Total.....	1,482
Total.....	15,024	Noble:	
Marion:		Belle Valley.....	2
Marion.....	862	Caldwell.....	24
Miscellaneous.....	39	Miscellaneous.....	1
Total.....	901	Total.....	27
Medina:		Ottawa:	
Lodi.....	123	Marblehead.....	25
Medina.....	191	Oak Harbor.....	74
Wadsworth.....	234	Port Clinton.....	208
Miscellaneous.....	71	Miscellaneous.....	201
Total.....	619	Total.....	508
Meigs:		Paulding:	
Middleport.....	89	Antwerp.....	22
Pomeroy.....	88	Paulding.....	49
Miscellaneous.....	13	Miscellaneous.....	28
Total.....	190	Total.....	99
Mercer:		Perry:	
Celina.....	168	Corning.....	34
Coldwater.....	31	Crooksville.....	60
Fort Recovery.....	11	New Lexington.....	107
Rockford.....	14	New Straitsville.....	25
Miscellaneous.....	19	Shawnee.....	21
Total.....	243	Somerset.....	26
		Miscellaneous.....	33
		Total.....	306

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

OHIO—Continued

County and city	Number of returns	County and city	Number of returns
Pickaway:		Stark:	
Ashville.....	17	Alliance.....	1,499
Circleville.....	182	Canal Fulton.....	47
Miscellaneous.....	21	Canton.....	6,093
Total.....	220	Louisville.....	119
Pike:		Massillon.....	937
Waverly.....	25	Minerva.....	97
Miscellaneous.....	13	Navarre.....	65
Total.....	38	North Canton.....	130
Portage:		Miscellaneous.....	52
Garrettsville.....	19	Total.....	9,039
Kent.....	813	Summit:	
Ravenna.....	407	Akron.....	13,140
Miscellaneous.....	132	Barberton.....	2,218
Total.....	1,371	Cuyahoga Falls.....	566
Preble:		Hudson.....	111
Eaton.....	136	Kenmore.....	497
Lewisburg.....	17	Miscellaneous.....	114
Miscellaneous.....	99	Total.....	16,586
Total.....	252	Trumbull:	
Putnam:		Girard.....	817
Columbus Grove.....	31	Hubbard.....	363
Continental.....	17	Newton Falls.....	62
Leipsic.....	42	Niles.....	609
Ottawa.....	72	Warren.....	1,438
Miscellaneous.....	40	Miscellaneous.....	112
Total.....	202	Total.....	3,401
Richland:		Tuscarawas:	
Mansfield.....	1,726	Dennison.....	302
Plymouth.....	67	Dover.....	394
Shelby.....	320	Newcomerstown.....	118
Miscellaneous.....	44	New Philadelphia.....	323
Total.....	2,157	Urichsville.....	382
Ross:		Miscellaneous.....	76
Chillicothe.....	610	Total.....	1,595
Miscellaneous.....	48	Union:	
Total.....	658	Marysville.....	64
Sandusky:		Richwood.....	15
Clyde.....	84	Miscellaneous.....	13
Fremont.....	507	Total.....	92
Gibsonburg.....	81	Van Wert:	
Miscellaneous.....	101	Van Wert.....	321
Total.....	773	Miscellaneous.....	55
Scioto:		Total.....	376
New Boston.....	61	Vinton:	
Portsmouth.....	1,342	McArthur.....	27
Sciotoville.....	16	Miscellaneous.....	13
Miscellaneous.....	65	Total.....	40
Total.....	1,484	Warren:	
Seneca:		Franklin.....	154
Fostoria.....	463	Lebanon.....	139
Tiffin.....	579	Miscellaneous.....	93
Miscellaneous.....	106	Total.....	386
Total.....	1,088	Washington:	
Shelby:		Belpre.....	13
Sidney.....	303	Marietta.....	516
Miscellaneous.....	36	Miscellaneous.....	57
Total.....	339	Total.....	586
Wayne:		Wayne:	
Doylestown.....	34	Doylestown.....	34
Orville.....	317	Orville.....	317
Rittman.....	76	Rittman.....	76

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

OHIO—Continued

County and city	Number of returns	County and city	Number of returns
Wayne—Continued.		Wood:	
Shreve.....	40	Bowling Green.....	196
Wooster.....	901	North Baltimore.....	89
Miscellaneous.....	62	Perrysburg.....	183
Total.....	1,430	Rossford.....	132
		Miscellaneous.....	229
		Total.....	829
Williams:		Wyandot:	
Bryan.....	152	Carey.....	74
Montpelier.....	119	Upper Sandusky.....	139
Stryker.....	7	Miscellaneous.....	51
Miscellaneous.....	64	Total.....	264
Total.....	342	State total.....	218,479

OKLAHOMA

Adair:		Carter:	
Stillwell.....	20	Ardmore.....	629
Miscellaneous.....	12	Healdton.....	76
Total.....	32	Wilson.....	58
		Wirt.....	20
Alfalfa:		Miscellaneous.....	38
Cherokee.....	59	Total.....	821
Miscellaneous.....	85	Cherokee:	
Total.....	144	Tablequah.....	26
		Miscellaneous.....	5
Atoka:		Total.....	31
Atoka.....	17	Choctaw:	
Miscellaneous.....	4	Boswell.....	6
Total.....	21	Hugo.....	74
		Miscellaneous.....	4
Beaver: Miscellaneous.....	55	Total.....	84
		Cimarron: Miscellaneous.....	17
Beckham:		Cleveland:	
Elk City.....	96	Norman.....	211
Sayre.....	67	Miscellaneous.....	24
Miscellaneous.....	55	Total.....	235
Total.....	218	Coal:	
		Coalgate.....	23
Blaine:		Lehigh.....	1
Geary.....	39	Total.....	24
Okeene.....	19	Comanche:	
Watonga.....	31	Fort Sill.....	38
Miscellaneous.....	27	Lawton.....	262
Total.....	116	Miscellaneous.....	29
		Total.....	329
Bryan:		Cotton:	
Caddo.....	9	Devol.....	3
Durant.....	99	Walters.....	34
Miscellaneous.....	4	Miscellaneous.....	21
Total.....	112	Total.....	58
		Craig:	
Caddo:		Vinita.....	80
Anadarko.....	121	Miscellaneous.....	14
Carnegie.....	42	Total.....	94
Cement.....	27		
Miscellaneous.....	115		
Total.....	305		
Canadian:			
El Reno.....	284		
Yukon.....	30		
Miscellaneous.....	49		
Total.....	363		

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

OKLAHOMA—Continued

County and city	Number of returns	County and city	Number of returns
Creek:		Hughes:	
Bristow.....	302	Hollenville.....	212
Depew.....	15	Wetumka.....	72
Drumright.....	199	Miscellaneous.....	31
Kiefer.....	27	Total.....	315
Mounds.....	17	Jackson:	
Oilton.....	42	Altus.....	165
Sapulpa.....	440	Miscellaneous.....	56
Shamrock.....	18	Total.....	221
Slick.....	7	Jefferson:	
Miscellaneous.....	19	Ringling.....	15
Total.....	1,056	Ryan.....	16
Custer:		Waurika.....	49
Clinton.....	131	Miscellaneous.....	24
Thomas.....	7	Total.....	104
Weatherford.....	45	Johnston:	
Miscellaneous.....	39	Tishomingo.....	13
Total.....	222	Wapanucka.....	5
Delaware: Miscellaneous.....	3	Miscellaneous.....	12
Dewey: Miscellaneous.....	41	Total.....	30
Ellis:		Kay:	
Shattuck.....	27	Blackwell.....	420
Miscellaneous.....	21	Newkirk.....	86
Total.....	48	Ponca City.....	967
Garfield:		Three Sands.....	11
Covington.....	51	Tonkawa.....	210
Enid.....	891	Miscellaneous.....	110
Garber.....	56	Total.....	1,804
Miscellaneous.....	43	Kingfisher:	
Total.....	1,041	Hennessey.....	30
Garvin:		Kingfisher.....	86
Lindsay.....	28	Miscellaneous.....	12
Pauls Valleys.....	92	Total.....	128
Wynnewood.....	22	Kiowa:	
Miscellaneous.....	28	Hobart.....	123
Total.....	170	Snyder.....	12
Grady:		Miscellaneous.....	87
Chickasha.....	423	Total.....	222
Miscellaneous.....	67	Latimer:	
Total.....	490	Wilburton.....	21
Grant:		Miscellaneous.....	2
Medford.....	37	Total.....	23
Miscellaneous.....	113	Le Flore:	
Total.....	150	Heavener.....	43
Greer:		Poteau.....	43
Mangum.....	106	Spiro.....	12
Miscellaneous.....	32	Miscellaneous.....	26
Total.....	138	Total.....	124
Harmon:		Lincoln:	
Hollis.....	58	Chandler.....	74
Miscellaneous.....	16	Prague.....	35
Total.....	74	Stroud.....	64
Harper: Miscellaneous.....	34	Miscellaneous.....	42
Haskell:		Total.....	215
McCurtain.....	2	Logan:	
Stigler.....	18	Guthrie.....	239
Miscellaneous.....	4	Miscellaneous.....	117
Total.....	24	Total.....	356

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

OKLAHOMA—Continued

County and city	Number of returns	County and city	Number of returns
Love:		Oklahoma:	
Marietta.....	24	Britton.....	16
Miscellaneous.....	1	Edmond.....	58
Total.....	25	Oklahoma City.....	6,370
		Miscellaneous.....	28
		Total.....	6,472
McClain:		Okmulgee:	
Purcell.....	49	Beggs.....	36
Miscellaneous.....	41	Dewar.....	3
Total.....	90	Henryetta.....	157
		Morris.....	34
McCurtain:		Okmulgee.....	884
Broken Bow.....	15	Miscellaneous.....	12
Idabel.....	51	Total.....	1,126
Wright City.....	3		
Miscellaneous.....	13	Osage:	
Total.....	82	Avant.....	22
		Barnsdall (formerly Bigheart).....	64
McIntosh:		Denoya.....	10
Checotah.....	26	Fairfax.....	181
Eufaula.....	48	Hominy.....	155
Miscellaneous.....	12	Pawhuska.....	900
Total.....	86	Shidler.....	54
		Wynona.....	21
Major:		Miscellaneous.....	118
Fairview.....	37	Total.....	1,525
Miscellaneous.....	8		
Total.....	45	Ottawa:	
		Afton.....	13
Marshall:		Cardin.....	26
Madill.....	10	Commerce.....	16
Miscellaneous.....	2	Douhat.....	6
Total.....	12	Miami.....	233
		Picher.....	111
Mayes:		Quapaw.....	9
Pryor.....	32	Miscellaneous.....	14
Miscellaneous.....	13	Total.....	428
Total.....	45		
		Pawnee:	
Murray:		Cleveland.....	123
Davis.....	31	Pawnee.....	68
Sulphur.....	82	Miscellaneous.....	61
Miscellaneous.....	2	Total.....	252
Total.....	115		
		Payne:	
Muskogee:		Cushing.....	266
Boynton.....	16	Stillwater.....	170
Fort Gibson.....	11	Yale.....	84
Haskell.....	28	Miscellaneous.....	34
Muskogee.....	1,289	Total.....	554
Miscellaneous.....	12		
Total.....	1,356	Pittsburg:	
		Dow.....	1
Noble:		Haileyville.....	16
Perry.....	133	Hartshorne.....	39
Miscellaneous.....	47	Kiowa.....	2
Total.....	150	Krebs.....	5
		McAlester.....	280
Nowata:		Quinton.....	18
Nowata.....	90	Miscellaneous.....	18
Miscellaneous.....	11	Total.....	379
Total.....	101		
		Pontotoc:	
Okfuskee:		Ada.....	278
Boley.....	3	Allen.....	26
Okemah.....	150	Roff.....	12
Weleetka.....	45	Miscellaneous.....	14
Miscellaneous.....	17	Total.....	330
Total.....	215		

TABLE II.—Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.

OKLAHOMA—Continued

County and city	Number of returns	County and city	Number of returns
Pottawatomie:		Tillman:	
Shawnee.....	786	Frederick.....	64
Tecumseh.....	86	Granfield.....	30
Miscellaneous.....	354	Miscellaneous.....	45
Total.....	1,256	Total.....	139
Pushmataha:		Tulsa:	
Antlers.....	26	Bixby.....	13
Miscellaneous.....	11	Broken Arrow.....	45
Total.....	37	Collinsville.....	23
Roger Mills: Miscellaneous.....	10	Jenks.....	24
Rogers:		Sand Springs.....	168
Chelsea.....	43	Skiatook.....	91
Claremore.....	68	Tulsa.....	8,373
Miscellaneous.....	2	Miscellaneous.....	56
Total.....	113	Total.....	8,793
Seminole:		Wagoner:	
Cromwell.....	17	Coweta.....	22
Wewoka.....	306	Wagoner.....	44
Miscellaneous.....	677	Miscellaneous.....	5
Total.....	1,000	Total.....	71
Sequoyah:		Washington:	
Sallisaw.....	16	Bartlesville.....	1,223
Vian.....	4	Dewey.....	52
Miscellaneous.....	11	Miscellaneous.....	24
Total.....	31	Total.....	1,299
Stephens:		Washita:	
Comanche.....	32	Cordell.....	60
Duncan.....	216	Miscellaneous.....	71
Marlow.....	60	Total.....	131
Miscellaneous.....	12	Woods:	
Total.....	320	Alva.....	136
Texas:		Waynoka.....	20
Guymon.....	65	Miscellaneous.....	28
Miscellaneous.....	97	Total.....	184
Total.....	162	Woodward:	
		Woodward.....	144
		Miscellaneous.....	31
		Total.....	175
		State total.....	37,261

OREGON

Baker:		Clatsop:	
Baker.....	251	Astoria.....	539
Miscellaneous.....	92	Seaside.....	46
Total.....	343	Miscellaneous.....	114
Benton:		Total.....	699
Corvallis.....	129	Columbia:	
Miscellaneous.....	22	Clatskanie.....	60
Total.....	151	Rainier.....	31
Clackamas:		St. Helens.....	99
Gladstone.....	24	Miscellaneous.....	188
Milwaukie.....	118	Total.....	378
Oregon City.....	205	Coos:	
Oswego.....	79	Bandon.....	39
West Linn.....	23	Coquille.....	52
Miscellaneous.....	156	Marshfield.....	283
Total.....	606	North Bend.....	68
		Miscellaneous.....	107
		Total.....	549

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

OREGON—Continued

County and city	Number of returns	County and city	Number of returns
Crook:		Linn:	
Prineville.....	52	Albany.....	175
Miscellaneous.....	18	Lebanon.....	36
Total.....	70	Miscellaneous.....	48
Curry: Miscellaneous.....	17	Total.....	259
Deschutes:		Malheur:	
Bend.....	368	Ontario.....	58
Miscellaneous.....	28	Miscellaneous.....	89
Total.....	396	Total.....	147
Douglas:		Marion:	
Roseburg.....	176	Salem.....	795
Miscellaneous.....	401	Silverton.....	125
Total.....	277	Woodburn.....	25
Gilliam:		Miscellaneous.....	102
Condon.....	83	Total.....	1,047
Miscellaneous.....	72	Morrow:	
Total.....	155	Heppner.....	62
Grant: Miscellaneous.....	102	Miscellaneous.....	43
Harney:		Total.....	105
Burns.....	32	Multnomah:	
Miscellaneous.....	23	Gresham.....	69
Total.....	55	Portland.....	17,518
Hood River:		Miscellaneous.....	160
Hood River.....	156	Total.....	17,747
Miscellaneous.....	26	Polk:	
Total.....	182	Dallas.....	62
Jackson:		Independence.....	34
Ashland.....	100	Miscellaneous.....	93
Medford.....	514	Total.....	189
Miscellaneous.....	73	Sherman: Miscellaneous.....	178
Total.....	687	Tillamook:	
Jefferson: Miscellaneous.....	56	Tillamook.....	124
Josephine:		Miscellaneous.....	55
Grants Pass.....	136	Total.....	179
Miscellaneous.....	13	Umatilla:	
Total.....	149	Milton.....	47
Klamath:		Pendleton.....	530
Klamath Falls.....	719	Miscellaneous.....	330
Miscellaneous.....	212	Total.....	907
Total.....	931	Union:	
Lake:		Elgin.....	11
Lakeview.....	115	La Grande.....	313
Miscellaneous.....	49	Union.....	29
Total.....	164	Miscellaneous.....	77
Lane:		Total.....	430
Cottage Grove.....	51	Wallowa:	
Eugene.....	703	Enterprise.....	45
Springfield.....	35	Miscellaneous.....	55
Miscellaneous.....	139	Total.....	100
Total.....	928	Wasco:	
Lincoln: Miscellaneous.....	119	The Dalles.....	303
		Miscellaneous.....	54
		Total.....	357

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

OREGON—Continued

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

PENNSYLVANIA

Adams:		Allegheny—Continued.	
Gettysburg.....	210	Russellton.....	22
Littlestown.....	34	Sewickley.....	991
McSherrystown.....	28	Sharpsburg.....	450
Miscellaneous.....	128	Springdale.....	195
Total.....	400	Swissvale.....	1,266
Allegheny:		Tarentum.....	775
Aspinwall.....	520	Turtle Creek.....	535
Avalon.....	386	Versailles.....	53
Bairdford.....	7	Verona.....	291
Bellevue.....	1,801	Wall.....	39
Ben Avon.....	359	West Homestead.....	98
Brackenridge.....	308	West View.....	284
Brentwood.....	107	Whitaker.....	43
Braddock.....	1,115	Wilkesburg.....	3,623
Bridgeville.....	244	Wilmerding.....	276
Broughton.....	32	Wilson.....	127
Carnegie.....	803	Miscellaneous.....	1,726
Castle Shannon.....	108	Total.....	85,316
Chalfant.....	3	Armstrong:	
Chairton.....	402	Apollo.....	206
Coropolis.....	718	Dayton.....	15
Crafton.....	1,282	Ford City.....	254
Cuddy.....	8	Freeport.....	152
Curtisville.....	10	Kaylor.....	11
Dormont.....	1,155	Kittanning.....	469
Dravosburg.....	127	Leechburg.....	299
Duquesne.....	954	Parkers Landing.....	29
East Pittsburgh.....	370	Sagamore.....	15
East McKeesport.....	83	Yatesboro.....	38
Edgewood.....	291	Miscellaneous.....	162
Edgeworth.....	38	Total.....	1,650
Elizabeth.....	228	Beaver:	
Emsworth.....	134	Aliquippa.....	1,168
Etna.....	435	Ambridge.....	819
Glassmere.....	36	Beaver.....	612
Glassport.....	186	Beaver Falls.....	1,039
Glenfield.....	40	Bridgewater.....	43
Glenshaw.....	238	Conway.....	63
Greentree.....	9	Freedom.....	163
Harmarville.....	29	Milland.....	292
Harwick.....	29	Monaca.....	236
Hays.....	67	New Brighton.....	567
Heidelberg.....	3	Rochester.....	433
Homestead.....	1,086	Miscellaneous.....	326
Indianola.....	62	Total.....	5,761
Ingram.....	174	Bedford:	
Leetsdale.....	107	Bedford.....	134
Lincoln Place.....	55	Everett.....	73
McKeesport.....	3,158	Hyndman.....	4
McKees Rocks.....	868	Saxton.....	40
Millvale.....	560	Miscellaneous.....	54
Moon Run.....	12	Total.....	305
Morgan.....	8	Berks:	
Munhall.....	412	Birdsboro.....	165
Natrona.....	281	Boyetown.....	213
North Bessemer.....	19	Fleetwood.....	103
North Braddock.....	179	Hamburg.....	170
Oakdale.....	85		
Oakmont.....	413		
Pitcairn.....	271		
Pittsburgh.....	53,932		
Port Vue.....	26		
Rankin.....	158		

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

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Berks—Continued.		Cambria—Continued.	
Kutztown.....	122	Expedit.....	9
Mohnton.....	66	Gallitzin.....	57
Mount Penn.....	104	Hastings.....	46
Reading.....	6, 295	Johnstown.....	3, 663
Robesonia.....	48	Lilly.....	51
Shillington.....	249	Marsteller.....	1
Singing Springs.....	159	Nanty-Glo.....	45
Topton.....	35	Patton.....	62
West Reading.....	320	Portage.....	140
Womelsdorf.....	54	Scalp Level.....	10
Wyomissing.....	475	South Fork.....	86
Miscellaneous.....	783	Spangler.....	45
Total.....	9, 361	Vintondale.....	17
		Miscellaneous.....	167
		Total.....	5, 013
Blair:		Cameron:	
Altoona.....	2, 909	Emporium.....	137
Bellwood.....	67	Miscellaneous.....	13
Duncansville.....	24	Total.....	150
Hollidaysburg.....	286		
Juniata.....	170	Carbon:	
Martinsburg.....	25	Beaver Meadow.....	18
Roaring Spring.....	60	East Mauch Chunk.....	106
Tyrone.....	360	Lansford.....	319
Williamsburg.....	53	Lehighton.....	234
Miscellaneous.....	77	Mauch Chunk.....	112
Total.....	4, 031	Nesquehoning.....	149
		Palmerston.....	239
Bradford:		Summit Hill.....	89
Athens.....	126	Weatherly.....	64
Canton.....	63	Miscellaneous.....	126
Sayre.....	262	Total.....	1, 447
South Waverly.....	7		
Towanda.....	188	Centre:	
Troy.....	65	Bellefont.....	214
Miscellaneous.....	99	Philipsburg.....	222
Total.....	810	State College.....	164
		Miscellaneous.....	120
Bucks:		Total.....	720
Bristol.....	374		
Doylestown.....	286	Chester:	
Langhorne.....	184	Coatesville.....	559
Morrisville.....	185	Downingtown.....	271
New Hope.....	60	Kennett Square.....	228
Newtown.....	122	Malvern.....	109
Perkasie.....	120	Oxford.....	87
Quarkertown.....	186	Parquesburg.....	46
Sellersville.....	70	Phoenixville.....	501
Yardley.....	51	Spring City.....	160
Miscellaneous.....	990	West Chester.....	743
Total.....	2, 628	West Grove.....	32
		Miscellaneous.....	925
Butler:		Total.....	3, 661
Butler.....	1, 237		
Chicora.....	70	Clarion:	
Evans City.....	74	Clarion.....	153
Lyndora.....	16	East Brady.....	93
Mars.....	79	New Bethlehem.....	232
Sarver.....	19	Rimersburg.....	28
Zelienople.....	110	Miscellaneous.....	270
Miscellaneous.....	308	Total.....	776
Total.....	1, 913		
		Clearfield:	
Cambria:		Clearfield.....	364
Barnesboro.....	90	Coalport.....	34
Beaverdale.....	20	Curwensville.....	53
Blandburg.....	12	Du Bois.....	532
Carrolltown.....	43	Falls Creek.....	24
Colver.....	41	Grass Flat.....	9
Conemaugh.....	154	Houtzdale.....	67
Cresson.....	123	Irvona.....	13
Dunlo.....	17	Madera.....	12
East Conemaugh.....	1		
Ebensburg.....	100		
Elmora.....	13		

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

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Clearfield—Continued.		Delaware—Continued.	
Osceola Mills.....	1	Media.....	578
Ramey.....	5	Morton.....	62
Tyler.....	3	Norwood.....	210
Winburne.....	13	Prospect Park (Moore).....	250
Miscellaneous.....	134	Ridley Park.....	277
Total.....	1,264	Sharon Hill.....	178
Clinton:		Swarthmore.....	665
Avis.....	25	Trainer.....	13
Flemington.....	11	Upland.....	36
Lock Haven.....	420	Yeadon.....	248
Mill Hall.....	22	Miscellaneous.....	8,430
Renovo.....	209	Total.....	15,956
Miscellaneous.....	63		
Total.....	750	Elk:	
Columbia:		Johnsonburg.....	166
Berwick.....	184	Ridgway.....	299
Bloomsburg.....	309	St. Marys.....	289
Catawissa.....	36	Wilcox.....	13
Centralia.....	35	Miscellaneous.....	43
Miscellaneous.....	65	Total.....	810
Total.....	629	Erie:	
Crawford:		Albion.....	66
Cambridge Springs.....	62	Corry.....	242
Linesville.....	38	Erie.....	5,479
Meadville.....	792	Girard.....	61
Titusville.....	421	North East.....	168
Miscellaneous.....	168	Union City.....	67
Total.....	1,481	Wesleyville.....	83
Cumberland:		Miscellaneous.....	146
Camp Hill.....	197	Total.....	6,312
Carlisle.....	495	Fayette:	
Lemoyne.....	91	Belle Vernon.....	241
Mechanicsburg.....	181	Brownsfield.....	5
Mount Holly Springs.....	11	Brownsville.....	295
New Cumberland.....	137	Chestnut Ridge.....	33
Newville.....	19	Connellsville.....	645
Shippensburg.....	109	Dunbar.....	39
West Fairview.....	25	Everson.....	45
Miscellaneous.....	139	Fairchance.....	48
Total.....	1,401	Fayette City.....	81
Dauphin:		Grays Landing.....	2
Elizabethville.....	7	La Belle.....	18
Harrisburg.....	4,620	Lemont Furnace.....	30
Highspire.....	50	Masontown.....	151
Hummelstown.....	95	Mount Braddock.....	9
Lykens.....	113	Mount Sterling.....	1
Middletown.....	138	New Salem.....	54
Millersburg.....	81	Oliver.....	10
Penbrook.....	57	Orient.....	8
Royalton.....	3	Point Marion.....	78
Steelton.....	275	Republic.....	87
Williamstown.....	64	Ronco.....	7
Miscellaneous.....	230	Smock.....	31
Total.....	5,733	South Brownsville.....	250
Delaware:		South Connellsville.....	18
Aldan.....	165	Star Junction.....	16
Chester.....	2,063	Uledi.....	8
Clifton Heights.....	125	Uniontown.....	1,325
Collingdale.....	185	Vanderbilt.....	21
Colwyn.....	47	West Leisoring.....	8
Darby.....	243	Miscellaneous.....	733
East Lansdowne.....	125	Total.....	4,297
Eddystone.....	50	Forest: Miscellaneous.....	64
Glenolden.....	248	Franklin:	
Lansdowne.....	1,570	Chambersburg.....	525
Marcus Hook.....	188	Greencastle.....	73
		Mercersburg.....	69
		Waynesboro.....	413
		Miscellaneous.....	93
		Total.....	1,173

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

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Fulton: Miscellaneous.....	10	Lancaster:	
Greene:		Columbia.....	373
Nemacolin.....	69	Denver.....	55
Waynesburg.....	307	Elizabethtown.....	165
Miscellaneous.....	285	Ephrata.....	142
Total.....	661	Lancaster.....	3,465
Huntingdon:		Lititz.....	170
Huntingdon.....	260	Manheim.....	185
Mount Union.....	57	Marietta.....	77
Miscellaneous.....	79	Mount Joy.....	116
Total.....	396	New Holland.....	54
Indiana:		Miscellaneous.....	784
Arcadia.....	1	Total.....	5,586
Black Lick.....	13	Lawrence:	
Blairsville.....	287	Bessemer.....	86
Clymer.....	42	Ellwood City.....	785
Glen Campbell.....	15	New Castle.....	2,092
Hailwood.....	9	Miscellaneous.....	233
Homer City.....	66	Total.....	3,196
Indiana.....	479	Lebanon:	
Iselin.....	8	Lebanon.....	908
Rossiter.....	11	Myerstown.....	111
Saltsburg.....	56	Palmyra.....	142
Miscellaneous.....	135	Miscellaneous.....	291
Total.....	1,122	Total.....	1,452
Jefferson:		Lehigh:	
Big Run.....	26	Allentown.....	4,550
Brockway.....	68	Bethlehem ²	165
Brookville.....	252	Catasauqua.....	265
Conifer.....	2	Coplay.....	67
Punxsutawney.....	359	Emaus.....	180
Reynoldsville.....	81	Slatington.....	170
Summerville.....	26	Miscellaneous.....	391
Sykesville.....	29	Total.....	5,788
Miscellaneous.....	74	Luzerne:	
Total.....	917	Ashley.....	150
Juniata:		Avoca.....	126
Mifflintown.....	43	Duryea.....	73
Miscellaneous.....	61	Dupont.....	21
Total.....	104	Edwardsville.....	85
Lackawanna:		Exeter.....	31
Archbald.....	102	Forty Fort.....	271
Blakely.....	22	Freeland.....	211
Carbondale.....	847	Glen Lyon.....	147
Chinchilla.....	25	Hazleton.....	1,264
Clarks Summit.....	114	Hughestown.....	2
Dickson.....	136	Kingston.....	1,125
Dunmore.....	580	Larksville.....	32
Jermyn.....	121	Luzerne.....	116
Jessup.....	107	Miners Mills.....	19
Mayfield.....	46	Nanticoke.....	541
Minooka.....	34	Nescopeck.....	15
Moosic.....	64	Parsons.....	66
Moscow.....	49	Pittston.....	719
Old Forge.....	122	Plains.....	107
Olyphant.....	353	Plymouth.....	343
Peckville.....	101	Pringle.....	3
Scranton.....	7,077	Shickshinney.....	48
Taylor.....	144	Sugar Notch.....	39
Throop.....	80	Swoyersville.....	30
Vandling.....	15	Warrior Run.....	10
Winton.....	2	West Hazleton.....	116
Miscellaneous.....	223	West Pittston.....	183
Total.....	10,364	West Wyoming.....	6
		White Haven.....	87
		Wilkes-Barre.....	3,861
		Wyoming.....	113
		Miscellaneous.....	577
		Total.....	10,537

² See footnote on p. 280.

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

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Lycoming:		Montour:	
Huzhesville.....	34	Danville.....	178
Je-sey Shore.....	258	Miscellaneous.....	6
Montgomery.....	74	Total.....	184
Montoursville.....	74		
Muncy.....	100	Northampton:	
Newberry.....	92	Bangor.....	236
Williamsport.....	2,222	Bath.....	68
Miscellaneous.....	79	Bethlehem ⁴	2,356
Total.....	2,933	Easton.....	2,440
		Hellertown.....	94
McKean:		Nazareth.....	321
Betula.....	2	North Catasauqua.....	31
Bradford.....	1,498	Northampton.....	218
Eldred.....	82	Pen Argyl.....	133
Hazel Hurst.....	4	Roseto.....	1
Kane.....	373	Walnutport.....	32
Mount Jewett.....	56	West Easton.....	5
Port Allegany.....	78	Wind Gap.....	21
Smetport.....	127	Miscellaneous.....	154
Miscellaneous.....	333	Total.....	6,110
Total.....	2,553		
		Northumberland:	
Mercer:		Kulpmont.....	34
Farrell.....	255	Locust Gap.....	35
Greenville.....	524	Milton.....	290
Grove City.....	295	Mount Carmel.....	439
Mercer.....	160	Northumberland.....	128
Sharon.....	1,420	Shamokin.....	1,009
Sharpsville.....	194	Sunbury.....	763
Stoneboro.....	39	Watsonstown.....	70
West Middlesex.....	35	Miscellaneous.....	201
Wheatland.....	23	Total.....	2,969
Miscellaneous.....	95		
Total.....	3,040	Perry:	
		Duncannon.....	41
Mifflin:		Marysville.....	47
Burnham.....	39	Newport.....	65
Lewistown.....	536	Miscellaneous.....	52
Miscellaneous.....	86	Total.....	205
Total.....	661		
		Philadelphia: Philadelphia.....	92,296
Monroe:			
East Stroudsburg.....	158	Pike:	
Stroudsburg.....	273	Matamoras.....	38
Tobyhanna.....	15	Miscellaneous.....	76
Miscellaneous.....	159	Total.....	114
Total.....	605		
		Potter:	
Montgomery:		Austin.....	12
Ambler.....	452	Condersport.....	60
Bridgeport.....	150	Galeton.....	49
Conshohocken.....	371	Shinglehouse.....	27
East Greenville.....	29	Miscellaneous.....	24
Hatboro.....	160	Total.....	172
Jenkintown.....	825		
Lansdale.....	485	Schuylkill:	
Narberth.....	830	Ashland.....	220
Norristown.....	2,062	Coaldale.....	114
North Wales.....	129	Cressona.....	44
Pennsburg.....	35	Delano.....	29
Pottstown.....	886	Frackville.....	130
Rockledge.....	37	Gilberton.....	37
Royersford.....	179	Girardville.....	94
Souderton.....	134	Gordon.....	27
West Conshohocken.....	31	Lost Creek.....	17
Miscellaneous.....	10,230		
Total.....	17,025		
⁴ Bethlehem:			
Counties—			
Lehigh.....			Number
Northampton.....			of returns
Total.....			165
			2,356
			2,521

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

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Schuylkill—Continued.		Venango:	
MeAdoo.....	75	Endleton.....	108
Mahanoy City.....	407	Franklin.....	701
Minersville.....	213	Oil City.....	1,151
New Philadelphia (Silver Creek).....	21	Polk.....	7
Orwigsburg.....	62	Miscellaneous.....	170
Palo Alto.....	12	Total.....	2,140
Pine Grove.....	83	Warren:	
Port Carbon.....	56	Kinzua.....	17
Pottsville.....	1,255	Sheffield.....	13
St. Clair.....	117	Tillicote.....	57
Schuylkill Haven.....	109	Warren.....	809
Shenandoah.....	424	Youngsville.....	46
Tamaqua.....	432	Miscellaneous.....	114
Tower City.....	68	Total.....	1,116
Tremont.....	79	Washington:	
Miscellaneous.....	378	Allenport.....	25
Total.....	4,603	Bentleyville.....	104
Snyder:		Hulver.....	9
Selingsgrove.....	72	Burgettstown.....	121
Miscellaneous.....	38	California.....	135
Total.....	110	Canonsburg.....	538
Somerset:		Cecil.....	17
Berlin.....	36	Charleroi.....	600
Boswell.....	20	Cherry Valley.....	2
Central.....	24	Claysville.....	58
Confluence.....	25	Cokesburg.....	12
Holsopple.....	24	Daisytown.....	8
Hooversville.....	20	Donora.....	488
Jenners.....	10	Ellsworth.....	27
Jerome.....	23	Fredericktown.....	57
Macdonaldton.....	3	Houston.....	100
Meyersdale.....	79	McDonald.....	212
Rockwood.....	31	Mariana.....	22
Somerset.....	205	Meadow Lands.....	11
Windber.....	234	Millsboro.....	8
Miscellaneous.....	114	Monongahela.....	422
Total.....	848	New Eagle.....	20
Sullivan:		Roscoe.....	53
Mildred.....	9	Vestaburg.....	15
Miscellaneous.....	37	Washington.....	1,325
Total.....	46	West Brownsville.....	45
Susquehanna:		Miscellaneous.....	581
Forest City.....	160	Total.....	5,008
Hallstead.....	28	Wayne:	
Montrose.....	73	Hawley.....	87
Susquehanna.....	81	Honesdale.....	254
Miscellaneous.....	78	Miscellaneous.....	97
Total.....	360	Total.....	438
Tioga:		Westmoreland:	
Blossburg.....	36	Arnold.....	238
Elkland.....	27	Avonmore.....	40
Mansfield.....	24	Claridge.....	14
Wellsboro.....	117	Crab Tree.....	8
Westfield.....	26	Darragh.....	13
Miscellaneous.....	69	Derry.....	157
Total.....	290	East Vandergriff.....	21
Union:		Export.....	66
Lewisburg.....	177	Greensburg.....	1,365
Mifflinburg.....	65	Irwin.....	357
Miscellaneous.....	47	Jeannette.....	508
Total.....	289	Larimer.....	19
		Latrobe.....	609
		Ligonier.....	88
		Mammoth.....	12
		Manor.....	73
		Monessen.....	755
		Mount Pleasant.....	253
		New Kensington.....	791
		North Belle Vernon.....	10

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

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Westmoreland—Continued.		York:	
Parnassus.....	314	Dallastown.....	46
Penn.....	32	Glen Rock.....	35
Priedale.....	1	Hanover.....	406
Scottdale.....	374	North York.....	2
Southwest.....	7	Red Lion.....	148
South Greensburg.....	18	Spring Grove.....	45
Trafford.....	105	West York.....	1
Trauer.....	4	Wrightsville.....	51
Vandergrift.....	486	York.....	2,640
Wendell.....	4	Miscellaneous.....	339
West Newton.....	172	Total.....	3,713
Youngwood.....	72	Miscellaneous for State: Residents of other States.....	1,527
Yukon.....	12	State total.....	361,220
Miscellaneous.....	621		
Total.....	7,619		
Wyoming:			
Tunkhannock.....	79		
Miscellaneous.....	120		
Total.....	199		

RHODE ISLAND

Bristol:		Providence—Continued.	
Barrington.....	215	Cumberland.....	223
Bristol.....	300	East Providence.....	877
Warren.....	184	Foster.....	4
Total.....	699	Gloucester.....	26
Kent:		Johnston.....	106
Coventry.....	74	Lincoln.....	230
East Greenwich.....	298	North Providence.....	256
Warwick.....	491	North Smithfield.....	180
West Greenwich.....	1	Pawtucket.....	2,536
West Warwick.....	425	Providence.....	12,072
Total.....	1,289	Seituate.....	50
Newport:		Smithfield.....	27
Jamestown.....	63	Woonsocket.....	2,049
Little Compton.....	32	Total.....	21,055
Middletown.....	21	Washington:	
Newport.....	1,423	Charlestown.....	4
New Shoreham.....	17	Exeter.....	3
Portsmouth.....	41	Hopkinton.....	73
Tiverton.....	62	Narragansett.....	57
Total.....	1,659	North Kingston.....	145
Providence:		Richmond.....	35
Burrillville.....	199	South Kingston.....	243
Central Falls.....	462	Westerly.....	539
Cranston.....	1,758	Total.....	1,099
		State total.....	25,801

SOUTH CAROLINA

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

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

SOUTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Anderson—Continued.		Darlington:	
Williamston.....	8	Darlington.....	128
Miscellaneous.....	17	Hartsville.....	162
Total.....	458	Miscellaneous.....	23
		Total.....	313
Bamberg:		Dillon:	
Bamberg.....	36	Dillon.....	103
Denmark.....	17	Latta.....	28
Miscellaneous.....	9	Miscellaneous.....	27
Total.....	62	Total.....	158
Barnwell:		Dorchester:	
Barnwell.....	18	Saint George.....	11
Blackville.....	15	Summerville.....	93
Miscellaneous.....	23	Miscellaneous.....	8
Total.....	56	Total.....	112
Beaufort:		Edgefield:	
Beaufort.....	68	Edgefield.....	36
Miscellaneous.....	57	Johnston.....	17
Total.....	125	Miscellaneous.....	9
Berkeley: Miscellaneous.....	53	Total.....	62
Calhoun:		Fairfield:	
Saint Matthews.....	37	Winnboro.....	72
Miscellaneous.....	15	Miscellaneous.....	30
Total.....	52	Total.....	102
Charleston:		Florence:	
Charleston.....	2,372	Florence.....	480
Edisto Island.....	3	Lake City.....	42
Johns Island.....	16	Timmons ville.....	29
Meggett.....	25	Miscellaneous.....	23
Moultrieville.....	7	Total.....	574
Mount Pleasant.....	15	Georgetown:	
Miscellaneous.....	62	Andrews.....	26
Total.....	2,500	Georgetown.....	117
		Miscellaneous.....	1
Cherokee:		Total.....	144
Blacksburg.....	12	Greenville:	
Gaffney.....	123	Fountain Inn.....	13
Miscellaneous.....	5	Greenville.....	1,578
Total.....	140	Greer.....	64
Chester:		Piedmont.....	12
Chester.....	157	Miscellaneous.....	49
Great Falls.....	27	Total.....	1,716
Miscellaneous.....	18	Greenwood:	
Total.....	202	Greenwood.....	187
Chesterfield:		Ware Shoals.....	29
Cheraw.....	86	Miscellaneous.....	28
Miscellaneous.....	19	Total.....	244
Total.....	105	Hampton:	
Clarendon:		Estill.....	15
Manning.....	37	Varnville.....	19
Miscellaneous.....	31	Miscellaneous.....	36
Total.....	68	Total.....	70
Colleton:		Horry:	
Walterboro.....	48	Conway.....	72
Miscellaneous.....	17	Miscellaneous.....	14
Total.....	65	Total.....	86
		Jasper: Miscellaneous.....	22

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

SOUTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Kershaw:		Orangeburg:	
Camden.....	105	Branchville.....	13
Kershaw.....	20	Orangeburg.....	225
Miscellaneous.....	7	Miscellaneous.....	55
Total.....	132	Total.....	293
Lancaster:		Pickens:	
Lancaster.....	56	Easley.....	50
Miscellaneous.....	3	Liberty.....	15
Total.....	59	Miscellaneous.....	31
Laurens:		Total.....	96
Clinton.....	90	Richland:	
Laurens.....	89	Columbia.....	1,924
Miscellaneous.....	23	Miscellaneous.....	14
Total.....	202	Total.....	1,938
Lee:		Saluda:	
Bishopville.....	45	Saluda.....	11
Miscellaneous.....	7	Miscellaneous.....	5
Total.....	52	Total.....	16
Lexington:		Spartanburg:	
Batesburg.....	25	Clifton.....	6
Leesville.....	5	Converse.....	3
Lexington.....	23	Cowpens.....	4
New Brookland.....	14	Enoree.....	6
Miscellaneous.....	36	Spartanburg.....	1,002
Total.....	103	Woodruff.....	20
McCormick:		Miscellaneous.....	137
McCormick.....	24	Total.....	1,178
Miscellaneous.....	10	Sumter:	
Total.....	34	Sumter.....	362
Marion:		Miscellaneous.....	36
Marion.....	90	Total.....	398
Mullins.....	50	Union:	
Miscellaneous.....	10	Buffalo.....	2
Total.....	150	Jonesville.....	5
Marlboro:		Lockhart.....	14
Bennettsville.....	114	Union.....	109
Clio.....	27	Miscellaneous.....	6
McColl.....	29	Total.....	136
Miscellaneous.....	13	Williamsburg:	
Total.....	183	Kingstree.....	56
Newberry:		Miscellaneous.....	23
Newberry.....	140	Total.....	79
Whitmire.....	23	York:	
Miscellaneous.....	36	Clover.....	20
Total.....	199	Fort Mill.....	18
Oconee:		Rock Hill.....	201
Newry.....	3	York.....	53
Seneca.....	38	Miscellaneous.....	13
Walhalla.....	24	Total.....	305
Westminster.....	11	Miscellaneous for State: Residents of other States:	
Miscellaneous.....	18		204
Total.....	94	State total.....	13,725

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

SOUTH DAKOTA

County and city	Number of returns	County and city	Number of returns
Aurora:		Corson:	
Plankinton.....	27	McIntosh.....	16
Miscellaneous.....	37	Miscellaneous.....	70
Total.....	64	Total.....	86
Beadle:		Custer: Miscellaneous.....	78
Huron.....	428	Davison:	
Miscellaneous.....	59	Mitchell.....	373
Total.....	487	Miscellaneous.....	21
Bennett: Miscellaneous.....	4	Total.....	394
Bon Homme:		Day:	
Scotland.....	27	Webster.....	65
Tyndall.....	43	Miscellaneous.....	49
Miscellaneous.....	54	Total.....	114
Total.....	124	Deuel:	
Brookings:		Clear Lake.....	25
Brookings.....	147	Miscellaneous.....	25
Elkton.....	22	Total.....	50
Miscellaneous.....	39	Dewey: Miscellaneous.....	56
Total.....	208	Douglas:	
Brown:		Armour.....	51
Aberdeen.....	895	Miscellaneous.....	45
Groton.....	30	Total.....	96
Miscellaneous.....	90	Edmunds:	
Total.....	1,015	Ipswich.....	31
Brule:		Miscellaneous.....	50
Chamberlain.....	58	Total.....	81
Kimball.....	29	Fall River:	
Miscellaneous.....	20	Edgemont.....	63
Total.....	107	Hot Springs.....	108
Buffalo: Miscellaneous.....	9	Miscellaneous.....	14
Butte:		Total.....	185
Belle Fourche.....	90	Faulk: Miscellaneous.....	61
Miscellaneous.....	43	Grant:	
Total.....	133	Milbank.....	62
Campbell: Miscellaneous.....	37	Miscellaneous.....	32
Charles Mix:		Total.....	94
Geddes.....	31	Gregory: Miscellaneous.....	68
Lake Andes.....	34	Haakon:	
Platte.....	40	Phillip.....	27
Wagner.....	72	Miscellaneous.....	34
Miscellaneous.....	12	Total.....	61
Total.....	189	Hamlin: Miscellaneous.....	43
Clark:		Hand:	
Clark.....	55	Miller.....	64
Miscellaneous.....	66	Miscellaneous.....	5
Total.....	121	Total.....	69
Clay:		Hanson:	
Vermilion.....	97	Alexandria.....	30
Miscellaneous.....	50	Miscellaneous.....	15
Total.....	147	Total.....	45
Codington:		Harding: Miscellaneous.....	45
Watertown.....	504		
Miscellaneous.....	23		
Total.....	527		

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

SOUTH DAKOTA—Continued

County and city	Number of returns	County and city	Number of returns
Hughes:		Meade:	
Pierre.....	150	Sturgis.....	53
Miscellaneous.....	36	Miscellaneous.....	58
Total.....	186	Total.....	111
Hutchinson:		Mellette: Miscellaneous.....	11
Parkston.....	27	Miner:	
Tripp.....	31	Howard.....	44
Miscellaneous.....	59	Miscellaneous.....	30
Total.....	117	Total.....	74
Hyde:		Minnehaha:	
Highmore.....	47	Dell Rapids.....	65
Miscellaneous.....	2	Sioux Falls.....	1,552
Total.....	49	Miscellaneous.....	122
Jackson: Miscellaneous.....	33	Total.....	1,739
Jerauld:		Moody:	
Wessington Springs.....	20	Flandreau.....	70
Miscellaneous.....	11	Miscellaneous.....	23
Total.....	31	Total.....	93
Jones: Miscellaneous.....	37	Pennington:	
Kingsbury:		Rapid City.....	305
Arlington.....	24	Miscellaneous.....	45
De Smet.....	29	Total.....	350
Lake Preston.....	35	Perkins:	
Miscellaneous.....	58	Lemmon.....	59
Total.....	146	Miscellaneous.....	40
Lake:		Total.....	99
Madison.....	164	Potter:	
Miscellaneous.....	38	Gettysburg.....	57
Total.....	202	Miscellaneous.....	31
Lawrence:		Total.....	88
Deadwood.....	124	Roberts:	
Lead.....	264	Sisseton.....	37
Spearfish.....	62	Miscellaneous.....	43
Miscellaneous.....	36	Total.....	80
Total.....	486	Sanborn:	
Lincoln:		Woonsocket.....	30
Canton.....	72	Miscellaneous.....	22
Lennox.....	23	Total.....	52
Miscellaneous.....	49	Shannon: Miscellaneous.....	5
Total.....	144	Spink:	
Lyman: Miscellaneous.....	42	Redfield.....	138
McCook:		Miscellaneous.....	119
Bridgewater.....	19	Total.....	257
Salem.....	30	Stanley:	
Miscellaneous.....	29	Fort Pierre.....	24
Total.....	78	Miscellaneous.....	6
McPherson:		Total.....	30
Eureka.....	29	Sully: Miscellaneous.....	64
Miscellaneous.....	14	Todd: Miscellaneous.....	12
Total.....	43	Tripp:	
Marshall:		Winner.....	88
Britton.....	38	Miscellaneous.....	56
Miscellaneous.....	49	Total.....	144
Total.....	87		

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

SOUTH DAKOTA—Continued

County and city	Number of returns	County and city	Number of returns
Turner:		Washabaugh: Miscellaneous.....	1
Centerville.....	63	Washington: Miscellaneous.....	2
Parker.....	47		
Miscellaneous.....	73	Yankton:	
Total.....	183	Yankton.....	218
		Miscellaneous.....	35
Union:		Total.....	253
Beresford.....	59	Ziebach: Miscellaneous.....	19
Elk Point.....	33		
Miscellaneous.....	21	Miscellaneous for State: Residents of other States.....	158
Total.....	113		
Walworth:		State total.....	10,649
Mobridge.....	155		
Miscellaneous.....	47		
Total.....	202		

TENNESSEE

Anderson:		Chester:	
Briceville.....	2	Henderson.....	16
Clinton.....	50	Miscellaneous.....	1
Coal Creek.....	13	Total.....	17
Miscellaneous.....	13	Claiborne: Miscellaneous.....	31
Total.....	78		
Bedford:		Cocke:	
Shelbyville.....	73	Newport.....	84
Miscellaneous.....	23	Miscellaneous.....	9
Total.....	96	Total.....	93
Benton: Miscellaneous.....	7	Coffee:	
Bledsoe: Miscellaneous.....	7	Manchester.....	10
		Tullahoma.....	80
Blount:		Total.....	90
Alcoa.....	21	Crockett:	
Maryville.....	133	Bells.....	15
Miscellaneous.....	15	Miscellaneous.....	22
Total.....	169	Total.....	37
Bradley:		Cumberland: Miscellaneous.....	23
Cleveland.....	161		
Miscellaneous.....	11	Davidson:	
Total.....	172	Goodlettsville.....	11
Campbell:		Nashville.....	7,393
Jellico.....	63	Old Hickory.....	90
Lafollette.....	26	Miscellaneous.....	65
Miscellaneous.....	23	Total.....	7,559
Total.....	112	Decatur: Miscellaneous.....	4
Cannon: Miscellaneous.....	4	De Kalb: Miscellaneous.....	10
Carroll:			
Huntingdon.....	17	Dickson:	
McKenzie.....	41	Dickson.....	48
Miscellaneous.....	20	Miscellaneous.....	8
Total.....	78	Total.....	56
Carter:		Dyer:	
Elizabethton.....	80	Dyersburg.....	184
Miscellaneous.....	11	Newbern.....	27
Total.....	91	Miscellaneous.....	8
Cheatham: Miscellaneous.....	13	Total.....	219

TABLE II.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

TENNESSEE—Continued

County and city	Number of returns	County and city	Number of returns
Fayette:		Henderson:	
Somerville.....	19	Lexington.....	28
Miscellaneous.....	48	Miscellaneous.....	2
Total.....	67	Total.....	30
Fentress: Miscellaneous.....	25	Henry:	
Franklin:		Paris.....	171
Winchester.....	48	Miscellaneous.....	8
Miscellaneous.....	104	Total.....	179
Total.....	152	Hickman: Miscellaneous.....	28
Gibson:		Houston: Miscellaneous.....	3
Dyer.....	13	Humphreys:	
Humboldt.....	93	Waverly.....	23
Milan.....	48	Miscellaneous.....	15
Trenton.....	36	Total.....	38
Miscellaneous.....	10	Jackson: Miscellaneous.....	6
Total.....	200	Jefferson:	
Giles:		Jefferson City.....	21
Pulaski.....	80	Miscellaneous.....	32
Miscellaneous.....	7	Total.....	53
Total.....	87	Johnson: Miscellaneous.....	11
Grainger: Miscellaneous.....	7	Knox:	
Greene:		Knoxville.....	3,498
Greeneville.....	98	Mascot.....	21
Miscellaneous.....	10	Miscellaneous.....	102
Total.....	108	Total.....	3,621
Grundy:		Lake:	
Tracy City.....	22	Tiptonville.....	27
Miscellaneous.....	11	Miscellaneous.....	28
Total.....	33	Total.....	55
Hamblen:		Lauderdale:	
Morristown.....	150	Halls.....	19
Miscellaneous.....	2	Ripley.....	95
Total.....	152	Miscellaneous.....	13
Hamilton:		Total.....	132
Alton Park.....	12	Lawrence:	
Chattanooga.....	4,315	Lawrenceburg.....	43
St. Elmo.....	67	Miscellaneous.....	26
Soddy.....	14	Total.....	69
Miscellaneous.....	172	Lewis: Miscellaneous.....	8
Total.....	4,580	Lincoln:	
Hancock: Miscellaneous.....	1	Fayetteville.....	102
Hardeman:		Miscellaneous.....	20
Bolivar.....	23	Total.....	122
Miscellaneous.....	20	London:	
Total.....	43	Lenoir City.....	65
Hardin: Miscellaneous.....	26	Loudon.....	20
Hawkins:		Miscellaneous.....	3
Bullsgap.....	15	Total.....	88
Rogersville.....	37	McMinn:	
Miscellaneous.....	18	Athens.....	68
Total.....	70	Englewood.....	4
Haywood:		Etowah.....	93
Brownsville.....	96	Miscellaneous.....	6
Miscellaneous.....	9	Total.....	171
Total.....	105	McNairy: Miscellaneous.....	8
		Macon: Miscellaneous.....	6

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

TENNESSEE—Continued

County and city	Number of returns	County and city	Number of returns
Madison:		Rhea:	
Jackson.....	684	Dayton.....	41
Miscellaneous.....	31	Spring City.....	6
		Miscellaneous.....	5
Total.....	715	Total.....	52
Marion:		Roane:	
South Pittsburg.....	46	Harriman.....	96
Whitwell.....	8	Rockwood.....	71
Miscellaneous.....	20	Miscellaneous.....	15
Total.....	74	Total.....	182
Marshall:		Robertson:	
Chapel Hill.....	3	Springfield.....	130
Lewisburg.....	56	Miscellaneous.....	33
Miscellaneous.....	2	Total.....	163
Total.....	61	Rutherford:	
Maury:		Murfreesboro.....	213
Columbia.....	272	Miscellaneous.....	20
Mount Pleasant.....	66	Total.....	233
Miscellaneous.....	28	Scott: Miscellaneous.....	46
Total.....	366	Sequatchie: Dunlap.....	1
Meigs: Miscellaneous.....	3	Sevier: Miscellaneous.....	11
Monroe:		Shelby:	
Sweetwater.....	52	Binghamton.....	3
Tellico Plains.....	3	Memphis.....	10,787
Miscellaneous.....	11	Miscellaneous.....	233
Total.....	66	Total.....	11,023
Montgomery:		Smith: Miscellaneous.....	14
Clarksville.....	332	Stewart: Miscellaneous.....	14
Miscellaneous.....	2	Sullivan:	
Total.....	334	Bristol.....	332
Moore: Miscellaneous.....	2	Kingsport.....	278
Morgan:		Miscellaneous.....	9
Oakdale.....	24	Total.....	619
Petros.....	2	Sumner:	
Miscellaneous.....	16	Gallatin.....	71
Total.....	42	Miscellaneous.....	27
Obion:		Total.....	98
Obion.....	11	Tipton:	
Union City.....	112	Covington.....	81
Miscellaneous.....	18	Miscellaneous.....	15
Total.....	141	Total.....	96
Overton:		Trousdale: Hartsville.....	19
Livingston.....	23	Unicoi: Erwin.....	135
Miscellaneous.....	12	Van Buren: Miscellaneous.....	1
Total.....	35	Warren:	
Perry: Miscellaneous.....	6	McMinnville.....	54
Polk:		Miscellaneous.....	4
Copperhill.....	52	Total.....	58
Miscellaneous.....	50	Washington:	
Total.....	102	Johnson City.....	575
Putnam:		Miscellaneous.....	38
Cookeville.....	65	Total.....	613
Monterey.....	22	Wayne: Miscellaneous.....	8
Miscellaneous.....	7		
Total.....	94		

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

TENNESSEE—Continued

County and city	Number of returns	County and city	Number of returns
Weakley:		Williamson:	
Dresden	10	Franklin	145
Greenfield	17	Miscellaneous	19
Martin	57	Total	164
Miscellaneous	8		
Total	92	Wilson:	
		Lebanon	65
White:		Miscellaneous	7
Sparta	24	Total	72
Miscellaneous	10		
Total	34	State total	35,039

TEXAS

Anderson:		Bell:	
Elkhart	6	Bartlett	74
Palestine	400	Belton	118
Miscellaneous	29	Killeen	15
Total	435	Rogers	27
		Temple	593
Andrews: Miscellaneous	5	Miscellaneous	59
		Total	886
Angelina:		Bexar:	
Keltys	23	Fort Sam Houston	71
Lufkin	243	San Antonio	8,079
Miscellaneous	40	Miscellaneous	69
Total	306	Total	8,219
Aransas: Rockport	29	Blanco: Miscellaneous	19
Archer: Miscellaneous	135	Borden: Miscellaneous	6
Armstrong: Miscellaneous	58		
Atascosa:		Bosque:	
Pleasanton	16	Clifton	38
Miscellaneous	61	Meridian	11
Total	77	Walnut Springs	6
		Miscellaneous	23
Austin:		Total	78
Bellville	98	Bowie:	
Sealy	62	Texarkana	472
Wallis	24	Miscellaneous	56
Miscellaneous	28	Total	528
Total	212	Brazoria:	
Bandera: Miscellaneous	19	Alvin	49
		Angleton	31
Bastrop:		Damon	21
Bastrop	48	Freeport	155
Elgin	73	Velasco	19
Smithville	103	West Columbia	58
Miscellaneous	25	Miscellaneous	56
Total	249	Total	389
Baylor:		Brazos:	
Seymour	100	Bryan	291
Miscellaneous	3	Miscellaneous	32
Total	103	Total	323
Bee:		Brewster:	
Beeville	143	Alpine	93
Miscellaneous	27	Miscellaneous	44
Total	170	Total	137

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

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Briscoe: Miscellaneous.....	33	Coke: Miscellaneous.....	46
Brooks: Falfurrias.....	51		
Brown:		Coleman:	
Brownwood.....	449	Coleman.....	271
Miscellaneous.....	42	Santa Anna.....	55
Total.....	491	Miscellaneous.....	29
		Total.....	355
Burleson:		Collin:	
Caldwell.....	82	Celina.....	11
Somerville.....	30	Farmersville.....	33
Miscellaneous.....	17	McKinney.....	190
Total.....	129	Plano.....	46
		Miscellaneous.....	58
Burnet: Miscellaneous.....	54	Total.....	338
		Collinsworth:	
Caldwell:		Wellington.....	102
Lockhart.....	245	Miscellaneous.....	11
Luling.....	211	Total.....	113
Miscellaneous.....	94		
Total.....	550	Colorado:	
		Columbus.....	73
Calhoun:		Eagle Lake.....	95
Port Lavaca.....	32	Weimar.....	65
Miscellaneous.....	11	Miscellaneous.....	46
Total.....	43	Total.....	279
		Comal:	
Callahan:		New Braunfels.....	264
Baird.....	66	Miscellaneous.....	7
Miscellaneous.....	98	Total.....	271
Total.....	164		
		Comanche:	
Cameron:		Comanche.....	36
Brownsville.....	505	De Leon.....	33
Harlingen.....	322	Miscellaneous.....	7
San Benito.....	269	Total.....	76
Miscellaneous.....	98		
Total.....	1,194	Concho: Miscellaneous.....	70
Camp:		Cooke:	
Pittsburg.....	36	Gainesville.....	237
Miscellaneous.....	3	Miscellaneous.....	20
Total.....	39	Total.....	257
Carson: Miscellaneous.....	195		
		Coryell:	
Cass:		Gatesville.....	61
Atlanta.....	47	Miscellaneous.....	17
Miscellaneous.....	28	Total.....	78
Total.....	75		
Castro: Miscellaneous.....	16	Cottle:	
Chambers: Miscellaneous.....	63	Paducah.....	72
		Miscellaneous.....	2
Cherokee:		Total.....	74
Alto.....	16		
Jacksonville.....	212	Crane: Miscellaneous.....	60
Rusk.....	39	Crockett: Ozona.....	106
Miscellaneous.....	16		
Total.....	283	Crosby:	
		Ralls.....	26
Childress:		Miscellaneous.....	46
Childress.....	226	Total.....	72
Miscellaneous.....	14		
Total.....	240	Culberson: Miscellaneous.....	24
Clay:		Dallam:	
Henrietta.....	83	Dalhart.....	152
Miscellaneous.....	77	Miscellaneous.....	11
Total.....	160	Total.....	163

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

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Dallas:		Ector:	
Dallas.....	15,238	Odessa.....	123
Garland.....	30	Miscellaneous.....	1
Grand Prairie.....	18	Total.....	124
Lancaster.....	39	Edwards: Miscellaneous.....	135
Miscellaneous.....	77	Ellis:	
Total.....	15,402	Ennis.....	150
Dawson:		Ferris.....	34
Lamesa.....	84	Italy.....	37
Miscellaneous.....	6	Midlothian.....	13
Total.....	90	Waxahachie.....	232
Deaf Smith:		Miscellaneous.....	79
Hanford.....	75	Total.....	545
Miscellaneous.....	3	El Paso:	
Total.....	78	El Paso.....	3,463
Delta:		Fort Bliss.....	43
Cooper.....	43	Miscellaneous.....	168
Miscellaneous.....	10	Total.....	3,674
Total.....	53	Erath:	
Denton:		Dublin.....	33
Denton.....	209	Stephenville.....	63
Pilot Point.....	16	Thurber.....	35
Sanger.....	19	Miscellaneous.....	4
*Miscellaneous.....	51	Total.....	135
Total.....	295	Falls:	
De Witt:		Lott.....	38
Cuero.....	154	Marlin.....	156
Yorktown.....	92	Rosebud.....	96
Miscellaneous.....	41	Miscellaneous.....	40
Total.....	287	Total.....	330
Dickens:		Fannin:	
Spur.....	69	Bonham.....	110
Miscellaneous.....	4	Honey Grove.....	30
Total.....	73	Ladonia.....	10
Dimmit:		Leonard.....	20
Asherton.....	20	Miscellaneous.....	28
Miscellaneous.....	57	Total.....	198
Total.....	77	Fayette:	
Donley:		Flatouia.....	47
Clarendon.....	185	La Grange.....	75
Miscellaneous.....	30	Schulenburg.....	86
Total.....	215	Miscellaneous.....	76
Duval:		Total.....	284
San Diego.....	39	Fisher:	
Miscellaneous.....	33	Rotan.....	48
Total.....	72	Miscellaneous.....	13
Eastland:		Total.....	61
Cisco.....	281	Floyd:	
Desdemona.....	18	Floydada.....	76
Eastland.....	234	Lockney.....	25
Gorman.....	25	Miscellaneous.....	5
Olden.....	22	Total.....	106
Ranger.....	212	Foard:	
Rising Star.....	57	Crowell.....	56
Miscellaneous.....	16	Miscellaneous.....	8
Total.....	865	Total.....	64

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

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Fort Bend:		Gregg:	
Richmond.....	99	Longview.....	209
Rosenberg.....	103	Miscellaneous.....	14
Sugarland.....	60	Total.....	223
Miscellaneous.....	117		
Total.....	379	Grimes:	
		Navasota.....	155
Franklin:		Miscellaneous.....	53
Mount Vernon.....	20	Total.....	208
Miscellaneous.....	1		
Total.....	21	Guadalupe:	
		Marion.....	14
Freestone:		Seguin.....	217
Teague.....	84	Miscellaneous.....	57
Worthan.....	52	Total.....	288
Miscellaneous.....	45		
Total.....	181	Hale:	
		Plainview.....	276
Frio:		Miscellaneous.....	46
Pearsall.....	46	Total.....	322
Miscellaneous.....	25		
Total.....	71	Hall:	
		Memphis.....	223
Gaines: Miscellaneous.....	6	Miscellaneous.....	58
		Total.....	281
Galveston:			
Galveston.....	3,068	Hamilton:	
League City.....	22	Hamilton.....	39
Texas City.....	97	Hico.....	13
Miscellaneous.....	67	Miscellaneous.....	1
Total.....	3,254	Total.....	53
		Hansford: Miscellaneous.....	83
Garza:			
Post.....	50	Hardeman:	
Miscellaneous.....	7	Chillicothe.....	79
Total.....	57	Quanah.....	189
		Miscellaneous.....	9
Gillespie:		Total.....	277
Fredericksburg.....	121		
Miscellaneous.....	33	Hardin:	
Total.....	154	Grayburg.....	6
		Saratoga.....	18
Glasscock: Miscellaneous.....	16	Silsbee.....	80
		Sour Lake.....	88
Goliad:		Miscellaneous.....	24
Goliad.....	47	Total.....	216
Miscellaneous.....	21		
Total.....	68	Harris:	
		Goose Creek.....	223
Gonzales:		Harrisburg.....	19
Gonzales.....	163	Houston.....	14,125
Nixon.....	16	Humble.....	73
Miscellaneous.....	91	Miscellaneous.....	375
Total.....	270	Total.....	14,815
Gray:		Harrison:	
Pampa.....	479	Marshall.....	451
Miscellaneous.....	86	Miscellaneous.....	99
Total.....	565	Total.....	550
Grayson:		Hartley: Miscellaneous.....	14
Denison.....	388		
Sherman.....	484	Haskell:	
Van Alstyne.....	25	Haskell.....	48
Whitesboro.....	15	Miscellaneous.....	7
Whitewright.....	32	Total.....	55
Miscellaneous.....	41		
Total.....	985		

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

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Hays:		Jack:	
San Marcos.....	227	Jacksboro.....	52
Miscellaneous.....	31	Miscellaneous.....	77
Total.....	258	Total.....	129
Hemphill:		Jackson:	
Canadian.....	141	Edna.....	57
Miscellaneous.....	6	Miscellaneous.....	28
Total.....	147	Total.....	85
Henderson:		Jasper:	
Athens.....	76	Jasper.....	72
Miscellaneous.....	26	Kirbyville.....	22
Total.....	102	Miscellaneous.....	16
Hidalgo:		Total.....	110
Donna.....	89	Jeff Davis: Miscellaneous.....	33
Edinburg.....	125	Jefferson:	
McAllen.....	245	Beaumont.....	2,312
Mercedes.....	179	Nederland.....	46
Mission.....	149	Port Arthur.....	1,411
Pharr.....	50	Port Neches.....	55
San Juan.....	40	Miscellaneous.....	51
Miscellaneous.....	147	Total.....	3,875
Total.....	1,024	Jim Hogg: Miscellaneous.....	81
Hill:		Jim Wells:	
Hillsboro.....	168	Alice.....	92
Hubbard.....	46	Miscellaneous.....	23
Itasca.....	36	Total.....	115
Whitney.....	12	Johnson:	
Miscellaneous.....	67	Alvarado.....	27
Total.....	329	Cleburne.....	286
Hockley: Miscellaneous.....	2	Grandview.....	23
Hood:		Miscellaneous.....	24
Granbury.....	17	Total.....	360
Miscellaneous.....	6	Jones:	
Total.....	23	Anson.....	61
Hopkins:		Hamlin.....	98
Sulphur Springs.....	109	Stamford.....	146
Miscellaneous.....	19	Miscellaneous.....	13
Total.....	128	Total.....	318
Houston:		Karnes:	
Crockett.....	93	Karnes City.....	27
Miscellaneous.....	42	Kenedy.....	109
Total.....	135	Runge.....	44
Howard:		Miscellaneous.....	38
Big Springs.....	465	Total.....	218
Miscellaneous.....	43	Kaufman:	
Total.....	508	Forney.....	46
Hudspeth: Miscellaneous.....	34	Kaufman.....	51
Hunt:		Kemp.....	10
Celeste.....	3	Mabank.....	13
Commerce.....	44	Terrell.....	190
Greenville.....	316	Miscellaneous.....	13
Lone Oak.....	4	Total.....	323
Wolf City.....	9	Kendall:	
Miscellaneous.....	17	Boerne.....	49
Total.....	393	Comfort.....	43
Hutchinson: Miscellaneous.....	444	Miscellaneous.....	3
Irion: Miscellaneous.....	44	Total.....	95

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

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Kenedy: Miscellaneous.....	6	Limestone:	
Kent: Miscellaneous.....	7	Cooledge.....	27
Kerr:		Groesbeck.....	98
Kerrville.....	283	Kosse.....	20
Legion.....	30	Mexia.....	316
Miscellaneous.....	25	Thorton.....	23
Total	338	Miscellaneous.....	18
Kimble: Miscellaneous.....	79	Total	502
King: Miscellaneous.....	4	Lipscomb: Miscellaneous.....	60
Kinney:		Live Oak: Miscellaneous.....	41
Brackettville.....	60	Llano:	
Miscellaneous.....	11	Llano.....	63
Total	71	Miscellaneous.....	3
Kleberg:		Total	66
Kingsville.....	202	Loving: Miscellaneous.....	3
Miscellaneous.....	5	Lubbock:	
Total	207	Lubbock.....	471
Knox: Miscellaneous.....	107	Slaton.....	74
Lamar:		Miscellaneous.....	23
Paris.....	486	Total	568
Miscellaneous.....	31	Lynn: Miscellaneous.....	40
Total	517	McCulloch:	
Lamb: Miscellaneous.....	63	Brady.....	166
Lampasas:		Miscellaneous.....	36
Lampasas.....	76	Total	202
Miscellaneous.....	5	McLennan:	
Total	81	McGregor.....	35
La Salle:		Mart.....	86
Cotulla.....	31	Moody.....	29
Miscellaneous.....	17	Waco.....	1,767
Total	48	West.....	69
Lavaca:		Miscellaneous.....	43
Hallettsville.....	73	Total	2,029
Moulton.....	27	McMullen: Miscellaneous.....	2
Shiner.....	63	Madison:	
Yoakum.....	131	Madisonville.....	28
Miscellaneous.....	2	Miscellaneous.....	5
Total	296	Total	33
Lee:		Marion:	
Giddings.....	36	Jefferson.....	39
Miscellaneous.....	11	Miscellaneous.....	4
Total	47	Total	43
Leon:		Martin: Stanton.....	44
Oakwood.....	19	Mason:	
Miscellaneous.....	17	Mason.....	92
Total	36	Miscellaneous.....	7
Liberty:		Total	99
Cleveland.....	41	Matagorda:	
Daisetta.....	49	Bay City.....	153
Dayton.....	39	Gulf.....	96
Hull.....	20	Palacios.....	32
Liberty.....	95	Miscellaneous.....	79
Miscellaneous.....	33	Total	360
Total	277	Maverick: Eagle Pass.....	156

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

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Medina:		Newton:	
Hondo.....	68	Wiergate.....	14
Miscellaneous.....	55	Miscellaneous.....	19
Total.....	123	Total.....	33
Menard:		Nolan:	
Menard.....	107	Roscoe.....	14
Miscellaneous.....	6	Sweetwater.....	242
Total.....	113	Miscellaneous.....	17
Midland:		Total.....	273
Midland.....	346	Nueces:	
Miscellaneous.....	1	Bishop.....	49
Total.....	347	Corpus Christi.....	737
Milam:		Robstown.....	152
Cameron.....	202	Miscellaneous.....	24
Rockdale.....	63	Total.....	962
Thorndale.....	13	Ochiltree:	
Miscellaneous.....	54	Perryton.....	131
Total.....	332	Miscellaneous.....	23
Mills:		Total.....	154
Goldthwaite.....	25	Oldham: Miscellaneous.....	24
Miscellaneous.....	6	Orange:	
Total.....	31	Orange.....	301
Mitchell:		Miscellaneous.....	38
Colorado.....	169	Total.....	339
Miscellaneous.....	32	Palo Pinto:	
Total.....	201	Mineral Wells.....	219
Montague:		Mingus.....	11
Bowie.....	59	Strawn.....	38
Nacona.....	101	Miscellaneous.....	26
Miscellaneous.....	32	Total.....	294
Total.....	192	Panola:	
Montgomery:		Carthage.....	31
Conroe.....	67	Miscellaneous.....	19
Fostoria.....	6	Total.....	50
Miscellaneous.....	36	Parker:	
Total.....	109	Weatherford.....	158
Moore: Miscellaneous.....	22	Miscellaneous.....	19
Morris:		Total.....	177
Daingerfield.....	7	Parmer: Miscellaneous.....	30
Miscellaneous.....	17	Pecos:	
Total.....	24	Fort Stockton.....	121
Motley: Miscellaneous.....	49	Miscellaneous.....	24
Nacogdoches:		Total.....	145
Cushing.....	1	Polk:	
Nacogdoches.....	172	Livingston.....	80
Miscellaneous.....	17	Miscellaneous.....	36
Total.....	190	Total.....	116
Navarro:		Potter:	
Corsicana.....	653	Amarillo.....	2,330
Kerens.....	45	Miscellaneous.....	2
Miscellaneous.....	114	Total.....	2,332
Total.....	812		

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

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Presidio:		San Patricio:	
Marfa.....	140	Aransas Pass.....	48
Miscellaneous.....	23	Sinton.....	66
Total.....	163	Taft.....	103
		Miscellaneous.....	107
Rains: Miscellaneous.....	5	Total.....	324
Randall:		San Saba:	
Canyon.....	89	San Saba.....	54
Miscellaneous.....	3	Miscellaneous.....	5
Total.....	92	Total.....	59
Reagan: Miscellaneous.....	172	Schleicher: Miscellaneous.....	65
Real: Miscellaneous.....	22	Scurry:	
Red River:		Snyder.....	80
Annona.....	7	Miscellaneous.....	4
Clarksville.....	65	Total.....	84
Detroit.....	5	Shackleford:	
Miscellaneous.....	30	Albany.....	141
Total.....	107	Miscellaneous.....	44
Reeves:		Total.....	185
Pecos.....	110	Shelby:	
Toyah.....	14	Center.....	64
Miscellaneous.....	13	Timpson.....	31
Total.....	137	Miscellaneous.....	25
Refugio: Miscellaneous.....	124	Total.....	120
Roberts: Miscellaneous.....	71	Sherman: Miscellaneous.....	27
Robertson:		Smith:	
Bremond.....	28	Troup.....	29
Calvert.....	83	Tyler.....	525
Franklin.....	33	Miscellaneous.....	49
Hearne.....	83	Total.....	603
Miscellaneous.....	18	Somervell: Miscellaneous.....	9
Total.....	245	Starr:	
Rockwall:		Rio Grande.....	40
Rockwall.....	13	Miscellaneous.....	21
Royce City.....	22	Total.....	61
Miscellaneous.....	5	Stephens:	
Total.....	40	Breckenridge.....	452
Runnels:		Caddo.....	20
Ballinger.....	188	Miscellaneous.....	17
Winters.....	61	Total.....	489
Miscellaneous.....	45	Sterling: Miscellaneous.....	57
Total.....	294	Stonewall: Miscellaneous.....	18
Rusk:		Sutton: Sonora.....	165
Henderson.....	98	Swisher:	
Miscellaneous.....	7	Tulia.....	98
Total.....	105	Miscellaneous.....	4
Sabine: Miscellaneous.....	27	Total.....	102
San Augustine:		Tarrant:	
San Augustine.....	37	Arlington.....	102
Miscellaneous.....	1	Fort Worth.....	6,286
Total.....	38	Miscellaneous.....	91
San Jacinto: Miscellaneous.....	12	Total.....	6,479

TABLE II.—Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Taylor:		Victoria:	
Abilene.....	1,070	Victoria.....	322
Merkel.....	64	Miscellaneous.....	22
Miscellaneous.....	24	Total.....	344
Total.....	1,158	Walker:	
Terrell:		Huntsville.....	114
Sanderson.....	61	Miscellaneous.....	22
Miscellaneous.....	24	Total.....	136
Total.....	85	Waller:	
Terry: Miscellaneous.....	31	Hempstead.....	39
Throckmorton: Miscellaneous.....	32	Miscellaneous.....	28
Titus:		Total.....	67
Mount Pleasant.....	43	Ward: Miscellaneous.....	114
Miscellaneous.....	2	Washington:	
Total.....	45	Brenham.....	292
Tom Green:		Miscellaneous.....	64
San Angelo.....	1,147	Total.....	356
Miscellaneous.....	53	Webb:	
Total.....	1,200	Laredo.....	660
Travis:		Mirando City.....	57
Austin.....	1,669	Miscellaneous.....	32
Manor.....	19	Total.....	749
Miscellaneous.....	30	Wharton:	
Total.....	1,718	El Campo.....	124
Trinity:		Wharton.....	150
Groveton.....	42	Miscellaneous.....	198
Trinity.....	55	Total.....	472
Miscellaneous.....	1	Wheeler:	
Total.....	98	Shamrock.....	161
Tyler:		Miscellaneous.....	81
Woodville.....	20	Total.....	242
Miscellaneous.....	29	Wichita:	
Total.....	49	Burkburnett.....	146
Upshur:		Electra.....	265
Gilmer.....	51	Iowa Park.....	109
Miscellaneous.....	11	Wichita Falls.....	2,717
Total.....	62	Miscellaneous.....	6
Upton: Miscellaneous.....	301	Total.....	3,243
Uvalde:		Wilbarger:	
Sabinal.....	37	Vernon.....	437
Uvalde.....	193	Miscellaneous.....	29
Miscellaneous.....	32	Total.....	466
Total.....	262	Willacy: Miscellaneous.....	70
Val Verde:		Williamson:	
Del Rio.....	398	Georgetown.....	121
Miscellaneous.....	83	Granger.....	45
Total.....	481	Taylor.....	311
Van Zandt:		Miscellaneous.....	98
Grand Saine.....	16	Total.....	575
Wills Point.....	47	Wilson:	
Miscellaneous.....	20	Floresville.....	47
Total.....	83	Miscellaneous.....	29
		Total.....	76

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

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Winkler: Miscellaneous.....	246	Yoakum: Miscellaneous.....	13
Wise:		Young:	
Alvord.....	10	Eliasville.....	31
Bridgeport.....	13	Graham.....	197
Chico.....	5	New Castle.....	16
Decatur.....	2	Olney.....	156
Miscellaneous.....	14	South Bend.....	19
Total.....	44	Miscellaneous.....	19
Wood:		Total.....	438
Alba.....	10	Zapata: Miscellaneous.....	5
Mineola.....	65	Zavala: Miscellaneous.....	58
Winnsboro.....	36	State total.....	112, 273
Miscellaneous.....	3		
Total.....	114		

UTAH

Beaver:		Garfield:	
Beaver.....	14	Escalante.....	3
Milford.....	80	Panguitch.....	15
Miscellaneous.....	3	Miscellaneous.....	2
Total.....	97	Total.....	20
Boxelder:		Grand: Miscellaneous.....	55
Brigham City.....	101	Iron:	
Tremont.....	51	Cedar City.....	91
Miscellaneous.....	76	Parowan.....	10
Total.....	228	Miscellaneous.....	6
Cache:		Total.....	107
Hyrum.....	21	Juab:	
Lewiston.....	12	Eureka.....	120
Logan.....	239	Nephi.....	39
Providence.....	10	Miscellaneous.....	52
Richmond.....	14	Total.....	211
Smithfield.....	21	Kane:	
Wellsville.....	11	Kanab.....	9
Miscellaneous.....	30	Miscellaneous.....	11
Total.....	358	Total.....	20
Carbon:		Millard:	
Castle Gate.....	57	Delta.....	27
Helper.....	152	Fillmore.....	16
Hiawatha.....	69	Miscellaneous.....	37
Price.....	183	Total.....	80
Sunnyside.....	46	Morgan: Miscellaneous.....	13
Miscellaneous.....	331	Piute: Miscellaneous.....	8
Total.....	838	Rich: Miscellaneous.....	22
Daggett: Miscellaneous.....	2	Salt Lake:	
Davis:		Bingham Canyon.....	868
Bountiful.....	28	Garfield.....	72
Farmington.....	19	Magna.....	118
Miscellaneous.....	108	Midvale.....	36
Total.....	155	Murray.....	96
Duchesne:		Salt Lake City.....	6, 502
Roosevelt.....	16	Sandy.....	27
Miscellaneous.....	21	Miscellaneous.....	65
Total.....	37	Total.....	7, 784
Emery:		San Juan: Miscellaneous.....	5
Huntington.....	3		
Miscellaneous.....	65		
Total.....	68		

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

UTAH—Continued

County and city	Number of returns	County and city	Number of returns
Sanpete:		Utah:	
Ephraim.....	25	American Fork.....	48
Fairview.....	10	Lehi.....	16
Fountain Green.....	43	Payson.....	19
Gunnison.....	18	Pleasant Grove.....	17
Manti.....	45	Provo.....	311
Moroni.....	8	Spanish Fork.....	27
Mount Pleasant.....	35	Springville.....	31
Spring City.....	2	Miscellaneous.....	54
Miscellaneous.....	9	Total.....	523
Total.....	195	Wasatch:	
Sevier:		Heber City.....	52
Monroe.....	2	Miscellaneous.....	45
Richfield.....	74	Total.....	97
Salina.....	20	Washington:	
Miscellaneous.....	12	Hurricane.....	3
Total.....	108	St. George.....	15
Summit:		Miscellaneous.....	5
Park City.....	193	Total.....	33
Miscellaneous.....	45	Wayne: Miscellaneous.....	
Total.....	238	7	
Tooele:		Weber:	
Grantsville.....	10	Ogden City.....	1,590
Tooele.....	162	Miscellaneous.....	25
Miscellaneous.....	66	Total.....	1,615
Total.....	238	State total.....	
Uintah:		13,262	
Vernal.....	75		
Miscellaneous.....	25		
Total.....	100		

VERMONT

Addison:		Chittenden—Continued.	
Bristol.....	35	Jericho.....	9
Ferrisburg.....	9	Milton.....	11
Middlebury.....	138	Richmond.....	20
New Haven.....	4	Shelburne.....	28
Vergennes.....	49	Winooski.....	74
Miscellaneous.....	40	Miscellaneous.....	34
Total.....	275	Total.....	1,444
Bennington:		Essex:	
Arlington.....	31	Canaan.....	8
Bennington.....	532	Concord.....	2
Dorset.....	25	Island Pond.....	39
Manchester.....	77	Lunenburg.....	6
Pownal.....	9	Miscellaneous.....	36
Roadsboro.....	19	Total.....	91
Shaftsbury.....	9	Franklin:	
Miscellaneous.....	16	Berkshire.....	7
Total.....	718	Enosburg.....	25
Caledonia:		Fairfax.....	4
Barnet.....	26	Fairfield.....	5
Burke.....	10	Georgia.....	2
Danville.....	13	Hightgate.....	6
Hardwick.....	75	Montgomery.....	3
Lyndon.....	75	Richford.....	44
Ryegate.....	19	St. Albans.....	416
St. Johnsbury.....	419	Sheldon.....	15
Miscellaneous.....	22	Swanton.....	48
Total.....	659	Miscellaneous.....	5
Chittenden:		Total.....	580
Burlington.....	1,187	Grand Isle:	
Charlotte.....	17	Alburg.....	27
Colchester.....	1	Miscellaneous.....	19
Essex.....	63	Total.....	46

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

VERMONT—Continued

County and city	Number of returns	County and city	Number of returns
Lamoille:		Rutland—Continued.	
Cambridge.....	6	West Rutland.....	45
Hyde Park.....	17	Miscellaneous.....	64
Johnson.....	15	Total.....	1,524
Morrisville.....	73	Washington:	
Stowe.....	18	Barre.....	719
Miscellaneous.....	18	Cabot.....	8
Total.....	147	Graniteville.....	31
Orange:		Montpelier.....	493
Bradford.....	23	Northfield.....	83
Chelsea.....	10	Waterbury.....	65
Newbury.....	14	Miscellaneous.....	63
Randolph.....	68	Total.....	1,462
Thetford.....	9	Windham:	
Wells River.....	20	Bellows Falls.....	242
Williamstown.....	7	Brattleboro.....	456
Miscellaneous.....	36	Westminster.....	7
Total.....	187	Wilmington.....	19
Orleans:		Miscellaneous.....	61
Barton.....	39	Total.....	785
Craftsbury.....	14	Windsor:	
Derby.....	41	Bethel.....	30
Newport.....	165	Cavendish.....	17
Orleans.....	44	Chester.....	35
Troy.....	26	Hartford.....	24
Miscellaneous.....	16	Hartland.....	13
Total.....	345	Ludlow.....	79
Rutland:		Norwich.....	19
Brandon.....	75	Quechee.....	17
Castleton.....	20	Rochester.....	14
Danby.....	16	Royalton.....	13
Fair Haven.....	112	Springfield.....	327
Pawlet.....	26	White River Junction.....	158
Pittsford.....	18	Wilder.....	13
Poultney.....	94	Windsor.....	207
Proctor.....	138	Woodstock.....	108
Rutland.....	892	Miscellaneous.....	57
Wallingford.....	24	Total.....	1,131
		State total.....	9,394

VIRGINIA

Accomac:		Appomattox: Miscellaneous.....	30
Chincoteague Island.....	16	Arlington:	
Onancock.....	34	Alexandria.....	1,063
Miscellaneous.....	143	Arlington.....	40
Total.....	193	Ballston.....	70
Albemarle:		Cherrydale.....	94
Charlottesville.....	626	Clarendon.....	243
Miscellaneous.....	127	East Falls Church.....	62
Total.....	753	Fort Myer.....	4
Alleghany:		Miscellaneous.....	87
Clifton Forge.....	373	Total.....	1,663
Covington.....	278	Augusta:	
Low Moor.....	5	Staunton.....	438
Miscellaneous.....	21	Waynesboro.....	127
Total.....	677	Miscellaneous.....	77
Amelia: Miscellaneous.....	24	Total.....	642
Amherst:		Bath:	
Madison Heights.....	16	Hot Springs.....	75
Miscellaneous.....	76	Miscellaneous.....	25
Total.....	92	Total.....	100

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

VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns
Bedford:		Fauquier:	
Bedford.....	125	Warrenton.....	123
Miscellaneous.....	32	Miscellaneous.....	122
Total.....	157	Total.....	245
Bland: Miscellaneous.....	7	Floyd: Miscellaneous.....	5
Botetourt: Miscellaneous.....	72	Fluvanna: Miscellaneous.....	21
Brunswick:		Franklin:	
Lawrenceville.....	62	Rocky mount.....	34
Miscellaneous.....	23	Miscellaneous.....	22
Total.....	85	Total.....	56
Buchanan: Miscellaneous.....	27	Frederick:	
Buckingham: Miscellaneous.....	14	Winchester.....	372
Campbell:		Miscellaneous.....	23
Altavista.....	55	Total.....	395
Lynchburg.....	1,653	Giles:	
Miscellaneous.....	30	Narrows.....	31
Total.....	1,738	Miscellaneous.....	59
Caroline: Miscellaneous.....	48	Total.....	90
Carroll:		Gloucester: Miscellaneous.....	43
Galev. (See Grayson County.)		Goehland: Miscellaneous.....	29
Miscellaneous.....	9	Grayson:	
Charles City: Miscellaneous.....	11	Fries.....	5
Charlotte: Miscellaneous.....	52	Galev.....	51
Chesterfield:		Miscellaneous.....	5
Etrick.....	18	Total.....	61
Miscellaneous.....	88	Greene: Miscellaneous.....	2
Total.....	106	Greensville:	
Clarke:		Emporia.....	118
Berryville.....	41	Miscellaneous.....	4
Miscellaneous.....	17	Total.....	122
Total.....	58	Halifax:	
Craig: Miscellaneous.....	6	South Boston.....	219
Culpeper:		Miscellaneous.....	71
Culpeper.....	79	Total.....	290
Miscellaneous.....	28	Hanover:	
Total.....	107	Ashland.....	93
Cumberland: Miscellaneous.....	7	Miscellaneous.....	63
Dickinson:		Total.....	156
Clincho.....	6	Henrico:	
Miscellaneous.....	25	Richmond.....	9,349
Total.....	31	Miscellaneous.....	147
Dinwiddie:		Total.....	9,496
Petersburg.....	576	Henry:	
Miscellaneous.....	22	Martinsville.....	183
Total.....	898	Miscellaneous.....	56
Elizabeth City:		Total.....	239
Hampton.....	410	Highland: Miscellaneous.....	2
Phoebus.....	70	Isle of Wight:	
Miscellaneous.....	51	Smithfield.....	27
Total.....	531	Miscellaneous.....	9
Essex: Miscellaneous.....	23	Total.....	36
Fairfax:			
Falls Church.....	58		
Miscellaneous.....	175		
Total.....	233		

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

VIRGINIA—Continued

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

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

VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns
Russell: Miscellaneous.....	68	Tazewell—Continued.	
Scott: Miscellaneous.....	21	Tazewell.....	118
Shenandoah:		Miscellaneous.....	59
Woodstock.....	44	Total.....	298
Miscellaneous.....	74	Warren:	
Total.....	118	Front Royal.....	56
Smyth:		Miscellaneous.....	14
Marion.....	64	Total.....	70
Saltville.....	40	Warwick:	
Miscellaneous.....	21	Newport News.....	1,029
Total.....	125	Miscellaneous.....	99
Southampton:		Total.....	1,128
Franklin.....	85	Washington:	
Miscellaneous.....	47	Abingdon.....	67
Total.....	132	Bristol.....	288
Spottsylvania:		Damascus.....	15
Fredericksburg.....	270	Miscellaneous.....	53
Miscellaneous.....	5	Total.....	423
Total.....	275	Westmoreland:	
Stafford: Miscellaneous.....	7	Colonial Beach.....	11
Surry:		Miscellaneous.....	8
Dendron.....	10	Total.....	19
Miscellaneous.....	8	Wise:	
Total.....	18	Appalachia.....	70
Sussex:		Big Stone Gap.....	53
Waverly.....	16	Norton.....	97
Miscellaneous.....	43	Miscellaneous.....	100
Total.....	59	Total.....	320
Tazewell:		Wythe:	
Bluefield.....	43	Wytheville.....	77
Pocahontas.....	55	Miscellaneous.....	43
Richlands.....	23	Total.....	120
		York: Miscellaneous.....	15
		State total.....	37,619

WASHINGTON²

Adams:		Chelan—Continued.	
Ritzville.....	159	Wenatchee.....	1,088
Miscellaneous.....	169	Miscellaneous.....	267
Total.....	328	Total.....	1,582
Asotin:		Clallam:	
Clarkston.....	75	Port Angeles.....	365
Miscellaneous.....	23	Miscellaneous.....	216
Total.....	98	Total.....	581
Benton:		Clarke:	
Kennewick.....	77	Camas.....	115
Prosser.....	66	Vancouver.....	456
Miscellaneous.....	45	Miscellaneous.....	105
Total.....	188	Total.....	676
Chelan:		Columbia:	
Cashmere.....	180	Dayton.....	178
Leavenworth.....	47	Miscellaneous.....	34
		Total.....	212

² Includes Alaska.

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

WASHINGTON—Continued

County and city	Number of returns	County and city	Number of returns
Cowlitz:		Klickitat:	
Kalama.....	23	Goldendale.....	40
Kelso.....	162	Miscellaneous.....	132
Longview.....	431	Total.....	172
Miscellaneous.....	178		
Total.....	794	Lewis:	
Douglas:		Centralia.....	407
Waterville.....	60	Chehalis.....	288
Miscellaneous.....	57	Miscellaneous.....	232
Total.....	117	Total.....	927
Ferry: Miscellaneous.....	27	Lincoln:	
Franklin:		Davenport.....	69
Pasco.....	229	Odessa.....	52
Miscellaneous.....	111	Miscellaneous.....	363
Total.....	340	Total.....	484
Garfield:		Mason: Miscellaneous.....	283
Pomeroy.....	294		
Miscellaneous.....	10	Okanogan:	
Total.....	304	Okanogan.....	66
Grant: Miscellaneous.....	138	Oroville.....	30
Grays Harbor:		Miscellaneous.....	191
Aberdeen.....	1,582	Total.....	287
Cosmopolis.....	40	Pacific:	
Elma.....	89	Raymond.....	260
Hoquiam.....	891	South Bend.....	67
McCleary.....	31	Miscellaneous.....	146
Montesano.....	137	Total.....	473
Miscellaneous.....	162	Pend Oreille: Miscellaneous.....	120
Total.....	2,932		
Island: Miscellaneous.....	17	Pierce:	
Jefferson:		Buckley.....	42
Port Townsend.....	112	Fort Lewis.....	34
Miscellaneous.....	81	Puyallup.....	209
Total.....	193	Sumner.....	97
King:		Tacoma.....	5,084
Auburn.....	180	Miscellaneous.....	543
Bellevue.....	51	Total.....	6,009
Black Diamond.....	20	San Juan: Miscellaneous.....	44
Enumclaw.....	144		
Kent.....	173	Skagit:	
Kirkland.....	87	Anacortes.....	137
Renton.....	153	Burlington.....	51
Seattle.....	24,809	Mount Vernon.....	321
Miscellaneous.....	672	Sedro Woolley.....	147
Total.....	26,289	Miscellaneous.....	180
Kitsap:		Total.....	836
Bremerton.....	611	Skamania: Miscellaneous.....	28
Charleston.....	1		
Port Blakely.....	15	Snohomish:	
Port Orchard.....	59	Arlington.....	57
Miscellaneous.....	176	Everett.....	1,490
Total.....	862	Marysville.....	40
Kittitas:		Monroe.....	69
Cle Elum.....	152	Snohomish.....	121
Ellensburg.....	362	Miscellaneous.....	397
Roslyn.....	97	Total.....	2,174
Miscellaneous.....	74	Spokane:	
Total.....	685	Cheney.....	51
		Deer Park.....	27
		Medical Lake.....	5
		Spokane.....	6,028
		Miscellaneous.....	277
		Total.....	6,388

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

WASHINGTON—Continued

County and city	Number of returns	County and city	Number of returns
Stevens:		Whitman:	
Chewelah.....	44	Colfax.....	288
Colville.....	81	Malden.....	12
Miscellaneous.....	75	Palouse.....	46
Total.....	200	Pullman.....	238
Thurston:		Tekoa.....	68
Olympia.....	738	Miscellaneous.....	614
Miscellaneous.....	184	Total.....	1,266
Total.....	922	Yakima:	
Wahkiakum: Miscellaneous.....	75	Grandview.....	37
Walla Walla:		Sunnyside.....	67
Waitsburg.....	130	Toppenish.....	88
Walla Walla.....	1,117	Wapato.....	82
Miscellaneous.....	158	Yakima.....	1,790
Total.....	1,405	Miscellaneous.....	259
Whatcom:		Total.....	2,323
Bellingham.....	1,056	ALASKA:	
Blaine.....	45	Anchorage.....	296
Lynden.....	58	Cordova.....	177
Miscellaneous.....	1,035	Fairbanks.....	412
Total.....	2,194	Juneau.....	511
		Ketchikan.....	455
		Miscellaneous.....	1,343
		Total.....	3,194
		State total.....	66,167

WEST VIRGINIA

Barbour:		Doddridge:	
Phillippi.....	47	West Union.....	51
Miscellaneous.....	44	Miscellaneous.....	27
Total.....	91	Total.....	78
Berkeley:		Fayette:	
Martinsburg.....	377	Ansted.....	16
Miscellaneous.....	19	Boomer.....	6
Total.....	396	Fayetteville.....	49
Boone: Miscellaneous.....	139	Macdonald.....	27
Braxton:		Montgomery.....	142
Burnsville.....	6	Mount Hope.....	103
Gassaway.....	29	Oakhill.....	56
Sutton.....	32	Winona.....	13
Miscellaneous.....	19	Miscellaneous.....	470
Total.....	86	Total.....	882
Brooke:		Gilmer: Miscellaneous.....	39
Follansbee.....	247	Grant: Miscellaneous.....	22
Power.....	31	Greenbrier:	
Wellsburg.....	326	Lewisburg.....	79
Miscellaneous.....	127	Ronceverte.....	77
Total.....	731	Miscellaneous.....	172
Cabell:		Total.....	328
Huntington.....	2,944	Hampshire:	
Milton.....	25	Romney.....	22
Miscellaneous.....	42	Miscellaneous.....	16
Total.....	3,011	Total.....	38
Calhoun: Miscellaneous.....	33	Hancock:	
Clay:		Chester.....	107
Widen.....	12	Hollidays Cove.....	311
Miscellaneous.....	29	New Cumberland.....	74
Total.....	41	Newell.....	56
		Weirton.....	484
		Miscellaneous.....	11
		Total.....	1,043
		Hardy: Miscellaneous.....	30

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

WEST VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns
Harrison:		Marshall:	
Anmoore.....	4	Benwood.....	79
Bridgeport.....	42	Cameron.....	80
Clarksburg.....	1,376	McMechen.....	80
Nutter Fort.....	11	Moundsville.....	343
Salem.....	69	Miscellaneous.....	50
Shinnston.....	79	Total.....	632
Miscellaneous.....	123	Mason:	
Total.....	1,704	Point Pleasant.....	77
Jackson:		Miscellaneous.....	26
Ravenswood.....	20	Total.....	103
Miscellaneous.....	27	Mercer:	
Total.....	47	Bluefield.....	981
Jefferson:		Bramwell.....	68
Charles Town.....	93	Freemau.....	16
Shepherdstown.....	22	Giatto.....	4
Miscellaneous.....	55	Princeton.....	200
Total.....	170	Miscellaneous.....	150
Kanawha:		Total.....	1,419
Charleston.....	3,267	Mineral:	
Clendenin.....	62	Blaine.....	1
Dunbar.....	52	Keyser.....	158
Eskdale.....	16	Piedmont.....	75
Mammoth.....	7	Ridgeley.....	27
Nitro. (See Putnam County.)		Miscellaneous.....	9
St. Albans.....	118	Total.....	270
South Charleston.....	120	Mingo:	
Miscellaneous.....	461	Red Jacket.....	25
Total.....	4,103	War Eagle.....	3
Lewis:		Williamson.....	379
Weston.....	292	Miscellaneous.....	148
Miscellaneous.....	40	Total.....	555
Total.....	332	Monongalia:	
Lincoln: Miscellaneous.....	55	Morgantown.....	763
Logan:		Miscellaneous.....	109
Accoville.....	3	Total.....	872
Amherstdale.....	17	Monroe:	
Holden.....	87	Alderson.....	50
Logan.....	399	Miscellaneous.....	26
Omar.....	40	Total.....	76
Miscellaneous.....	417	Morgan: Miscellaneous.....	43
Total.....	963	Nicholas:	
McDowell:		Richwood.....	101
Davy.....	16	Miscellaneous.....	16
Eckman.....	7	Total.....	117
Elkhorn.....	20	Ohio:	
Gary.....	79	Elm Grove.....	166
Keystone.....	61	Triadelphia.....	20
Kimball.....	49	Wheeling.....	4,056
McDowell.....	10	Miscellaneous.....	13
Maybeury.....	14	Total.....	4,255
Welch.....	358	Pendleton: Miscellaneous.....	15
Wilcoe.....	12	Pleasants:	
Miscellaneous.....	669	St. Mary.....	81
Total.....	1,295	Miscellaneous.....	2
Marion:		Total.....	83
Fairmont.....	1,291		
Mannington.....	126		
Monongah.....	27		
Rivesville.....	27		
Miscellaneous.....	271		
Total.....	1,742		

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

WEST VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns
Pocahontas:		Taylor:	
Cass.....	15	Grafton.....	316
Marlington.....	37	Miscellaneous.....	25
Miscellaneous.....	19	Total.....	341
Total.....	71	Tucker:	
Preston:		Davis.....	14
Kingwood.....	39	Parsons.....	11
Rowlesburg.....	28	Pierce.....	4
Terra Alta.....	30	Thomas.....	28
Tunnelton.....	14	Miscellaneous.....	9
Miscellaneous.....	66	Total.....	66
Total.....	177	Tyler:	
Putnam:		Sistersville.....	186
Nitro.....	61	Miscellaneous.....	31
Miscellaneous.....	35	Total.....	217
Total.....	96	Upshur:	
Raleigh:		Adrian.....	2
Beckley.....	383	Buckhannon.....	136
Eccles.....	7	Miscellaneous.....	5
Mahscott.....	7	Total.....	143
Miscellaneous.....	388	Wayne:	
Total.....	785	Ceredo.....	12
Randolph:		Kenova.....	69
Elkins.....	204	Miscellaneous.....	29
Norton.....	3	Total.....	110
Miscellaneous.....	36	Webster: Miscellaneous.....	49
Total.....	243	Wetzel:	
Ritchie:		New Martinsville.....	110
Harrisville.....	20	Paden City.....	21
Pennsboro.....	53	Miscellaneous.....	108
Miscellaneous.....	69	Total.....	239
Total.....	142	Wirt: Miscellaneous.....	8
Roane:		Wood:	
Spencer.....	105	Parkersburg.....	1,493
Miscellaneous.....	24	Williamstown.....	43
Total.....	129	Miscellaneous.....	26
Summers:		Total.....	1,562
Hinton.....	211	Wyoming:	
Miscellaneous.....	12	Mullins.....	88
Total.....	223	Miscellaneous.....	115
		Total.....	203
		State total.....	30,643

WISCONSIN

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

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

WISCONSIN—Continued

County and city	Number of returns	County and city	Number of returns
Buffalo:		Douglas:	
Alma.....	45	Superior.....	1,528
Mondovi.....	44	Miscellaneous.....	47
Miscellaneous.....	86	Total.....	1,575
Total.....	175	Dunn:	
Burnett:		Menomonie.....	196
Grantsburg.....	44	Miscellaneous.....	95
Miscellaneous.....	18	Total.....	291
Total.....	62	Eau Claire:	
Calumet:		Augusta.....	26
Brillion.....	62	Eau Claire.....	995
Chilton.....	100	Miscellaneous.....	60
New Holstein.....	60	Total.....	1,081
Miscellaneous.....	51	Florence:	
Total.....	273	Florence.....	19
Chippewa:		Miscellaneous.....	8
Bloomer.....	61	Total.....	27
Chippewa Falls.....	362	Fond du Lac:	
Cornell.....	35	Fond du Lac.....	1,133
Stanley.....	53	North Fond du Lac.....	61
Miscellaneous.....	68	Ripon.....	190
Total.....	579	Waupun.....	157
Clark:		Miscellaneous.....	187
Neillsville.....	94	Total.....	1,728
Owen.....	35	Forest:	
Miscellaneous.....	195	Crandon.....	27
Total.....	324	Wabeno.....	21
Columbia:		Miscellaneous.....	41
Columbus.....	169	Total.....	89
Kilbourn.....	132	Grant:	
Lodi.....	55	Boscobel.....	63
Portage.....	266	Cuba City.....	51
Randolph.....	61	Fennimore.....	45
Miscellaneous.....	145	Lancaster.....	85
Total.....	828	Platteville.....	202
Crawford:		Miscellaneous.....	199
Prairie du Chien.....	88	Total.....	645
Miscellaneous.....	60	Green:	
Total.....	148	Brodhead.....	90
Dane:		Monroe.....	419
Madison.....	3,759	Monticello.....	111
Mount Horeb.....	115	Miscellaneous.....	169
Stoughton.....	189	Total.....	789
Sun Prairie.....	61	Green Lake:	
Miscellaneous.....	537	Berlin.....	138
Total.....	4,661	Princeton.....	31
Dodge:		Miscellaneous.....	102
Beaver Dam.....	435	Total.....	271
Fox Lake.....	59	Iowa:	
Horicon.....	105	Dodgeville.....	64
Juneau.....	65	Highland.....	18
Mayville.....	116	Mineral Point.....	123
Miscellaneous.....	187	Miscellaneous.....	83
Total.....	967	Total.....	288
Door:		Iron:	
Sturgeon Bay.....	144	Hurley.....	96
Miscellaneous.....	70	Miscellaneous.....	62
Total.....	214	Total.....	158

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

WISCONSIN—Continued

County and city	Number of returns	County and city	Number of returns
Jackson:		Marinette:	
Black River Falls.....	93	Goodman.....	11
Miscellaneous.....	64	Marinette.....	436
Total.....	157	Niagara.....	49
Jefferson:		Peshigo.....	70
Fort Atkinson.....	263	Wausaukee.....	20
Jefferson.....	142	Miscellaneous.....	40
Lake Mills.....	88	Total.....	626
Waterloo.....	55	Marquette:	
Watertown.....	463	Montello.....	24
Miscellaneous.....	89	Miscellaneous.....	48
Total.....	1,100	Total.....	72
Juneau:		Milwaukee:	
Elroy.....	46	Cudahy.....	390
Mauston.....	59	Milwaukee.....	38,972
Miscellaneous.....	82	North Milwaukee.....	471
Total.....	187	Shorewood.....	242
Kenosha:		South Milwaukee.....	536
Kenosha.....	3,028	Wauwatosa.....	2,214
Miscellaneous.....	98	West Allis.....	1,252
Total.....	3,126	West Milwaukee.....	25
Kewaunee:		Miscellaneous.....	346
Algoma.....	46	Total.....	44,448
Kewaunee.....	85	Monroe:	
Miscellaneous.....	26	Sparta.....	169
Total.....	157	Tomah.....	118
La Crosse:		Miscellaneous.....	113
La Crosse.....	1,458	Total.....	400
Onalaska.....	21	Oconto:	
West Salem.....	36	Gillett.....	39
Miscellaneous.....	64	Oconto.....	121
Total.....	1,579	Oconto Falls.....	52
La Fayette:		Miscellaneous.....	63
Darlington.....	95	Total.....	275
Shullsburg.....	36	Oneida:	
Miscellaneous.....	123	Rhineland.....	339
Total.....	254	Miscellaneous.....	76
Langlade:		Total.....	415
Antigo.....	326	Outagamie:	
Miscellaneous.....	32	Appleton.....	1,363
Total.....	358	Kaukauna.....	225
Lincoln:		Kimberly.....	35
Merrill.....	302	Little Chute.....	39
Tomahawk.....	131	Seymour.....	54
Miscellaneous.....	11	Miscellaneous.....	81
Total.....	444	Total.....	1,797
Manitowoc:		Ozaukee:	
Kiel.....	50	Cedarburg.....	121
Manitowoc.....	1,016	Port Washington.....	185
Two Rivers.....	267	Miscellaneous.....	192
Miscellaneous.....	119	Total.....	498
Total.....	1,452	Pepin:	
Marathon:		Durand.....	62
Athens.....	28	Miscellaneous.....	17
Mosinee.....	72	Total.....	79
Scottfield.....	8	Pierce:	
Stratford.....	36	Ellsworth.....	40
Wausau.....	1,024	River Falls.....	71
Miscellaneous.....	190	Miscellaneous.....	125
Total.....	1,358	Total.....	236

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

WISCONSIN—Continued

County and city	Number of returns	County and city	Number of returns
Polk:		Sheboygan:	
Amery.....	51	Plymouth.....	181
Miscellaneous.....	200	Sheboygan.....	1,943
Total.....	251	Sheboygan Falls.....	137
		Miscellaneous.....	278
		Total.....	2,539
Portage:		Taylor:	
Stevens Point.....	506	Medford.....	84
Miscellaneous.....	74	Rib Lake.....	13
Total.....	580	Miscellaneous.....	23
		Total.....	120
Price:		Trempealeau:	
Park Falls.....	111	Arcadia.....	72
Phillips.....	72	Galesville.....	46
Miscellaneous.....	57	Miscellaneous.....	225
Total.....	240	Total.....	343
		Vernon:	
Racine:		Viroqua.....	121
Burlington.....	257	Westby.....	39
Racine.....	3,899	Miscellaneous.....	115
Miscellaneous.....	154	Total.....	275
Total.....	4,310		
		Vilas:	
Richland:		Eagle River.....	68
Richland Center.....	100	Miscellaneous.....	46
Miscellaneous.....	86	Total.....	114
Total.....	186		
		Walworth:	
Rock:		Delavan.....	201
Beloit.....	1,298	Elkhorn.....	127
Edgerton.....	191	Lake Geneva.....	182
Evansville.....	109	Whitewater.....	149
Janesville.....	1,231	Miscellaneous.....	267
Miscellaneous.....	139	Total.....	926
Total.....	2,971		
		Washburn:	
Rusk:		Shell Lake.....	24
Ladysmith.....	103	Spooner.....	86
Miscellaneous.....	36	Miscellaneous.....	13
Total.....	139	Total.....	123
		Washington:	
St. Croix:		Hartford.....	210
Hudson.....	135	West Bend.....	257
New Richmond.....	84	Miscellaneous.....	223
Miscellaneous.....	121	Total.....	690
Total.....	340		
		Waukesha:	
Sauk:		Menomonee Falls.....	71
Baraboo.....	322	Oconomowoc.....	290
Prairie du Sac.....	59	Waukesha.....	922
Reedsburg.....	187	Miscellaneous.....	538
Sauk City.....	71	Total.....	1,821
Miscellaneous.....	106		
Total.....	745	Waupaca:	
		Clintonville.....	118
Sawyer:		New London.....	141
Hayward.....	53	Waupaca.....	135
Miscellaneous.....	26	Miscellaneous.....	207
Total.....	79	Total.....	601
		Waushara:	
Shawano:		Redgranite.....	17
Shawano.....	157	Wautoma.....	25
Wittenberg.....	17	Miscellaneous.....	42
Miscellaneous.....	139	Total.....	84
Total.....	313		

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

WISCONSIN—Continued

County and city	Number of returns	County and city	Number of returns
Winnebago:		Wood:	
Menasha.....	276	Marshfield.....	408
Neeah.....	544	Nekoosa.....	65
Omro.....	32	Wisconsin Rapids.....	374
Oshkosh.....	1,680	Miscellaneous.....	93
Miscellaneous.....	53	Total.....	940
Total.....	2,585	State total.....	98,485

WYOMING

Albany:		Lincoln—Continued.	
Laramie.....	499	Kemmerer.....	150
Miscellaneous.....	75	Miscellaneous.....	177
Total.....	574	Total.....	381
Big Horn:		Natrona:	
Basin.....	46	Casper.....	1,364
Greybull.....	72	Miscellaneous.....	383
Lovell.....	37	Total.....	1,747
Miscellaneous.....	31	Niobrara:	
Total.....	186	Lusk.....	29
Campbell:		Miscellaneous.....	22
Gillette.....	108	Total.....	51
Miscellaneous.....	26	Park:	
Total.....	134	Cody.....	184
Carbon:		Powell.....	50
Fanna.....	109	Miscellaneous.....	53
Rawlins.....	348	Total.....	287
Miscellaneous.....	217	Platte:	
Total.....	674	Wheatland.....	52
Converse:		Miscellaneous.....	122
Douglas.....	115	Total.....	174
Glenrock.....	52	Sheridan:	
Miscellaneous.....	42	Dietz.....	3
Total.....	209	Monarch.....	9
Crook: Miscellaneous.....	44	Sheridan.....	483
Fremont:		Miscellaneous.....	102
Lander.....	127	Total.....	597
Riverton.....	78	Sublette: Miscellaneous.....	72
Miscellaneous.....	138	Sweetwater:	
Total.....	343	Green River.....	155
Goshen:		Rock Springs.....	637
Torrington.....	67	Superior.....	90
Miscellaneous.....	37	Miscellaneous.....	206
Total.....	104	Total.....	1,088
Hot Springs:		Teton: Miscellaneous.....	18
Thermopolis.....	154	Uinta:	
Miscellaneous.....	208	Evanston.....	137
Total.....	362	Miscellaneous.....	19
Johnson:		Total.....	156
Buffalo.....	114	Washakie:	
Miscellaneous.....	13	Workland.....	80
Total.....	127	Miscellaneous.....	23
Laramie:		Total.....	103
Cheyenne.....	1,025	Weston:	
Miscellaneous.....	102	Newcastle.....	33
Total.....	1,127	Miscellaneous.....	31
Lincoln:		Total.....	64
Diamondville.....	27	State total.....	8,622
Frontier.....	27		

BASIC TABLES

CORPORATION RETURNS

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

[Income returned for the calendar year ended Dec. 31, 1928.]

States and Territories	Total number of returns	Corporations reporting net income			
		Number of returns	Per cent	Gross income ²	Deductions
Alabama.....	4,656	2,619	56.25	\$500,373,803	\$469,122,360
Alaska.....	175	94	53.72	7,459,240	6,817,649
Arizona.....	1,734	766	44.17	126,210,193	116,399,438
Arkansas.....	2,760	1,707	61.85	308,073,015	291,009,004
California.....	22,754	11,438	50.27	6,110,531,535	5,558,242,312
Colorado.....	7,134	3,342	46.85	941,131,878	881,199,401
Connecticut.....	7,105	4,302	60.55	1,925,119,646	1,747,648,740
Delaware.....	1,705	984	57.71	1,330,828,249	1,141,044,757
District of Columbia.....	2,220	1,126	50.72	555,365,310	499,466,906
Florida.....	11,283	3,368	29.85	352,551,777	325,487,434
Georgia.....	5,620	3,409	60.66	875,584,137	810,681,048
Hawaii.....	734	455	61.99	206,357,259	172,901,427
Idaho.....	2,352	1,061	45.11	126,777,086	120,132,267
Illinois.....	30,444	17,668	58.04	15,684,945,727	14,672,005,587
Indiana.....	11,703	6,836	58.41	1,635,492,012	1,512,889,070
Iowa.....	8,643	4,981	57.63	1,098,126,866	1,032,617,116
Kansas.....	5,228	3,258	62.32	1,061,813,437	953,716,805
Kentucky.....	5,894	3,457	58.65	955,936,807	880,782,358
Louisiana.....	6,072	3,370	55.50	1,040,908,565	980,687,940
Maine.....	3,644	2,092	57.41	494,436,034	459,521,368
Maryland.....	5,970	3,144	52.66	2,348,694,791	2,192,343,139
Massachusetts.....	18,851	10,266	54.46	7,274,257,579	6,861,751,517
Michigan.....	14,920	8,655	58.01	6,998,639,111	6,262,968,161
Minnesota.....	11,302	6,229	55.11	2,544,668,778	2,389,032,208
Mississippi.....	2,432	1,482	60.94	257,632,465	244,932,441
Missouri.....	16,751	9,137	54.55	3,721,876,197	3,468,095,697
Montana.....	3,708	1,933	52.13	213,196,302	198,552,825
Nebraska.....	4,836	3,060	63.27	653,414,152	622,790,482
Nevada.....	1,026	353	34.40	150,590,445	143,627,009
New Hampshire.....	1,322	767	58.02	153,633,098	142,234,931
New Jersey.....	20,509	11,310	55.15	3,607,868,807	3,231,621,505
New Mexico.....	1,103	541	49.05	70,297,472	65,676,917
New York.....	103,372	55,008	53.22	34,937,637,830	31,688,721,422
North Carolina.....	6,669	3,462	51.91	1,225,829,957	1,129,267,459
North Dakota.....	3,528	1,737	49.23	160,651,009	154,963,159
Ohio.....	24,722	14,344	58.02	7,557,767,878	6,967,801,736
Oklahoma.....	6,456	3,512	54.40	975,497,321	896,263,916
Oregon.....	6,673	3,131	46.92	512,331,509	482,946,794
Pennsylvania.....	25,558	13,370	52.31	10,209,116,754	9,303,402,187
Rhode Island.....	2,871	1,628	56.71	691,950,389	640,218,012
South Carolina.....	3,817	1,710	44.80	328,582,299	310,766,559
South Dakota.....	2,954	1,712	57.96	154,811,018	148,581,425
Tennessee.....	5,213	3,039	58.30	962,457,733	896,564,816
Texas.....	14,238	8,293	58.25	2,452,986,682	2,279,006,496
Utah.....	3,508	1,712	48.80	290,146,024	269,782,566
Vermont.....	1,112	721	65.11	156,047,978	145,733,712
Virginia.....	6,785	3,835	56.52	1,024,668,152	906,163,553
Washington.....	11,847	5,874	49.58	1,239,107,653	1,163,716,606
West Virginia.....	5,145	2,773	53.90	656,951,722	605,028,900
Wisconsin.....	15,393	8,828	57.35	2,347,120,782	2,162,551,428
Wyoming.....	1,441	881	61.14	69,950,788	64,213,519
Grand total.....	495,892	268,783	54.20	129,289,435,251	118,671,694,094

¹ Fiscal and fractional (part year) returns are included. (See p. 1.)

² Gross income corresponds to total income as reported on the face of the return plus the cost of goods sold.

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

States and Territories	Corporations reporting net income—Contd.			Corporations reporting no net income	
	Net income	Net loss for prior year	Income tax	Number of returns	Per cent
Alabama.....	\$31,251,443	\$1,248,127	\$3,054,659	1,608	34.54
Alaska.....	641,591	77,910	45,749	51	29.14
Arizona.....	9,810,755	457,606	935,934	430	24.80
Arkansas.....	17,064,011	1,106,202	1,572,542	889	32.21
California.....	552,289,223	16,968,981	62,038,115	8,747	38.44
Colorado.....	59,932,477	3,675,551	6,108,549	2,313	32.42
Connecticut.....	177,470,906	7,137,675	19,569,911	2,326	32.74
Delaware.....	189,783,492	4,097,770	22,067,396	471	27.63
District of Columbia.....	55,898,404	782,808	6,422,798	822	37.03
Florida.....	27,064,343	3,124,402	2,275,903	5,177	45.88
Georgia.....	64,903,089	1,863,741	6,891,285	1,922	34.20
Hawaii.....	33,455,832	349,610	3,883,119	238	32.42
Idaho.....	6,644,819	459,670	535,238	553	23.51
Illinois.....	1,012,940,140	23,945,663	115,222,042	10,370	34.06
Indiana.....	122,663,012	4,065,127	12,901,862	3,561	30.43
Iowa.....	65,599,670	3,833,211	6,604,313	2,597	29.01
Kansas.....	108,126,632	1,858,221	12,099,545	1,531	29.28
Kentucky.....	75,154,449	1,459,073	8,172,028	1,783	30.25
Louisiana.....	60,220,625	4,091,249	6,122,204	2,132	35.11
Maine.....	34,914,666	782,465	3,702,506	1,133	31.09
Maryland.....	156,351,652	3,063,085	17,573,370	2,067	34.62
Massachusetts.....	412,506,062	12,103,127	45,923,268	7,501	39.79
Michigan.....	735,670,950	12,176,919	85,310,239	4,840	32.44
Minnesota.....	153,636,570	3,481,295	17,090,924	3,544	31.36
Mississippi.....	12,709,024	1,142,963	1,066,132	780	32.07
Missouri.....	256,780,500	9,564,802	27,953,085	5,711	34.09
Montana.....	14,643,477	959,266	1,249,331	960	25.89
Nebraska.....	30,623,670	1,113,771	2,882,277	1,251	25.87
Nevada.....	6,963,436	211,284	736,162	281	27.39
New Hampshire.....	11,398,167	274,915	1,167,830	466	35.25
New Jersey.....	376,247,302	12,362,301	41,171,307	7,605	37.08
New Mexico.....	4,629,555	174,988	415,303	282	25.57
New York.....	3,248,916,408	87,325,443	367,733,278	40,062	38.75
North Carolina.....	96,562,498	1,353,848	10,769,650	2,667	39.99
North Dakota.....	5,687,850	410,119	320,818	972	27.55
Ohio.....	589,966,142	23,198,229	64,775,638	8,942	36.17
Oklahoma.....	79,233,405	5,786,987	8,124,164	2,177	33.72
Oregon.....	29,384,715	1,653,322	2,736,918	2,232	33.45
Pennsylvania.....	905,714,567	17,185,588	104,000,212	9,665	37.82
Rhode Island.....	51,732,377	2,478,951	5,585,311	1,000	34.83
South Carolina.....	17,815,740	652,107	1,804,383	1,709	44.77
South Dakota.....	6,229,593	364,062	394,344	677	22.92
Tennessee.....	65,892,917	2,424,724	7,039,468	1,747	33.51
Texas.....	173,980,186	5,947,973	18,441,180	4,761	33.44
Utah.....	20,363,458	1,050,842	2,003,533	932	26.57
Vermont.....	10,314,266	428,675	1,038,308	342	30.76
Virginia.....	118,504,599	2,546,659	13,166,376	2,337	34.45
Washington.....	75,391,047	4,110,140	7,419,216	3,799	32.07
West Virginia.....	51,922,822	1,942,496	5,445,406	1,910	37.12
Wisconsin.....	184,569,351	3,714,922	20,122,264	4,681	30.41
Wyoming.....	5,737,269	311,181	456,749	364	25.26
Grand total.....	10,617,741,157	391,136,176	1,184,112,142	174,828	35.26

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

States and Territories	Corporations reporting no net income—Contd.			Inactive corporations—no income data reported	
	Gross income ¹	Deductions	Deficit	Number of returns	Per cent
Alabama.....	\$161,096,942	\$171,616,402	\$10,519,460	429	9.21
Alaska.....	2,188,543	2,595,187	406,644	30	17.14
Arizona.....	45,424,624	54,347,436	8,922,812	538	31.03
Arkansas.....	107,434,669	116,883,698	9,448,969	164	5.94
California.....	1,163,995,351	1,311,854,330	145,858,979	2,569	11.29
Colorado.....	147,987,789	165,090,696	17,102,817	1,479	20.73
Connecticut.....	365,863,013	394,060,274	28,197,261	477	6.71
Delaware.....	105,179,350	114,619,726	9,440,376	250	14.66
District of Columbia.....	102,795,194	114,322,067	11,526,873	272	12.25
Florida.....	288,236,678	394,081,037	75,784,359	2,738	24.27
Georgia.....	257,330,937	275,831,287	18,500,350	289	5.14
Hawaii.....	41,473,848	43,170,135	1,696,287	41	5.59
Idaho.....	50,413,040	57,252,434	6,839,394	738	31.38
Illinois.....	4,704,848,516	4,884,615,949	179,767,433	2,406	7.90
Indiana.....	469,319,648	504,306,150	31,983,502	1,306	11.16
Iowa.....	219,656,458	238,236,199	18,579,651	1,155	13.36
Kansas.....	178,633,522	189,099,566	10,466,044	439	8.40
Kentucky.....	172,660,378	188,688,815	15,998,237	654	11.10
Louisiana.....	295,881,158	323,266,004	27,384,846	570	9.39
Maine.....	124,662,011	133,636,317	8,974,306	419	11.50
Maryland.....	236,587,182	262,411,946	25,824,764	759	12.72
Massachusetts.....	1,849,601,918	1,996,516,173	147,014,255	1,084	5.75
Michigan.....	1,325,146,815	1,484,623,803	159,476,988	1,425	9.55
Minnesota.....	418,989,837	447,215,592	28,225,755	1,529	13.53
Mississippi.....	80,317,272	87,016,717	6,779,445	170	6.99
Missouri.....	766,051,418	826,624,501	60,573,083	1,903	11.36
Montana.....	46,558,230	52,041,414	5,483,184	815	21.98
Nebraska.....	153,126,433	163,482,149	10,355,716	525	10.86
Nevada.....	10,008,193	14,699,988	4,691,795	392	38.21
New Hampshire.....	80,241,087	91,315,109	11,104,022	89	6.73
New Jersey.....	782,487,241	868,122,729	85,635,488	1,594	7.77
New Mexico.....	17,356,551	19,577,768	2,221,217	280	25.38
New York.....	6,116,344,831	6,689,596,816	573,651,985	8,302	8.03
North Carolina.....	261,057,063	281,841,299	20,784,146	540	8.10
North Dakota.....	44,524,836	47,745,165	3,220,329	819	23.22
Ohio.....	1,339,515,796	1,463,346,279	123,830,483	1,436	5.81
Oklahoma.....	293,740,414	330,629,527	36,289,113	767	11.88
Oregon.....	204,218,681	223,122,306	18,903,625	1,310	19.63
Pennsylvania.....	2,151,155,367	2,332,468,461	181,313,094	2,523	9.87
Rhode Island.....	187,610,174	202,717,163	15,106,989	243	8.46
South Carolina.....	156,704,742	166,073,083	9,368,341	398	10.43
South Dakota.....	30,632,694	32,969,536	2,336,842	565	19.12
Tennessee.....	368,428,145	386,496,900	18,068,755	427	8.19
Texas.....	786,169,000	855,021,115	68,852,115	1,184	8.31
Utah.....	79,898,391	88,649,355	8,750,964	864	24.63
Vermont.....	42,212,001	46,809,935	4,597,934	46	4.13
Virginia.....	245,296,073	264,086,455	18,790,382	613	9.03
Washington.....	288,353,152	319,357,544	31,004,392	2,174	18.35
West Virginia.....	170,774,260	190,737,949	19,963,689	462	8.98
Wisconsin.....	408,788,337	454,743,438	45,955,101	1,884	12.24
Wyoming.....	16,528,547	19,206,114	2,677,567	196	13.60
Grand total.....	27,965,472,580	30,356,596,828	2,391,124,248	52,281	10.54

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

TABLE 13.—*Corporation returns by States and Territories, showing cash and stock dividends paid to shareholders*¹[Income returned for the calendar year ended Dec. 31, 1928²]

States and Territories	Reporting net income— Dividends		Reporting no net income—Dividends	
	Cash	Stock	Cash	Stock
Alabama.....	\$16,273,093	\$1,460,567	\$2,051,347	\$36,905
Alaska.....	238,289		20,000	
Arizona.....	4,142,907	494,008	3,228,258	58,400
Arkansas.....	9,369,783	457,900	1,544,493	82,215
California.....	356,628,362	27,464,766	29,282,739	2,508,255
Colorado.....	74,094,584	756,232	5,213,348	176,223
Connecticut.....	76,954,285	11,559,242	6,881,463	851,423
Delaware.....	266,672,104	4,538,079	12,817,660	6,000
District of Columbia.....	28,283,112	3,914,479	1,487,792	41,246
Florida.....	13,990,997	5,421,708	4,728,599	520,368
Georgia.....	35,180,501	2,865,272	2,758,683	328,075
Hawaii.....	22,524,747	485,926	2,404,106	952,626
Idaho.....	2,992,385	510,639	1,426,761	3,125
Illinois.....	523,339,600	48,669,987	68,798,466	6,181,989
Indiana.....	64,946,684	5,430,422	6,375,392	1,182,990
Iowa.....	33,339,396	2,875,623	2,950,828	39,221
Kansas.....	55,550,236	2,988,037	1,955,743	64,343
Kentucky.....	42,775,250	11,821,539	2,417,233	23,441
Louisiana.....	38,796,614	2,262,752	3,867,872	204,605
Maine.....	35,258,852	1,229,960	888,730	7,646
Maryland.....	64,418,397	2,949,646	6,020,843	2,548
Massachusetts.....	242,681,084	16,564,840	56,329,675	899,180
Michigan.....	400,968,224	11,253,886	16,117,976	985,823
Minnesota.....	101,075,745	5,210,829	6,429,227	305,849
Mississippi.....	6,675,522	2,140,801	1,465,077	45,331
Missouri.....	151,285,910	20,275,990	10,788,422	1,018,030
Montana.....	7,045,830	485,512	306,196	118,817
Nebraska.....	16,523,894	1,137,332	1,536,811	325,129
Nevada.....	2,498,737	116,084	187,243	
New Hampshire.....	7,251,662	552,283	437,612	83,960
New Jersey.....	224,711,940	18,037,767	10,297,906	5,253,849
New Mexico.....	2,299,804	286,709	122,382	6,088
New York.....	2,238,725,150	181,268,984	94,474,401	7,265,002
North Carolina.....	54,361,394	1,969,802	2,834,757	183,475
North Dakota.....	2,182,807	240,633	221,348	64,884
Ohio.....	306,507,622	25,818,444	23,121,542	1,871,660
Oklahoma.....	42,259,107	833,269	17,869,835	1,249,974
Oregon.....	14,557,572	3,238,947	4,416,588	33,706
Pennsylvania.....	581,405,580	38,715,089	44,324,883	4,297,338
Rhode Island.....	26,748,516	3,743,820	3,858,184	629,841
South Carolina.....	9,534,362	1,143,757	1,586,953	33,094
South Dakota.....	2,073,015	374,699	233,794	107,302
Tennessee.....	32,122,620	2,321,666	1,780,855	421,704
Texas.....	91,786,264	7,733,038	8,688,411	816,181
Utah.....	15,536,184	896,952	844,716	180,310
Vermont.....	4,963,387	264,089	237,569	18,540
Virginia.....	57,824,906	7,248,052	1,942,886	51,763
Washington.....	46,638,299	6,873,589	3,603,719	324,815
West Virginia.....	25,564,817	4,742,145	3,524,055	189,973
Wisconsin.....	101,023,473	8,244,905	3,745,968	222,167
Wyoming.....	2,565,576	22,300	104,923	
Total.....	6,585,169,181	509,852,997	488,554,270	40,275,429

¹ Cash and stock of capital stock life insurance companies are not included.² Fiscal and fractional (part year) returns are included. (See p. 1.)

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

PART 1.—ALL CORPORATIONS ¹[Income returned for the calendar year ended Dec. 31, 1928²]

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 related products		
A. Receipts, taxable income:										
Gross sales.....	\$112,435,604,661	\$662,399,731	\$3,105,142,819	\$64,361,079,530	\$13,954,989,669	\$7,675,338,176	\$1,686,187,301	\$1,349,910,556		
Gross profits from sales ³	25,170,698,097	247,486,508	952,927,477	15,624,510,678	2,515,163,039	1,437,034,513	296,300,679	285,215,025		
amounts reported as gross sales other than interest.....	10,333,814,154	100,084,738	243,409,425	1,072,943,915	74,167,027	36,957,446	8,731,032	3,977,361		
Miscellaneous receipts.....	4,476,354,044	9,774,969	34,441,697	385,730,030	80,997,967	23,698,176	4,723,924	6,113,419		
Receipts, tax-exempt income:	28,062,463,686	43,413,180	148,612,328	978,338,110	108,178,924	89,052,983	19,144,361	17,029,652		
Dividends on capital stock of domestic corporations.....	1,916,670,686	9,471,342	57,607,064	474,836,791	30,493,986	11,319,721	3,033,092	9,141,287		
Interest on Federal, State, and municipal bonds.....	593,458,136	1,299,532	10,670,038	95,072,233	7,485,655	8,387,168	983,321	434,402		
Total compiled receipts ⁴	157,848,365,967	826,443,492	3,599,883,371	67,368,000,009	14,256,313,228	7,845,753,670	1,722,803,631	1,386,603,707		
D. Statutory deductions:										
Cost of goods sold.....	87,265,006,564	414,913,223	2,152,215,342	48,736,568,852	11,439,826,630	6,228,303,663	1,380,886,622	1,064,695,531		
Compensation of officers.....	3,199,463,510	23,169,161	55,366,942	1,107,713,667	129,075,087	187,070,509	35,284,126	10,372,121		
Interest paid.....	4,581,344,881	29,587,687	99,259,849	709,077,552	133,044,307	72,319,090	12,990,091	25,338,690		
Taxes paid other than income tax.....	2,202,931,815	25,016,355	80,137,307	573,258,100	73,058,655	56,626,655	8,868,181	8,837,368		
Bad debts.....	804,107,790	4,417,782	11,044,282	246,044,179	23,123,128	30,005,696	8,358,765	8,868,822		
Depreciation.....	3,506,016,546	34,431,122	206,702,236	1,667,337,332	299,103,367	151,254,945	18,351,813	32,738,649		
Depletion.....	513,456,618	10,369,719	212,219,254	254,332,336	1,659,713	103,054	707,909	4,341		
Miscellaneous deductions.....	44,946,392,512	243,183,141	588,797,991	9,592,333,255	1,643,637,737	894,241,052	194,952,700	227,515,181		
Total statutory deductions.....	147,111,620,236	785,288,190	3,406,343,293	62,887,565,243	13,658,528,624	7,620,925,785	1,669,400,207	1,378,370,703		
E. Compiled net profits.....	10,736,745,731	41,155,302	193,540,078	4,480,435,366	597,784,604	215,827,885	53,403,724	8,233,004		
G. Deduction from net profits to arrive at net income as defined in revenue act:										
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	2,510,128,822	10,770,874	68,277,102	569,909,024	37,979,641	19,706,889	4,016,413	9,575,089		

H. Statutory net income.....	8, 226, 616, 909	30, 384, 428	125, 262, 976	3, 910, 526, 342	559, 804, 963	196, 120, 996	49, 387, 311	1, 342, 685
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	301, 146, 176	5, 431, 359	19, 151, 653	117, 311, 215	16, 969, 756	13, 748, 454	1, 732, 819	1, 399, 991
J. Statutory net income (H) after deducting net loss for prior year (I).....	7, 925, 470, 733	24, 953, 069	106, 111, 323	3, 793, 215, 127	542, 835, 207	182, 372, 542	17, 654, 462	2, 742, 676
K. Total tax.....	1, 184, 142, 112	8, 216, 675	36, 751, 194	544, 936, 610	72, 939, 438	39, 355, 411	8, 892, 440	5, 149, 327
L. Compiled net profits (F) after deducting tax (K).....	9, 552, 603, 589	32, 938, 627	156, 788, 884	3, 935, 498, 756	524, 845, 166	176, 472, 474	44, 511, 284	3, 083, 677
Cash and stock dividends distributed: ⁶	7, 073, 723, 451	50, 370, 244	311, 039, 995	2, 981, 587, 393	374, 971, 565	197, 976, 046	47, 722, 778	27, 421, 335
Cash dividends.....	550, 128, 426	1, 081, 973	10, 817, 135	269, 838, 627	19, 132, 569	19, 479, 530	10, 765, 675	6, 364, 432
Stock dividends.....	7, 623, 851, 877	51, 452, 217	321, 857, 130	3, 251, 426, 020	394, 104, 134	217, 455, 576	58, 488, 453	33, 785, 707
Total dividends distributed.....								

Industrial divisions—Continued

Distribution	Manufacturing—Continued							
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied sub-stances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries	
A. Receipts, taxable income:								
Gross sales.....	\$2, 730, 760, 515	\$1, 664, 572, 236	\$2, 454, 653, 610	\$8, 633, 724, 642	\$1, 604, 545, 012	\$20, 266, 698, 812	\$2, 340, 299, 001	
<i>Gross profits from sales</i> ³	612, 444, 729	430, 458, 168	844, 976, 768	2, 803, 565, 848	525, 355, 459	5, 142, 975, 467	701, 050, 983	
Gross profits from operations other than amounts reported as gross sales.....	26, 992, 663	6, 872, 791	134, 538, 387	405, 204, 939	6, 862, 185	344, 261, 456	24, 377, 728	
Interest.....	16, 100, 107	18, 088, 965	11, 583, 157	76, 462, 823	7, 532, 893	125, 442, 678	13, 983, 891	
Miscellaneous receipts.....	34, 656, 831	22, 213, 989	50, 267, 722	159, 553, 506	32, 051, 412	373, 015, 048	48, 116, 682	
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	8, 674, 356	15, 769, 597	28, 869, 897	276, 045, 410	3, 829, 445	65, 094, 430	22, 565, 570	
Interest on Federal, State, and municipal bonds.....	2, 580, 266	1, 622, 674	3, 700, 060	16, 489, 444	3, 429, 947	47, 667, 009	2, 297, 287	
C. Total compiled receipts ⁴	2, 844, 764, 738	1, 729, 140, 252	2, 683, 644, 533	9, 567, 480, 764	1, 638, 245, 894	21, 221, 609, 433	2, 451, 640, 159	

⁴ See table of revised items in income statement, 1927, on p. 329.
¹ For corresponding data expressed as percentages of total receipts, see pp. 330-333.
² Fiscal and fractional (part-year) returns are included (see p. 1).
³ Difference between gross sales and "cost of goods sold" shown under statutory deductions.
⁴ Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.
⁵ Deficit.
⁶ Cash dividends and stock dividends of capital stock life insurance companies not included.

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

PART I.—ALL CORPORATIONS—Continued

Distribution	Industrial divisions—Continued						
	Manufacturing—Continued						
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied sub-stances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
D. Statutory deductions:							
Cost of goods sold.....	\$2,088,315,786	\$1,234,114,068	\$1,609,676,842	\$5,830,158,794	\$1,079,209,553	\$15,123,123,345	\$1,639,258,018
Compensation of officers.....	75,267,670	35,836,797	117,491,576	90,156,174	44,913,981	303,240,603	79,005,023
Interest paid.....	48,531,311	36,168,478	29,624,983	120,809,475	19,697,868	190,578,239	20,875,029
Taxes paid other than income tax.....	38,332,963	19,313,629	21,493,875	126,733,249	15,525,627	187,784,978	16,678,699
Bad debts.....	20,848,032	4,413,206	20,948,999	36,426,917	8,147,940	62,836,507	16,046,567
Depreciation.....	78,600,960	62,690,698	58,020,815	391,088,752	73,740,120	545,367,178	46,380,325
Depletion.....	56,232,665	2,276,048	151,040	156,297,714	2,934,562	33,572,899	391,461
Miscellaneous deductions.....	356,677,374	213,394,383	584,118,580	1,734,935,587	267,333,325	3,007,235,294	468,321,842
E. Total statutory deductions.....	2,762,806,361	1,608,117,417	2,441,528,710	8,486,608,662	1,511,502,576	19,453,819,043	2,286,957,155
F. Compiled net profits.....	81,958,377	121,022,835	242,116,123	1,080,872,102	146,743,318	1,767,790,390	164,683,004
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	11,254,622	17,392,271	32,569,957	292,534,854	7,254,392	112,761,439	24,802,857
H. Statutory net income.....	70,703,755	103,630,564	209,546,166	788,337,248	139,488,926	1,655,028,951	139,820,147
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	8,407,881	1,985,323	4,560,170	14,826,214	3,402,894	42,463,537	7,814,146
J. Statutory net income (H) after deducting net loss for prior year (I).....	62,295,874	101,645,241	204,985,996	773,511,034	136,086,032	1,612,565,414	132,006,001
K. Total tax.....	15,210,319	13,768,110	27,309,811	99,001,700	19,770,019	221,838,435	21,701,600
L. Compiled net profits (F) after deducting tax (K).....	66,748,058	107,254,725	214,806,312	981,870,402	126,973,299	1,545,951,955	142,981,404
Cash and stock dividends distributed: ⁶							
Cash dividends.....	112,558,175	80,742,830	128,050,715	771,052,490	83,331,617	1,053,963,134	103,796,708
Stock dividends.....	11,642,830	11,973,065	5,461,401	95,516,456	17,396,393	56,545,979	15,560,297
Total dividends distributed.....	124,201,005	92,715,895	133,512,116	866,568,946	100,728,010	1,110,509,113	119,357,005

Industrial divisions—Continued

	Construction	Transportation and other public utilities	Trade	Service—Professional, amusement, hotels, etc.	Finance—Banking, insurance, real estate, and holding companies, stock and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:						
Gross sales.....	\$2,497,962,833		\$41,809,019,748			
<i>Gross profits from sales</i> ¹	446,852,078		7,898,821,956			
Gross profits from operations other than amounts reported as gross sales.....	392,288,697	\$1,720,174,605	\$71,260,597	\$1,682,084,688	\$4,545,898,988	\$5,668,571
Interest.....	17,349,419	247,899,798	146,842,576	26,912,778	3,065,881,072	2,322,312
Miscellaneous receipts.....	58,962,475	13,253,385,852	614,774,788	2,083,469,281	7,104,874,966,975	36,660,697
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations.....	11,711,687	580,749,884	62,186,388	35,204,301	681,565,009	3,398,215
Interest on Federal, State, and municipal bonds.....	4,273,774	23,608,346	82,625,658	4,136,729	371,404,159	367,967
Total compiled receipts ⁴	2,982,548,808	15,825,518,485	43,286,709,755	3,831,747,782	10,079,096,263	48,417,492
C. Statutory deductions:						
Cost of goods sold.....	2,051,110,755		33,910,198,392			
Compensation of officers.....	155,538,447	107,339,295	925,972,322	269,123,438	112,381,757	1,878,181
Interest paid.....	31,083,326	1,367,573,516	2,855,071,159	117,546,318	1,939,368,292	1,807,182
Taxes paid other than income tax.....	14,196,230	669,866,244	5,011,601,374	71,343,906	566,978,641	803,568
Bad debts.....	16,621,747	29,645,661	228,445,358	18,572,808	246,453,606	1,737,387
Depreciation.....	62,639,522	867,723,256	583,781,049	165,507,879	277,846,149	948,021
Depletion.....	327,502	23,353,029	4,608,275	398,118	7,728,357	17,998
Miscellaneous deductions.....	535,498,965	10,484,169,479	6,440,872,650	3,082,432,517	713,959,769,565	32,398,549
Total statutory deductions.....	2,867,026,574	13,581,242,480	42,250,549,979	3,664,919,984	17,624,043,407	17,631,085
E. Compiled net profits.....	115,522,234	2,244,276,005	1,036,159,776	166,817,798	2,458,052,796	786,376
F. Deduction from net profits to arrive at net income as defined in revenue act: ³						
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	15,985,461	604,358,230	144,812,046	39,341,035	1,052,969,168	3,765,882
Statutory net income.....	99,536,773	1,639,917,775	891,347,730	127,476,763	1,405,143,628	\$ 2,979,506
Net loss for prior year deducted by concerns reporting net income for 1928.....	10,882,910	29,108,711	42,137,224	13,632,257	63,311,217	179,630
Statutory net income (1) after deducting net loss for prior year (1).....	88,653,863	1,610,809,064	849,210,506	113,844,507	1,341,832,411	\$ 3,159,136
K. Total tax.....	17,175,226	211,081,433	126,332,363	25,501,365	213,238,072	309,174
L. Compiled net profits (E) after deducting tax (K).....	98,347,008	2,032,594,572	909,827,413	141,316,403	2,244,814,724	477,202
Cash and stock dividends distributed: ⁶						
Cash dividends.....	65,377,135	1,652,857,858	561,667,190	134,334,263	1,313,832,293	2,597,080
Stock dividends.....	11,297,349	44,334,159	74,376,765	12,917,141	125,410,591	54,686
Total dividends distributed.....	76,674,484	1,697,192,017	636,043,955	147,251,404	1,439,302,884	2,651,766

¹ See table of revised items in income statement, 1927, on p. 329.

² Difference between gross sales and cost of goods sold shown under statutory deductions.

³ Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

⁴ Cash dividends and stock dividends of capital stock life insurance companies not included.

⁵ Includes for a limited number of returns the cost of securities purchased for customers. ⁶ Includes special nonexpense deductions of life insurance companies. (See p. 25.)

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

PART 2.—CORPORATIONS REPORTING NET INCOME¹

[Income returned for the calendar year ended Dec. 31, 1928.]

Distribution	Industrial divisions							Rubber and related products
	Aggregate	Agriculture and related industries	Mining and quarrying	Total manu- facturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather prod- ucts	
A. Receipts, taxable income:								
Gross sales	\$93,338,394,389	\$21,520,416	\$2,193,021,859	\$54,931,077,258	\$12,489,839,570	\$5,397,971,187	\$1,301,462,495	\$908,153,722
<i>Gross profits from sales²</i>	22,059,184,636	216,306,102	759,859,472	14,085,360,809	3,289,394,142	1,177,345,240	249,875,119	192,466,337
Gross profits from operations other than amounts reported as gross sales	8,465,069,462	75,415,223	150,814,376	971,846,977	60,953,871	22,951,207	6,946,697	3,407,255
Interest	3,833,848,965	7,255,296	24,566,448	331,515,602	74,821,057	18,880,636	3,600,139	4,651,428
Miscellaneous receipts	22,057,002,294	27,803,435	87,163,085	778,253,809	80,695,079	55,504,428	11,258,097	6,753,572
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic cor- porations	1,595,120,131	4,646,178	45,902,716	446,265,229	25,992,176	7,678,697	2,038,914	9,081,645
Interest on Federal, State, and municipal bonds	487,982,312	744,180	8,065,777	90,205,795	7,204,424	7,812,289	683,054	393,189
C. Total compiled receipts ⁴	129,777,417,563	637,384,728	2,569,534,261	57,549,164,670	12,739,506,177	5,710,798,444	1,325,989,396	932,440,811
D. Statutory deductions:								
Cost of goods sold	71,279,209,763	305,214,314	1,433,166,387	40,845,716,449	10,200,445,428	4,420,025,947	1,051,587,376	708,197,385
Compensation of officers	2,427,259,779	15,023,801	32,615,001	865,955,319	103,013,557	132,976,124	26,142,543	7,401,701
Interest paid	3,395,531,263	13,902,133	49,457,619	511,140,036	103,714,260	37,128,110	7,865,065	10,997,512
Taxes paid other than income tax	1,694,797,050	17,384,469	50,725,523	472,126,818	61,666,723	35,907,339	6,299,367	4,833,519
Bad debts	1,525,798,972	2,293,327	5,189,383	172,967,738	22,100,859	17,536,971	5,099,987	3,106,479
Depreciation	2,840,608,762	23,462,573	121,306,632	1,369,199,761	172,076,094	104,378,974	12,435,952	20,878,865
Depletion	4,400,779,500	7,651,804	151,732,220	213,455,468	1,814,220	83,057	30,128	1,526
Miscellaneous deductions	34,363,588,814	166,085,329	278,004,279	7,810,870,573	1,402,008,269	594,819,344	136,381,735	122,924,519
E. Total statutory deductions	117,076,573,963	551,517,890	2,122,887,047	52,268,432,162	12,066,539,410	5,343,457,866	1,245,842,153	878,321,446
F. Compiled net profits	12,700,843,600	85,866,838	386,647,214	5,280,732,508	672,966,767	367,340,578	80,147,243	54,119,365
G. Deduction from net profits to arrive at net in- come as defined in revenue act:								
Tax-exempt interest and dividends received on capital stock of domestic corporations	2,083,102,443	5,399,358	53,968,493	536,471,024	33,196,600	15,490,986	2,721,968	9,474,834

H. Statutory net income.	10,617,741,157	80,476,480	332,678,721	4,744,261,484	639,770,167	331,849,592	77,425,275	44,614,531
I. Net loss for prior year deducted by concerns reporting net income for 1928.	301,146,176	5,431,359	19,151,653	117,311,215	16,969,756	13,748,454	1,732,849	1,399,991
J. Statutory net income (H) after deducting net loss for prior year (I).	10,316,594,981	75,045,121	313,527,068	4,626,950,269	622,800,411	338,101,138	75,692,426	43,214,540
K. Total tax.	1,184,142,142	8,216,675	36,751,194	544,936,610	72,939,438	39,355,411	8,892,190	5,149,327
L. Compiled net profits (F) after deducting tax (K).	11,516,701,458	77,650,163	349,896,020	4,735,795,898	690,027,329	327,985,167	71,254,863	48,976,038
Cash and stock dividends distributed: ⁶								
Cash dividends.....	6,585,169,181	46,411,725	268,662,696	2,873,050,242	361,685,481	180,508,687	37,325,380	25,887,808
Stock dividends.....	509,832,997	809,741	9,017,667	291,447,787	17,388,276	17,717,273	10,563,410	6,312,178
Total dividends distributed.	7,095,022,178	47,242,466	277,680,363	3,134,498,029	379,073,757	198,225,960	47,888,790	32,199,986

Industrial divisions—Continued

Manufacturing—Continued

	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
A. Receipts, taxable income:							
Gross sales.....	\$1,978,716,125	\$1,337,341,889	\$2,165,449,000	\$7,882,253,063	\$1,354,021,674	\$18,010,254,979	\$1,905,610,554
<i>Gross profits from sales</i> ¹	518,927,893	367,663,835	776,635,151	2,639,654,727	475,189,968	4,787,673,694	693,644,663
Gross profits from operations other than amounts reported as gross sales.....	18,503,053	4,743,657	90,595,888	399,419,256	5,454,027	338,172,908	20,699,158
Interest.....	12,963,215	7,654,329	16,680,752	72,886,753	6,742,431	107,928,503	11,666,359
Miscellaneous receipts.....	37,756,218	14,453,541	36,162,284	145,380,624	25,030,633	331,555,616	33,794,317
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	5,864,522	10,525,268	26,781,778	272,525,974	3,661,941	59,983,611	22,136,703
Interest on Federal, State, and municipal bonds.....	1,997,258	1,546,602	3,375,451	16,306,658	2,899,942	45,663,540	2,122,888
C. Total compiled receipts ⁴	2,054,900,391	1,376,298,286	2,333,245,653	8,788,772,328	1,397,810,048	18,893,539,157	1,995,873,979

^a See table of revised items in income statement, 1927, on p. 329.

¹ For corresponding data expressed as percentages of total receipts, see pp. 330-333.

² Fiscal and fractional (part year) returns are included. (See p. 1.)

³ Difference between gross sales and "cost of goods sold," shown under statutory deductions.

⁴ Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations, and dividends on stock of domestic corporations as reported in Schedule L, is not included.

⁵ Cash dividends and stock dividends of capital stock life insurance companies not included.

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

PART 2.—CORPORATIONS REPORTING NET INCOME—Continued

Distribution	Industrial divisions—Continued						
	Manufacturing—Continued						
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
D. Statutory deductions:							
Cost of goods sold.....	\$1,459,788,132	\$969,681,054	\$1,388,813,849	\$5,243,198,336	\$878,831,766	\$13,222,581,285	\$1,301,965,891
Compensation of officers.....	52,849,866	29,233,635	95,627,285	76,345,964	34,396,765	249,303,536	58,694,343
Interest paid.....	26,734,589	17,727,647	24,597,140	103,240,656	13,373,473	153,066,423	12,615,161
Taxes paid other than income tax.....	25,965,105	15,112,329	19,726,123	119,457,863	12,661,554	162,661,049	12,833,797
Bad debts.....	12,982,646	3,044,795	17,247,754	30,565,942	5,776,852	45,402,993	10,102,460
Depreciation.....	57,124,156	46,042,851	49,213,829	356,672,218	59,969,295	460,095,478	34,730,199
Depletion.....	37,861,656	1,414,570	114,524	139,172,355	2,165,639	32,894,786	200,987
Miscellaneous deductions.....	236,535,803	163,330,025	463,893,458	1,383,109,860	212,065,947	2,551,302,871	344,476,742
E. Total statutory deductions.....	1,904,841,953	1,245,606,906	2,059,237,962	7,651,813,194	1,219,241,311	16,877,908,471	1,775,621,490
F. Compiled net profits.....	150,058,438	130,661,380	274,007,691	1,136,959,134	178,568,737	2,015,650,686	220,252,489
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	7,861,780	12,071,870	30,357,729	288,832,632	6,561,883	105,647,151	24,253,591
H. Statutory net income.....	142,196,658	118,589,510	243,649,962	848,126,502	172,006,854	1,910,003,535	195,998,898
I. Net loss for prior year deducted by concerns reporting net income for 1925.....	8,407,881	1,985,323	4,560,170	14,826,214	3,402,894	42,463,537	7,814,146
J. Statutory net income (H) after deducting net loss for prior year (I).....	133,788,777	116,604,187	239,089,792	833,300,288	168,603,960	1,867,539,998	188,184,752
K. Total tax.....	15,210,319	13,768,110	27,309,811	99,001,700	19,770,019	221,838,435	21,701,000
L. Compiled net profits (F) after deducting tax (K).....	134,848,119	116,893,270	246,697,880	1,037,957,434	158,798,718	1,793,812,251	198,550,889
Cash and stock dividends distributed: ⁶							
Cash dividends.....	100,354,267	68,330,604	126,103,736	761,335,569	80,692,199	1,031,022,089	99,804,422
Stock dividends.....	10,961,669	11,358,589	5,217,766	95,068,644	16,797,665	55,128,404	14,333,913
Total dividends distributed.....	111,315,936	80,289,193	131,321,502	856,404,213	97,489,864	1,086,150,493	114,138,335

Industrial divisions—Continued

Distribution	Construction	Transportation and other public utilities	Trade	Service—Professional, amusements, hotels, etc.	Finance—Banking, insurance, real estate, and holding companies, stock and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:						
Gross sales.....	\$1,953,375,105		\$83,739,399,761			
<i>Gross profits from sales</i> ³	570,907,123		6,646,757,130			
Gross profits from operations other than amounts reported as gross sales.....	304,117,831	\$1,526,531,963	441,037,154	\$1,238,586,244	\$3,732,538,141	\$3,891,553
Interest.....	13,783,821	219,847,940	125,133,278	22,000,144	3,088,287,910	1,458,536
Miscellaneous receipts.....	38,097,178	12,010,714,403	467,734,884	1,497,353,352	7,713,130,508,661	19,191,487
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations.....	7,812,382	506,381,063	51,158,573	26,038,821	505,045,530	1,869,619
Interest on Federal, State, and municipal bonds.....	3,137,399	21,870,454	80,995,770	3,724,836	279,043,369	194,792
C. Total compiled receipts ⁴	2,320,323,716	14,285,615,813	34,905,459,420	2,787,885,397	14,755,413,571	26,005,987
D. Statutory deductions:						
Cost of goods sold.....	1,582,467,982		27,112,644,631			1,451,472
Compensation of officers.....	113,666,483	84,492,911	609,804,398	152,157,529	466,092,692	600,947
Interest paid.....	18,008,080	1,142,911,134	187,772,631	56,895,956	1,414,882,147	291,283
Taxes paid other than income tax.....	9,709,655	611,601,969	159,517,842	43,129,164	325,310,357	194,536
Bad debts.....	9,923,939	24,746,512	156,862,417	11,961,812	141,659,308	366,316
Depreciation.....	43,216,376	779,338,879	223,441,582	105,634,417	183,012,196	7,542
Depletion.....	219,116	19,468,513	1,524,534	135,768	4,584,595	
Miscellaneous deductions.....	361,255,823	9,281,726,799	4,988,874,741	2,134,001,008	7,946,440,821	17,729,241
E. Total statutory deductions.....	2,138,498,054	11,944,306,747	33,526,442,976	2,503,935,664	11,999,982,086	20,001,337
F. Compiled net profits.....	181,855,662	2,341,309,066	1,379,016,444	283,949,733	2,755,431,485	6,004,650
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.....	10,949,781	528,251,517	132,154,343	29,763,657	784,088,859	2,064,411
Statutory net income.....	170,905,881	1,813,087,549	1,246,862,101	254,186,076	1,971,342,626	3,940,239
Net loss for prior year deducted by concerns reporting net income for 1928.....	10,882,910	29,108,711	42,137,224	13,632,257	63,311,217	179,630
J. Statutory net income (H) after deducting net loss for prior year (I).....	160,022,971	1,783,978,838	1,204,724,877	240,553,819	1,908,031,409	3,760,609
K. Total tax.....	17,175,226	211,681,433	126,332,363	25,501,395	213,238,072	309,174
L. Compiled net profits (F) after deducting tax (K).....	164,680,436	2,129,657,633	1,252,084,081	258,448,338	2,542,193,413	5,695,476
Cash and stock dividends distributed: ⁶						
Cash dividends.....	58,834,813	1,523,594,189	527,932,081	127,246,570	1,158,102,394	1,304,471
Stock dividends.....	10,577,864	38,883,975	68,977,627	9,169,746	110,972,035	45,555
Total dividends distributed.....	69,412,677	1,562,478,164	596,869,708	136,416,316	1,269,074,429	1,350,026

³ See table of revised items in income statement, 1927, on p. 326.
⁴ Difference between gross sales and "cost of goods sold" shown under statutory deductions.
⁵ Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.
⁶ Cash dividends and stock dividends of capital stock life insurance companies not included.
⁷ Includes for a limited number of returns the cost of securities purchased for customers. ⁸ Includes special nonexpense deductions of life insurance companies. (See p. 25.)

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

PART 3.—CORPORATIONS REPORTING NO NET INCOME¹

[Income returned for the calendar year ended Dec. 31, 1928]²

Distribution	Industrial divisions							
	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Food products, beverages, and tobacco	Manufacturing Textiles and textile products	Leather and leather products	Rubber and related products
A. Receipts, taxable income:								
Gross sales.....	\$19,097,210,262	\$140,879,315	\$912,120,960	\$9,430,002,272	\$1,465,150,069	\$2,077,306,989	\$984,724,806	\$441,756,834
Gross profit from sales ³	3,111,413,461	31,189,406	193,072,005	1,639,149,869	225,768,897	259,089,273	46,455,609	85,358,688
Gross profits from operations other than amounts reported as gross sales.....	1,868,744,682	24,669,515	92,595,049	101,046,938	13,213,156	14,006,289	1,785,295	570,106
Interest.....	642,505,679	2,519,673	9,875,249	54,214,428	6,176,910	5,817,540	1,123,787	1,462,021
Miscellaneous receipts.....	6,035,461,392	15,609,745	61,449,243	200,684,301	27,483,845	33,548,555	7,886,264	10,273,080
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	321,550,555	4,825,164	11,704,348	28,571,562	4,501,810	3,641,024	494,178	59,642
Interest on Federal, State, and municipal bonds.....	105,475,824	555,352	2,604,261	4,806,438	281,231	574,879	309,267	41,213
C. Total compiled receipts ⁴	28,070,948,404	189,058,764	1,090,349,110	9,818,835,939	1,516,807,051	2,134,955,226	396,811,535	454,162,896
D. Statutory deductions:								
Cost of goods sold.....	15,985,796,801	109,698,909	719,048,955	7,890,852,463	1,239,381,292	1,817,677,716	338,299,246	356,498,146
Compensation of officers.....	772,203,731	8,145,360	22,751,938	241,758,348	26,061,530	54,004,385	2,970,429	2,970,429
Interest paid.....	1,185,813,618	15,685,554	49,802,230	198,837,516	29,330,047	35,190,980	9,141,583	14,841,178
Taxes paid other than income tax.....	508,134,765	7,631,946	29,411,874	96,131,282	11,301,932	20,719,537	5,125,026	4,003,849
Bad debts.....	278,308,818	2,121,455	6,451,809	73,076,411	7,022,269	12,408,725	2,568,811	4,003,849
Depreciation.....	747,307,784	10,468,349	85,305,604	298,137,571	37,027,273	46,873,971	3,298,778	5,762,313
Depletion.....	114,677,058	2,917,915	60,487,034	38,876,838	145,493	18,897	5,913,861	11,879,841
Miscellaneous deductions.....	10,442,803,698	77,097,612	310,193,712	1,781,162,682	241,629,168	299,421,708	58,570,965	194,560,662
E. Total statutory deductions.....	39,035,046,273	233,770,300	1,283,156,246	10,619,133,081	1,591,989,214	2,286,467,919	423,558,054	500,049,237
F. Compiled net debit.....	1,964,097,869	44,711,536	193,107,136	800,297,142	75,182,163	151,512,693	26,746,519	45,886,361
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.....	427,026,379	5,380,516	14,308,609	33,438,000	4,783,041	4,215,903	1,291,445	100,865
H. Statutory deficit.....	2,391,124,248	50,062,052	207,115,745	833,755,142	79,965,204	155,728,596	28,037,961	45,987,216
Cash and stock dividends distributed: ⁶								
Cash dividends.....	488,554,270	3,928,519	42,377,299	108,537,151	13,286,084	17,467,359	10,397,398	1,533,527
Stock dividends.....	40,273,429	281,252	1,799,498	8,390,840	1,744,293	1,762,257	202,265	52,251
Total dividends distributed.....	528,829,699	4,209,771	44,176,797	116,927,991	15,030,377	19,229,616	10,599,663	1,585,781

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.....	\$752,044,390	\$327,227,347	\$289,204,610	\$751,471,579	\$250,523,338	\$2,255,843,833	\$434,688,447
<i>Gross profits from sales</i> ¹	123,516,736	62,794,333	68,341,617	164,511,121	50,145,551	355,391,773	97,396,320
Gross profits from operations other than amounts reported as gross sales.....	8,489,610	2,129,134	43,942,499	5,785,083	1,408,158	6,088,548	3,678,570
Interest.....	4,036,892	10,434,636	904,405	3,575,070	790,462	17,514,175	2,377,532
Miscellaneous receipts.....	21,900,613	7,760,448	14,135,438	14,172,882	7,021,379	41,489,432	14,412,365
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	2,809,834	5,244,329	2,088,119	3,519,436	167,504	5,110,819	434,867
Interest on Federal, State, and municipal bonds.....	383,008	70,072	124,109	182,786	525,005	2,003,469	174,399
C. Total compiled receipts ¹	789,804,347	352,871,966	350,399,180	778,708,436	260,433,846	2,328,030,270	455,706,180
D. Statutory deductions:							
Cost of goods sold.....	628,527,654	294,433,014	220,862,993	586,960,458	200,377,787	1,900,542,000	337,292,127
Compensation of officers.....	22,417,804	6,603,162	21,864,291	13,810,210	10,517,216	53,937,067	20,340,680
Interest paid.....	21,796,722	18,440,831	5,027,843	17,518,819	6,324,395	37,511,816	8,229,859
Taxes paid other than income tax.....	12,367,858	4,201,300	1,769,752	7,277,886	2,864,073	25,123,879	3,842,902
Bad debts.....	7,865,386	1,368,411	3,701,245	5,800,975	2,370,688	17,453,514	5,944,107
Depreciation.....	26,470,404	16,647,757	8,804,866	34,416,534	13,770,825	84,671,700	11,650,416
Depletion.....	18,371,009	861,478	36,516	17,123,359	768,903	678,113	190,474
Miscellaneous deductions.....	120,141,571	49,954,558	120,223,122	151,825,727	55,297,378	455,992,423	123,845,100
E. Total statutory deductions	857,964,408	392,510,511	382,290,748	834,795,468	292,291,295	2,575,910,572	511,335,645
F. Compiled net deficit	68,100,061	9,638,545	31,891,568	56,087,032	31,825,419	247,890,296	55,569,485
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	3,392,842	5,320,401	2,212,228	3,702,222	692,509	7,114,288	609,266
H. Statutory deficit	71,492,903	14,958,946	34,103,796	59,789,254	32,517,928	254,974,584	56,178,751
Cash and stock dividends distributed: ⁶							
Cash dividends.....	12,203,908	12,412,226	1,946,979	9,716,921	2,639,418	22,941,045	3,992,286
Stock dividends.....	681,161	14,476	243,635	447,812	598,728	1,417,575	1,226,384
Total dividends distributed	12,885,069	12,426,702	2,190,614	10,164,733	3,238,146	24,358,620	5,218,670

¹ See table of revised items in income statement, 1927, on p. 329.

² For corresponding data expressed as percentages of total receipts, see pp. 330-333.

³ Difference between gross sales and "cost of goods sold" shown under statutory deductions.

⁴ Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L₁ is not included.

⁵ Cash dividends and stock dividends of capital stock life insurance companies not included.

⁶ Fiscal and fractional (part year) returns are included. (See p. 1.)

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

Distribution	PART 3.—CORPORATIONS REPORTING NO NET INCOME—Continued					
	Construction	Transportation and other public utilities	Trade	Service—Professional, amusement, hotels, etc.	Finance—Banking, insurance, real estate, and holding companies, stock-brokers, etc.	Nature of business not given
A. Receipts, taxable income:						
Gross sales.....	\$544,587,728		\$8,069,619,987			
<i>Gross profits from sales</i> ³	75,914,955		1,372,099,256			
Gross profits from operations other than amounts reported as gross sales.....	88,170,796	\$193,342,642	130,225,443	\$443,498,444	\$793,370,847	\$1,777,018
Interest.....	3,565,591	27,751,868	21,709,298	4,912,684	517,093,162	863,776
Miscellaneous receipts.....	20,865,297	1,242,671,449	147,039,904	585,873,929	7,374,398,314	17,469,210
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations.....	3,899,305	74,368,821	11,027,815	9,165,485	176,459,459	1,528,596
Dividends on Federal, State, and municipal bonds.....	1,136,375	1,737,892	1,629,888	411,893	92,360,850	172,875
C. Total compiled receipts ⁴	662,225,092	1,539,872,672	8,381,250,335	1,043,862,385	5,323,682,632	21,811,475
D. Statutory deductions:						
Cost of goods sold.....	468,642,773		6,797,553,761			
Compensation of officers.....	41,871,964	22,846,384	230,167,724	56,965,909	146,289,095	1,407,069
Interest paid.....	13,084,646	224,662,882	97,298,528	60,650,382	524,486,145	1,306,235
Taxes paid other than income tax.....	4,486,575	57,994,245	42,083,532	28,214,742	241,698,284	512,285
Bad debts.....	6,697,828	4,899,149	71,382,941	6,015,996	105,294,358	1,662,751
Depreciation.....	19,423,146	118,364,377	60,339,467	59,853,432	94,833,933	561,709e
Depletion.....	108,446	5,786,516	3,083,741	262,350	3,143,762	10,456
Miscellaneous deductions.....	174,243,142	1,202,382,680	1,421,997,309	948,431,509	7,450,325,744	21,693,309
E. Total statutory deductions.....	798,558,520	1,636,935,733	8,724,107,063	1,160,994,320	5,621,061,321	27,029,748
F. Compiled net deficit.....	66,333,428	97,063,061	342,856,668	117,131,935	297,378,689	5,218,274
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.....	5,035,680	76,106,713	12,657,703	9,577,378	298,820,309	1,701,471
Statutory deficit.....	71,369,108	173,169,774	355,514,371	126,709,313	566,198,998	6,919,745
H. Statutory deficit:						
Cash and stock dividends distributed: ⁶						
Cash dividends.....	6,542,322	129,263,669	33,735,109	7,087,693	155,789,899	1,292,009
Stock dividends.....	719,485	5,450,184	5,439,138	3,747,395	14,438,556	9,131
Total dividends distributed.....	7,261,807	134,713,853	39,174,247	10,835,088	170,228,455	1,301,740

^a See table of revised items in income statement, 1927, on p. 329.

³ Difference between gross sales and "cost of goods sold" shown under statutory deductions.

⁴ Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

⁵ Cash dividends and stock dividends of capital stock life insurance companies not included.

⁶ Includes special nonexpense deductions of life insurance companies. (See p. 25.)

Revised items in income statement showing analysis of compiled receipts and statutory deductions—Corporation returns—Statistics of Income for 1927

PART 1. ALL CORPORATIONS (TABLE 14)

	Original figures	Revised figures
Aggregate:		
Cash dividends.....	\$6, 423, 796, 371	\$6, 423, 176, 206
Total cash and stock dividends.....	7, 126, 297, 616	7, 125, 677, 451
Agriculture and related industries:		
Total tax.....	7, 833, 749	9, 053, 541
Compiled net profits after deducting tax.....	18, 211, 191	16, 991, 399
Total manufacturing:		
Total tax.....	508, 410, 878	507, 734, 510
Compiled net profits after deducting tax.....	3, 049, 686, 475	3, 050, 362, 843
Cash dividends.....	2, 603, 261, 289	2, 602, 641, 124
Total cash and stock dividends.....	2, 851, 275, 127	2, 850, 654, 962
Chemicals and allied substances:		
Total tax.....	65, 210, 503	64, 766, 664
Compiled net profits after deducting tax.....	523, 010, 709	523, 454, 548
Metal and metal products:		
Total tax.....	198, 298, 819	198, 066, 290
Compiled net profits after deducting tax.....	1, 167, 994, 692	1, 168, 227, 221
Cash dividends.....	957, 502, 645	956, 882, 480
Total cash and stock dividends.....	1, 034, 275, 358	1, 033, 655, 193
Transportation and other public utilities:		
Statutory deductions—		
Interest paid.....	1, 306, 908, 140	1, 306, 870, 954
Taxes paid other than income tax.....	619, 995, 200	619, 994, 134
Depreciation.....	793, 504, 223	793, 424, 627
Miscellaneous deductions.....	10, 433, 409, 133	10, 433, 356, 274
Total statutory deductions.....	13, 201, 481, 721	13, 201, 311, 014
Compiled net profits.....	1, 964, 130, 119	1, 964, 300, 826
Statutory net income.....	1, 391, 236, 927	1, 391, 407, 634
Statutory net income after deducting net loss for prior year.....	1, 378, 917, 240	1, 379, 087, 947
Compiled net profits after deducting tax.....	1, 753, 252, 223	1, 753, 422, 930

PART 2. CORPORATIONS REPORTING NET INCOME (TABLE 14)

Chemicals and allied substances:		
Total tax.....	\$65, 210, 503	\$64, 766, 664
Compiled net profits after deducting tax.....	600, 528, 330	600, 972, 169

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

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

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

ALL CORPORATIONS

[Income returned for the calendar year ended Dec. 31, 1928.]

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 related products	Lumber and wood products	Paper, pulp, and products	Printing and publishing
A. Receipts, taxable income:											
Gross sales.....	71.23	80.15	86.26	95.54	97.89	97.83	97.87	97.35	95.99	96.27	91.47
<i>Gross profits from sales (per cent of gross sales) 2</i>	22.39	27.36	30.69	24.28	18.02	18.72	17.57	21.13	23.53	25.87	34.42
Gross profits from operations other than amounts reported as gross sales.....	6.55	12.11	6.76	1.59	.52	.47	.51	.29	.95	.40	5.01
Interest.....	2.84	1.18	.96	.57	.31	.27	.44	.43	.57	1.05	1.43
Miscellaneous receipts.....	17.80	5.25	4.13	1.46	.75	1.13	1.12	1.23	2.10	1.25	1.87
B. Receipts, tax-exempt income:											
Dividends on capital stock of domestic corporations.....	1.21	1.15	1.60	.70	.21	.15	.17	.66	.30	.91	1.08
Interest on Federal, State, and municipal bonds.....	.37	.16	.29	.14	.05	.11	.06	.03	.09	.09	.14
C. Total compiled receipts 3.....	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
D. Statutory deductions:											
Cost of goods sold.....	55.28	50.20	59.79	72.34	80.24	79.51	80.67	76.78	73.41	71.37	59.98
Compensation of officers.....	2.03	2.80	1.54	1.65	.91	2.38	2.03	.74	2.64	2.07	4.38
Interest paid.....	2.90	3.58	2.76	1.05	.93	.92	.75	1.83	1.71	2.09	1.10
Taxes paid other than income tax.....	1.40	3.03	2.22	.85	.51	.72	.51	.64	1.35	1.12	.80
Bad debts.....	.51	.53	.32	.37	.21	.38	.49	.64	.73	.26	.78
Depreciation.....	2.28	4.17	5.74	2.47	1.47	1.93	1.07	2.36	2.76	3.63	2.16
Depletion.....	.33	1.28	5.89	.38	.01	.01	.04	.01	1.98	.13	.01
Miscellaneous deductions.....	28.47	29.43	16.36	14.24	11.53	11.40	11.32	16.41	12.54	12.33	21.77
E. Total statutory deductions.....	93.20	95.02	94.62	93.35	95.81	97.25	96.90	99.41	97.12	93.00	90.98

1 Fiscal and fractional (part year) returns are included. (See p. 1.)

2 Difference between gross sales and "cost of goods sold" shown under statutory deductions.

3 Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

F. Compiled net profits.....	6.80	4.98	5.38	6.65	4.19	2.75	3.10	.59	2.88	7.00	9.02
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.....	23.38	26.17	35.28	12.72	6.35	9.13	7.52	116.31	13.73	14.37	13.45
II. Statutory net income.....	76.62	73.83	64.72	87.28	93.65	90.87	92.48	9 16.31	86.27	85.63	86.55
I. Net loss for prior year deducted by concerns reporting net in- come for 1928.....	2.80	13.20	9.90	2.62	2.84	6.37	3.24	17.00	10.26	1.64	1.88
J. Statutory net income (II) after deducting net loss for prior year (I).....	73.82	69.63	54.82	84.66	90.81	84.50	89.24	6 33.31	76.01	83.99	84.67
K. Total tax.....	11.03	19.96	18.99	12.16	12.20	18.23	16.65	62.54	18.56	11.38	11.28
L. Compiled net profits (F) after deducting tax (K).....	88.97	80.04	81.01	87.84	87.80	81.77	83.59	37.46	81.44	88.62	88.72

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.....	27.07	4.94	6.38	15.10	13.84	26.93	13.98	23.58	42.84	478.89							
I. Statutory net income.....	72.93	95.06	93.62	84.90	86.16	73.07	86.02	76.42	57.16	6 378.89							
L. Net loss for prior year deducted by concerns reporting net income for 1928.....	1.37	2.32	2.40	4.74	9.42	1.30	4.07	8.18	2.58	22.84							
J. Statutory net income (II) after deducting net loss for prior year (I).....	71.56	92.74	91.22	80.16	76.74	71.77	81.95	68.24	54.58	6 401.73							
K. Total tax.....	9.16	13.47	12.55	13.18	14.87	9.43	12.20	15.29	8.68	39.32							
L. Compiled net profits (F) after deducting tax (K).....	90.84	86.53	87.45	86.82	85.13	90.57	87.80	84.71	91.32	60.98							

¹ Difference between gross sales and "cost of goods sold" shown under statutory deductions.

² Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

³ Includes for a limited number of returns the cost of securities purchased for customers.

⁴ Includes special nonexpense deductions of life insurance companies.

⁵ Deficit.

TABLE 16.—*Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, gross income, net loss for prior year, and income tax; also inactive corporations reporting no income data*

(Income returned for the calendar year ended Dec. 31, 1928.)

Serial No.	Industries	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns	
		Total number of returns	Number of returns	Gross income	Net loss for prior year	Income tax	Number of returns	Gross income		Deficit
1	Agriculture and related industries: Farming—Cotton, grain, stock; horticulture and all other farming, including lessors	8,968	4,006	\$524,147,895	\$4,376,697	\$6,767,154	4,087	\$160,705,368	\$41,206,703	875
2	Related industries—Forestry, fishing, ice harvesting, and other related industries, including holders and lessors	1,297	498	112,492,653	1,054,662	1,449,521	592	27,798,104	8,885,349	207
	Total agriculture and related industries	10,265	4,504	636,640,548	5,431,359	8,216,675	4,679	188,503,412	50,092,052	1,082
3	Mining and quarrying: Metal mining—Iron, copper, lead, zinc, gold, silver, quicksilver, etc	1,993	318	846,883,852	7,060,682	13,816,181	814	139,028,060	28,363,827	861
4	Coal:	141	53	183,961,652	379,399	1,678,129	73	166,615,211	9,163,936	15
5	Anthracite:	2,982	863	517,596,601	3,695,904	3,441,860	1,842	431,741,612	57,985,403	277
6	Bituminous, lignite, peat, etc.	4,919	1,686	543,541,302	85,544,646	9,318,026	2,390	218,847,310	82,063,178	834
7	Oil and gas: Other minerals—Asbestos, clay, granite, precious and semiprecious stones, salt mines, etc	2,296	1,110	349,200,630	1,179,528	6,086,240	988	84,595,386	13,022,077	198
8	Mining and quarrying, n. e. s., lessors and holders	6,462	1,153	60,284,447	946,657	2,410,758	1,634	46,917,270	16,817,324	3,675
	Total mining and quarrying	18,793	5,183	2,501,468,484	332,678,721	36,751,194	7,750	1,087,744,819	207,415,745	5,860
9	Manufacturing: Food products, beverages, and tobacco—Bakery and confectionery products	3,378	1,948	1,314,706,019	1,859,112	13,207,432	1,285	244,124,431	15,023,766	145
10	Canned products—Fish, fruit, and vegetables, poultry, etc.	1,812	1,009	755,215,750	2,652,790	7,338,038	677	117,242,553	9,606,679	126
11	Mill products—Bran, flour, feed, etc.	1,346	739	1,193,100,272	33,663,423	4,474,626	552	263,553,708	6,265,615	55
12	Packing-house products—Fresh meats, ham, lard, bacon, meat canning, by-products, etc.	723	455	4,967,477,052	5,353,483	5,376,284	243	335,877,879	6,144,572	25

	187	99	664,522,118	53,605,609	2,412,205	6,023,408	74	130,778,578	13,963,825	14
Sugar—Beet, cane, maple, and products.....										
Soft drinks—Wine, cereal beverages, mineral water, brewing, and distilling ³	2,276	1,155	359,419,205	58,066,114	1,379,750	6,523,015	983	86,998,527	11,323,033	128
Tobacco, cigarettes, cigars, snuff, etc. ³	439	238	1,180,870,479	121,077,829	148,324	4,548,325	181	19,122,492	2,147,181	26
Other food products—Artificial ice, butter substitutes, cereals, coffee, spices, dairy products, etc. ³	5,243	3,439	2,296,990,858	136,379,739	2,077,669	15,448,310	1,591	318,827,592	15,490,533	213
Total food products, beverages, and tobacco.....	15,401	9,082	12,732,301,753	639,770,167	16,993,756	72,939,138	5,586	1,516,525,820	79,965,201	736
Textiles and textile products—										
Cotton goods—Dress goods, plain cloth, etc., napping, and dyeing.....	1,005	183	912,355,255	49,247,721	2,811,754	5,558,112	501	455,005,073	38,696,339	21
Woolen and worsted goods—Wool yarn, wool carpets, wool pulling, etc.....	629	291	395,375,062	18,719,577	1,356,137	2,043,351	295	297,876,300	19,799,428	43
Silk and rayon goods—Silk fabrics, spinning, etc.....	843	460	627,580,159	74,200,030	1,814,182	8,618,708	360	294,440,675	11,712,372	23
Carpets, floor coverings, composition floor covering, tapestries, etc.....	164	91	188,841,809	13,774,735	203,692	1,612,568	68	29,794,034	4,030,208	5
Textiles n. e. s. ² cord, felt, fur, hospital and surgical supplies, linen, and other textiles, etc.....	3,465	1,946	1,085,864,208	76,486,116	3,623,945	8,469,722	1,450	376,546,363	31,082,216	69
Clothing—Custom-made, factory-made, coats, underwear, millinery, and clothing, n. e. s. ²	7,221	4,086	1,854,809,611	73,236,702	2,079,609	7,839,591	2,999	582,690,052	34,696,307	136
Knit goods—Sweaters, hosiery, etc.....	1,181	719	638,160,051	46,184,711	1,829,135	5,213,359	425	128,027,850	12,711,726	37
Total textiles and textile products.....	14,508	8,076	5,702,986,155	351,849,592	13,748,454	39,355,411	6,098	2,134,380,347	155,728,596	334
Leather and rubber products—										
Boots, shoes, slippers, etc.....	1,273	695	846,555,456	53,355,077	912,152	6,454,213	534	240,261,071	16,627,967	44
Other leather products—Gloves, saddlery, harness, trunks, finishing and tanning leather, etc.....	1,167	667	478,750,386	22,070,198	820,697	2,438,227	481	156,250,197	11,409,997	19
Total leather and leather products.....	2,440	1,362	1,325,306,312	75,425,275	1,732,849	8,892,440	1,015	396,514,268	28,037,964	63
Rubber and rubber products—										
Tires and tubes, etc.....	172	48	727,846,179	25,728,232	838,885	2,996,857	106	424,834,719	42,578,846	18
Other rubber goods—Boots, shoes, hose, and artificial rubber.....	400	221	171,672,184	16,291,694	501,129	1,858,731	159	21,379,583	2,812,130	29
Bone, celluloid, and ivory products.....	151	80	32,329,259	2,024,605	59,977	233,739	66	7,907,351	596,240	5
Total rubber and related products.....	723	349	932,047,622	44,044,531	1,399,991	5,119,327	331	454,121,683	45,987,216	43
Lumber and wood products—										
Sawmill and planing-mill products.....	3,718	1,934	1,011,715,925	70,797,634	5,011,089	7,482,958	1,597	461,709,629	45,817,457	187
Other wood products—Carriages and wagons, furniture, baskets, etc.....	4,229	2,356	1,638,157,208	71,399,021	3,363,792	7,727,361	1,770	334,571,719	25,675,146	103
Total lumber and wood products.....	7,947	4,290	2,652,903,133	142,196,655	8,407,881	15,210,319	3,367	789,281,339	71,492,603	290

¹ Fiscal and fractional (part-year) returns are included. (See p. 1.)

² N. e. s., not elsewhere specified.

³ See footnote on p. 340 for corrected figures for 1927.

TABLE 16.—*Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, gross income, net loss for prior year, and income tax; also inactive corporations reporting no income data*—Continued

Serial No.	Industries	Total number of returns	Corporations reporting net income						Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns	
			Number of returns	Gross income	Net income	Net loss for prior year	Income tax	Number of returns	Gross income	Deficit			
31	Manufacturing—Continued.												
32	Paper, pulp, and products.....	2,093	\$1,374,721,684	\$118,589,510	\$1,985,323	\$13,768,110	\$352,795,894	\$14,958,946	70				
	Printing and publishing.....	11,127	2,329,669,702	213,649,962	4,560,170	27,309,811	330,273,071	34,163,796	354				
33	Chemicals and allied substances—	651	5,264,922,570	442,229,125	8,085,522	51,652,455	376,935,666	24,354,990	78				
34	Petroleum and mineral oil refining.....	467	791,792,937	102,714,248	152,691	12,272,447	32,108,439	3,486,665	37				
	Chemicals proper, acids, compounds, etc.												
35	Allied chemical substances—Drugs, oils, paints, soaps, and other chemical substances n. e. s. ¹	6,074	2,518,654,120	250,817,535	3,505,608	33,992,042	357,024,359	30,009,151	320				
	Fertilizers.....	309	197,096,043	12,365,590	3,082,393	1,084,756	12,457,186	1,938,445	15				
36	Total chemicals and allied substances.....	7,501	8,772,465,670	848,126,562	14,826,214	90,001,700	778,525,650	59,789,254	450				
37	Stone, clay, glass, and related products.....	4,852	1,394,910,106	172,006,854	3,402,894	19,770,019	256,910,841	32,517,928	243				
	Metal products and processes—												
38	Iron and steel—Products of blast furnaces, rolling mills, foundries, etc.	2,880	4,913,248,504	363,319,122	7,809,587	42,368,067	319,224,825	24,713,711	104				
39	Locomotives and railroad equipment.....	187	298,512,501	25,362,314	387,262	2,972,939	48,189,705	12,222,018	14				
40	Motor vehicles, complete or part.....	1,122	4,598,926,939	452,856,346	11,426,309	53,045,605	840,961,848	98,654,718	81				
41	Factory machinery—Food-production, machinery, leather, metal, paper, printing, textile, and woodworking machinery	1,402	628,013,050	78,670,032	1,772,100	9,196,905	103,987,816	13,427,113	60				
42	Agricultural machinery and equipment.....	478	651,520,596	104,090,829	694,838	12,407,684	30,658,901	6,524,654	33				
43	Electrical machinery and equipment.....	1,241	1,269,890,249	160,122,170	2,791,199	18,729,772	73,113,350	10,537,646	63				
44	Miscellaneous machinery—Building and construction, gas, and mining machinery and equipment.....	3,063	1,299,416,767	148,380,592	3,672,577	17,132,856	251,356,409	22,430,746	182				
45	Household equipment, etc.	1,101	475,120,549	70,323,241	544,273	8,294,312	105,940,105	15,002,022	64				
46	Office equipment, etc.	367	452,613,248	57,895,710	806,352	6,359,451	12,328,111	2,894,091	26				
47	Metal building material and equipment.....	1,707	762,242,109	74,783,510	2,186,080	8,635,779	148,410,636	15,658,745	77				
48	Hardware, tools, etc.	2,376	1,074,434,955	161,969,712	4,552,119	18,551,498	139,944,564	12,783,877	110				
49	Precious-metal products and processes, jewelry, etc.	887	353,957,303	27,293,816	1,957,219	2,936,054	46,871,586	4,209,834	15				

50	Other metals, products, and processes, combinations of foundry and machine shop.....	4,004	2,462	2,039,998,847	184,936,141	3,893,622	21,204,513	1,407	160,049,951	15,907,459	135
	Total metal products and processes.....	20,695	12,252	18,847,895,617	1,910,003,535	42,463,537	221,838,435	7,479	2,326,046,807	254,974,584	964
51	Miscellaneous manufacturing—										
51	Radios, complete or parts.....	367	161	179,992,771	23,188,188	753,041	2,677,657	177	41,077,171	7,128,546	29
52	Musical instruments, optical goods, canoes, etc.....	7,919	4,070	1,758,009,293	159,399,351	6,796,547	17,451,145	3,277	407,410,554	46,552,201	572
53	Airplanes, airships, seaplanes, etc.....	201	43	55,749,057	13,411,359	264,558	1,572,798	102	7,104,056	2,498,004	36
	Total miscellaneous manufacturing.....	8,487	4,274	1,993,751,091	195,998,898	7,814,146	21,701,600	3,556	455,591,751	56,178,751	657
	Grand total manufacturing.....	95,777	55,007	57,458,958,875	4,744,261,484	117,311,215	544,936,610	36,566	9,813,969,501	833,735,142	4,204
54	Construction:										
	Building and construction above ground—										
	Installing machinery, moving, wrecking, razing, etc.....	12,925	6,984	1,138,033,597	69,297,579	3,826,383	6,454,818	5,026	375,215,297	32,728,384	915
55	Other construction underground and on surface—										
	Bridge building, water-front construction, related industries, etc.....	5,569	3,052	1,110,825,026	96,556,427	6,736,710	10,180,478	1,977	235,593,503	32,378,783	540
	Ship building and repairing.....	276	143	68,327,694	5,051,875	319,817	539,900	114	50,249,947	6,261,941	19
56	Total construction.....	18,770	10,179	2,317,186,317	170,905,881	10,882,910	17,175,226	7,117	661,088,717	71,369,108	1,474
	Transportation and other public utilities:										
	Transportation and related activities—										
57	Steam railroads.....	619	313	6,867,866,078	714,919,002	9,597,131	84,584,974	248	383,140,627	38,583,774	58
58	Electric railways; Pullman cars; refrigerator, stock, poultry, and fruit cars, and lessors.....	966	481	719,412,972	133,956,448	675,794	15,903,536	313	238,987,137	29,486,021	172
59	Water transportation and related branches—Ocean and fresh-water lines, canals, docking, drawbridge operating, lightering, salvaging, piloting, wharfing, and lessors.....	1,846	1,055	381,490,530	47,141,150	4,361,111	4,930,120	626	104,036,119	17,642,390	165
	Aerial transportation.....	474	136	11,085,131	2,513,114	221,850	253,619	274	6,805,742	1,789,173	64
60	Auto bus lines, taxicabs, and sight-seeing companies.....	2,093	1,063	147,522,278	11,577,419	582,096	1,127,438	881	69,554,050	6,446,948	146
61	Cartage and storage, food storage, packing and shipping, and other local transportation and related industries n. e. s. 2.....	7,873	4,863	761,327,273	54,477,099	2,104,894	5,356,720	2,573	157,564,845	17,205,619	437
62	Total transportation and related activities.....	13,871	7,911	8,918,704,285	964,584,232	17,542,876	112,156,407	4,918	960,088,520	111,153,928	1,042

2 N. e. s., not elsewhere specified.

TABLE 16.—Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, gross income, net loss for prior year, and income tax; also inactive corporations reporting no income data—Continued

Serial No.	Industries	Total number of returns	Corporations reporting net income					Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns	
			Num-ber of returns	Gross income	Net income	Net loss for prior year	Income tax	Num-ber of returns	Gross income	Deficit		
	Transportation and other public utilities—Con-											
	Other public utilities—											
	Electric light and power companies, and combined electric-light and gas companies.....	1,690	\$2,011,153,313	\$359,821,262	\$1,063,067	\$12,518,136	351	\$286,255,679	\$27,595,455	338		
63	Gas companies, artificial and natural.....	568	422,708,436	66,619,036	342,261	7,911,982	191	60,124,091	7,887,435	61		
64	Telephone and telegraph companies.....	4,331	1,865,984,252	272,065,360	123,935	32,247,726	1,057	18,428,825	3,322,489	401		
65	Radio broadcasting companies.....	141	111,302,151	22,067,047	435,701	2,654,263	61	3,902,953	736,066	11		
66	Water companies.....	1,682	75,833,295	18,054,198	833,270	1,884,323	408	6,170,276	1,716,182	206		
67	All other public utilities—Terminal stations, pipe lines, toll bridges and toll roads, irrigation systems, etc.....	1,376	855,029,657	109,246,414	5,727,001	12,308,596	433	203,074,436	20,758,228	296		
	Total public utilities.....	9,791	5,345,071,074	848,503,317	11,565,835	99,525,026	2,504	578,046,290	62,015,846	1,316		
	Total transportation and other public utilities.....	23,662	11,263,775,359	1,813,087,549	29,108,711	211,681,133	7,122	1,538,134,780	173,169,774	2,358		
	Trade:											
69	Wholesale.....	22,705	12,679,795,287	334,131,597	14,532,901	34,659,454	7,290	3,087,392,081	96,556,021	425		
70	Retail.....	75,045	14,861,988,870	331,537,830	16,008,551	63,875,724	28,243	3,895,911,663	172,006,811	2,065		
71	Wholesale and retail Commission.....	9,958	3,813,043,878	139,902,186	4,271,901	14,679,080	3,060	1,011,385,876	31,629,709	102		
72	All other trade—Auto wreckers, film exchange, pneumatic tubes, trading stamp, garages for storage, repair service, etc.....	6,439	1,658,772,811	61,413,389	3,448,385	6,240,333	2,403	378,943,702	18,085,174	212		
73	Total trade.....	15,619	1,807,812,804	76,817,189	3,792,483	6,883,772	5,606	505,987,062	37,236,656	615		
	Total trade.....	129,766	31,824,463,650	1,246,862,101	42,137,224	126,332,363	16,602	8,379,620,417	355,514,371	3,419		
	Service:											
74	Domestic service—Laundries, hotels, restaurants, etc.....	12,203	1,131,975,750	75,111,872	4,110,809	7,316,648	5,318	542,740,136	58,349,862	495		
75	Amusements—Theaters, legitimate, vaudeville, etc.....	1,073	137,014,051	9,594,943	591,512	1,021,734	503	67,741,658	11,442,775	137		
76	Motion-picture producers.....	265	249,254,107	19,245,049	2,638,822	1,938,149	100	11,011,944	2,136,387	59		

77	Motion-picture theaters.....	2, 252	1, 219	293, 079, 010	34, 009, 554	1, 777, 778	3, 627, 507	948	114, 763, 225	12, 364, 135	65
78	Other amusements—Circuses, golf links, race tracks, and pleasure resorts, etc. Total amusements.....	4, 103 7, 673	1, 789 3, 547	112, 014, 614 761, 361, 782	15, 026, 797 77, 876, 923	895, 450 5, 903, 562	1, 420, 245 8, 007, 635	1, 868 3, 419	69, 684, 025 263, 200, 852	12, 798, 759 38, 742, 256	446 707
79	Professional service—Curative, educational, engineering, legal, etc.	6, 585	3, 444	260, 255, 331	34, 938, 128	1, 523, 485	3, 441, 432	2, 421	75, 725, 573	12, 558, 245	730
80	Business service—Detective bureaus, trade shows, mimeographing, publishing, direc- tories, electrical advertising, etc.	5, 161	2, 909	495, 913, 374	48, 579, 570	1, 343, 080	5, 161, 393	1, 804	110, 919, 283	9, 803, 350	448
81	Other service, n. e. s. ² —Auto camps, eme- teries, boards of trade, newspaper syndi- cates, photographers, concessionaires— amusements, cloakroom, etc. Total service.....	5, 197 36, 829	2, 718 19, 008	131, 654, 321 2, 781, 160, 561	17, 679, 583 254, 186, 076	751, 321 13, 632, 257	1, 574, 287 25, 504, 395	1, 556 14, 518	50, 861, 618 1, 043, 450, 492	7, 255, 550 126, 709, 313	923 3, 303
82	Finance:										
83	Banking and related industries— National banks.....	8, 065	5, 606	3, 160, 301, 473	191, 793, 615	2, 211, 825	21, 415, 126	2, 195	206, 458, 660	28, 909, 030	264
84	State and private banks, savings banks, loan and trust companies.....	19, 474	13, 428	1, 797, 339, 731	313, 125, 522	3, 533, 657	34, 190, 920	4, 298	252, 257, 396	39, 996, 765	1, 748
85	Joint stock land banks.....	28	1	422, 886	37, 139	-----	-----	27	1, 896, 176	7, 724, 744	-----
86	Stock and bond brokers, investment bankers.....	2, 922	1, 936	3, 667, 495, 304	255, 693, 017	5, 929, 822	29, 618, 051	792	500, 317, 302	22, 665, 908	194
87	Financing retail sales of automobiles, pianos, radios, etc. Real estate and holding companies— Realty development, holding or leas- ing realty trust, etc. Total banking and related industries.....	919 91, 262 122, 670	693 41, 133 65, 797	61, 455, 736 2, 169, 121, 480 10, 856, 136, 560	16, 502, 674 572, 331, 052 1, 349, 483, 019	824, 759 29, 445, 965 41, 945, 908	1, 722, 621 57, 159, 017 144, 105, 735	187 35, 194 42, 693	6, 016, 403 943, 597, 341 1, 910, 543, 278	1, 571, 058 315, 083, 358 415, 953, 473	39 11, 935 14, 180
88	Insurance companies— Life insurance—Mutual or stock com- panies.....	623	393	702, 313, 246	117, 697, 899	53, 920	13, 977, 758	183	96, 234, 445	6, 030, 877	47
89	Other insurance—Accident, casualty, fire, marine, title, etc. Total insurance companies.....	1, 754 2, 377	981 1, 377	1, 628, 031, 165 2, 330, 344, 411	202, 962, 282 320, 660, 181	13, 221, 567 13, 278, 487	22, 592, 652 36, 570, 410	618 801	250, 299, 325 346, 533, 770	72, 110, 561 78, 141, 438	152 199
90	Other finance— Loan companies—Building and loan as- sociations, mortgage, note, or pawn brokers, insurance agents, promoters stock syndicates, foreign exchange and finance, n. e. s. ² Total finance.....	20, 386 145, 433	13, 141 80, 315	1, 289, 889, 291 14, 476, 370, 292	301, 199, 426 1, 971, 342, 626	8, 086, 762 63, 311, 217	32, 561, 927 213, 238, 072	5, 330 48, 824	2, 974, 244, 734 5, 231, 321, 782	72, 104, 087 566, 198, 998	1, 915 16, 294
91	Nature of business not given. Grand total.....	16, 597 495, 892	990 268, 783	26, 411, 195 129, 289, 435, 251	3, 940, 239 10, 617, 741, 157	179, 630 301, 146, 176	309, 174 1, 184, 142, 142	1, 350 174, 828	21, 638, 600 27, 965, 472, 580	6, 919, 745 2, 391, 124, 248	14, 287 52, 281

² N. e. s., not elsewhere specified.

See footnote 3 on following page.

Footnote No. 3, referred to under serial Nos. 14, 15, and 16, supra.

Revision of data in Statistics of Income for 1927

Industries	Total number of re- turns	Corporations reporting net income				Corporations reporting no net income				Inactive corpora- tions -- No in- come data re- ported -- Number of re- turns
		Number of re- turns	Gross income	Net income	Net loss for prior year	Income tax	Number of re- turns	Gross income	Deficit	
Soft drinks -- Wine, cereal beverages, mineral water, brewing and distilling.....	2, 161	1, 113	\$349, 749, 781	\$60, 821, 711	\$618, 669	\$7, 955, 069	940	\$78, 452, 450	\$13, 561, 264	108
Tobacco, cigarettes, cigars, snuff, etc.....	445	261	1, 177, 776, 887	124, 774, 568	327, 215	16, 744, 972	169	23, 525, 477	2, 474, 646	15
Other food products -- Artificial ice, butter substi- tutes, cereals, coffee, spices, dairy products, etc., food products, n. e. s.....	5, 512	3, 690	2, 235, 424, 295	129, 278, 361	3, 041, 177	16, 398, 290	1, 623	301, 989, 541	14, 747, 080	199

TABLE 17.—Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data reported—Number of returns

AGRICULTURE AND RELATED INDUSTRIES

States and Territories	Corporations reporting net income			Corporations reporting no net income			Inactive corporations— No income data reported— Number of returns		
	Total number of returns	Number of returns	Gross income ¹	Net income	Tax	Number of returns		Gross income	Deficit
Alabama.....	63	28	\$1,165,659	\$160,110	\$11,745	28	\$583,727	\$175,521	
Alaska.....	11	5	234,901	8,737	25	4	21,967	16,915	
Arizona.....	143	64	4,834,923	960,509	84,751	59	1,968,304	615,558	
Arkansas.....	84	32	5,024,278	213,073	15,765	43	1,011,614	656,146	
California.....	1,279	585	67,712,006	12,770,651	1,280,474	620	32,508,248	8,720,317	
Colorado.....	359	164	9,171,570	1,474,141	136,457	148	1,845,030	884,259	
Connecticut.....	100	45	16,210,623	1,921,904	220,375	18	2,966,001	180,618	
Delaware.....	44	23	3,437,385	223,324	22,873	18	360,856	113,036	
District of Columbia.....	21	7	1,000,468	44,739	4,083	11	1,065,792	85,119	
Florida.....	486	177	12,954,350	1,613,346	109,653	237	3,554,468	2,581,208	
Georgia.....	161	48	3,232,057	124,755	12,161	107	2,490,180	781,067	
Hawaii.....	52	27	13,834,222	2,177,919	251,086	24	3,045,547	232,554	
Idaho.....	177	89	4,963,967	467,642	19,083	69	2,856,324	534,868	
Illinois.....	282	131	14,358,014	1,187,359	115,022	123	6,518,709	1,530,072	
Indiana.....	171	76	3,134,970	530,571	52,354	77	1,144,453	245,112	
Iowa.....	129	72	3,913,449	446,358	43,767	43	1,113,739	175,628	
Kansas.....	50	26	1,727,975	91,679	890	22	480,087	83,567	
Kentucky.....	58	28	1,918,416	129,669	10,653	21	561,107	215,473	
Louisiana.....	262	96	17,708,216	1,595,297	186,414	145	6,135,010	2,227,879	
Maine.....	122	56	2,163,691	308,589	28,528	73	2,561,435	881,874	
Maryland.....	79	30	1,386,717	196,002	15,644	43	965,214	224,061	
Massachusetts.....	310	159	171,586,691	23,955,954	824,161	137	4,091,588	948,923	
Michigan.....	291	124	9,785,725	1,103,147	100,397	136	3,584,189	1,347,975	
Minnesota.....	267	111	5,911,799	863,741	71,262	105	1,383,272	621,344	
Mississippi.....	65	29	4,280,391	236,408	17,535	32	1,211,229	324,824	
Missouri.....	196	59	6,287,211	533,002	48,371	108	1,649,293	848,280	
Montana.....	418	208	8,890,935	1,078,760	75,451	144	3,356,196	919,089	
Nebraska.....	117	66	6,784,266	830,007	84,365	45	1,883,778	276,867	
Nevada.....	62	32	3,416,330	353,845	29,980	25	1,266,658	255,618	

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

TABLE 17.—Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years—Continued

AGRICULTURE AND RELATED INDUSTRIES—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income				Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit		
New Hampshire.....	32	13	\$285,309	\$31,983	\$660	15	\$619,763	\$87,433	4	
New Jersey.....	191	92	8,452,737	844,923	30,128	89	2,396,959	1,164,430	10	
New Mexico.....	93	43	2,558,853	923,750	94,819	30	1,000,129	396,536	20	
New York.....	566	220	62,086,332	3,032,971	272,514	294	32,535,476	6,609,926	52	
North Carolina.....	111	30	872,333	62,940	2,013	64	1,388,021	299,922	17	
North Dakota.....	114	40	891,187	68,260	1,065	62	660,807	218,699	12	
Ohio.....	307	156	14,117,220	1,077,429	90,487	128	5,633,329	1,119,535	23	
Oklahoma.....	73	33	1,500,050	76,773	2,671	38	1,643,052	240,418	2	
Oregon.....	392	164	16,552,280	1,484,053	122,416	160	10,368,991	3,103,668	68	
Pennsylvania.....	223	100	27,116,889	1,958,426	212,287	102	4,663,313	2,013,481	21	
Rhode Island.....	18	12	511,774	47,578	3,085	5	58,583	19,787	2	
South Carolina.....	100	23	1,126,839	276,353	28,466	68	1,116,405	434,252	9	
South Dakota.....	83	35	814,237	77,633	3,714	32	573,390	80,460	16	
Tennessee.....	306	145	6,258,621	441,855	29,506	56	2,854,062	286,655	8	
Texas.....	198	113	8,035,657	2,129,286	221,673	138	6,211,690	1,337,344	23	
Utah.....	26	10	5,212,625	800,337	72,595	61	637,693	250,980	24	
Vermont.....	130	48	622,773	47,656	2,164	14	491,873	92,813	2	
Virginia.....	599	230	2,529,960	207,122	6,801	71	3,881,932	638,225	11	
Washington.....	74	45	49,920,836	7,201,574	760,080	271	12,397,153	2,390,433	98	
West Virginia.....	400	137	1,170,365	139,571	4,020	25	180,940	33,042	4	
Wisconsin.....	400	137	8,061,140	1,900,434	290,284	198	3,265,237	1,104,501	65	
Wyoming.....	270	137	10,856,856	1,916,128	179,377	62	2,255,679	956,590	11	
Total.....	10,265	4,504	636,640,548	80,476,480	8,216,675	4,679	188,503,412	50,092,052	1,082	
1927.....	9,905	4,445	633,781,952	78,577,174	9,053,541	4,460	188,644,782	61,863,214	1,000	
1926.....	10,688	4,698	615,141,114	70,811,571	8,175,458	5,990	249,342,235	55,665,126	.....
1925.....	9,904	4,662	572,214,039	76,861,952	8,604,382	5,242	241,339,684	56,214,951	.....
1924.....	9,758	4,530	566,071,853	64,229,810	6,732,877	5,228	243,661,362	62,497,807	.....
1923.....	9,360	3,914	605,393,893	92,201,206	9,790,743	5,446	168,179,305	49,930,333	.....
1922.....	9,092	4,004	484,597,004	62,400,621	6,622,011	5,092	220,800,753	56,091,157	.....
1921.....	8,724	3,146	371,039,406	40,718,192	6,001,962	5,578	304,559,049	88,562,898	.....
1920.....	9,186	3,874	512,385,173	71,480,276	17,170,264	5,312	212,064,745	66,139,680	.....

Alabama.....	170	69	\$16,160,487	\$1,737,972	\$186,101	71	\$10,946,291	\$987,564	30
Alaska.....	30	5	362,559	87,762	6,803	18	174,824	152,761	18
Arizona.....	366	26	902,837	60,455	3,420	62	22,196,359	3,358,941	278
Arkansas.....	152	65	5,138,819	529,113	4,178	76	4,301,842	1,037,187	11
California.....	1,716	439	135,018,902	38,308,169	4,409,245	720	67,493,002	17,186,157	548
Colorado.....	1,075	196	86,503,382	6,516,979	723,351	370	13,303,439	4,867,455	509
Connecticut.....	40	17	4,291,307	111,840	111,840	20	989,075	308,386	3
Delaware.....	58	12	9,221,852	1,655,678	194,693	27	37,397,271	1,098,800	19
District of Columbia.....	27	4	1,684,403	463,176	55,160	13	725,637	230,296	10
Florida.....	68	9	1,637,923	1,317,317	2,089	45	1,673,932	653,038	14
Georgia.....	53	24	6,272,491	742,941	82,109	18	1,125,287	564,473	11
Hawaii.....	1	1				1	(³)	(³)	
Idaho.....	587	38	8,024,845	1,522,854	167,642	69	3,383,805	1,154,401	480
Illinois.....	543	196	143,880,213	11,128,694	1,229,789	253	60,993,750	13,850,749	94
Indiana.....	364	124	26,100,031	1,803,176	185,717	159	17,327,449	2,943,311	81
Iowa.....	164	53	6,076,925	439,356	32,405	68	3,822,891	861,906	43
Kansas.....	351	141	166,033,403	9,749,861	1,090,475	162	3,698,337	1,768,908	48
Kentucky.....	537	198	36,089,969	3,832,143	411,736	246	23,093,981	3,189,026	93
Louisiana.....	215	78	3,907,827	871,901	83,979	92	13,645,286	2,783,378	45
Maine.....	60	14	1,668,354	267,089	31,692	26	1,850,414	1,850,414	20
Maryland.....	110	30	13,465,097	2,740,308	323,165	58	3,883,759	1,108,883	22
Massachusetts.....	258	70	56,897,573	9,138,835	1,074,075	124	17,761,411	2,943,655	64
Michigan.....	270	88	41,056,223	6,904,408	1,011,546	118	3,083,941	1,915,756	64
Minnesota.....	305	96	13,019,199	3,799,978	428,756	108	7,132,176	1,444,868	101
Mississippi.....	22	8	510,647	119,223	12,227	9	376,768	73,976	5
Missouri.....	486	126	23,815,665	3,694,993	398,912	238	28,034,359	3,675,696	122
Montana.....	489	68	6,420,591	923,724	51,938	146	5,098,240	1,449,966	275
Nebraska.....	46	19	2,508,626	228,400	23,401	12	2,643,393	1,101,340	15
Nevada.....	432	27	1,278,061	149,541	15,242	111	1,802,007	3,220,485	284
New Hampshire.....	8	3	194,845	26,998	2,487	4	(³)	(³)	1
New Jersey.....	129	70	14,728,661	1,640,482	174,428	42	2,140,243	685,713	17
New Mexico.....	146	18	5,457,007	470,387	52,174	41	299,518	252,019	87
New York.....	873	266	776,273,782	114,960,432	12,778,635	406	126,868,780	27,198,767	201
North Carolina.....	63	24	4,714,361	661,255	67,173	17	1,683,180	148,020	22
North Dakota.....	61	11	430,198	78,100	6,485	17	774,959	80,772	33
Ohio.....	846	313	139,346,452	12,275,462	1,311,988	438	69,653,984	8,468,969	95
Oklahoma.....	1,217	424	142,700,739	18,217,980	1,932,070	561	58,180,602	18,832,318	132
Oregon.....	1,117	29	1,383,336	134,811	6,789	46	1,500,556	300,049	142
Pennsylvania.....	1,947	596	367,621,121	37,894,028	4,169,971	1,026	320,977,019	37,929,796	325
Rhode Island.....	20	4	413,381	20,697	1	8	403,442	105,874	8
South Carolina.....	31	9	1,366,314	172,217	18,321	18	679,718	530,840	4
South Dakota.....	45	12	60,221	15,108		13	240,403	240,403	39
Tennessee.....	187	63	14,917,773	1,814,409	204,017	85	10,065,467	2,186,314	30
Texas.....	1,986	349	64,349,311	18,158,922	1,956,094	566	30,748,940	17,617,012	171
Utah.....	738	69	20,570,882	4,052,036	451,623	189	15,080,839	2,766,476	480
Vermont.....	43	13	12,248,243	1,480,579	176,340	25	3,662,616	529,070	5

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

³ States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years—Continued*

MINING AND QUARRYING—Continued

States and Territories	Total number of returns	Corporations reporting net income			Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income		Deficit
Virginia	204	75	\$26,704,384	\$2,971,415	\$338,642	102	\$14,314,172	\$1,748,727
Washington	682	72	8,824,126	1,372,104	149,837	151	9,113,210	3,584,429
West Virginia	971	406	69,315,597	6,743,838	730,549	440	56,859,085	8,968,015
Wisconsin	214	57	4,686,808	386,443	30,637	73	4,159,532	643,481
Wyoming	170	60	7,221,738	683,355	67,447	44	1,215,920	548,030
States grouped ³							258,878	66,939
Total	18,793	5,183	2,501,468,484	332,678,721	36,751,194	7,750	1,957,744,819	207,415,745
1927 ¹	18,519	5,252	2,259,850,477	276,308,663	31,808,460	7,804	1,576,985,724	216,924,280
1926 ²	19,252	6,006	3,207,941,783	455,798,286	57,307,996	13,246	1,339,758,512	183,473,862
1925 ²	19,163	5,488	3,711,407,209	453,599,744	55,048,690	13,675	1,213,439,422	209,956,530
1924 ²	18,453	4,893	2,589,850,450	240,141,930	28,389,340	13,560	2,258,698,417	307,091,131
1923 ²	18,509	5,175	2,676,072,256	283,565,648	30,777,059	13,334	2,186,927,042	334,253,838
1922 ²	17,093	6,130	2,362,026,788	286,437,388	31,392,663	13,363	1,333,361,225	280,456,101
1921 ²	17,660	4,365	1,728,765,475	185,133,923	31,969,216	13,295	2,169,110,985	414,488,951
1920 ²	17,534	6,933	5,393,745,025	702,073,788	174,595,972	10,601	757,475,371	176,365,076

TOTAL MANUFACTURING

Alabama	722	403	\$167,850,621	\$11,565,028	\$1,256,600	293	\$57,371,195	\$3,671,402	26
Alaska	12	12	1,269,333	138,201	9,708	10	1,692,138	169,953	1
Arizona	116	63	23,849,251	2,167,672	243,613	38	2,380,403	229,584	15
Arkansas	391	391	82,257,786	5,568,063	586,017	153	29,418,525	3,393,530	19
California	3,800	2,049	1,899,888,532	158,061,471	17,861,288	1,518	341,722,818	30,314,653	203
Colorado	7,740	368	346,285,616	21,485,121	2,364,047	288	31,963,576	2,505,004	84
Connecticut	1,749	1,025	801,942,563	75,623,556	8,708,189	665	139,385,306	11,099,653	79
Delaware	131	131	791,942,563	86,989,670	10,358,980	71	10,383,379	2,085,172	23
District of Columbia	298	137	41,084,917	3,600,619	306,764	114	21,975,290	1,527,343	27
Florida	904	358	6,436,338	633,096	663,096	163	41,481,186	7,746,630	83
Georgia	1,116	683	408,885,455	35,207,394	4,011,327	394	97,059,814	6,263,552	39
Hawaii	121	79	96,141,838	18,592,617	2,255,318	39	7,717,718	263,482	6
Idaho	165	95	27,902,424	1,111,472	109,301	56	23,923,820	21,621	11
Illinois	8,087	4,926	8,673,112,264	494,215,755	57,376,532	2,900	716,895,277	54,971,697	261

Indiana.....	2,489	1,466	855,518,758	72,985,603	8,190,985	266,746,778	15,242,864	145
Iowa.....	1,197	747	472,218,028	32,840,136	3,715,876	47,881,906	2,900,952	74
Kansas.....	1,536	315	149,980,413	9,298,705	971,004	73,455,185	2,533,997	24
Kentucky.....	1,088	657	356,377,078	25,397,443	2,678,945	51,639,142	5,406,289	54
Louisiana.....	940	525	316,932,499	26,301,175	2,778,610	78,766,648	7,329,356	42
Maine.....	649	339	198,627,037	13,183,826	1,404,418	48,391,311	3,329,251	42
Maryland.....	1,276	729	380,000,725	28,452,102	3,034,761	78,217,891	9,077,693	83
Massachusetts.....	5,449	2,982	2,179,720,110	173,687,063	19,354,350	1,039,501,210	69,187,977	171
Michigan.....	3,223	1,966	4,937,021,238	530,810,574	62,675,636	897,566,908	105,287,875	170
Minnesota.....	1,942	1,184	918,375,102	51,511,102	6,189,274	89,043,485	7,300,708	124
Mississippi.....	432	219	4,956,737	488,644	48,864	32,517,654	2,661,183	27
Missouri.....	2,979	1,690	1,341,704,758	117,847,791	13,006,326	341,546,808	18,746,639	149
Montana.....	244	139	32,677,815	1,657,686	157,623	15,191,936	780,728	37
Nebraska.....	481	301	118,245,181	7,482,386	780,176	35,249,591	1,790,680	19
Nevada.....	59	25	2,988,184	119,312	5,143	1,255,165	288,874	12
New Hampshire.....	301	162	79,527,094	4,582,902	484,759	59,820,031	6,593,050	14
New Jersey.....	4,138	2,368	1,579,612,930	162,403,838	18,092,606	385,548,375	42,010,871	117
New Mexico.....	71	39	6,206,119	286,964	22,416	2,098,820,577	173,731,817	597
New York.....	20,472	11,498	11,712,908,387	1,275,040,510	148,381,106	136,414,943	3,254,339	41
North Carolina.....	1,457	825	690,730,874	61,749,233	7,182,313	6,083,430	6,339,342	6
North Dakota.....	153	85	11,283,190	553,870	31,698	2,537,218	163,695	21
Ohio.....	6,178	3,857	4,197,694,427	377,627,167	12,291,769	560,400,082	55,033,026	192
Oklahoma.....	6,625	3,448	231,747,584	19,154,832	1,983,281	106,762,275	6,807,380	35
Oregon.....	1,066	569	158,503,759	10,858,102	1,129,298	62,717,647	5,090,117	113
Pennsylvania.....	7,203	4,018	5,377,221,646	481,286,002	55,951,511	873,567,322	76,136,679	304
Rhode Island.....	930	550	440,225,169	34,013,094	3,804,785	113,416,419	8,321,573	41
South Carolina.....	562	289	181,476,488	12,138,535	1,383,281	77,270,570	2,989,069	17
South Dakota.....	184	119	21,472,556	905,701	66,493	2,712,766	316,452	14
Tennessee.....	1,107	609	357,956,248	26,192,467	2,876,650	115,476,831	7,424,639	50
Texas.....	1,797	1,073	749,466,973	51,970,502	6,273,478	124,608,088	13,069,808	75
Utah.....	338	211	46,799,361	3,731,032	392,629	21,966,823	1,703,756	34
Vermont.....	316	190	57,663,934	4,768,352	507,517	18,707,423	2,415,201	7
Virginia.....	1,001	597	218,050,469	14,928,641	1,522,332	49,450,483	3,692,615	28
Washington.....	1,962	1,034	417,897,114	26,083,111	2,701,369	99,450,342	10,381,247	208
West Virginia.....	648	379	312,187,581	29,491,224	3,352,680	30,942,010	3,006,338	31
Wisconsin.....	3,637	2,238	1,397,279,746	121,949,938	11,084,591	226,542,520	22,929,509	205
Wyoming.....	74	47	4,565,332	12,710	12,710	2,947,100	108,071	2
Total.....	95,777	55,007	57,458,958,875	4,744,261,484	544,036,541	9,813,969,501	833,735,132	4,204
1927.....	93,415	53,620	50,134,060,807	3,938,647,370	507,731,510	13,588,788,010	851,052,639	3,569
1926.....	93,244	53,094	52,921,563,976	4,494,730,106	581,707,493	9,573,203,052	780,086,836	-----
1925.....	86,673	54,137	52,924,994,086	4,383,357,349	546,740,987	7,904,787,503	682,254,676	-----
1924.....	88,803	51,312	45,320,016,354	3,595,674,888	429,652,793	8,391,149,198	832,202,917	-----
1923.....	85,199	53,795	48,686,639,790	1,271,899,449	181,863,636	7,534,069,100	701,011,681	-----
1922.....	82,485	48,697	36,005,906,344	3,454,419,673	389,775,550	8,677,336,297	813,113,629	-----
1921.....	79,748	37,030	24,422,077,076	1,777,785,608	351,770,249	14,019,846,713	1,898,831,377	-----
1920.....	78,171	49,425	45,217,317,892	4,116,424,329	944,964,573	11,431,945,114	834,146,460	-----

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.
³ States are grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of inactive corporations reporting no income data; also grand totals for prior years—Continued*

MANUFACTURING: FOOD PRODUCTS, BEVERAGES, AND TOBACCO

States and Territories	Corporations reporting net income			Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns	
	Total number of returns	Gross income	Net income	Tax	Number of returns	Gross income		Deficit
Alabama.....	157	\$25,377,172	\$865,915	\$77,502	57	\$3,915,905	\$347,034	
Alaska.....	6	756,369	120,011	9,280	4	519,324	45,664	
Arizona.....	42	13,483,425	1,033,790	117,818	12	644,784	49,087	
Arkansas.....	103	15,000,239	762,981	76,247	41	5,333,920	171,263	
California.....	800	607,168,932	28,123,884	3,028,409	288	122,180,958	5,872,189	
Colorado.....	199	162,641,538	12,408,892	1,359,186	77	23,491,699	1,109,335	
Connecticut.....	140	19,937,440	1,003,357	101,523	57	6,328,870	328,737	
Delaware.....	51	13,857,891	1,198,816	133,689	10	957,208	73,928	
District of Columbia.....	54	17,813,138	657,351	69,864	24	18,570,651	610,353	
Florida.....	267	30,274,133	1,535,089	147,940	120	8,425,966	905,269	
Georgia.....	225	101,335,707	17,361,786	2,042,631	58	13,903,192	410,093	
Idaho.....	76	82,495,541	17,049,543	2,027,305	21	7,364,774	156,797	
Illinois.....	60	6,916,434	154,910	11,055	15	1,825,397	46,811	
Indiana.....	970	4,893,571,610	80,903,189	9,296,617	353	160,963,014	6,317,747	
Iowa.....	497	114,329,307	5,295,012	567,626	183	135,774,117	2,808,173	
Kansas.....	365	247,317,122	8,407,182	924,645	114	19,319,241	2,559,869	
Kentucky.....	195	82,072,427	3,250,188	342,972	71	48,972,671	1,131,474	
Kentucky.....	314	70,031,196	3,781,189	406,980	102	13,223,070	1,224,901	
Louisiana.....	289	149,470,078	8,655,770	873,788	117	20,766,789	1,887,481	
Maine.....	122	26,869,633	1,136,119	111,140	42	2,542,584	131,038	
Maryland.....	276	87,376,511	4,077,071	384,964	92	14,988,510	1,649,717	
Massachusetts.....	448	139,090,421	7,969,788	866,622	189	54,080,168	1,716,091	
Michigan.....	407	193,137,339	14,030,292	1,569,616	158	50,117,172	4,657,120	
Minnesota.....	528	539,019,770	19,386,480	2,239,992	141	37,011,063	1,300,420	
Mississippi.....	363	8,558,424	712,235	64,226	42	6,429,794	332,253	
Missouri.....	132	451,490,604	33,213,429	3,854,721	198	115,740,648	2,891,664	
Montana.....	509	22,879,112	894,891	92,868	28	8,192,075	175,225	
Nebraska.....	92	107,629,162	4,006,792	454,457	42	15,669,477	566,287	
Nevada.....	147	873,902	23,000	326	6	342,329	103,288	
New Hampshire.....	15	8,490,546	372,805	39,778	6	454,174	328,007	
New Jersey.....	25	196,917,471	23,838,240	2,679,932	148	17,039,340	1,748,020	
New Jersey.....	393							

New Mexico.....	19	1,382,840	49,978	4,480	5	151,342	24,485
New York.....	1,767	2,284,610,641	207,609,069	24,482,301	719	200,982,245	17,777,874
North Carolina.....	133	288,940,053	37,445,911	6,955,765	81	6,955,765	276,176
North Dakota.....	52	6,947,357	1,988,127	5,125	17	2,301,866	38,436
Ohio.....	746	297,859,155	12,338,955	1,833,107	267	55,984,703	3,005,522
Oklahoma.....	131	24,584,824	77,295	16,720,743	45	16,720,743	3,715,150
Oregon.....	286	42,782,199	197,484	13,143,111	107	13,143,111	612,865
Pennsylvania.....	923	527,273,222	35,007,498	4,606,235	357	88,452,197	6,148,130
Rhode Island.....	61	20,853,600	919,615	89,288	25	1,870,938	151,917
South Carolina.....	118	6,484,049	724,735	74,220	53	3,267,187	146,090
South Dakota.....	77	13,943,401	452,033	28,929	35	1,956,269	195,361
Tennessee.....	280	117,479,388	9,327,039	1,085,310	100	25,160,610	744,857
Texas.....	508	144,483,546	7,859,644	863,753	198	46,844,008	3,675,362
Utah.....	116	22,124,717	970,195	91,004	39	21,744,835	1,245,808
Vermont.....	40	6,621,485	176,800	15,458	11	1,603,979	97,626
Virginia.....	289	44,236,857	3,431,981	367,478	107	9,542,275	586,684
Washington.....	145	146,440,888	6,983,736	706,673	161	25,229,610	1,238,083
West Virginia.....	439	27,219,143	2,012,674	217,954	50	7,135,963	346,521
Wisconsin.....	1,188	250,103,004	9,040,208	913,497	395	48,246,927	3,013,602
Wyoming.....	29	2,716,730	76,093	3,839	10	2,518,962	65,200
Total.....	15,404	12,732,301,783	639,770,167	72,939,438	5,386	1,516,525,820	79,965,204
1927 ¹	15,524	9,702,208,946	585,820,452	75,793,776	5,630	4,212,282,626	108,190,639
1928 ¹	15,505	11,478,178,959	592,440,172	77,147,310	6,266	1,797,883,389	95,308,802
1925 ²	14,722	11,476,442,509	533,472,244	66,586,809	5,419	1,923,746,578	91,512,114
1924 ²	14,442	10,745,132,363	536,852,421	63,376,159	5,362	1,101,836,666	95,715,254
1923 ²	14,153	8,511,235,848	506,924,386	55,646,300	5,487	1,566,632,061	124,175,970
1922 ²	14,087	8,812,387,633	447,671,350	50,666,679	5,728	2,053,035,160	150,306,300
1921 ²	13,777	5,519,503,463	319,176,273	65,676,304	6,570	2,750,043,401	209,161,987
1920 ²	13,718	8,521,908,861	404,847,051	90,537,701	6,167	3,763,179,920	183,893,444

MANUFACTURING: TEXTILES AND TEXTILE PRODUCTS

Alabama.....	66	\$27,966,974	\$873,320	\$98,194	37	\$13,303,381	\$1,188,609
Alaska.....	1	(^e)	(^e)	(^e)	1	(^e)	(^e)
Arizona.....	19	1,433,578	37,956	10,228	8	2,458,839	248,317
Arkansas.....	296	67,479,575	4,076,567	437,548	111	13,857,887	1,312,052
California.....	33	4,042,932	117,320	10,273	16	1,741,795	78,664
Colorado.....	277	138,915,270	7,272,988	788,084	118	37,409,471	4,221,675
Connecticut.....	9	10,194,299	593,668	67,354	2	(^e)	(^e)
Delaware.....	21	1,381,674	90,088	8,796	9	377,573	53,058
District of Columbia.....	81	1,145,414	9,737	9	21	668,522	126,323
Florida.....	204	189,837,785	10,866,731	1,277,222	76	53,068,543	1,917,789
Georgia.....	3	(^e)	(^e)	(^e)	2	(^e)	(^e)
Hawaii.....	6	141,862	(^e)	(^e)	2	(^e)	(^e)
Idaho.....	2	(^e)	(^e)	(^e)	2	(^e)	(^e)

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part) returns are included.

² States grouped to conceal identity of taxpayer.

TABLE 17. Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years Continued

MANUFACTURING: TEXTILES AND TEXTILE PRODUCTS Continued

States and Territories	Total number of returns	Corporations reporting net income			Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income		Deficit
Illinois	853	499	\$336,131,536	\$18,536,799	\$2,094,132	332	\$65,240,484	\$1,973,862
Indiana	111	71	49,299,591	2,801,752	323,563	40	3,761,873	196,279
Iowa	46	31	14,102,110	588,565	62,874	13	2,133,000	90,759
Kansas	20	16	2,821,307	221,310	22,502	4	234,136	28,414
Kentucky	90	50	17,022,914	829,732	88,008	37	9,872,139	669,241
Louisiana	61	28	18,332,338	756,951	84,479	32	8,708,031	602,580
Maine	72	41	53,038,028	3,461,748	385,882	30	13,375,447	958,000
Maryland	172	86	46,475,475	2,850,899	310,247	77	22,269,206	1,952,130
Massachusetts	989	593	513,490,597	28,319,022	2,967,553	461	425,474,667	36,291,317
Michigan	141	85	38,912,827	2,319,818	254,668	49	13,137,975	487,361
Minnesota	160	93	49,476,396	3,292,115	368,883	56	7,178,158	281,106
Mississippi	14	7	3,298,487	64,653	3,302	3	3,178,158	281,106
Missouri	301	168	92,375,931	4,695,368	522,083	123	25,776,281	1,128,393
Montana	5	5	1,891,407	43,820	7,970	12	14,472	6,317
Nebraska	27	14	88,416	3,938	27	3	358,249	1
Nevada	4	3	16,863,266	997,791	101,200	38	39,465,011	4,011,588
New Hampshire	68	29	368,071,183	25,215,647	2,833,132	350	133,440,746	14,748,649
New Jersey	881	519	1,898,553,497	90,070,285	9,733,581	2,596	642,135,773	38,291,585
New Mexico	6,029	3,355	284,710,981	17,282,689	1,979,923	2,233	92,660,562	5,630,343
New York	544	233	(³)	(³)	(³)	1	(³)	(³)
North Carolina	4	1	170,794,566	13,632,058	1,555,921	156	48,987,166	5,087,637
North Dakota	1	1	3,294,003	133,079	13,079	5	747,446	151,795
Ohio	405	237	7,647,844	991,343	108,761	18	5,102,053	222,379
Oklahoma	20	13	612,850,212	74,905,911	8,807,281	504	214,234,759	13,969,278
Oregon	63	36	231,608,010	14,158,568	1,591,284	110	87,333,472	6,167,150
Pennsylvania	1,218	686	141,690,655	9,153,327	1,077,658	68	56,066,953	1,854,536
Rhode Island	294	173	(³)	(³)	(³)	1	(³)	(³)
South Carolina	152	82	71,258,714	4,862,653	555,363	63	21,879,478	1,595,278
South Dakota	4	1	25,999,426	1,421,647	147,625	2	17,575,614	2,171,029
Tennessee	141	75				6		
Texas	131	79				50		

	22	14	3, 236, 222	100, 926	7, 126	6	1, 020, 294	36, 257
Utah.....	20	12	7, 634, 174	565, 219	63, 000	17	3, 933, 762	444, 601
Vermont.....	85	43	31, 900, 088	1, 117, 880	122, 841	42	6, 183, 082	363, 461
Virginia.....	97	64	10, 800, 325	1, 472, 606	41, 302	31	2, 523, 306	133, 050
Washington.....	40	20	6, 285, 160	365, 670	23, 178	26	4, 898, 085	281, 888
West Virginia.....	237	127	80, 617, 267	3, 566, 426	396, 450	100	24, 656, 807	1, 515, 781
Wisconsin.....	1		278, 850	19, 863	1, 272	1	(^c)	(^c)
Wyoming.....							2, 585, 296	526, 736
States grouped ³								
Total.....	14, 508	8, 076	5, 702, 985, 155	351, 849, 592	39, 355, 411	6, 098	2, 134, 380, 347	155, 728, 596
1927 ²	13, 851	8, 240	6, 285, 401, 148	417, 484, 179	50, 341, 461	5, 343	1, 522, 067, 615	120, 815, 929
1926 ²	13, 436	7, 708	5, 354, 116, 761	314, 649, 317	39, 829, 341	5, 728	2, 398, 617, 078	195, 161, 316
1925 ²	12, 271	7, 604	6, 108, 059, 834	413, 114, 811	48, 814, 565	4, 767	1, 698, 402, 114	114, 772, 390
1924 ²	12, 220	6, 836	4, 842, 552, 450	315, 927, 779	37, 650, 982	5, 293	2, 346, 629, 078	188, 104, 058
1923 ²	11, 771	7, 678	6, 690, 737, 301	563, 412, 301	63, 465, 082	4, 093	1, 156, 950, 013	71, 844, 563
1922 ²	11, 425	6, 973	5, 675, 173, 722	535, 106, 819	62, 460, 593	4, 452	1, 120, 052, 654	78, 311, 129
1921 ²	10, 872	5, 312	3, 885, 118, 040	327, 356, 083	67, 216, 070	5, 560	1, 800, 976, 666	189, 439, 330
1920 ²	10, 121	5, 545	5, 653, 479, 386	458, 612, 900	121, 769, 525	4, 576	2, 551, 934, 930	166, 646, 390

MANUFACTURING; LEATHER AND LEATHER PRODUCTS

	1	1	(^c)	(^c)	(^c)	(^c)	(^c)	(^c)	(^c)
Alabama.....	1								
Alaska.....									
Arizona.....									
Arkansas.....	45	16	\$10, 412, 260	\$131, 435	\$14, 091	27	\$7, 725, 446	\$637, 106	2
California.....	8	5	1, 372, 090	14, 160	1, 272	3	353, 020	18, 643	2
Colorado.....	21	13	2, 501, 583	89, 015	7, 801	8	490, 807	101, 803	3
Connecticut.....	10	7	2, 767, 216	158, 669	11, 921	3	103, 877	20, 323	3
Delaware.....	1	1	(^c)	(^c)	(^c)	1	(^c)	(^c)	
District of Columbia.....	1								
Florida.....	1								
Georgia.....	12	5	4, 382, 117	119, 311	13, 193	7	360, 018	113, 854	
Hawaii.....									
Idaho.....									
Illinois.....	138	83	68, 145, 886	4, 977, 634	582, 819	52	20, 571, 790	1, 024, 591	3
Indiana.....	19	10	5, 183, 589	188, 263	16, 422	8	2, 083, 413	187, 052	1
Iowa.....	8	4	2, 888, 153	21, 909	1, 568	3	622, 146	25, 605	1
Kansas.....	7	5	662, 730	36, 319	2, 183	2	(^c)	(^c)	
Kentucky.....	15	4	682, 698	41, 664	1, 757	8	3, 762, 012	188, 839	3
Louisiana.....	4	3	281, 011	13, 951	1, 014	1	(^c)	(^c)	
Maine.....	55	27	23, 444, 368	1, 412, 091	161, 320	25	10, 598, 621	601, 007	3
Maryland.....	28	14	9, 372, 915	500, 015	56, 646	12	3, 717, 292	308, 272	3
Massachusetts.....	709	379	311, 081, 146	11, 998, 825	1, 286, 866	308	127, 471, 440	7, 919, 362	22
Michigan.....	38	23	10, 758, 919	732, 697	80, 661	15	8, 146, 068	1, 120, 261	1
Minnesota.....	26	14	11, 823, 546	298, 981	32, 955	11	4, 478, 526	1, 064, 838	1
Mississippi.....	3					3	291, 926	46, 206	

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

² States grouped to conceal identity of taxpayer.

TABLE 17.—Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years—Continued

MANUFACTURING: LEATHER AND LEATHER PRODUCTS—Continued

States and Territories	Corporations reporting net income			Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns	
	Total number of returns	Number of returns	Gross income	Net income	Tax	Number of returns		Gross income	Deficit
Missouri.....	76	48	\$192,980,429	\$22,014,377	\$2,657,918	28	\$22,606,346	\$2,653,961
Montana.....	3	1	(³)	(³)	(³)	2	(³)	(³)
Nebraska.....	7	3	318,014	4,050	25	4	801,437	50,983
Nevada.....	39	21	15,439,580	384,105	40,390	17	9,555,814	950,632
New Hampshire.....	100	61	34,888,761	2,172,805	240,304	37	10,743,929	563,343
New Jersey.....	130	61	34,888,761	2,172,805	240,304	37	10,743,929	563,343
New Mexico.....	594	351	284,330,294	14,292,273	1,628,741	232	78,805,218	3,811,559
New York.....	10	5	3,554,007	(³)	(³)	5	(³)	(³)
North Carolina.....	3	1	(³)	(³)	(³)	1	(³)	(³)
North Dakota.....	106	63	75,194,811	4,916,588	587,644	42	39,943,454	1,983,009
Ohio.....	10	4	(³)	(³)	(³)	6	320,401	12,328
Oklahoma.....	10	4	599,823	25,298	2,141	6	320,401	12,328
Oregon.....	146	75	108,383,999	7,901,744	924,369	68	18,519,888	1,751,434
Pennsylvania.....	12	5	3,425,582	133,672	10,305	7	369,528	37,509
Rhode Island.....	1	1	(³)	(³)	(³)	1	(³)	(³)
South Carolina.....	10	5	8,010,535	495,042	59,136	5	174,254	80,811
South Dakota.....	21	12	4,615,465	201,204	21,852	9	770,198	85,149
Texas.....	2	1	(³)	(³)	(³)	2	(³)	(³)
Tennessee.....	4	2	(³)	(³)	(³)	2	(³)	(³)
Utah.....	11	6	26,384,131	395,306	25,665	5	822,812	74,357
Vermont.....	13	9	1,163,175	60,435	3,819	3	163,620	15,167
Virginia.....	4	3	3,272,447	96,281	6,152	1	(³)	(³)
Washington.....	115	71	62,626,038	3,174,391	365,496	43	20,088,013	2,938,656
West Virginia.....	2,440	1,362	1,382,443	39,889	2,515	5	1,022,925	132,637
Wisconsin.....	2,411	1,448	1,325,306,342	77,425,275	8,892,440	1,015	396,514,268	28,037,964
Wyoming.....	2,491	1,413	1,415,200,205	99,071,812	12,229,044	9,003	316,039,057	21,702,590
States grouped ³	2,491	1,413	1,234,282,089	73,858,674	9,357,909	1,078	427,012,389	27,435,888
Total.....	2,440	1,362	1,325,306,342	77,425,275	8,892,440	1,015	396,514,268	28,037,964
1927 ¹	2,411	1,448	1,415,200,205	99,071,812	12,229,044	9,003	316,039,057	21,702,590
1926 ¹	2,491	1,413	1,234,282,089	73,858,674	9,357,909	1,078	427,012,389	27,435,888

MANUFACTURING: RUBBER AND RELATED PRODUCTS

1925 1	2,359	1,373	1,175,340,390	76,023,053	9,168,527	986	339,191,071	98,895,236
1924 1	2,428	1,341	1,046,930,837	70,319,008	8,036,845	1,087	404,523,428	51,873,877
1923 1	2,303	1,321	1,151,784,817	72,888,357	8,247,672	982	443,473,460	36,120,492
1922 1	2,284	1,330	1,149,675,303	88,650,717	10,414,257	954	314,330,749	24,811,082
1921 1	2,184	981	822,817,015	37,064,636	11,814,817	1,203	393,180,364	105,909,353
1920 1	2,162	1,230	1,097,415,353	61,028,189	14,811,371	932	796,320,084	103,921,943
Alabama.....						1		
Alaska.....								
Arizona.....								
Arkansas.....								
California.....	24	14	\$39,205,641	\$2,376,133	\$282,555	8	\$1,965,370	\$106,799
Colorado.....	7		(³)	(³)	(³)	2	(³)	(³)
Connecticut.....	24	12	5,424,985	543,039	63,371	10	3,049,946	249,227
Delaware.....	5	3	6,397,707	1,270,238	146,351	2	(³)	(³)
District of Columbia.....	1					1	(³)	(³)
Florida.....	2					2	(³)	(³)
Georgia.....	3	1	(³)	(³)		2	(³)	(³)
Hawaii.....	1							
Illinois.....	32	17	6,667,212	778,015	76,332	12	5,253,714	1,076,282
Indiana.....	13	5	2,155,283	134,637	15,722	8	4,632,075	326,442
Iowa.....	7	2	(³)	(³)	(³)	4	1,528,312	130,836
Kansas.....	2					2	(³)	(³)
Kentucky.....	4					4	201,518	64,621
Louisiana.....	1	1	(³)	(³)				
Maine.....	1	1	(³)	(³)				
Maryland.....	7	2	(³)	(³)		4	1,222,630	330,387
Massachusetts.....	78	44	40,347,364	3,417,375	384,366	31	32,184,862	2,406,350
Michigan.....	14	7	6,178,429	641,043	64,154	3	17,942	27,056
Minnesota.....	3	2	(³)	(³)				
Mississippi.....								
Missouri.....	15	5	14,684,493	56,975	6,075	10	704,587	43,892
Montana.....	2							
Nebraska.....	3	1	(³)	(³)		4	1,515,011	354,465
Nevada.....								
New Hampshire.....								
New Jersey.....	75	41	48,294,561	3,803,886	443,469	30	18,727,251	4,334,205
New Mexico.....								
New York.....	168	85	45,985,695	4,425,408	504,703	77	297,974,848	23,287,122
North Carolina.....	5					5	621,009	122,853
North Dakota.....								
Ohio.....	117	61	673,913,288	24,591,328	2,861,947	53	50,352,744	7,316,925
Oklahoma.....	2	1	(³)	(³)	(³)	1	(³)	(³)

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

³ States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data reported—Number of returns*—Continued

MANUFACTURING: RUBBER AND RELATED PRODUCTS—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income				Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit		
Oregon.....	7	4	\$475,138	\$8,269	\$70,801	3	\$77,804	\$63,558	3	
Pennsylvania.....	41	13	10,889,544	614,116	37,912	25	20,890,952	1,643,462	3	
Rhode Island.....	9	4	2,632,041	323,851		4	117,001	14,374	1	
South Carolina.....	1	1	(³)	(³)						
South Dakota.....										
Tennessee.....	7	2	(³)	(³)		5	348,319	11,166		
Texas.....	6	3	215,088	4,575		3	198,565	15,598		
Utah.....	3	1	(³)	(³)		2	(³)	(³)		
Vermont.....										
Virginia.....	3	4	1,129,166	67,712	7,226	3	439,324	112,808	2	
Washington.....	9	4				3	53,929	15,771		
West Virginia.....	2					2	(³)	(³)		
Wisconsin.....	15	10	19,409,502	1,176,696	138,111	5	10,108,110	2,481,388		
Wyoming.....										
States grouped ¹			8,012,455	402,235	46,292		1,335,860	1,451,029		
Total.....	723	349	932,047,022	44,044,331	5,149,327	331	454,121,083	45,987,216	43	
1927 ²	655	335	1,039,525,022	70,253,152	8,849,321	284	407,271,983	19,356,486	36	
1926 ²	680	339	1,147,454,781	37,500,977	4,866,739	341	452,909,353	24,764,094		
1925 ²	638	349	1,373,494,704	122,965,853	15,411,932	289	95,861,530	13,941,445		
1924 ²	638	325	937,869,765	56,900,060	5,061,977	313	184,380,314	15,344,877		
1923 ²	607	273	908,765,051	45,924,366	2,839,675	334	170,124,918	21,562,982		
1922 ²	593	284	558,984,819	41,929,682	2,285,832	309	383,664,064	24,592,953		
1921 ²	641	196	112,146,551	5,101,673	815,468	445	525,696,814	101,561,735		
1920 ²	671	279	797,343,410	26,677,976	3,748,472	392	240,973,489	31,575,079		

MANUFACTURING: LUMBER AND WOOD PRODUCTS

	176	109	\$29,010, 210	\$2,846, 167	\$293, 605	62	\$7, 599, 750	\$567, 615	5
Alabama.....	5	2	(^c)	(^c)	1, 448	3	508, 572	121, 521	
Alaska.....	4	4	2, 085, 760	31, 260	378, 127	62	13, 796, 517	2, 702, 586	3
Arizona.....	134	69	37, 897, 423	3, 305, 927	486, 878	2	55, 768, 542	5, 173, 149	4
Arkansas.....	257	180	96, 146, 254	5, 360, 980	13, 986	21	2, 331, 421	433, 942	2
California.....	35	12	4, 115, 798	137, 479	287, 380	23	1, 777, 038	89, 320	4
Colorado.....	55	32	5, 235, 443	287, 380	97, 856	2	(^a)	(^a)	1
Connecticut.....	15	12	16, 607, 001	886, 177	97, 856	2	(^a)	(^a)	1
Delaware.....	9	5	424, 980	25, 478	2, 519	4	325, 186	5, 740	1
District of Columbia.....	166	72	24, 398, 560	3, 165, 029	345, 002	84	20, 681, 936	3, 941, 997	10
Florida.....	195	107	33, 545, 142	1, 642, 730	143, 710	80	12, 445, 807	1, 853, 095	8
Georgia.....	4	2	(^c)	(^c)	(^c)	22	(^c)	(^c)	2
Hawaii.....	4	19	17, 271, 200	704, 604	75, 896	22	21, 685, 880	2, 165, 927	2
Idaho.....	532	269	201, 223, 141	17, 406, 665	2, 002, 498	224	58, 233, 109	3, 822, 231	9
Illinois.....	321	179	99, 680, 034	6, 185, 168	610, 206	133	22, 053, 807	2, 233, 976	9
Indiana.....	63	38	35, 516, 906	1, 806, 564	196, 286	23	4, 056, 357	125, 421	2
Iowa.....	13	7	4, 045, 262	108, 779	12, 084	6	1, 173, 063	73, 105	6
Kansas.....	142	89	65, 079, 243	4, 018, 462	445, 086	47	9, 971, 252	725, 516	6
Kentucky.....	232	134	86, 851, 602	11, 468, 171	1, 295, 834	83	21, 952, 651	1, 861, 360	16
Louisiana.....	134	67	10, 897, 209	649, 797	63, 491	57	4, 823, 881	408, 473	10
Maine.....	89	46	12, 278, 684	952, 431	92, 238	40	8, 296, 492	543, 462	3
Maryland.....	281	149	43, 825, 308	2, 543, 165	256, 617	129	41, 149, 487	2, 074, 253	3
Massachusetts.....	299	153	80, 644, 696	5, 390, 999	568, 314	135	42, 869, 666	3, 551, 986	11
Michigan.....	137	68	57, 572, 462	4, 125, 219	460, 319	39	15, 895, 270	1, 352, 852	10
Minnesota.....	141	75	38, 080, 034	2, 697, 135	268, 903	57	17, 165, 177	1, 580, 591	9
Mississippi.....	237	122	58, 273, 378	3, 157, 785	306, 838	108	68, 417, 569	3, 257, 299	7
Missouri.....	16	9	1, 295, 599	39, 382	2, 877	4	914, 014	36, 161	3
Montana.....	17	14	2, 994, 944	179, 256	15, 858	3	66, 662	18, 862	6
Nebraska.....	5	2	(^a)	(^a)	(^a)	3	731, 155	132, 992	4
Nevada.....	73	32	7, 651, 551	325, 483	24, 791	37	4, 766, 280	458, 781	4
New Hampshire.....	150	80	18, 405, 820	1, 086, 706	162, 688	65	7, 939, 858	810, 375	5
New Jersey.....	13	4	2, 138, 248	86, 486	5, 412	8	5, 582, 975	544, 714	1
New Mexico.....	890	471	139, 931, 443	8, 030, 421	831, 021	404	63, 926, 533	5, 098, 101	15
New York.....	305	188	60, 284, 746	3, 233, 758	340, 579	111	19, 736, 635	1, 689, 820	6
North Carolina.....	5	2	(^a)	(^a)	(^a)	3	(^a)	(^a)	6
North Dakota.....	351	208	83, 528, 367	4, 639, 302	491, 836	137	16, 112, 651	1, 621, 256	6
Ohio.....	18	9	1, 901, 757	46, 260	3, 546	9	408, 378	106, 295	24
Oklahoma.....	266	122	69, 924, 143	4, 855, 203	521, 687	120	30, 806, 772	3, 032, 761	12
Oregon.....	438	227	127, 496, 606	11, 061, 093	1, 200, 617	199	31, 080, 873	3, 711, 674	12
Pennsylvania.....	19	6	856, 793	50, 448	4, 877	12	1, 834, 177	109, 682	1
Rhode Island.....	112	59	13, 402, 537	1, 009, 597	107, 317	51	10, 740, 783	484, 792	2
South Carolina.....	7	7	70, 403	5, 298	3, 298	86	21, 546, 878	1, 832, 357	8
South Dakota.....	193	99	68, 848, 280	3, 295, 714	332, 340	56	7, 003, 318	731, 766	8
Tennessee.....	161	93	58, 964, 366	5, 197, 316	592, 701	60	(^a)	(^a)	8
Texas.....	7	5	454, 544	13, 633	433	2	(^a)	(^a)	8
Utah.....									

^a Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.
^b States grouped to conceal identity of taxpayer.

TABLE 17.—Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years—Continued

MANUFACTURING: LUMBER AND WOOD PRODUCTS—Continued

States and Territories	Total number of returns	Corporations reporting net income			Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income		Deficit
Vermont.....	59	27	\$3,832,704	\$178,774	10,256	30	\$4,598,150	\$232,539
Virginia.....	158	90	46,081,879	2,777,263	302,702	62	11,777,056	1,293,028
Washington.....	505	274	178,846,065	10,033,695	1,096,675	199	55,245,185	7,093,315
West Virginia.....	118	67	19,665,677	1,726,279	42	3,021,031	387,703	
Wisconsin.....	336	191	79,175,780	5,330,393	578,642	129	36,017,134	2,894,031
Wyoming.....	5	3	521,365	39,035	4,410	2	(³)	(³)
States grouped ³			2,045,610	58,107	3,177		336,360	37,911
Total.....	7,947	4,290	2,052,903,133	142,196,658	15,210,319	3,367	789,281,339	71,492,903
1927 ²	7,816	4,178	1,929,813,782	125,408,497	15,611,798	3,353	874,473,086	94,294,842
1926 ²	7,862	4,591	2,330,766,403	172,971,492	21,906,671	3,271	738,044,554	69,195,767
1925 ²	7,633	4,657	2,380,403,125	200,316,048	21,667,289	2,976	687,054,014	53,115,643
1924 ²	7,663	4,750	2,207,209,625	178,869,396	21,040,068	2,913	627,593,275	57,753,873
1923 ²	7,382	5,250	2,692,281,355	209,049,957	33,457,215	2,132	982,521,652	32,580,660
1922 ²	6,911	4,545	2,022,918,434	207,995,927	22,699,427	2,366	379,399,499	48,281,974
1921 ²	6,733	2,984	1,071,660,578	70,511,051	11,247,073	3,749	775,312,435	120,219,887
1920 ²	7,265	5,300	2,957,637,528	321,269,579	78,959,959	1,965	354,398,551	27,169,095

MANUFACTURING: PAPER, PULP, AND PRODUCTS

Alabama.....	2	1	(¹)	(⁴)	(¹)	(¹)	(¹)	(¹)
Alaska.....								
Arizona.....								
Arkansas.....	3	1	(³)	(³)	(³)	2	(³)	(³)
California.....	57	36	\$90,005,993	\$9,559,859	\$1,136,045	17	\$3,363,498	\$315,129
Colorado.....	5	4	1,074,716	63,938	5,402	1	(¹)	(¹)
Connecticut.....	62	41	17,553,132	1,849,705	211,866	19	1,163,924	219,998
Delaware.....	10	6	5,232,670	380,060	41,421	4	1,212,892	26,090
District of Columbia.....	7	6	2,159,713	271,916	32,343			

Florida.....	3	1	(¹)	5,202,930	(²)	234,238	26,184	2	(³)	(⁴)	(⁵)	(⁶)
Georgia.....	10	8	(¹)	5,202,930	(²)	234,238	26,184	2	(³)	(⁴)	(⁵)	(⁶)
Hawaii.....	4	1	(¹)	(²)	(³)	(⁴)	(⁵)	1	(⁶)	(⁷)	(⁸)	(⁹)
Idaho.....	1	1	(¹)	86,526,508	(²)	7,080,058	827,299	47	(³)	(⁴)	(⁵)	(⁶)
Illinois.....	166	31	(¹)	24,862,702	(²)	2,980,673	353,333	19	(³)	(⁴)	(⁵)	(⁶)
Indiana.....	52	31	(¹)	2,091,351	(²)	101,243	9,469	3	(³)	(⁴)	(⁵)	(⁶)
Iowa.....	15	11	(¹)	(²)	(³)	(⁴)	(⁵)	3	(⁶)	(⁷)	(⁸)	(⁹)
Kansas.....	2	2	(¹)	447,157	(²)	14,435	743	2	(³)	(⁴)	(⁵)	(⁶)
Kentucky.....	6	3	(¹)	4,423,993	(²)	578,376	67,690	3	(³)	(⁴)	(⁵)	(⁶)
Louisiana.....	11	7	(¹)	66,701,207	(²)	5,375,672	633,967	9	(³)	(⁴)	(⁵)	(⁶)
Maine.....	21	12	(¹)	4,563,568	(²)	210,529	19,635	8	(³)	(⁴)	(⁵)	(⁶)
Maryland.....	28	20	(¹)	188,636,078	(²)	18,297,532	2,170,880	83	(³)	(⁴)	(⁵)	(⁶)
Massachusetts.....	210	133	(¹)	107,236,801	(²)	7,084,887	839,942	16	(³)	(⁴)	(⁵)	(⁶)
Michigan.....	70	54	(¹)	40,501,061	(²)	1,041,446	138,793	8	(³)	(⁴)	(⁵)	(⁶)
Minnesota.....	36	28	(¹)	16,423,357	(²)	791,626	83,847	17	(³)	(⁴)	(⁵)	(⁶)
Mississippi.....	2	2	(¹)	(²)	(³)	(⁴)	(⁵)	1	(⁶)	(⁷)	(⁸)	(⁹)
Missouri.....	59	42	(¹)	(²)	(³)	(⁴)	(⁵)	17	(⁶)	(⁷)	(⁸)	(⁹)
Montana.....	1	1	(¹)	(²)	(³)	(⁴)	(⁵)	1	(⁶)	(⁷)	(⁸)	(⁹)
Nebraska.....	1	1	(¹)	(²)	(³)	(⁴)	(⁵)	1	(⁶)	(⁷)	(⁸)	(⁹)
Nevada.....	1	1	(¹)	(²)	(³)	(⁴)	(⁵)	1	(⁶)	(⁷)	(⁸)	(⁹)
New Hampshire.....	20	12	(¹)	8,509,840	(²)	1,082,492	126,319	8	(³)	(⁴)	(⁵)	(⁶)
New Jersey.....	108	60	(¹)	34,643,961	(²)	2,668,972	296,973	46	(³)	(⁴)	(⁵)	(⁶)
New Mexico.....	1	1	(¹)	(²)	(³)	(⁴)	(⁵)	1	(⁶)	(⁷)	(⁸)	(⁹)
New York.....	575	332	(¹)	271,724,390	(²)	23,157,727	2,674,875	224	(³)	(⁴)	(⁵)	(⁶)
North Carolina.....	4	4	(¹)	1,143,644	(²)	84,124	9,316	1	(³)	(⁴)	(⁵)	(⁶)
North Dakota.....	1	1	(¹)	(²)	(³)	(⁴)	(⁵)	1	(⁶)	(⁷)	(⁸)	(⁹)
Ohio.....	135	97	(¹)	132,434,798	(²)	10,382,586	1,268,855	32	(³)	(⁴)	(⁵)	(⁶)
Oklahoma.....	2	1	(¹)	(²)	(³)	(⁴)	(⁵)	1	(⁶)	(⁷)	(⁸)	(⁹)
Oregon.....	17	7	(¹)	5,625,341	(²)	636,985	74,382	4	(³)	(⁴)	(⁵)	(⁶)
Pennsylvania.....	175	120	(¹)	78,185,624	(²)	6,092,914	683,810	48	(³)	(⁴)	(⁵)	(⁶)
Rhode Island.....	19	14	(¹)	4,414,229	(²)	321,736	34,061	5	(³)	(⁴)	(⁵)	(⁶)
South Carolina.....	2	2	(¹)	(²)	(³)	(⁴)	(⁵)	1	(⁶)	(⁷)	(⁸)	(⁹)
South Dakota.....	1	1	(¹)	(²)	(³)	(⁴)	(⁵)	1	(⁶)	(⁷)	(⁸)	(⁹)
Tennessee.....	14	9	(¹)	4,110,881	(²)	212,543	16,958	4	(³)	(⁴)	(⁵)	(⁶)
Texas.....	13	8	(¹)	2,953,680	(²)	210,594	24,299	5	(³)	(⁴)	(⁵)	(⁶)
Utah.....	2	2	(¹)	(²)	(³)	(⁴)	(⁵)	1	(⁶)	(⁷)	(⁸)	(⁹)
Vermont.....	14	8	(¹)	5,985,238	(²)	423,212	49,879	5	(³)	(⁴)	(⁵)	(⁶)
Virginia.....	20	16	(¹)	15,905,014	(²)	1,176,312	138,007	4	(³)	(⁴)	(⁵)	(⁶)
Washington.....	24	13	(¹)	8,478,215	(²)	1,522,470	179,159	6	(³)	(⁴)	(⁵)	(⁶)
West Virginia.....	8	5	(¹)	2,018,871	(²)	164,419	18,949	3	(³)	(⁴)	(⁵)	(⁶)
Wisconsin.....	98	76	(¹)	128,578,830	(²)	12,616,986	1,483,860	18	(³)	(⁴)	(⁵)	(⁶)

* Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

¹ States grouped to conceal identity of taxpayer.

TABLE 17.—Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years—Continued

MANUFACTURING: PAPER, PULP, AND PRODUCTS—Continued

States and Territories	Total number of returns	Corporations reporting net income			Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income		Deficit
Wyoming			\$6,664,141	\$819,215	\$89,449		\$3,450,904	\$76,695
States grouped ¹								
Total	2,093	1,345	1,374,721,084	118,589,510	13,768,110	678	352,795,894	14,958,946
1927 ²	2,683	1,386	1,401,780,073	123,987,811	16,063,362	642	267,599,523	13,614,396
1926 ²	2,024	1,365	1,430,425,903	120,459,011	15,610,141	659	221,834,410	14,362,048
1925 ²	1,940	1,288	1,260,562,749	111,186,170	14,003,824	652	230,546,627	12,136,917
1924 ²	1,886	1,304	1,163,208,615	92,674,293	10,674,546	682	200,908,008	18,361,487
1923 ²	1,815	1,240	1,246,988,682	109,909,197	12,232,689	575	196,991,870	14,931,923
1922 ²	1,769	1,086	913,934,635	84,024,620	4,481,258	683	248,561,009	22,408,513
1921 ²	1,676	730	565,401,379	44,881,837	7,484,062	946	68,100,079	49,178,592
1920 ²	1,693	1,949	1,733,004,737	241,616,315	72,302,006	344	65,775,624	4,034,761

MANUFACTURING: PRINTING AND PUBLISHING

Alabama	61	42	\$8,652,310	\$941,862	\$104,471	16	\$434,792	\$20,342	3
Alaska	5	3	142,147	11,436	293	1	(³)	(³)	1
Arizona	26	13	1,888,516	172,801	17,617	11	876,072	57,250	2
Arkansas	36	27	2,990,308	386,522	38,462	8	467,170	42,144	1
California	466	276	74,995,156	7,715,871	863,191	177	14,866,423	1,684,336	13
Colorado	100	61	10,127,674	1,191,838	127,738	33	1,167,742	52,223	6
Connecticut	161	111	28,182,028	3,942,966	446,290	48	1,727,440	177,831	2
Delaware	20	12	2,969,989	329,226	36,091	5	211,380	23,239	3
District of Columbia	91	50	13,082,130	2,069,638	236,805	35	3,853,812	568,385	6
Florida	140	52	4,694,462	233,844	13,230	77	6,657,259	517,722	11
Georgia	90	61	13,703,886	672,424	64,950	27	1,951,091	106,372	2
Hawaii	18	13	2,825,759	152,324	15,932	5	47,743	9,688	1
Idaho	23	18	1,743,830	102,188	8,531	5	169,871	12,990	2
Illinois	1,166	755	305,807,713	31,573,712	3,564,524	383	47,023,744	3,430,924	28

State	259	176	33,730,424	3,950,401	482,252	76	4,740,288	421,524
Indiana.....	11,127	7,070	2,329,699,702	213,619,992	27,303,811	3,703	350,275,071	34,103,796
Iowa.....	10,679	6,734	2,185,712,460	198,473,653	25,123,328	3,629	380,416,720	34,787,965
Kansas.....	10,515	6,931	2,196,254,298	203,506,969	25,857,691	3,614	351,189,797	31,006,312
Kentucky.....	9,920	6,523	1,988,484,745	190,908,952	3,375,358	3,397	287,785,869	29,504,531
Louisiana.....	9,618	6,278	1,878,830,893	175,972,000	20,802,013	3,340	267,697,032	28,454,818
Maine.....	9,223	6,183	1,721,659,012	165,917,105	19,428,950	3,040	260,565,858	23,627,284
Maryland.....	8,710	5,771	1,689,150,298	181,715,665	21,744,873	2,939	257,773,384	23,020,486
Massachusetts.....	8,432	5,386	1,414,017,240	124,156,560	27,183,366	3,016	507,991,840	26,679,985
Michigan.....	8,088	6,393	1,588,305,025	163,159,986	42,249,644	1,695	172,759,382	13,709,458
Minnesota.....	10,679	6,734	2,185,712,460	198,473,653	25,123,328	3,629	380,416,720	34,787,965
Mississippi.....	9,920	6,523	1,988,484,745	190,908,952	3,375,358	3,397	287,785,869	29,504,531
Missouri.....	9,618	6,278	1,878,830,893	175,972,000	20,802,013	3,340	267,697,032	28,454,818
Montana.....	8,710	5,771	1,689,150,298	181,715,665	21,744,873	2,939	257,773,384	23,020,486
Nebraska.....	8,432	5,386	1,414,017,240	124,156,560	27,183,366	3,016	507,991,840	26,679,985
Nevada.....	15	17	3,883,685	31,821	1,525	4	(3)	(9)
New Hampshire.....	27	19	3,816,761	317,603	34,354	8	163,072	24,300
New Jersey.....	336	210	52,190,749	5,105,604	555,633	108	5,255,565	617,308
New Mexico.....	18	11	693,008	13,257	7,172,687	7	108,937	17,267
New York.....	2,591	1,533	797,369,707	63,842,045	7,172,687	901	120,105,311	13,918,275
North Carolina.....	97	52	7,210,828	503,838	44,491	42	2,935,981	221,180
North Dakota.....	48	33	2,673,840	237,741	21,466	13	374,155	22,985
Ohio.....	693	472	163,637,411	23,030,367	2,610,135	201	27,909,367	3,509,322
Oklahoma.....	112	73	13,025,778	1,217,380	128,144	35	1,027,969	66,804
Oregon.....	125	79	10,348,497	590,453	53,986	39	1,869,146	146,638
Pennsylvania.....	619	407	215,576,254	32,678,281	3,791,651	225	27,608,338	1,802,567
Rhode Island.....	44	30	10,563,397	2,100,077	245,516	13	1,102,675	160,010
South Carolina.....	53	34	3,078,321	238,242	24,305	24	1,031,967	67,027
South Dakota.....	41	27	2,685,572	232,373	20,936	12	395,472	65,063
Tennessee.....	103	65	16,532,718	912,302	72,111	35	3,039,064	217,289
Texas.....	231	173	30,637,176	3,402,403	367,469	68	4,197,320	598,243
Utah.....	36	24	4,001,691	353,677	36,933	13	873,908	26,486
Vermont.....	27	20	2,130,318	186,781	17,520	7	192,304	22,597
Virginia.....	122	87	15,828,026	1,765,121	196,823	34	1,379,425	143,391
Washington.....	208	143	20,801,668	2,307,704	245,261	32	1,323,455	132,428
West Virginia.....	73	51	6,586,498	614,906	59,422	21	907,658	106,451
Wisconsin.....	303	203	39,232,581	3,750,762	401,832	85	4,464,101	255,318
Wyoming.....	19	14	805,698	56,155	3,092	4	228,781	14,481
States grouped ³							135,048	5,010
Total.....	11,127	7,070	2,329,699,702	213,619,992	27,303,811	3,703	350,275,071	34,103,796
1927 ⁴	10,679	6,734	2,185,712,460	198,473,653	25,123,328	3,629	380,416,720	34,787,965
1928 ⁴	10,515	6,931	2,196,254,298	203,506,969	25,857,691	3,614	351,189,797	31,006,312
1929 ⁴	9,920	6,523	1,988,484,745	190,908,952	3,375,358	3,397	287,785,869	29,504,531
1924 ⁴	9,618	6,278	1,878,830,893	175,972,000	20,802,013	3,340	267,697,032	28,454,818
1923 ⁴	9,223	6,183	1,721,659,012	165,917,105	19,428,950	3,040	260,565,858	23,627,284
1922 ⁴	8,710	5,771	1,689,150,298	181,715,665	21,744,873	2,939	257,773,384	23,020,486
1921 ⁴	8,432	5,386	1,414,017,240	124,156,560	27,183,366	3,016	507,991,840	26,679,985
1920 ⁴	8,088	6,393	1,588,305,025	163,159,986	42,249,644	1,695	172,759,382	13,709,458

³ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

⁴ States grouped to conceal identity of taxpayer.

	11	6	1,774,984	124,513	14,478	48,979
New Mexico.....	1,604	898	3,617,242,907	340,699,870	39,960,473	211,899
New York.....	85	43	21,782,886	832,627	86,137	14,583,229
North Carolina.....	4	1	(3)	(3)		416,059
North Dakota.....	471	305	594,839,268	57,678,142	6,701,100	27,800,481
Ohio.....	122	63	160,777,907	14,860,214	1,546,362	2,147,297
Oklahoma.....	42	18	1,992,946	215,838	23,618	4,344,509
Oregon.....	589	331	787,882,063	76,133,136	9,007,176	883,809
Pennsylvania.....	51	30	9,263,787	807,061	92,633	43,712,912
Rhode Island.....	61	35	14,848,265	489,110	39,909	1,253,035
South Carolina.....	13	11	1,202,774	40,603	3,203	120,220
South Dakota.....	90	40	1,927,342	192,728	20,128	268,070
Tennessee.....	283	182	405,249,849	24,729,336	2,885,624	(3)
Texas.....	28	12	8,582,763	1,623,728	192,278	26,828
Utah.....	12	8	1,982,785	138,328	13,415	142,091
Vermont.....	82	49	46,756,636	2,756,842	219,038	343,740
Virginia.....	100	40	5,439,576	438,819	38,463	11,257,452
Washington.....	38	26	25,681,444	2,473,023	270,297	1,446,041
West Virginia.....	144	72	27,592,784	2,014,610	225,521	963,470
Wisconsin.....	5	3	171,557	11,738	693	164,300
Wyoming.....	3	1	2,272,332	986,026	117,795	(3)
States grouped 3.....						3,479
Total.....	7,501	4,231	8,772,465,670	848,126,502	99,001,700	59,789,254
1927 2.....	7,229	3,960	6,790,331,331	495,857,272	64,766,664	110,369,015
1926 2.....	7,286	4,076	7,322,286,642	785,155,156	102,963,663	109,278,994
1925 2.....	6,962	3,951	6,475,023,641	623,277,471	78,393,092	82,352,169
1924 2.....	6,601	3,640	5,137,013,861	466,184,064	56,649,624	76,309,159
1923 2.....	6,317	3,472	4,803,667,811	419,583,646	49,426,373	64,157,796
1922 2.....	6,117	3,512	4,984,114,018	461,221,420	54,056,120	66,158,378
1921 2.....	5,924	2,502	2,117,210,866	158,217,289	29,597,862	132,881,065
1920 2.....	5,825	3,047	4,538,095,276	441,369,660	98,163,376	96,439,756

MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS

	52	20	\$3,787,270	\$430,241	\$48,087	\$173,579
Alabama.....						
Alaska.....						
Arizona.....	11	4	359,271	28,316	2,006	221,508
Arkansas.....	18	9	1,937,334	112,465	11,859	63,065
California.....	234	129	74,364,337	14,370,464	1,859,923	21,765
Colorado.....	59	26	5,630,871	2,817,432	1,689,923	9,075,003
Connecticut.....	65	41	6,319,552	485,820	333,725	2,906,271
Delaware.....	9	5	5,918,567	40,773	40,773	179,428
District of Columbia.....	19	8	3,163,287	21,736	1,212	30,168
Florida.....	61	14	422,107	242,424	28,292	4,656
Georgia.....	77	35	5,060,647	19,628	419	548,316
Hawaii.....	3	2	(3)	524,900	54,946	412,491
				(3)	(3)	343,382
						(3)

2 Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

3 States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data reported—Number of returns—Continued*

MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS—Continued

States and Territories	Corporations reporting net income			Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns	
	Total number of returns	Number of returns	Gross income	Net income	Tax	Number of returns		Gross income	Deficit
Idaho.....	8	4	\$109,164	\$11,311	\$248	3	\$91,534	\$11,282
Illinois.....	332	203	127,690,004	14,867,273	1,734,661	124	17,540,658	1,814,877
Indiana.....	166	92	55,521,874	7,073,443	833,897	59	4,279,296	605,215
Iowa.....	76	42	11,991,903	1,903,649	227,787	27	1,440,974	190,686
Kansas.....	41	20	5,576,329	791,948	90,674	19	832,553	147,687
Kentucky.....	64	45	12,903,380	1,473,040	161,861	18	2,287,206	121,263
Louisiana.....	28	13	952,051	39,708	2,155	13	919,145	157,439
Maine.....	21	14	1,603,933	159,776	16,179	6	2,446,397	208,918
Maryland.....	17	13	15,439,463	1,242,478	132,486	29	1,639,336	176,178
Massachusetts.....	76	49	36,323,292	6,501,975	754,810	27	9,030,175	1,547,196
Michigan.....	152	82	32,377,894	4,462,080	517,067	46	4,322,852	678,461
Minnesota.....	100	53	13,574,720	1,924,273	220,926	53	3,497,184	171,671
Mississippi.....	25	12	39,415,549	5,285,004	616,018	11	1,410,466	109,483
Missouri.....	192	70	778,297	46,161	2,207	57	16,329,570	1,486,253
Montana.....	14	11	2,957,214	174,665	13,193	10	322,974	170,761
Nebraska.....	34	23	(³)	(³)	(³)	10	(³)	(³)
Nevada.....	1	1	1,126,520	39,502	3,377	1	(³)	(³)
New Hampshire.....	6	5	69,488,123	5,125,946	551,027	109	11,627,178	1,953,135
New Jersey.....	274	159	67,935	2,754	1	1	(³)	(³)
New Mexico.....	5	3	227,974,100	29,553,256	3,448,339	296	42,627,598	3,514,761
New York.....	663	347	9,574,189	1,336,579	152,552	23	1,331,250	452,680
North Carolina.....	62	38	9,416,332	37,304	1,377	2	(³)	(³)
North Dakota.....	12	8	169,400,775	19,803,582	2,989,927	174	35,857,999	2,928,708
Ohio.....	445	256	4,871,915	410,880	43,416	10	389,118	92,471
Oklahoma.....	34	22	3,948,436	287,452	26,151	12	263,579	57,671
Oregon.....	49	31	321,522,963	35,389,493	4,099,434	217	53,270,628	10,953,789
Pennsylvania.....	524	279	1,349,252	92,910	9,230	6	336,140	75,190
Rhode Island.....	14	8	1,218,276	155,827	18,139	9	807,926	81,285
South Carolina.....	19	12	467,249	24,473	689	6	79,831	35,973
South Dakota.....	21	12	12,908,750	1,522,118	171,918	37	7,127,731	650,984
Tennessee.....	80	35						

Texas.....	93	2,744,729	317,853	4,891,447	427,718
Utah.....	26	182,856	32,148	118,926	32,985
Vermont.....	64	7,053,863	27,060	2,401,966	164,082
Virginia.....	83	4,771,375	314,890	2,401,966	328,924
Washington.....	84	1,896,073	199,443	1,483,019	139,175
West Virginia.....	100	53,427,592	767,474	3,673,839	409,707
Wisconsin.....	139	10,031,415	48,800	2,455,238	369,398
Wyoming.....	6	97,245	19,072	46,781	8,085
States grouped ¹	3	415,987	3,493	88,346	39,618
Total.....	4,852	1,394,910,106	19,770,019	259,910,841	32,517,928
1927 ²	4,682	1,357,109,268	20,563,697	243,350,016	28,355,773
1926 ²	4,606	1,500,050,797	25,542,126	164,876,462	22,112,040
1925 ²	4,454	1,345,032,439	18,154,786	168,780,115	17,846,227
1924 ²	4,356	1,216,633,248	19,151,889	169,461,866	17,943,545
1923 ²	4,201	1,253,405,678	22,113,441	110,289,918	14,374,375
1922 ²	3,890	1,024,109,961	14,837,925	148,096,969	16,586,111
1921 ²	3,681	733,427,446	12,031,628	220,329,251	26,259,793
1920 ²	3,662	1,239,629,895	37,359,624	76,509,584	8,287,187

MANUFACTURING: METAL AND METAL PRODUCTS

Alabama.....	94	\$55,918,741	\$553,625	\$14,454,539	\$769,561
Alaska.....	1	(³)	(³)	(³)	(³)
Arizona.....	14	828,738	3,763	122,588	15,073
Arkansas.....	21	3,169,009	9,608	338,693	39,414
California.....	879	243,605,209	3,428,130	43,302,474	6,724,409
Colorado.....	141	8,632,301	56,105	3,611,394	392,790
Connecticut.....	405	483,153,627	5,386,087	71,612,593	6,525,115
Delaware.....	62	67,347,521	597,887	316,560	316,553
District of Columbia.....	41	1,245,316	2,944	545,373	85,338
Florida.....	86	2,018,119	3,055	1,689,914	919,823
Georgia.....	94	20,965,658	192,983	4,079,637	343,940
Hawaii.....	4	7,851,612	767,021	134,083	11,559
Idaho.....	1	1,489,056	13,468	58,700	11,886
Illinois.....	1,475	1,749,298,041	24,914,908	127,651,741	21,134,724
Indiana.....	2,682	387,708,831	3,905,023	55,042,573	5,468,797
Iowa.....	150	98,717,471	1,685,087	13,284,681	1,228,333
Kansas.....	93	10,899,636	72,661	5,270,391	1,472,568
Kentucky.....	180	53,780,600	437,616	7,393,222	826,313
Louisiana.....	92	6,525,462	43,072	4,483,338	314,203
Maine.....	63	5,954,207	21,417	2,588,083	282,900
Maryland.....	220	82,641,875	6,095,517	13,304,468	1,175,870
Massachusetts.....	1,170	457,077,891	66,047,854	102,988,381	7,431,171
Michigan.....	1,167	4,139,675,312	52,592,955	731,943,889	88,678,935
Minnesota.....	1,362	92,461,685	1,800,024	9,948,366	1,401,036
	41	\$4,778,647	\$553,625	\$14,454,539	\$769,561
	3	48,031	3,763	122,588	15,073
	7	105,209	9,608	338,693	39,414
	380	30,846,670	3,428,130	43,302,474	6,724,409
	62	361,360	56,105	3,611,394	392,790
	233	46,238,677	5,386,087	71,612,593	6,525,115
	20	5,142,143	597,887	316,560	316,553
	15	66,935	2,944	545,373	85,338
	44	61,651	3,055	1,689,914	919,823
	36	1,718,963	192,983	4,079,637	343,940
	4	767,021	767,021	134,083	11,559
	3	125,427	13,468	58,700	11,886
	764	212,433,545	24,914,908	127,651,741	21,134,724
	211	34,277,225	3,905,023	55,042,573	5,468,797
	86	14,389,265	1,685,087	13,284,681	1,228,333
	39	722,516	72,661	5,270,391	1,472,568
	62	3,816,096	437,616	7,393,222	826,313
	25	511,061	43,072	4,483,338	314,203
	25	254,690	21,417	2,588,083	282,900
	69	6,095,517	689,578	13,304,468	1,175,870
	449	7,444,294	66,047,854	102,988,381	7,431,171
	323	443,541,674	52,592,955	731,943,889	88,678,935
	112	11,319,292	1,800,024	9,948,366	1,401,036

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

² States grouped to conceal identity of taxpayer.

TABLE 17.—Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years—Continued

MANUFACTURING: METAL AND METAL PRODUCTS—Continued

States and Territories	Total number of returns			Corporations reporting net income			Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
	Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit			
Mississippi.....	25	82,017,633	\$117,449	\$10,451	8	\$331,695	\$85,023	1		
Missouri.....	626	211,912,163	18,661,134	2,112,101	233	37,281,039	3,988,874	24		
Montana.....	27	783,980	41,644	1,388	7	86,626	23,315	5		
Nebraska.....	79	11,761,311	619,629	61,730	37	2,908,208	295,622	3		
Nevada.....	7	(¹)	(¹)	(¹)	3	106,669	44,064	3		
New Hampshire.....	60	6,812,478	715,151	76,131	23	1,927,463	367,452	5		
New Jersey.....	1,053	478,810,639	65,103,114	7,363,954	416	78,326,638	10,062,295	30		
New Mexico.....	4	(¹)	(¹)	(¹)	1	(¹)	(¹)	1		
New York.....	3,532	4,605,217,873	440,940,351	51,923,512	1,354	286,884,317	27,860,757	116		
North Carolina.....	82	9,649,461	74,777	74,777	34	4,105,028	224,683	1		
North Dakota.....	16	752,944	58,301	5,255	7	118,451	19,221	3		
Ohio.....	2,117	1,963,467,188	188,842,102	29,602,751	687	229,840,068	23,568,277	56		
Oklahoma.....	141	21,545,205	1,514,446	159,238	61	12,146,710	1,073,260	10		
Oregon.....	163	13,015,147	999,131	97,930	61	5,074,071	609,211	18		
Pennsylvania.....	1,630	2,419,784,574	181,172,897	21,377,281	773	337,898,651	29,279,368	85		
Rhode Island.....	334	147,842,543	14,222,436	1,597,107	111	15,603,731	1,241,789	17		
South Carolina.....	27	710,738	35,959	2,367	14	345,162	48,857	3		
South Dakota.....	11	1,112,022	75,198	7,438	4	20,731	6,581	1		
Tennessee.....	131	27,796,636	2,824,078	318,145	54	6,468,149	782,904	8		
Texas.....	233	50,899,251	8,723,046	1,010,651	91	5,973,840	1,021,329	9		
Utah.....	48	4,636,671	242,549	21,927	13	310,565	125,858	7		
Vermont.....	54	21,022,427	2,770,513	311,806	18	2,248,960	473,205	1		
Virginia.....	117	14,802,410	1,052,960	110,651	47	3,057,102	332,328	1		
Washington.....	338	27,912,301	1,626,863	142,779	130	8,839,683	810,152	51		
West Virginia.....	86	195,526,728	15,036,489	1,797,812	40	4,436,303	396,136	3		
Wisconsin.....	800	628,632,890	77,445,694	9,175,523	224	64,056,663	7,785,585	46		
Wyoming.....	8	252,737	16,093	676	3	(¹)	(¹)	1		
States grouped 3.....	5	191,259	17,418	653	3	34,103	5,037	1		

MANUFACTURING: NOT ELSEWHERE CLASSIFIED

20,695	12,252	18,847,895,617	1,910,003,535	221,838,435	7,479	2,326,046,807	254,974,584	964
1927 ²	11,412	16,256,966,289	1,501,273,734	198,066,260	5,227	2,928,373,358	241,305,137	740
1926 ²	11,989	16,661,792,513	1,803,444,045	237,072,624	8,065	1,772,082,323	192,374,301	
1925 ²	11,529	17,335,348,231	1,756,753,137	221,977,170	8,769	1,774,903,989	201,444,789	
1924 ²	11,227	13,947,990,822	1,340,597,253	162,978,504	8,943	1,991,001,583	214,773,005	
1923 ²	10,168	15,238,954,970	1,427,495,880	160,770,716	6,072	1,361,816,485	178,080,376	
15,874	8,497	7,728,928,631	406,956,106	98,700,169	7,477	2,247,107,674	272,040,369	
15,536	3,488	6,043,372,496	437,866,860	90,307,720	10,066	3,760,766,301	666,001,897	
15,131	10,133	13,479,348,379	1,411,647,453	293,857,794	4,998	1,024,731,989	136,757,073	

MANUFACTURING: NOT ELSEWHERE CLASSIFIED

28	15	\$3,749,100	\$119,923	\$10,550	11	\$539,260	\$39,958	2
Alaska.....					2	(³)	(³)	2
Arizona.....	6	1,461,819	101,836	9,292	5	27,353	22,277	6
Arkansas.....	345	42,742,429	4,103,880	404,123	159	10,263,337	1,283,337	25
California.....	74	3,449,423	152,150	9,336	36	485,555	1,199,830	15
Colorado.....	196	73,712,751	11,112,728	1,302,979	86	9,108,357	1,557,448	10
Connecticut.....	9	5,963,905	652,080	62,309	8	236,165	112,860	4
Delaware.....	25	1,793,801	31,266	964	10	589,105	71,532	4
District of Columbia.....	50	1,742,680	134,803	3,292	25	890,764	105,854	4
Florida.....	55	5,721,810	410,130	40,450	21	1,592,454	91,603	4
Georgia.....	1				1	(³)	(³)	3
Hawaii.....	4	118,417	5,923	13	6	64,331	21,844	3
Idaho.....	1,002	316,827,093	28,804,424	3,250,127	388	58,112,674	6,508,150	65
Illinois.....	215	38,546,393	3,434,858	360,130	94	26,569,409	2,387,058	1
Indiana.....	117	10,943,412	827,182	84,298	49	2,855,428	382,792	13
Iowa.....	43	10,872,522	1,305,297	152,795	30	800,807	251,822	5
Kansas.....	79	18,924,662	3,424,873	397,788	28	3,042,282	626,036	4
Kentucky.....	28	1,796,212	125,311	12,107	10	413,008	48,273	3
Louisiana.....	15	2,119,015	119,294	9,343	17	1,911,610	131,167	8
Maine.....	48	20,716,247	2,228,275	222,586	44	3,234,411	356,742	7
Maryland.....	93	91,922,773	6,981,864	764,425	240	28,471,876	3,252,178	17
Massachusetts.....	514	114,174,743	14,357,741	1,619,452	20	27,506,754	4,290,701	40
Michigan.....	390	25,846,093	2,131,965	227,398	77	3,463,549	591,278	22
Minnesota.....	185	3,019,655	63,562	5,526	4	208,858	41,046	1
Mississippi.....	10	87,855,346	4,943,614	550,096	111	7,226,535	1,075,757	58
Missouri.....	312	61,091	4,180	26	2	(³)	(³)	4
Montana.....	9	2,642,855	159,577	11,345	8	234,719	34,100	4
Nebraska.....	38	(³)	(³)	(³)	2	(³)	(³)	2
Nevada.....	5	10,259,628	244,416	27,058	2	1,531,092	177,494	2
New Hampshire.....	24	128,068,178	14,842,779	1,498,370	8	32,022,695	3,597,954	16
New Jersey.....	413				203			
New Mexico.....	1							
New York.....	2,059	539,737,851	53,020,005	6,020,873	889	158,055,514	19,554,846	103
North Carolina.....	42	3,879,979	194,774	19,470	18	1,248,705	140,088	3

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 419-462. Fiscal and fractional (part year) returns are included.

³ States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years—Continued*

MANUFACTURING: NOT ELSEWHERE CLASSIFIED—Continued

States and Territories	Corporations reporting net income			Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
	Total number of returns	Gross income	Net income	Tax	Number of returns	Gross income		Deficit
North Dakota.....	9	(4)	(3)		3	\$16,905	\$31,768
Ohio.....	592	\$172,567,800	\$17,252,127	\$1,958,573	227	23,194,654	2,593,299
Oklahoma.....	42	1,596,914	123,597	12,127	22	2,202,223	247,782
Oregon.....	68	2,144,187	166,350	14,158	25	1,020,692	61,368
Pennsylvania.....	570	167,177,045	17,328,916	1,985,856	239	27,528,432	3,621,747
Rhode Island.....	73	7,877,875	882,750	92,372	28	3,213,884	209,488
South Carolina.....	14	1,022,449	66,784	7,929	10	935,244	42,530
South Dakota.....	1	(5)	(4)		4	25,420	3,780
Tennessee.....	38	12,822,419	813,340	63,251	17	107,720	100,622
Texas.....	94	7,404,397	476,278	47,651	36	167,764	349,325
Utah.....	28	1,008,364	52,967	2,644	7	653,685	201,450
Vermont.....	13	467,785	30,265	2,300	7	88,599	78,599
Virginia.....	34	1,684,073	140,056	12,631	10	449,205	95,170
Washington.....	149	6,407,201	670,028	69,009	59	1,741,729	338,482
West Virginia.....	24	2,494,015	60,556	2,516	13	2,815,712	552,659
Wisconsin.....	282	41,279,665	3,289,965	351,862	112	6,707,859	844,414
Wyoming.....	1	90,959	6,349		1	(6)	(7)
States grouped 3						27,176	12,123
Total.....	8,487	1,969,751,691	195,998,898	21,701,600	3,556	455,591,781	56,178,751
1927.....	4,108	1,761,042,343	163,751,951	20,325,669	3,417	407,835,233	58,259,837
1926 2	8,755	2,066,034,830	195,636,969	24,348,732	4,074	600,600,317	45,484,274
1925 2	6,246	2,006,741,719	173,792,394	21,494,169	2,570	404,214,827	36,733,205
1924 2	6,772	2,176,943,775	197,975,248	23,580,176	2,846	491,001,731	57,560,904
1923 2	11,187	4,455,159,452	473,420,323	55,265,523	4,523	678,307,774	89,543,060
1922 2	10,825	3,546,528,930	370,465,237	42,229,447	4,814	798,352,398	86,925,794
1921 2	10,292	2,136,393,002	164,196,817	28,206,849	6,026	1,083,777,026	171,537,751
1920 2	9,834	3,610,555,042	435,022,063	91,201,101	3,899	738,250,931	61,710,274

CONSTRUCTION

	101	54	\$8,663,635	\$575,225	\$50,912	36	\$4,585,174	\$208,841	11
Alabama.....	1					1	(c)	(9)	
Alaska.....	39	18	2,174,637	162,943	13,127	10	1,091,346	46,856	11
Arizona.....	18	14	872,699	109,785	2,238	13	489,947	57,985	1
Arkansas.....	28		86,981,363	7,829,035	808,341	265	56,759,438	5,653,935	58
California.....	648	325	8,614,317	315,133	11,063	51	2,509,077	217,167	25
Colorado.....	125	49	50,526,734	2,343,102	212,462	129	11,118,491	844,682	17
Connecticut.....	379	233	17,510,307	2,482,060	200,633	15	2,143,249	139,587	2
Delaware.....	59	42	9,981,202	463,176	36,053	55	8,001,331	1,106,146	11
District of Columbia.....	133	67	15,866,839	1,111,919	97,369	219	12,519,211	2,354,888	54
Florida.....	406	137	11,736,676	1,184,411	115,556	64	4,349,763	356,303	6
Georgia.....	132	72	4,493,845	781,472	74,702	7	394,851	44,808	
Hawaii.....	19	1	3,462,636	107,210	13,273	10	336,146	137,612	3
Idaho.....	20	7	278,082,875	25,807,604	2,744,604	488	51,298,374	3,974,137	72
Illinois.....	1,381	826	37,186,355	2,791,344	378,425	108	8,508,967	894,372	37
Indiana.....	370	225	33,641,080	3,491,122	289,454	58	4,211,828	310,441	21
Iowa.....	162	83	4,930,762	3,371,514	28,994	54	1,752,615	219,231	6
Kansas.....	69	49	50,280,694	1,462,737	140,835	59	2,394,445	422,546	18
Kentucky.....	179	102	17,509,305	1,837,881	188,104	71	3,244,533	1,039,934	15
Louisiana.....	200	114	5,493,482	250,062	11,245	37	1,470,300	192,263	14
Maine.....	126	75	24,748,451	2,569,721	261,895	95	6,177,272	593,780	37
Maryland.....	287	155	113,147,241	6,416,529	596,426	318	28,259,928	3,670,128	31
Massachusetts.....	851	502	116,961,879	7,712,997	813,059	252	29,926,604	2,298,858	63
Michigan.....	666	351	37,456,619	4,119,863	370,162	123	6,978,550	734,699	30
Minnesota.....	329	176	1,268,451	49,072	4,176	16	509,484	234,283	6
Mississippi.....	30	8	50,510,885	4,419,531	441,179	210	9,943,675	1,137,368	15
Missouri.....	568	333	1,663,454	132,688	9,295	10	553,621	121,297	14
Montana.....	49	25	12,965,291	630,441	65,506	30	4,382,803	194,438	2
Nebraska.....	76	44	1,832,266	74,868	8,014	1	(c)	(c)	2
Nevada.....	11	8	924,821	53,384	2,608	14	684,497	157,485	2
New Hampshire.....	29	13	129,548,406	9,192,974	875,354	490	38,210,724	3,539,895	95
New Jersey.....	1,301	716	1,477,708	49,374	7,638	4	(c)	(9)	3
New Mexico.....	11	4	594,653,754	44,325,989	4,557,219	219	223,478,973	24,879,280	423
New York.....	5,328	2,776	12,015,730	541,250	46,748	69	6,153,265	577,407	7
North Carolina.....	30	14	2,557,366	122,312	9,061	5	129,785	14,137	5
North Dakota.....	150	20	167,711,154	8,187,973	759,298	415	41,670,943	3,077,067	43
Ohio.....	1,115	657	38,552,487	4,637,636	511,382	88	7,546,448	1,180,261	27
Oklahoma.....	946	331	10,696,801	595,740	37,172	75	3,613,771	453,500	30
Oregon.....	1,001	524	186,783,875	12,509,792	1,318,912	399	46,672,066	4,827,938	78
Pennsylvania.....	127	63	8,063,096	26,213	349,896	56	3,672,405	184,481	8
Rhode Island.....	26	26	2,594,151	145,923	8,856	26	1,744,444	154,732	8
South Carolina.....	38	23	3,130,131	200,282	16,443	21	208,429	21,287	5
South Dakota.....	60	33	14,303,086	664,564	55,028	46	8,899,996	507,526	11
Tennessee.....	134	77	40,241,450	2,375,163	217,586	127	14,069,342	1,170,219	34
Texas.....	354	193	4,338,249	398,837	35,122	24	1,348,004	212,580	12
Utah.....	78	42							

² Changes in the revenue acts affecting the comparability of statistical data from the construction forms for corporations are summarized on p. 447-462. Fiscal fractional (part year) returns are included.

³ States grouped to conceal identity of taxpayer.

TABLE 17.—Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years Continued

CONSTRUCTION—Continued

States and Territories	Corporations reporting net income			Corporations reporting no net income			Inactive corporations— No income data re- ported— Number of returns	
	Total number of returns	Number of returns	Gross income	Net income	Tax	Number of returns		Gross income	Deficit
Vermont.....	12	8	\$268,797	\$21,253	\$466	4	\$231,825	\$15,103
Virginia.....	187	108	31,311,366	2,153,074	225,902	64	4,463,404	350,387
Washington.....	300	157	14,237,416	1,011,412	64,018	110	7,095,900	1,049,207
West Virginia.....	112	61	9,450,165	572,648	66,460	47	3,062,723	428,107
Wisconsin.....	500	311	65,856,586	2,931,956	274,718	151	13,706,991	827,284
Wyoming.....	20	11	608,932	60,464	5,187	5	78,863	7,928
States grouped ³							118,904	47,342
Total.....	18,770	10,179	2,317,186,317	170,905,881	17,175,226	7,117	601,088,717	71,369,108
1927 ²	17,609	10,071	2,413,183,931	171,159,963	20,078,238	6,281	642,410,274	59,417,399
1926 ²	16,770	10,075	2,287,547,857	162,569,003	19,116,036	6,695	528,547,998	53,621,248
1925 ²	15,338	9,701	1,914,494,247	156,490,708	17,580,920	5,637	391,554,960	43,345,993
1924 ²	13,176	8,701	1,784,698,994	132,704,218	13,911,675	4,475	425,624,680	42,010,538
1923 ²	12,551	8,151	1,733,796,470	112,003,914	11,438,833	4,400	469,915,480	42,808,544
1922 ²	11,370	6,997	1,350,514,102	91,724,158	9,652,888	4,373	415,529,862	52,528,338
1921 ²	10,361	6,041	1,281,614,607	67,335,368	13,594,895	4,320	491,693,680	51,507,351
1920 ²	9,960	7,010	1,875,940,811	113,552,012	33,179,762	2,950	361,704,293	28,200,391

TRANSPORTATION AND OTHER PUBLIC UTILITIES

Alabama.....	224	142	\$16,957,887	\$1,696,551	\$174,548	56	\$3,874,748	\$494,642
Alaska.....	26	16	781,088	92,757	7,598	9	141,089	23,944
Arizona.....	96	48	4,834,089	413,129	38,364	33	3,916,592	1,688,642
Arkansas.....	254	173	20,419,343	3,046,505	322,717	67	8,003,501	1,013,849
California.....	1,032	505	503,620,961	77,116,398	9,035,329	401	28,950,097	9,734,475
Colorado.....	229	105	110,833,562	11,999,290	1,338,391	86	3,223,416	611,839
Connecticut.....	282	173	241,112,423	33,488,932	3,982,370	84	7,669,927	669,907
Delaware.....	63	41	151,896,928	16,658,813	1,955,876	15	4,203,522	1,327,068
District of Columbia.....	96	54	275,023,462	32,378,047	3,877,106	37	6,769,384	576,627
Florida.....	271	112	18,328,122	3,353,670	372,423	126	6,709,556	1,514,055
Georgia.....	209	202	28,116,902	4,665,937	518,765	70	8,178,011	713,607
Hawaii.....	37	32	21,804,763	4,677,339	552,177	4	65,367	12,269
Idaho.....	124	65	2,785,922	160,659	8,314	37	4,819,641	1,474,741

Illinois.....	1,393	1,628,027,341	154,408,229	18,062,367	425	274,539,201	26,654,201	165
Indiana.....	383	34,504,695	4,826,315	505,751	180	17,865,047	1,314,560	58
Iowa.....	704	32,076,369	5,989,300	645,661	208	10,737,599	2,319,038	100
Kansas.....	385	349,561,282	74,536,596	8,908,338	108	4,426,764	498,869	36
Kentucky.....	343	185,205,000	20,412,530	2,416,168	91	2,521,761	929,235	50
Louisiana.....	305	43,495,735	5,334,844	5,334,844	97	32,894,622	2,069,380	23
Maine.....	224	80,300,186	11,249,880	1,316,500	77	3,116,089	3,548,557	31
Maryland.....	281	354,068,580	42,657,257	6,081,075	82	8,372,711	1,462,326	43
Massachusetts.....	733	465,455,438	69,861,626	8,218,085	244	95,928,363	14,024,333	45
Michigan.....	522	226,040,655	38,747,634	4,563,691	161	48,546,665	10,069,686	61
Minnesota.....	294	420,561,683	42,681,276	5,075,514	105	56,517,538	3,871,689	7
Mississippi.....	177	10,241,186	1,306,147	122,206	34	1,189,624	234,936	5
Missouri.....	351	543,450,911	45,017,101	4,884,443	193	19,066,697	2,175,778	71
Montana.....	196	7,683,741	1,849,027	209,330	70	1,921,619	149,114	34
Nebraska.....	307	22,299,350	4,119,072	442,905	65	6,535,398	403,321	13
Nevada.....	38	1,217,227	843,746	4,008	15	404,202	96,620	5
New Hampshire.....	92	3,063,409	843,746	90,305	27	1,283,530	399,401	4
New Jersey.....	689	398,852,719	47,639,778	5,631,251	245	15,484,104	1,745,082	36
New Mexico.....	73	1,669,703	18,057	18,057	22	15,297,008	1,113,870	13
New York.....	3,613	5,314,651,474	648,957,946	75,808,512	1,311	451,335,479	47,962,928	329
North Carolina.....	408	154,372,113	17,497,167	2,064,776	131	3,366,079	588,345	53
North Dakota.....	274	7,480,423	176,976	6,347	71	2,625,707	192,751	36
Ohio.....	605	264,852,705	53,806,834	6,257,338	307	38,250,620	5,218,872	59
Oklahoma.....	251	88,692,736	16,019,032	1,774,526	136	27,658,661	1,865,769	36
Oregon.....	459	36,543,610	3,928,309	426,749	145	13,215,615	1,898,141	78
Pennsylvania.....	1,585	1,429,166,924	177,859,523	21,049,197	469	129,835,653	8,810,723	152
Rhode Island.....	112	13,022,620	3,734,903	423,126	31	1,864,483	291,927	11
South Carolina.....	246	4,005,164	782,883	77,208	103	3,773,596	830,678	23
South Dakota.....	120	3,128,535	499,217	48,960	47	3,580,706	93,099	26
Tennessee.....	328	80,126,838	11,881,966	1,392,773	84	7,726,510	454,135	43
Texas.....	889	229,954,162	27,939,453	3,075,382	349	43,068,713	6,479,212	86
Utah.....	1,324	15,589,866	1,301,375	145,418	52	3,704,845	465,504	36
Vermont.....	87	1,996,959	436,364	31,958	21	8,293,962	319,159	3
Virginia.....	342	301,400,677	71,906,765	8,580,458	106	69,258,602	3,382,049	36
Washington.....	771	78,408,295	9,289,027	983,379	243	10,083,878	1,369,093	71
West Virginia.....	138	8,689,415	1,299,456	131,767	103	4,058,671	643,774	28
Wisconsin.....	740	22,428,855	4,018,538	416,883	214	2,891,676	580,658	72
Wyoming.....	39	1,011,936	152,783	11,533	25	1,167,590	511,259	6
Total.....	23,662	14,263,775,359	1,813,087,549	211,681,433	7,422	1,638,134,780	173,169,774	2,358
1927 1	22,912	12,844,040,391	1,588,880,061	197,472,896	6,982	2,295,882,216	190,472,427	2,075
1929 2	25,100	13,518,652,542	1,723,398,621	228,662,641	9,656	1,245,630,751	120,174,173	-----
1925 3	23,613	14,862	1,468,692,774	8,751	928,339,371	134,744,529	-----	
1924 3	22,431	9,699,039,812	1,232,012,201	148,278,140	7,866	1,076,769,026	137,753,364	-----
1923 3	21,113	9,280,705,456	1,257,469,866	150,968,913	6,844	1,246,311,572	123,649,787	-----
1922 4	20,511	8,098,069,972	979,263,568	119,449,757	6,821	1,656,213,254	196,480,421	-----
1921 4	19,105	7,187,369,107	821,871,454	101,621,765	7,274	1,813,387,036	323,668,733	-----
1920 4	20,599	7,775,205,644	829,130,927	98,623,106	7,677	1,377,576,269	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. 419-462. Fiscal and fractional (part year) returns are included.

2 States grouped to conceal identity of taxpayer.

TABLE 17.—Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years—Continued

TRADE

States and Territories	Corporations reporting net income			Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
	Total number of returns	Corporations reporting net income		Tax	Corporations reporting no net income		
		Number of returns	Gross income		Net income	Number of returns		Gross income	Deficit
Alabama.....	1,442	877	\$245,338,958	\$6,501,651	\$562,516	\$71,431,270	\$2,367,103
Alaska.....	40	31	3,811,725	129,893	6,388	431,164	9,519
Arizona.....	390	279	75,712,621	3,402,889	315,301	10,173,890	400,909
Arkansas.....	882	580	169,137,160	4,414,608	365,252	55,108,904	2,013,178
California.....	4,608	2,812	1,854,138,162	71,471,598	7,758,927	331,856,902	17,149,509
Colorado.....	1,774	1,161	296,047,997	9,416,543	815,724	55,182,653	2,948,121
Connecticut.....	2,108	1,327	392,343,338	13,448,409	1,217,753	115,900,795	4,415,659
Delaware.....	296	174	75,274,837	3,940,811	426,660	12,941,486	588,617
District of Columbia.....	647	370	169,773,726	7,703,178	809,028	40,512,295	1,772,821
Florida.....	2,403	1,011	178,651,717	5,431,975	372,454	151,514,743	11,954,354
Georgia.....	1,854	1,206	339,752,897	9,340,396	790,125	121,850,131	4,142,994
Hawaii.....	223	149	56,115,657	3,832,374	423,633	23,289,243	704,979
Idaho.....	352	412	70,739,067	2,216,098	161,182	11,499,063	481,639
Illinois.....	8,796	5,461	3,472,010,720	148,208,881	16,063,644	730,691,442	26,412,530
Indiana.....	3,119	1,945	516,613,483	17,378,832	1,563,558	122,172,808	5,791,058
Iowa.....	2,450	1,708	459,753,089	12,281,029	1,017,612	95,132,305	3,991,201
Kansas.....	1,690	1,201	352,896,309	8,651,896	742,375	69,693,856	2,603,235
Kentucky.....	1,597	1,037	243,755,233	8,713,415	782,864	72,129,174	3,226,968
Louisiana.....	1,891	1,217	480,512,700	12,419,491	1,158,229	127,398,504	4,557,359
Maine.....	1,120	723	132,747,824	3,655,252	262,957	44,614,741	1,411,972
Maryland.....	1,459	792	1,311,426,209	43,441,093	4,851,135	102,200,138	5,717,754
Massachusetts.....	5,908	3,305	1,610,584,018	51,631,624	5,368,871	433,907,281	17,929,742
Michigan.....	4,006	2,583	1,198,302,358	38,065,164	6,183,198	222,337,019	11,244,258
Minnesota.....	3,209	2,151	969,082,799	26,822,648	2,689,161	157,704,477	5,271,238
Mississippi.....	920	621	135,231,459	3,803,339	277,873	36,454,430	1,380,930
Missouri.....	4,625	2,858	1,411,905,714	47,700,190	4,976,664	270,721,552	10,885,312
Montana.....	1,026	767	131,575,383	5,426,719	451,929	16,114,029	744,794
Nebraska.....	1,570	1,135	404,540,347	10,734,311	999,704	76,168,404	1,792,954
Nevada.....	161	109	134,306,078	4,801,393	545,045	3,321,419	221,987
New Hampshire.....	352	218	44,507,805	1,307,585	104,847	12,209,066	550,935
New Jersey.....	4,249	2,562	837,005,292	27,594,758	2,682,569	219,071,601	10,829,477

STATE	2955	210	48,251,112	1,986,333	182,352	73	7,705,400	280,339
New York	23,260	13,684	8,241,913,684	327,963,979	33,960,144	9,511	1,989,784,226	90,640,542
North Carolina	2,296	1,298	2,967,735,780	8,403,950	717,522	652	93,058,415	4,497,442
North Dakota	1,296	889	127,777,299	3,386,891	201,544	349	30,712,007	851,527
Ohio	6,873	4,260	1,946,982,384	67,109,321	6,869,744	2,464	441,558,919	18,430,765
Oklahoma	1,798	1,204	415,967,392	12,723,379	1,163,013	518	72,531,718	2,886,270
Oregon	1,698	974	216,505,966	6,880,786	692,528	556	88,776,877	3,070,789
Pennsylvania	5,699	3,607	1,739,182,975	58,537,498	6,135,194	2,156	611,945,761	23,969,387
Rhode Island	1,741	407	175,042,458	3,086,654	565,056	316	48,951,903	2,119,572
South Carolina	1,460	751	114,169,006	189,695	185,895	316	40,966,120	1,965,102
South Dakota	1,025	755	115,587,856	3,167,965	207,081	239	20,686,526	625,079
Tennessee	1,602	1,028	409,806,112	12,002,987	1,172,482	531	195,700,510	4,512,254
Texas	4,264	2,836	1,172,998,656	39,174,799	3,918,259	1,347	191,193,857	11,922,716
Utah	871	623	155,709,523	6,076,564	517,959	218	24,560,329	1,014,589
Vermont	322	236	59,602,616	1,856,952	163,902	85	7,763,744	316,102
Virginia	2,166	1,381	339,361,521	11,756,107	1,059,591	736	85,961,156	3,460,573
Washington	2,838	1,715	505,216,301	11,611,222	1,307,593	990	110,761,070	4,591,536
West Virginia	1,308	794	187,609,110	4,396,173	552,188	488	60,241,272	2,623,474
Wisconsin	3,892	2,513	654,661,103	20,775,755	1,863,614	1,220	112,477,128	5,369,960
Wyoming	391	302	35,313,384	1,668,071	112,534	81	7,202,661	323,285
Total	129,766	79,745	31,824,463,650	1,216,862,101	129,332,363	46,692	8,379,626,447	355,514,371
1927 ²	122,360	74,717	33,512,875,844	1,156,876,205	137,351,517	41,931	7,430,834,801	347,339,344
1926 ²	112,705	71,463	33,489,062,756	1,165,557,562	140,522,646	41,302	7,478,473,042	330,998,059
1925 ²	109,588	71,910	32,617,631,658	1,254,015,396	145,349,615	37,678	7,229,905,678	287,506,116
1924 ²	105,323	68,112	28,625,232,657	1,198,585,578	120,648,735	37,211	6,490,246,892	296,516,827
1923 ²	100,646	68,186	26,411,517,568	1,197,926,069	128,536,144	32,190	5,832,623,165	291,797,413
1922 ²	95,683	59,791	22,864,939,438	1,011,012,731	107,041,098	35,892	5,811,919,511	318,693,358
1921 ²	88,179	42,809	17,570,065,930	571,945,297	96,742,515	45,370	9,774,283,657	626,828,313
1920 ²	78,885	52,278	23,915,646,063	911,173,330	192,612,920	26,607	7,597,476,410	333,482,069

SERVICE; PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

STATE	275	161	\$9,167,493	\$585,635	\$37,468	98	\$4,858,869	\$395,653
Alabama	134	6	194,181	9,499	176	4	153,082	15,151
Arizona	132	81	5,549,700	550,408	44,648	30	748,941	172,609
Arkansas	141	89	5,019,374	624,969	57,728	39	1,903,071	109,553
California	2,026	1,275	167,234,337	20,603,802	2,111,051	792	74,446,221	10,386,293
Colorado	579	264	15,493,446	1,256,568	110,594	212	9,186,235	808,510
Connecticut	592	340	28,915,968	2,382,856	203,346	212	12,854,907	3,239,087
Delaware	99	60	5,077,137	650,876	62,472	27	11,978,947	497,914
District of Columbia	299	161	19,625,443	1,399,041	130,136	123	6,893,155	697,932
Florida	738	230	11,949,673	1,112,133	74,776	415	17,376,487	5,924,877
Georgia	305	183	23,946,126	2,089,621	212,167	107	3,499,836	748,398
Hawaii	48	19	2,742,075	451,929	52,072	24	2,711,943	109,253
Illinois	174	101	3,105,158	262,170	14,541	45	723,712	49,783
Indiana	3,282	1,739	339,069,097	29,487,130	2,943,894	1,230	118,960,135	16,571,085

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

TABLE 17.—*Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand total for prior years*—Continued

SERVICE; PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.—Continued

States and Territories	Total number of returns	Corporations reporting net income			Corporations reporting no net income			Inactive corporations—No income data reported Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income		Deficit
Indiana	773	396	\$67,414,712	\$2,955,560	\$272,014	287	\$3,516,478	\$1,269,201
Iowa	515	320	17,162,093	1,296,828	88,236	150	1,851,217	601,070
Kansas	228	131	7,573,148	725,780	61,162	68	3,152,319	285,176
Kentucky	503	249	13,068,133	1,562,352	157,785	172	7,144,055	953,820
Louisiana	334	192	24,054,217	1,892,020	187,662	122	7,590,615	917,409
Maine	294	177	15,804,267	1,177,432	110,578	86	2,953,164	258,207
Maryland	438	228	23,337,053	2,650,895	264,078	148	6,676,477	762,723
Massachusetts	1,553	774	125,645,786	9,801,275	980,969	713	45,990,059	4,290,338
Michigan	1,043	576	102,889,196	11,423,081	1,222,663	584	27,913,996	4,716,011
Minnesota	610	350	36,905,737	3,816,400	384,110	217	9,436,945	4,290,338
Mississippi	132	73	3,734,337	366,912	23,480	50	1,354,888	618,724
Missouri	1,238	615	92,533,069	7,123,813	648,633	468	22,402,210	2,121,807
Montana	153	228	8,812,835	1,368,612	128,141	52	1,767,882	151,088
Nebraska	290	161	11,097,183	511,783	38,102	98	4,294,186	490,652
Nevada	58	32	948,903	108,968	6,438	15	405,113	31,219
New Hampshire	105	49	2,825,495	390,861	37,623	42	1,932,213	107,997
New Jersey	1,334	709	72,576,248	6,011,643	539,189	551	35,187,913	3,561,472
New Mexico	95	61	1,612,481	166,583	9,181	19	280,100	47,167
New York	7,913	3,914	1,081,985,848	95,106,642	10,142,021	3,562	392,417,898	41,862,096
North Carolina	431	169	10,728,169	838,183	61,338	200	6,484,271	377,541
North Dakota	158	81	1,561,880	120,011	3,898	11	6,337,163	69,969
Ohio	1,778	981	114,634,842	12,275,065	1,215,571	701	42,333,313	4,640,781
Oklahoma	476	273	16,941,260	1,087,946	150,893	151	3,751,844	370,012
Oregon	620	275	14,411,227	1,131,772	85,471	236	7,694,820	724,913
Pennsylvania	1,624	775	141,485,356	12,495,027	1,324,670	714	54,824,100	4,770,276
Rhode Island	177	93	10,999,496	1,914,890	85,739	67	2,498,570	6,460,361
South Carolina	683	72	2,689,546	197,631	11,735	79	2,443,394	291,857
South Dakota	222	137	2,311,456	229,047	12,536	48	1,076,510	101,216
Tennessee	391	212	20,553,320	1,388,315	116,315	145	8,813,400	696,920
Texas	1,155	627	45,682,454	3,831,484	314,155	421	15,085,984	2,063,807
Utah	224	126	8,438,345	993,247	95,519	69	3,421,640	624,593

Vermont.....	6	1,346,408	143,972	143,972
Virginia.....	58	6,639,560	965,285	965,285
Washington.....	100	11,633,388	1,149,890	1,149,890
West Virginia.....	27	5,602,637	867,048	867,048
Wisconsin.....	143	13,864,396	1,896,238	1,896,238
Wyoming.....	8	277,053	40,542	40,542
Total.....	3,303	1,043,450,492	126,709,313	126,709,313
1927.....	12,839	306,078,710	117,065,100	117,065,100
1926.....	14,502	362,271,926	103,771,742	103,771,742
1925.....	12,410	556,184,645	72,226,325	72,226,325
1924.....	10,825	628,404,474	66,650,042	66,650,042
1923.....	9,652	600,837,285	59,141,170	59,141,170
1922.....	9,631	525,945,947	59,614,683	59,614,683
1921.....	8,409	442,490,733	45,939,035	45,939,035
1920.....	5,576	295,783,511	29,199,368	29,199,368

FINANCE, BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES, STOCK AND BOND BROKERS, ETC.

Alabama.....	1,539	877	\$8,394,723	478	\$7,371,792	\$2,137,658	181
Alaska.....	29	19	173,012	8	108,780	11,787	2
Arizona.....	363	186	2,087,442	101	3,129,121	2,348,845	76
Arkansas.....	767	528	2,513,435	197	7,001,561	333,919	12
California.....	6,869	3,619	16,534,742	2,621	23,565,290	46,248,215	599
Colorado.....	1,853	1,016	66,891,965	583	27,530,113	1,196,570	251
Connecticut.....	1,623	1,121	383,511,276	1,390	1,911,712	71,840,405	92
Delaware.....	771	490	276,183,598	292	8,751,791	25,176,478	79
District of Columbia.....	606	301	37,089,111	242	16,790,818	3,366,571	93
Florida.....	5,285	1,305	36,329,410	2,350	17,883,775	5,626,712	121
Georgia.....	1,631	976	11,395,159	536	16,644,971	12,584,555	129
Hawaii.....	249	136	2,339,351	63	3,743,317	346,471	10
Idaho.....	138	251	5,769,253	132	2,832,311	788,561	55
Illinois.....	5,698	3,517	134,987,961	1,786	2,741,404,105	33,610,205	365
Indiana.....	3,351	2,198	121,406,819	879	21,939,617	5,808,887	327
Iowa.....	2,947	1,589	73,294,733	926	51,852,438	8,325,674	482
Kansas.....	1,153	1,153	29,110,293	488	21,979,898	3,058,090	186
Kentucky.....	1,372	970	98,910,078	288	7,789,750	2,011,941	116
Louisiana.....	1,715	953	100,655,065	599	452,043,333	6,013,571	163
Maine.....	461	461	57,289,656	194	19,370,797	1,128,151	60
Maryland.....	1,801	1,006	298,048,917	546	29,631,715	6,857,948	249
Massachusetts.....	3,324	1,983	67,906,809	1,124	183,407,850	33,855,143	246
Michigan.....	4,390	2,611	365,977,529	1,350	92,060,705	22,424,630	377
Minnesota.....	3,589	1,838	113,053,081	1,287	90,618,889	8,155,869	464
Mississippi.....	592	333	21,351,537	201	5,896,031	1,238,080	38
Missouri.....	5,391	3,052	251,262,975	1,705	69,447,552	20,315,714	637
Montana.....	887	467	15,262,587	251	2,514,817	1,162,912	169
Nebraska.....	1,868	1,095	41,337,916	430	22,082,655	5,188,182	313

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part-year) returns are included.

TABLE 17. Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years. Continued

FINANCE; BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES, STOCK AND BOND BROKERS, ETC. Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income				Inactive corporations No income data reported Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit		
Nevada	163	100	\$1,015,805	\$1,113,788	\$107,985	37	\$1,322,006	\$153,311	26	
New Hampshire	298	211	22,284,908	4,121,710	141,341	46	3,451,282	3,130,733	8	
New Jersey	7,982	4,328	565,907,225	120,768,696	13,130,559	2,896	83,501,851	21,721,681	757	
New Mexico	250	121	2,807,096	472,012	28,713	63	1,425,962	166,311	63	
New York	38,585	20,535	1,113,016,273	137,817,960	81,775,426	11,197	796,881,831	150,213,859	3,853	
North Carolina	1,622	845	55,298,827	6,794,275	1,417,275	615	11,978,111	1,001,702	202	
North Dakota	1,331	172	8,468,861	1,173,546	57,729	368	5,959,555	1,521,747	491	
Ohio	6,100	3,467	411,219,266	57,119,576	5,614,578	2,261	139,308,550	27,507,553	365	
Oklahoma	1,323	831	39,918,630	6,700,736	1,061,328	387	11,630,846	3,711,719	105	
Oregon	1,617	783	27,551,830	4,336,310	323,171	581	15,429,179	3,122,723	283	
Pennsylvania	5,197	3,281	969,983,121	123,169,892	13,852,660	1,508	165,982,815	30,397,651	405	
Rhode Island	655	121	42,632,731	6,937,917	676,739	172	16,733,579	3,408,183	42	
South Carolina	1,010	465	17,633,028	1,318,173	50,821	153	8,336,121	2,617,218	182	
South Dakota	1,015	485	8,116,698	1,123,885	39,087	352	1,512,523	986,322	298	
Tennessee	1,225	801	58,115,376	11,492,253	1,352,151	337	21,736,187	2,605,689	91	
Texas	3,613	2,165	112,120,060	25,378,768	2,157,578	1,137	56,667,456	11,672,370	311	
Utah	742	447	33,299,711	3,026,670	262,617	212	6,138,518	1,623,518	81	
Vermont	211	160	22,311,696	1,584,098	150,378	17	3,113,029	886,307	7	
Virginia	2,081	1,176	58,170,277	12,887,766	1,269,265	671	11,477,655	4,496,065	231	
Washington	2,956	1,629	130,580,683	13,122,373	1,292,267	535	27,082,459	6,423,472	394	
West Virginia	1,257	770	29,061,511	6,491,939	531,329	438	8,343,051	2,281,061	59	
Wisconsin	4,287	2,580	183,228,005	29,491,301	2,918,059	1,150	31,638,150	12,732,328	517	
Wyoming	241	167	4,381,739	811,117	48,789	31	1,367,123	257,733	30	
Total	115,433	80,315	14,176,370,262	1,971,312,026	213,238,672	18,821	5,231,321,782	566,198,598	16,291	
1927	137,425	78,160	10,797,003,957	1,522,833,798	181,765,391	11,582	2,107,016,371	596,176,969	11,713	
1926	130,433	76,819	9,356,711,267	1,336,892,781	160,214,776	53,611	2,912,935,908	528,632,311	11,413	
1925	115,917	73,216	8,563,186,306	1,523,823,210	179,918,691	12,701	2,012,582,179	476,219,666	11,413	
1924	101,761	67,089	6,796,187,881	995,123,931	109,414,067	37,672	2,305,593,359	440,596,529	11,413	
1923	96,772	62,654	5,488,298,992	808,082,415	95,114,379	31,118	2,975,878,918	110,813,552	11,413	
1922	91,606	58,646	7,118,710,071	887,834,093	99,097,049	32,459	2,975,878,918	397,600,887	11,413	
1921	82,858	51,122	6,797,975,338	739,266,805	76,271,692	28,736	1,753,159,792	267,165,913	11,413	
1920	78,902	55,481	6,721,199,029	933,301,119	119,001,066	25,418	1,608,375,486	253,936,196	11,413	

NATURE OF BUSINESS NOT GIVEN

	120	8	\$37,504	\$7,548	(c)	12	\$67,876	\$21,076	100
Alabama.....	120	8							3
Alaska.....	3								83
Arizona.....	87	7	545,946	14,430			108,614	33,622	44
Arkansas.....	61	49	981,870	193,357	880	10	689,735	445,425	637
California.....	776	49	1,329,793	44,762	15,433	90	176,250	56,889	362
Colorado.....	400	21	210,272	32,424	2,147	19	67,511	20,444	192
Connecticut.....	222	21	224,042	28,050	1,564	9	244,157	223,571	85
Delaware.....	119	11	100,575	6,692	1,985	14	25,492	3,877	94
District of Columbia.....	43	5	493,884	64,690	2,977	3	580,020	271,854	644
Florida.....	716	29	342,541	22,475	37	14	132,914	121,841	644
Georgia.....	77	15				6	405,000	31,723	48
Hawaii.....	19	1	3,514	1,866			16,158	1,872	12
Idaho.....	115	3	1,477,242	320,576	31,052	5	1,872	1,872	107
Illinois.....	982	39	582,159	19,400	35,375	54	812,523	193,357	889
Indiana.....	445	23	81,190	19,400	501	12	52,635	13,741	410
Iowa.....	325	13	39,942	3,872		12	24,261	8,971	300
Kansas.....	192	8	313,206	23,546	1,439	6	157,163	46,584	78
Kentucky.....	217	14	132,971	10,133	3	21	272,575	40,932	182
Louisiana.....	210	10	401,537	273,354	31,570	20	333,757	304,963	180
Maine.....	226	18	181,818	19,436	8,927	32	439,005	14,626	176
Maryland.....	239	18	665,244	106,447	13,467	18	635,287	204,016	203
Massachusetts.....	446	17	601,708	151,022		48	186,788	62,869	381
Michigan.....	509	23	182,639	17,085		39	111,565	79,736	447
Minnesota.....	571	20				37	207,164	14,503	514
Mississippi.....	62	2	354,999	65,806	5,048	4	209,282	166,489	66
Missouri.....	650	23	298,961	52,272	5,506	35	9,860	4,196	592
Montana.....	171	14	675,692	10,052	283	12	26,225	17,282	145
Nebraska.....	91	7				7	7,767	2,693	77
Nevada.....	42	2				6			34
New Hampshire.....	45	4	21,412	3,995	(c)	5	545,437	15,795	36
New Jersey.....	186	47	1,184,610	110,210	7,323	44	347,367	347,367	395
New Mexico.....	69	4	196,793	6,965		4	292,249	9,790	61
New York.....	2,362	172	7,718,106	908,949	56,597	215	4,221,585	1,547,733	1,945
North Carolina.....	129	13	361,830	14,235	131	28	531,442	68,655	88
North Dakota.....	151	7	200,593	7,864		6	195,635	9,292	135
Ohio.....	564	48	1,219,428	457,005	47,862	66	1,896,236	343,515	440
Oklahoma.....	375	17	157,260	14,791		26	1,632,639	282,997	332
Oregon.....	441	13	152,630	34,802	2,024	16	312,216	79,655	412
Pennsylvania.....	1,079	42	555,947	64,469	2,810	77	2,690,288	426,850	960
Rhode Island.....	91	8	139,661	27,312	47	6	5,790	35,231	77
South Carolina.....	135	15	491,753	7,904		26	374,184	74,653	94
South Dakota.....	131	8	105,328	10,452		5	8,223	8,223	118
Tennessee.....	132	9	126,359	15,001	264	15	95,053	24,319	108
Texas.....	339	16	128,959	24,869	375	27	1,574,930	79,537	296
Utah.....	167	15	297,539	13,360		14	36,688	58,968	138

² Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

³ States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years—Continued*

NATURE OF BUSINESS NOT GIVEN—Continued

States and Territories	Corporations reporting net income			Corporations reporting no net income			Inactive corporations— No income data reported— Number of returns
	Total number of returns	Gross income	Net income	Tax	Number of returns	Gross income		Deficit
Vermont.....	17	\$10,144	\$5,826	.....	1	(3)	(3)
Virginia.....	15	247,131	8,290	\$117	24	\$150,609	\$56,456
Washington.....	663	493,590	45,169	73	37	734,752	125,085
West Virginia.....	14	115,417	21,542	194	27	700,871	409,197
Wisconsin.....	719	454,094	33,020	278	53	232,367	80,112
Wyoming.....	70	(3)	(3)	.....	4	16,558	4,069
States grouped ¹		701,868	137,670	15,239		2,486	11,105
Total.....	16,597	26,411,195	3,940,239	309,174	1,350	21,638,690	6,919,745
1927 ²	18,093	48,539,838	4,143,177	348,188	1,731	37,335,838	9,398,014
1928 ²	14,871	27,353,023	2,603,704	230,101	14,031	17,572,022	6,286,912
1929 ²	13,544	.....	.....	.....	13,544	.....	1,056,113
1924 ²	26,439	.....	.....	.....	26,439	326,841	73,332
1923 ²	26,250	.....	.....	.....	26,250	625	808,110
1922 ²	30,283	16,274	1,172	.....	30,271	330,710	271,806
1921 ²	27,780	.....	.....	.....	27,780	52,024	16,761
1920 ²	31,760	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. 419-462. Fiscal and fractional (part year) returns are included.

² States grouped to conceal identity of taxpayer.

TABLE 18.—*Corporation returns—Distribution of number of returns, net income and net deficit, by size of net income and net deficit, by major industrial groups*

Income returned for the calendar year ended Dec. 31, 1928¹

Reporting net income: Size of net income—	Aggregate			Agriculture and related industries		Mining and quarrying		All manufactures			Food products, beverages, and tobacco			Textiles and textile products		Leather and leather products		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total reporting net income.....	268,783	10,617,741,157	4,504	80,476,480	5,183	332,678,721	55,007	4,744,261,484	9,082	639,770,167	8,076	351,849,592	1,302	77,425,275				
Reporting no net income: Size of deficit—																		
Under \$1,000.....	54,633	21,901,102	1,490	854,993	2,258	808,314	8,330	3,514,674	1,122	564,242	1,218	525,047	154	63,639				
\$1,000 under \$2,000.....	21,811	36,402,854	668	987,428	737	1,075,588	1,624	6,803,741	783	1,148,276	692	4,022,107	103	151,264				
\$2,000 under \$3,000.....	16,576	31,000,000	395	977,600	518	1,301,065	3,265	8,301,808	533	1,311,063	508	1,259,186	96	212,747				
\$3,000 under \$4,000.....	14,907	41,473,010	367	1,030,925	384	1,306,630	2,622	8,818,806	395	1,376,913	382	1,331,519	79	274,982				
\$4,000 under \$5,000.....	8,827	39,568,299	241	1,072,848	298	1,324,186	1,898	8,526,265	282	1,265,073	319	1,428,753	57	251,829				
\$5,000 under \$10,000.....	23,457	106,745,650	653	4,620,815	1,021	7,370,737	5,555	39,727,342	837	6,040,342	901	6,582,729	139	934,119				
\$10,000 under \$15,000.....	10,424	127,633,617	290	3,290,140	573	7,072,153	2,675	32,823,045	388	4,757,637	462	5,682,239	95	1,50,672				
\$15,000 under \$20,000.....	5,789	100,067,053	142	2,454,758	338	5,876,700	1,638	28,449,667	248	3,428,239	306	5,291,700	63	673,442				
\$20,000 under \$25,000.....	3,619	80,838,677	104	2,310,139	233	5,618,887	1,038	36,312,621	159	3,688,237	211	4,730,585	30	1,074,427				
\$25,000 under \$50,000.....	7,707	268,262,158	207	7,278,188	639	22,355,589	2,464	85,302,616	278	9,688,243	332	13,730,521	407	3,712,958				

¹ Fiscal and fractional (part-year) returns are included. (See p. 1.)

² Classes grouped to conceal the amount and identity of taxpayers.

TABLE 18.—*Corporation returns—Distribution of number of returns, net income and net deficit, by size of net income and net deficit, by major industrial groups—Continued*

Distribution	Aggregate		Agriculture and related industries		Mining and quarrying		All manufactures		Manufacturing						
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Food products, beverages, and tobacco		Textiles and textile products		Leather and leather products		
									Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Reporting no net income—Continued.															
Size of deficit—Continued.															
\$50,000 under \$100,000.....	3,990	\$276,902,138	113	\$7,751,155	379	\$26,431,675	1,352	\$94,010,177	146	\$9,964,488	295	\$30,427,423	60	\$4,293,612	
\$100,000 under \$250,000.....	2,048	311,303,871	57	8,824,297	291	36,133,413	770	115,987,183	78	11,841,114	182	26,960,728	22	3,427,853	
\$250,000 under \$500,000.....	557	183,694,881	6	1,923,410	69	23,373,255	212	74,931,648	17	5,621,329	48	16,757,526	1	4,045,917	
\$500,000 under \$1,000,000.....	287	200,947,313	2	3,580,713	33	24,122,672	115	79,508,592	15	9,990,647	31	21,422,504	7	4,769,121	
\$1,000,000 under \$5,000,000.....	186	342,217,717	6	2,892,613	21	(?)	70	130,556,039	5	8,898,487	11	23,661,519	2	3,001,732	
\$5,000,000 and over.....	10	142,048,511	.....	.....	1	43,198,967	4	91,997,855	.....	.....	.....	.....	.....	.....
Classes grouped ?.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total reporting deficit.....	174,828	2,391,124,248	4,679	50,092,052	7,750	207,415,745	36,566	833,735,142	5,586	79,965,204	6,098	155,728,596	1,015	28,037,964	
Inactive corporations—no income data reported.....	52,281	.....	1,082	.....	5,860	.....	4,204	.....	796	.....	334	.....	63	.....
Grand total—Net income less deficit.....	495,892	8,226,616,909	10,265	30,384,428	18,793	125,262,976	95,777	3,910,536,342	15,404	559,804,903	14,508	196,120,996	2,440	49,387,311	

Distribution	Rubber and related products		Lumber and wood products		Paper, pulp, and products		Printing and publishing		Chemicals and allied substances		Stone, clay, and glass products		Metal and metal products	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Reporting net income: Size of net income—														
Under \$1,000.....	65	\$28,676	661	\$305,173	147	\$46,867	1,601	\$712,008	965	\$339,982	484	\$205,646	1,776	\$730,730
\$1,000 under \$2,000.....	48	69,022	475	711,012	125	180,953	1,095	1,614,799	435	630,364	337	489,817	1,192	1,776,384
\$2,000 under \$3,000.....	41	106,607	465	1,156,283	120	303,696	887	2,230,717	349	884,736	311	786,237	1,144	2,872,332
\$3,000 under \$4,000.....	9	31,866	288	1,000,478	67	240,763	512	1,752,630	213	737,816	166	573,551	801	2,764,770
\$4,000 under \$5,000.....	13	58,971	184	818,833	46	201,586	239	1,348,350	132	683,414	120	330,670	500	2,229,438

Income	37	261,419	4,027,009	1,086,168	838	439	3,137,560	307	2,172,292	1,460	
\$5,000 under \$10,000.....	11	178,544	4,251,772	1,312,382	372	217	3,179,856	154	1,914,191	793	
\$10,000 under \$15,000.....	16	233,982	3,253,312	1,003,039	292	312	2,672,866	115	2,025,205	568	
\$15,000 under \$20,000.....	8	176,012	4,236,546	68	101	174	3,911,954	89	2,012,525	491	
\$20,000 under \$25,000.....	23	876,188	12,006,420	4,921,007	269	326	11,794,435	194	6,385,034	1,001	
\$25,000 under \$30,000.....	22	1,597,095	19,530,627	8,426,273	350	306	21,436,051	174	6,385,034	908	
\$30,000 under \$40,000.....	14	3,543,297	31,310,325	10,462,320	209	235	36,969,838	126	12,139,224	1,008	
\$40,000 under \$50,000.....	23	3,198,194	17,533,131	18,843,138	70	128	44,678,072	39	14,552,973	817	
\$50,000 under \$100,000.....	12	8,327,071	18,266,610	22,782,125	41	28	16,539,569	25	16,539,569	218	
\$100,000 under \$5,000,000.....	6	(?)	(?)	(?)	3	76	169,414,198	31	65,716,214	187	
\$5,000,000 and over.....	1	(?)	(?)	(?)	3	23	495,496,442	4	26,343,968	46	
(Classes grouped 1)		23,986,987									
Total reporting net income.....	319	14,644,531	112,196,658	1,345,118,580,510	7,070	213,619,962	4,231	848,126,502	2,676	172,066,851	12,252
Reporting no net income:											
Size of deficit:											
Under \$1,000.....	53	18,894	265,912	61,637	1,216	519,660	784	297,660	389	171,024	1,517
\$1,000 under \$2,000.....	35	52,004	473,057	110,224	563	866,258	360	534,072	292	392,768	970
\$2,000 under \$3,000.....	21	51,123	833,469	130,423	374	935,850	237	588,519	186	452,716	655
\$3,000 under \$4,000.....	26	88,804	739,286	125,351	286	991,901	179	626,052	134	471,353	550
\$4,000 under \$5,000.....	17	75,435	759,853	199,859	182	817,435	133	598,708	86	385,783	411
\$5,000 under \$10,000.....	47	330,492	4,184,734	841,022	452	3,178,966	402	2,894,179	311	2,500,363	1,161
\$10,000 under \$15,000.....	53	290,532	3,806,767	818,826	183	2,215,416	195	2,359,259	142	1,733,243	354
\$15,000 under \$20,000.....	11	190,677	3,478,081	529,900	97	1,076,109	111	1,913,028	96	1,635,317	329
\$20,000 under \$25,000.....	11	217,586	2,859,127	322,866	48	1,072,186	81	1,813,403	53	1,172,026	221
\$25,000 under \$30,000.....	23	849,452	10,465,455	2,219,306	134	4,575,881	158	5,555,595	111	5,057,506	590
\$30,000 under \$40,000.....	21	1,403,396	11,802,783	1,976,357	63	4,405,397	91	6,502,622	57	3,850,847	317
\$40,000 under \$50,000.....	23	3,552,883	13,878,069	3,290,029	29	4,013,940	54	8,298,203	29	4,271,129	182
\$50,000 under \$100,000.....	6	4,038,126	8,065,373	726,851	9	3,292,001	18	6,144,577	7	2,563,094	62
\$100,000 under \$1,000,000.....	7	16,199,296	5,833,637	(?)	2	3,361,318	4	2,680,731	2	1,709,564	28
\$1,000,000 and over.....	2	16,777,982	(?)	3,493,462	2	2,148,472	12	18,706,046	3	6,161,035	20
(Classes grouped 2)											2
Total reporting deficit.....	331	45,987,216	71,492,903	14,958,946	3,703	31,103,796	2,820	59,789,251	1,433	32,517,928	7,479
Inactive corporations—No income data reported.....	43				354		450		243		964
Grand total—Net income less deficit.....	723	1,342,685	70,763,755	103,630,561	11,127	209,546,166	7,591	788,337,248	4,852	139,488,926	20,695

1 Classes grouped to conceal the amount and identity of taxpayers. 2 Deficit.

TABLE 18.—Corporation returns—Distribution of number of returns, net income and net deficit, by size of net income and net deficit, by major industrial groups—Continued

Distribution	Manufacturing—Continued		Construction		Transportation and other public utilities		Trade		Service—Professional, amusements, hotels, etc.		Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.		Nature of business not given	
	Num-ber of returns	Amount	Num-ber of returns	Amount	Num-ber of returns	Amount	Num-ber of returns	Amount	Num-ber of returns	Amount	Num-ber of returns	Amount		
Reporting net income.														
Size of net income.														
Under \$1,000	937	\$396,891	2,481	\$1,052,634	4,782	\$1,625,418	18,921	\$8,418,763	6,462	\$2,481,215	21,810	\$9,280,638	530	\$185,376
\$1,000 under \$2,000	574	852,097	1,517	2,252,648	2,119	3,078,769	13,255	19,826,454	3,187	4,686,980	13,810	20,460,240	186	266,287
\$2,000 under \$3,000	483	1,219,447	1,497	3,772,730	1,553	3,877,663	12,114	30,448,149	2,555	6,406,824	11,018	27,538,458	100	246,010
\$3,000 under \$4,000	300	1,028,957	863	2,973,624	786	2,694,565	6,810	23,434,604	1,286	4,417,467	5,515	18,966,148	32	111,172
\$4,000 under \$5,000	198	895,164	476	2,122,422	503	2,240,595	4,016	17,912,365	3,403	3,193,898	3,403	15,211,069	11	49,006
\$5,000 under \$10,000	452	3,216,300	1,159	8,220,898	1,251	8,898,578	9,850	69,462,630	1,800	12,681,538	8,594	60,871,360	36	233,896
\$10,000 under \$15,000	251	2,989,950	516	6,389,037	557	6,795,351	4,063	49,794,627	769	9,378,115	2,958	48,671,003	24	295,920
\$15,000 under \$20,000	151	2,617,601	302	5,242,903	320	5,534,255	2,186	37,832,370	481	8,362,622	2,409	41,726,126	10	170,887
\$20,000 under \$25,000	146	3,275,691	286	6,474,986	285	6,402,433	2,009	44,688,257	365	8,203,966	1,773	39,828,835	5	160,128
\$25,000 under \$30,000	265	9,454,766	437	15,690,228	348	19,375,329	3,040	109,165,468	633	22,191,544	3,382	119,790,304	11	388,270
\$30,000 under \$40,000	226	13,737,240	312	25,534,252	388	26,525,951	1,857	129,124,022	380	26,366,951	2,110	146,629,922	8	499,045
\$40,000 under \$50,000	164	25,986,864	201	30,427,189	285	44,703,974	1,071	161,257,523	248	38,143,520	1,458	228,754,510	5	810,391
\$50,000 under \$100,000	64	22,167,019	58	29,386,818	162	56,544,790	1,312	107,253,555	69	24,179,039	512	181,133,951	2	574,851
\$100,000 under \$500,000	30	21,697,692	32	21,030,820	143	105,160,062	132	91,569,774	31	21,037,543	272	193,413,417	—	—
\$500,000 under \$1,000,000	28	57,229,673	11	(^c)	138	309,804,835	85	157,704,989	27	(^c)	224	461,632,084	—	—
\$1,000,000 and over	2	27,173,546	1	21,434,416	66	1,209,825,391	14	188,985,151	1	62,454,924	37	357,434,561	—	—
Classes grouped 2														
Total reporting net income	4,274	195,998,898	10,179	170,905,881	13,882	1,813,687,549	79,745	1,246,862,101	19,008	254,186,076	80,315	1,971,342,626	960	3,940,239
Reporting no net income.														
Size of deficit—														
Under \$1,000	846	341,427	1,879	772,482	3,084	974,113	13,450	5,709,345	5,090	1,892,144	18,262	7,093,883	781	191,157
\$1,000 under \$2,000	435	639,460	999	1,474,239	928	1,354,498	7,528	11,030,438	2,154	3,128,096	7,034	10,349,784	139	199,042
\$2,000 under \$3,000	354	872,862	715	1,782,249	633	1,574,024	5,227	12,928,480	1,385	3,422,901	4,316	10,679,887	92	226,906
\$3,000 under \$4,000	247	856,977	528	1,848,308	408	1,409,940	3,732	12,944,233	1,010	3,500,191	2,964	10,331,634	65	226,706
\$4,000 under \$5,000	190	897,988	398	1,732,155	297	1,325,155	2,742	12,318,174	1,731	3,954,268	2,179	9,755,999	43	188,758
\$5,000 under \$10,000	573	4,036,908	1,131	8,038,100	763	5,384,666	6,701	47,270,639	1,855	13,170,295	5,683	40,196,077	95	685,062
\$10,000 under \$15,000	249	3,079,465	511	6,255,546	322	3,956,749	2,718	33,088,576	719	8,808,366	2,568	31,599,027	48	580,045

\$15,000 under \$20,000.....	153	2,048,862	287	4,946,757	172	2,989,381	1,392	24,019,519	415	7,141,437	1,381	23,844,720	20	344,114
\$20,000 under \$25,000.....	94	2,121,323	187	4,160,334	113	2,527,197	764	17,058,966	266	5,906,417	882	19,662,250	12	251,863
\$25,000 under \$50,000.....	224	8,016,645	295	10,066,099	300	10,408,616	1,438	49,348,610	485	16,914,619	1,847	64,392,777	32	1,045,014
\$50,000 under \$100,000.....	103	7,552,516	123	8,849,717	163	11,540,566	585	39,259,982	241	16,449,494	1,019	71,567,081	15	1,042,291
\$100,000 under \$250,000.....	57	8,771,659	43	6,037,162	135	20,597,128	241	35,737,780	127	19,575,464	440	67,730,874	4	750,030
\$250,000 under \$500,000.....	9	3,190,541	13	4,182,907	44	15,243,129	56	19,174,703	20	6,983,037	134	46,753,629	3	1,129,163
\$500,000 under \$1,000,000.....	9	6,190,503	5	3,604,341	30	20,824,948	15	10,361,012	16	10,962,088	67	47,822,947		
\$1,000,000 under \$5,000,000.....	4	6,961,615	3	7,588,251	27	46,372,120	13	25,263,914	4	5,660,496	46	86,605,555		
\$5,000,000 and over.....					3	26,607,544					2	17,582,874		
Classes grouped ¹														
Total reporting deficit.....	3,556	56,178,751	7,117	71,369,108	7,422	173,169,774	46,602	355,514,371	14,518	126,709,313	48,824	566,198,998	1,350	6,919,745
Inactive corporations—No in- come data reported.....	657		1,474		2,358		3,419		3,302		16,294		14,287	
Grand total—Net in- come less deficit.....	8,487	139,820,147	18,770	99,536,773	23,662	1,639,917,775	129,766	891,347,730	36,829	127,470,763	145,433	1,405,143,628	16,597	2,979,506

¹ Classes grouped to conceal the amount and identity of taxpayers.

³ Deficit.

TABLE 19.—Assets and liabilities—Statement prepared from income-tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1928, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock

ALL CORPORATIONS

Industrial groups	Number of returns filed ¹	Number of balance sheets tabulated	Cash ²	Notes and accounts receivable	Inventories	Tax-exempt investments—Obligations of States and Territories or political subdivisions thereof; securities issued under the Federal farm loan act and obligations of the United States or its possessions	Real estate, buildings, and equipment (less depreciation)	Miscellaneous assets, not distributed	Total assets ³
Agriculture and related industries.....	9, 183	7, 130	\$50, 708, 017	\$209, 837, 537	\$189, 229, 740	\$41, 291, 684	\$1, 176, 816, 944	\$386, 414, 410	\$2, 054, 288, 332
Mining and quarrying.....	12, 933	10, 366	412, 846, 368	744, 954, 314	515, 827, 302	263, 578, 175	6, 646, 756, 034	2, 214, 956, 272	10, 798, 918, 460
Manufacturing:									
Food, products, beverages, and tobacco.....	14, 668	13, 162	507, 394, 009	1, 140, 284, 195	1, 885, 383, 752	207, 258, 467	3, 366, 239, 551	1, 847, 744, 456	8, 924, 301, 430
Textiles and textile products.....	14, 174	13, 442	380, 221, 719	1, 113, 471, 329	1, 850, 813, 158	217, 287, 240	2, 034, 573, 011	741, 290, 537	6, 716, 065, 094
Leather and leather products.....	2, 377	2, 273	67, 708, 553	280, 996, 038	437, 822, 041	18, 394, 737	263, 920, 771	149, 624, 274	1, 218, 663, 775
Rubber and related products.....	680	640	83, 706, 540	207, 588, 095	295, 820, 381	11, 388, 396	464, 044, 997	354, 112, 830	1, 433, 161, 339
Lumber and wood products.....	7, 657	7, 190	138, 677, 629	612, 707, 815	707, 050, 067	57, 519, 131	1, 804, 793, 013	428, 090, 618	3, 748, 898, 273
Paper, pulp, and products.....	2, 023	1, 942	91, 329, 660	228, 492, 218	307, 321, 896	54, 381, 576	323, 633, 221	2, 116, 309, 685	2, 116, 309, 685
Printing and publishing.....	10, 773	9, 628	157, 111, 422	448, 329, 341	202, 920, 082	85, 596, 047	836, 963, 057	924, 551, 014	2, 655, 472, 943
Chemicals and allied substances.....	7, 051	6, 437	661, 394, 534	1, 187, 851, 583	1, 636, 801, 428	362, 835, 396	5, 653, 051, 560	3, 575, 034, 916	13, 077, 827, 327
Stone, clay, and glass products.....	4, 609	4, 275	125, 123, 337	270, 622, 832	314, 399, 317	1, 002, 067, 169	1, 324, 050, 348	286, 200, 584	2, 421, 393, 887
Metal and metal products.....	19, 731	18, 733	1, 528, 967, 841	3, 525, 100, 479	3, 843, 307, 448	1, 062, 175, 557	9, 075, 432, 048	3, 287, 839, 576	22, 232, 802, 769
Miscellaneous manufacturing.....	7, 830	7, 203	151, 594, 489	486, 720, 903	550, 614, 882	65, 346, 636	684, 510, 019	545, 376, 871	2, 484, 193, 800
Total manufacturing.....	91, 573	84, 925	3, 895, 230, 033	9, 502, 164, 828	12, 010, 954, 553	2, 182, 630, 622	27, 025, 291, 489	12, 443, 556, 697	67, 059, 791, 222
Construction.....	17, 296	15, 289	196, 800, 412	816, 389, 630	293, 207, 313	83, 778, 230	755, 097, 518	574, 229, 728	2, 630, 093, 821
Transportation and other public utilities.....	21, 304	16, 770	1, 571, 189, 292	3, 627, 599, 352	969, 503, 635	474, 638, 288	15, 819, 379, 694	71, 379, 740, 743	21, 481, 166, 297
Trade.....	126, 347	114, 068	1, 292, 591, 979	6, 297, 234, 113	5, 907, 628, 042	325, 126, 623	4, 909, 780, 620	2, 748, 804, 850	21, 481, 166, 297
Service—Professional, amusements, hotels, etc.....	83, 526	26, 505	249, 016, 790	547, 923, 107	177, 507, 616	43, 216, 463	3, 321, 418, 292	1, 318, 248, 453	5, 857, 330, 711
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	129, 139	108, 123	14, 278, 068, 680	41, 029, 344, 191	674, 763, 666	6, 089, 877, 753	16, 969, 258, 578	46, 051, 019, 248	125, 692, 272, 116
Nature of business not given.....	2, 310	1, 372	5, 967, 419	28, 877, 861	12, 726, 694	12, 002, 586	39, 109, 733	106, 660, 628	201, 774, 921
Grand total.....	443, 011	384, 548	21, 952, 418, 960	62, 804, 344, 933	20, 751, 291, 561	10, 116, 160, 404	109, 931, 469, 720	81, 662, 690, 980	307, 218, 376, 548

¹ Not including 52,281 returns for inactive corporations.

² Includes cash in till and deposits in bank.

³ Less deficit.

Industrial groups	Notes and ac- counts pay- able	Bonded debt and mort- gages	Miscellaneous liabilities not distributed	Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit	Total liabilities ³
				Preferred	Common				
Agriculture and related indus- tries.....	\$398,794,561	\$160,874,116	\$138,754,748	\$138,379,750	\$920,809,328	\$448,863,536	\$152,187,707	\$296,675,829	\$2,054,288,332
Mining and quarrying.....	853,703,409	975,566,252	1,172,786,303	487,477,562	5,305,587,919	2,752,105,622	748,434,602	2,063,731,020	10,736,918,465
Manufacturing:									
Food products, beverages and tobacco.....	1,144,187,484	838,005,923	624,631,047	1,255,122,149	3,195,770,368	2,036,913,228	190,325,769	1,866,587,459	8,924,304,430
Textiles and textile prod- ucts.....	1,153,811,678	232,960,319	449,194,440	895,440,829	2,485,297,633	1,782,772,692	252,811,617	1,529,961,075	6,746,665,994
Leather and leather prod- ucts.....	214,969,138	30,246,568	64,302,077	209,393,094	461,280,936	276,482,116	38,008,151	238,473,962	1,218,665,775
Rubber and related prod- ucts.....	179,110,513	239,973,514	137,549,824	267,711,572	442,540,016	208,648,728	42,372,828	166,275,900	1,433,161,339
Lumber and wood prod- ucts.....	650,411,417	212,190,903	931,647,065	229,117,657	1,340,409,218	1,221,951,354	136,889,341	1,085,062,013	3,748,838,273
Paper, pulp, and products.....	274,954,840	239,218,932	122,277,327	247,029,877	632,164,791	561,742,219	21,018,291	540,723,928	2,116,399,685
Printing and publishing.....	378,925,199	208,555,612	292,256,188	206,062,640	797,210,163	788,829,861	76,946,740	711,883,121	2,656,472,943
Chemicals and allied sub- stances.....	657,587,340	926,318,860	926,212,484	804,321,929	5,897,663,578	3,736,936,528	171,158,392	3,565,778,136	13,077,882,327
Stone, clay, and glass prod- ucts.....	206,130,469	187,348,079	138,694,041	307,814,809	969,514,992	663,914,450	52,042,863	611,871,587	2,421,393,887
Metal and metal products.....	1,944,261,910	2,148,718,138	983,687,072	2,846,036,430	7,732,844,555	6,921,178,203	343,853,539	6,577,294,664	22,232,812,769
Miscellaneous manufac- turing.....	344,299,379	122,576,559	176,976,332	263,128,392	914,660,065	713,975,987	81,422,854	632,553,133	2,484,198,800
Total manufacturing.....	7,446,639,367	5,446,143,407	4,147,407,897	7,561,779,388	24,929,386,185	18,933,345,366	1,406,910,388	17,526,434,978	67,059,751,222
Construction.....	818,183,463	220,054,067	401,221,121	139,219,870	639,185,762	557,724,985	115,465,477	442,259,508	2,630,093,821
Transportation and other pub- lic utilities.....	3,584,800,928	25,645,638,454	6,522,066,613	4,960,054,621	20,780,559,518	10,463,419,987	626,798,508	9,836,621,479	71,379,740,743
Trade.....	5,646,036,716	1,044,196,214	1,179,698,120	1,889,052,041	7,333,308,312	4,977,357,539	618,483,115	4,358,874,824	21,481,106,227
Service—Professional, amuse- ments, hotels, etc.....	928,030,980	1,291,451,244	554,706,574	514,077,587	1,872,418,731	945,953,992	249,308,397	696,645,595	5,857,330,711
Finance—Banking, insurance, real estate and holding com- panies, stock and bond bro- kers, etc.....	7,723,833,117	8,162,952,493	79,815,078,657	2,768,045,061	15,287,635,077	12,950,406,995	955,679,284	11,994,727,711	125,692,272,116
Nature of business not given.....	35,204,750	6,424,326	18,283,440	17,373,208	127,256,719	40,653,718	39,811,240	242,478	291,774,921
Grand total.....	27,437,292,421	42,943,300,573	93,450,013,473	18,475,459,088	77,256,127,581	52,069,292,140	4,913,108,718	47,156,183,422	307,218,376,568

³ Less deficit.

TABLE 19.—Assets and liabilities—Statement prepared from income-tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1928, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock—Continued

CORPORATIONS REPORTING NET INCOME

Industrial groups	Number of returns filed	Number of balance sheets tabulated	Cash ¹	Notes and accounts receivable	Inventories	Tax-exempt investments—Obligations of States and Territories or political subdivisions thereof; securities issued under the Federal farm loan act and obligations of the United States or its possessions	Real estate, buildings, and equipment (less depreciation)	Miscellaneous assets not distributed	Total assets ²
Agriculture and related industries.....	4,504	3,569	\$88,900,867	\$142,232,772	\$133,416,780	\$11,430,386	\$612,613,805	\$170,067,307	\$1,139,161,917
Mining and quarrying.....	5,183	4,196	312,636,082	471,420,590	395,571,165	200,457,139	3,656,026,118	1,025,441,091	6,061,552,185
Manufacturing:									
Food products, beverages, and tobacco.....	9,082	8,246	460,555,075	676,621,546	1,685,866,805	180,654,849	2,632,166,975	1,468,331,546	7,404,146,796
Textiles and textile products.....	8,076	7,760	289,559,756	820,725,111	1,271,941,489	197,674,672	1,522,541,013	518,265,802	5,240,313,843
Leather and leather products.....	1,362	1,321	51,774,248	269,541,589	306,134,718	13,028,491	166,179,035	111,163,021	858,133,152
Rubber and related products.....	319	336	56,580,614	111,790,382	166,207,617	11,183,153	212,469,207	208,983,795	797,154,862
Lumber and wood products.....	4,240	4,069	163,768,167	442,287,932	408,302,177	43,613,311	1,117,985,531	261,229,210	2,437,186,361
Paper, pulp, and products.....	1,345	1,313	82,671,487	197,129,561	253,179,960	52,380,173	865,855,970	298,619,833	1,719,836,987
Printing and publishing.....	7,070	6,433	145,431,113	384,119,364	170,363,532	83,238,497	729,910,004	814,002,589	2,327,608,090
Chemicals and allied substances.....	4,231	3,931	622,431,815	1,061,694,552	1,504,901,854	345,057,581	4,630,923,817	3,337,904,652	11,826,285,608
Stone, clay, and glass products.....	2,676	2,534	113,317,043	223,919,530	254,139,312	90,862,494	1,032,638,854	231,714,800	1,945,962,663
Metal and metal products.....	12,252	11,853	1,429,921,478	3,106,886,676	3,335,993,560	967,141,987	7,880,800,151	2,821,288,107	19,702,121,659
Miscellaneous manufacturing.....	4,274	4,004	118,944,617	373,897,334	401,635,671	61,353,945	473,566,348	349,571,944	1,784,969,859
Total manufacturing.....	55,907	51,833	3,475,370,133	7,971,619,680	9,818,575,746	2,046,129,156	21,700,469,305	10,411,074,729	55,423,239,349
Construction.....	10,179	9,141	161,029,489	625,658,793	186,206,150	65,020,121	188,254,531	358,960,251	1,884,529,338
Transportation and other public utilities.....	13,882	11,121	1,463,993,756	3,286,421,437	872,875,320	414,818,385	12,615,267,168	13,435,681,681	62,029,091,337
Trade.....	79,745	73,206	1,606,553,217	3,040,251,974	4,616,331,613	281,492,339	3,838,272,978	2,622,143,950	16,919,280,955
Service—Professional, amusement, hotels, etc.....	19,008	15,187	200,017,390	400,049,258	113,082,632	29,156,308	1,932,708,153	892,003,185	3,597,617,482
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	80,315	68,636	11,969,686,872	34,963,869,452	349,039,067	5,235,708,932	10,358,976,437	36,786,435,350	99,698,707,710
Nature of business not given.....	960	599	3,124,138	13,049,636	2,104,630	7,888,783	13,375,048	33,610,383	73,152,678
Grand total.....	268,783	237,491	18,655,112,544	52,943,976,532	46,547,800,853	8,293,033,952	85,215,988,113	65,135,420,927	246,821,362,951

Industrial groups	Notes and accounts payable	Bonded debt and mortgages	Miscellaneous liabilities not distributed	Capital stock			Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit	Total liabilities ²
				Preferred	Common	Number showing par value common stock				
Agriculture and related industries	\$184,568,622	\$84,111,632	\$55,130,902	\$88,789,719	\$404,423,132	3,390	\$28,082,264	\$265,128,910	\$1,139,161,917	
Mining and quarrying	329,230,063	590,129,558	640,330,588	210,489,986	2,553,500,402	4,012	154,236,755	1,737,371,588	6,061,552,185	
Manufacturing:										
Food products, beverages, and tobacco	846,275,189	633,525,288	492,349,977	1,051,649,393	2,550,950,068	7,824	29,456,840	1,829,446,281	7,404,196,796	
Textiles and textile products	649,905,053	117,925,528	251,262,510	573,325,911	1,628,347,692	7,444	31,441,833	1,390,547,149	4,620,313,843	
Leather and leather products	132,119,006	17,035,028	41,390,212	135,887,760	331,343,441	1,228	295,857,253	200,357,705	838,133,152	
Rubber and related products	52,577,292	96,613,777	101,166,910	191,081,021	190,102,516	323	168,001,962	165,613,316	797,154,802	
Lumber and wood products	335,851,250	114,788,962	148,343,883	122,594,802	833,128,827	3,992	908,892,106	882,475,637	2,437,186,361	
Paper, pulp, and products	131,129,017	195,170,650	95,001,275	221,556,040	570,249,334	1,259	510,261,689	506,730,641	1,719,836,987	
Printing and publishing	271,270,567	243,172,364	261,137,157	174,555,522	661,374,903	6,118	735,876,489	715,557,586	2,327,068,099	
Chemicals and allied substances	762,222,335	791,392,511	736,097,911	693,890,028	5,320,327,013	3,708	3,573,028,368	3,522,365,837	11,826,295,068	
Stone, clay, and glass products	192,192,997	140,279,072	93,935,863	227,773,912	775,772,868	2,113	591,033,107	576,007,351	1,945,962,063	
Metal and metal products	1,181,517,882	1,885,949,387	738,183,622	2,456,217,025	6,645,769,770	11,113	6,528,571,465	6,171,543,973	19,702,121,659	
Miscellaneous manufacturing	213,774,239	79,444,005	125,813,636	188,229,992	585,188,644	3,830	598,581,659	582,519,343	1,784,969,859	
Total manufacturing	5,011,837,890	4,315,296,572	3,104,682,956	6,036,761,406	29,102,495,705	49,582	17,109,995,601	16,832,164,849	55,423,289,349	
Construction	549,882,751	119,062,338	274,580,684	102,380,274	426,468,945	8,336	438,907,118	412,154,336	1,884,529,338	
Transportation and other public utilities	2,934,516,099	21,692,269,616	5,254,135,511	4,039,387,032	18,573,253,261	10,146	9,721,267,859	9,355,529,878	62,029,091,337	
Trade	3,962,655,225	737,064,412	867,154,751	1,440,633,611	3,009,714,378	69,591	4,383,722,327	4,273,238,578	16,919,280,955	
Service—Professional, amusement, hotels, etc.	472,650,925	599,018,146	290,406,833	315,046,337	1,246,012,826	13,846	727,499,207	671,512,414	3,597,647,482	
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.	4,831,727,077	4,415,182,318	67,185,325,590	1,914,362,113	10,694,828,338	64,218	10,856,066,523	10,652,282,274	99,693,707,710	
Nature of business not given	11,420,155	1,398,212	1,047,473	3,142,417	43,616,193	504	22,802,678	12,527,928	73,152,678	
Grand total	18,317,888,698	32,550,532,804	77,672,804,318	14,150,912,895	59,714,313,481	223,925	45,415,080,830	44,411,910,755	246,821,362,951	

¹ Includes cash in till and deposits in bank.² Less deficit.

TABLE 19.—Assets and liabilities—Statement prepared from income-tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1928, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock—Continued

CORPORATIONS REPORTING NO NET INCOME

Industrial groups	Number of returns filed 1	Number of balance sheets tabulated	Cash 2	Notes and accounts receivable	Inventories	Tax-exempt investments—Obligations of States and Territories or political subdivisions thereof; securities issued under the Federal farm loan act and obligations of the United States or its possessions	Real estate, buildings, and equipment (less depreciation)	Miscellaneous assets not distributed	Total assets 3
Agriculture and related industries.....	4,679	3,561	\$11,807,150	\$67,624,765	\$55,812,930	\$29,331,298	\$534,203,139	\$216,347,103	\$915,126,415
Mining and quarrying.....	7,750	6,170	100,210,286	273,533,724	120,253,137	63,121,036	2,960,735,916	1,189,512,181	4,737,366,280
Manufacturing:									
Food products, beverages, and tobacco.....	5,586	4,916	46,838,934	163,682,619	199,516,917	26,683,618	734,072,576	349,412,910	1,520,107,634
Textiles and textile products.....	6,098	5,982	90,631,963	292,713,218	588,271,639	19,632,588	912,028,998	223,033,735	2,126,352,951
Leather and leather products.....	1,015	939	15,031,883	71,431,449	131,378,294	5,566,306	97,711,736	38,400,253	360,532,623
Rubber and related products.....	331	314	23,125,926	53,797,613	129,312,879	336,217	226,337,730	155,123,063	636,006,477
Lumber and wood products.....	3,367	3,091	31,909,462	170,419,883	258,747,890	13,965,817	686,807,482	106,801,378	1,311,051,912
Paper, pulp, and products.....	3,768	3,195	8,658,173	31,362,654	51,141,936	2,001,463	245,355,141	53,013,388	396,532,698
Printing and publishing.....	3,073	11,677	309,977	64,209,977	32,556,550	2,357,550	107,055,033	110,518,425	328,404,844
Chemicals and allied substances.....	1,820	2,506	38,580,719	123,157,031	131,894,577	17,777,275	723,010,743	217,160,874	1,251,586,659
Stone, clay, and glass products.....	1,933	1,741	11,776,294	46,703,302	60,253,975	9,294,975	292,911,494	54,485,784	475,431,824
Metal and metal products.....	7,479	6,880	99,046,063	358,213,803	477,313,888	35,083,570	1,094,541,917	466,571,269	2,530,721,110
Miscellaneous manufacturing.....	3,556	3,199	32,649,872	112,823,869	148,979,211	3,992,691	204,973,671	195,804,927	690,223,941
Total manufacturing.....	36,566	33,092	419,859,900	1,530,545,148	2,192,378,807	136,551,466	5,324,734,584	2,032,431,967	11,636,551,873
Construction.....	7,117	6,145	35,770,923	191,330,837	77,001,163	18,758,096	267,442,987	215,290,477	805,564,483
Transportation and other public utilities.....	7,422	5,649	167,195,596	341,174,925	126,631,315	59,819,303	6,272,130,344	2,383,698,013	9,350,649,406
Trade.....	46,692	40,862	292,238,762	1,256,982,135	1,261,293,349	43,202,454	1,071,501,690	726,690,900	4,561,885,272
Service—Professional, amusements, hotels, etc.....	14,518	11,318	48,968,800	147,873,963	33,821,974	14,030,145	1,588,710,139	426,245,268	2,256,683,229
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	48,824	39,487	2,308,381,808	6,035,474,739	325,672,999	1,454,168,821	6,610,282,141	9,294,583,898	25,993,564,406
Nature of business not given.....	1,350	773	2,843,281	15,828,225	10,622,004	4,113,803	25,734,685	72,480,245	131,622,243
Grand total.....	174,828	147,057	3,287,276,416	9,860,368,401	4,203,490,708	1,823,126,452	24,685,481,577	16,527,270,053	60,397,013,907

Industrial groups	Notes and accounts payable	Bonded debt and mortgages	Miscellaneous liabilities not distributed	Capital stock			Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit	Total liabilities ³
				Preferred	Common	Number showing par value common stock				
Agriculture and related industries.....	\$214, 225, 939	\$79, 762, 484	\$83, 614, 846	\$49, 560, 031	\$456, 386, 196	3, 369	\$155, 652, 362	\$31, 546, 919	\$915, 126, 415	
Mining and quarrying.....	524, 539, 346	385, 436, 694	532, 455, 715	276, 487, 576	2, 752, 057, 517	3, 304	300, 557, 273	296, 359, 432	4, 737, 336, 280	
Manufacturing:										
Food products, beverages, and tobacco.....	297, 912, 295	204, 480, 685	132, 281, 070	203, 472, 756	634, 819, 700	4, 615	198, 010, 107	37, 141, 178	1, 520, 107, 624	
Textiles and textile products.....	503, 905, 625	115, 034, 791	197, 931, 930	322, 114, 918	856, 949, 961	5, 319	351, 783, 710	130, 413, 926	2, 126, 352, 151	
Leather and leather products.....	82, 850, 132	13, 211, 540	29, 911, 865	73, 505, 334	129, 957, 495	913	22, 508, 696	38, 116, 257	360, 006, 623	
Rubber and related products.....	126, 533, 221	143, 359, 337	36, 382, 914	76, 630, 551	252, 437, 500	283	40, 643, 746	33, 981, 212	695, 006, 477	
Lumber and wood products.....	314, 557, 167	97, 401, 941	83, 303, 182	106, 522, 855	507, 280, 391	2, 965	313, 059, 248	110, 472, 872	1, 311, 651, 912	
Paper, pulp, and products.....	143, 825, 793	44, 078, 282	27, 270, 022	25, 173, 827	121, 915, 457	4, 001	51, 180, 530	33, 963, 287	328, 404, 814	
Printing and publishing.....	107, 654, 682	23, 383, 248	31, 099, 631	32, 107, 138	153, 835, 200	3, 007	52, 053, 372	53, 627, 837	43, 074, 455	
Chemicals and allied substances.....	193, 355, 002	131, 926, 319	190, 114, 573	110, 331, 901	177, 356, 355	2, 329	163, 968, 169	124, 933, 811	1, 251, 586, 659	
Stone, clay, and glass products.....	73, 927, 472	47, 039, 007	41, 758, 178	80, 019, 597	193, 772, 034	1, 630	72, 881, 343	37, 017, 107	2, 475, 431, 824	
Metal and metal products.....	159, 744, 028	212, 768, 751	225, 503, 450	339, 819, 405	1, 087, 134, 785	6, 437	392, 006, 778	286, 856, 017	2, 330, 721, 110	
Miscellaneous manufacturing.....	130, 325, 140	42, 132, 554	51, 162, 696	101, 898, 400	319, 471, 361	2, 974	115, 391, 928	50, 033, 790	699, 223, 941	
Total manufacturing.....	2, 436, 801, 507	1, 130, 846, 835	1, 042, 724, 941	1, 525, 017, 982	4, 826, 890, 479	31, 117	1, 823, 349, 765	1, 149, 079, 636	11, 636, 551, 873	
Construction.....	298, 300, 732	100, 991, 729	123, 640, 437	36, 839, 596	242, 716, 817	5, 474	118, 817, 867	88, 742, 695	805, 564, 483	
Transportation and other public utilities.....	650, 284, 019	4, 003, 398, 838	1, 267, 931, 072	920, 667, 880	2, 207, 306, 287	5, 178	742, 152, 128	441, 090, 527	9, 350, 649, 406	
Trade.....	1, 653, 981, 491	307, 131, 802	312, 543, 359	448, 998, 430	1, 753, 393, 494	38, 245	593, 635, 612	507, 999, 346	4, 561, 885, 272	
Service—Professional, amusements, hotels, etc.....	455, 360, 054	692, 433, 098	264, 299, 741	199, 031, 250	626, 405, 905	10, 195	218, 454, 785	196, 321, 604	2, 259, 683, 229	
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	2, 892, 105, 040	3, 087, 770, 175	12, 629, 753, 067	853, 682, 948	4, 592, 806, 739	35, 646	2, 004, 340, 472	1, 342, 445, 437	25, 998, 564, 405	
Nature of business not given.....	23, 784, 395	5, 026, 114	17, 245, 967	14, 230, 791	83, 620, 225	675	17, 251, 040	412, 285, 450	131, 622, 243	
Grand total.....	9, 119, 403, 723	10, 392, 767, 769	16, 277, 209, 155	4, 324, 546, 193	17, 541, 814, 100	136, 003	6, 624, 211, 310	3, 882, 938, 643	2, 741, 272, 667	

¹ Not including 32,281 returns for inactive corporations. ² Includes cash in till and deposits in bank. ³ Less deficit. ⁴ Deficit.

TABLE 20.—Assets and liabilities—Statement showing, by size of net income and deficit, the number of balance sheets tabulated and the major items of assets and liabilities as of December 31, 1923, or at the close of the fiscal year nearest thereto

Distribution	Number of balance sheets tabulated	Cash	Notes and accounts receivable	Inventories	Tax-exempt investments—Obligations of States and Territories or political subdivisions thereof; securities issued under the Federal Farm Loan Act; and obligations of the United States and its possessions	Real estate, buildings, and equipment	Miscellaneous assets not distributed	Total assets *
Reporting net income—								
Size of net income—								
Under \$5,000.....	148,019	\$1,343,771,639	\$4,926,424,810	\$1,504,722,407	\$509,217,322	\$5,437,845,532	\$3,343,493,422	\$17,065,475,132
\$5,000 under \$25,000.....	57,685	1,780,042,144	7,492,531,253	1,861,369,253	778,750,092	5,360,751,558	4,433,432,534	21,706,876,834
\$25,000 under \$50,000.....	12,322	1,030,537,837	4,116,346,309	975,455,800	519,347,437	2,839,513,450	2,962,177,104	12,533,377,937
\$50,000 under \$100,000.....	8,617	1,027,849,445	4,058,051,345	1,167,879,217	526,082,502	3,350,806,911	3,298,168,083	13,428,897,533
\$100,000 under \$500,000.....	8,351	2,844,261,002	9,682,551,051	2,839,638,980	1,525,495,835	10,263,616,781	9,526,617,497	36,676,184,149
\$500,000 under \$1,000,000.....	1,262	1,495,140,930	4,288,556,745	1,188,371,756	1,716,911,308	4,823,304,583	4,823,371,802	18,741,657,144
\$1,000,000 under \$5,000,000.....	1,009	4,559,151,338	9,111,201,352	2,957,876,796	1,756,738,017	17,389,006,640	12,967,648,071	48,741,622,214
\$5,000,000 and over.....	226	4,514,385,189	9,238,313,604	4,052,486,614	2,053,491,139	34,376,142,688	23,786,512,414	78,027,332,008
Total reporting net income.....	237,491	18,055,142,514	52,943,976,532	16,547,800,853	8,263,033,952	85,245,988,143	65,135,420,927	246,821,362,951
Reporting no net income:								
Size of deficit—								
Under \$5,000.....	94,210	630,624,841	2,267,892,781	806,524,684	311,308,359	4,139,547,431	2,768,315,494	10,924,210,590
\$5,000 under \$25,000.....	39,151	775,085,435	2,448,199,070	1,035,868,649	416,793,674	4,869,968,983	3,045,338,687	12,531,244,498
\$25,000 under \$50,000.....	7,125	372,731,849	1,175,119,438	465,866,885	196,574,876	2,352,962,285	1,884,686,237	6,447,871,570
\$50,000 under \$100,000.....	3,686	342,693,272	1,798,222,034	442,868,252	207,922,173	2,389,521,851	1,851,625,411	6,033,111,013
\$100,000 under \$500,000.....	2,435	687,356,512	1,728,639,931	619,150,374	400,182,417	4,623,521,304	2,670,471,437	10,739,621,978
\$500,000 under \$1,000,000.....	269	214,407,466	1,590,313,936	313,297,472	169,944,377	2,022,871,185	2,280,954,083	5,490,818,519
\$1,000,000 under \$5,000,000.....	171	236,379,240	888,775,475	397,539,932	110,372,183	3,773,985,647	1,696,123,020	7,103,176,358
\$5,000,000 and over.....	10	37,767,801	93,875,713	92,377,460	31,063	573,151,891	329,752,654	1,126,956,081
Total reporting deficit.....	147,057	3,297,276,416	9,860,368,401	4,203,490,708	1,823,126,452	24,685,481,777	16,527,270,653	60,397,013,607
Grand total.....	384,548	21,952,418,960	62,804,344,933	20,751,291,561	10,116,160,404	109,931,469,720	81,662,690,980	307,218,376,558

Distribution	Notes and ac- counts payable	Bonded debts and mortgages	Miscellaneous liabilities not distributed	Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit	Total liabi- ties 2
				Preferred	Common				
Reporting net income:									
Size of net income—									
Under \$5,000.....	\$2,847,332,037	\$1,578,341,988	\$5,212,539,602	\$627,329,435	\$5,070,846,146	\$2,123,180,895	\$304,094,971	\$1,729,085,924	\$17,065,475,132
\$5,000 under \$25,000.....	2,826,593,230	1,369,458,396	8,034,052,300	887,583,196	5,346,998,955	3,479,139,558	246,948,861	3,242,190,757	21,706,876,884
\$25,000 under \$50,000.....	1,288,184,433	786,722,274	5,100,919,103	600,234,733	2,687,952,591	2,153,299,455	84,277,655	2,069,021,800	12,533,377,937
\$50,000 under \$100,000.....	1,376,313,972	793,811,203	4,733,913,424	808,091,863	3,075,062,209	2,661,328,573	55,719,611	2,608,608,862	13,428,832,533
\$100,000 under \$500,000.....	3,173,693,993	3,319,727,118	12,337,639,178	2,446,737,801	7,898,790,096	7,426,930,827	127,354,777	7,299,576,050	36,676,184,149
\$500,000 under \$1,000,000.....	1,144,012,031	1,889,981,765	6,674,307,009	1,343,810,347	3,729,250,169	3,886,611,963	26,979,017	3,859,666,826	18,641,657,144
\$1,000,000 under \$5,000,000.....	2,439,998,107	7,335,296,569	16,467,958,429	3,522,593,909	10,735,565,066	8,255,730,563	73,526,813	8,180,201,752	48,741,622,214
\$5,000,000 and over.....	3,221,400,985	15,417,190,500	18,890,875,273	3,914,502,917	21,466,805,219	15,453,825,811	29,268,430	15,424,557,384	78,027,332,008
Total reporting net income.....	18,317,888,698	32,550,532,804	77,672,804,318	14,150,942,895	59,714,313,481	45,445,080,830	1,690,170,075	44,414,910,755	246,821,362,451
Reporting no net income:									
Size of deficit—									
Under \$5,000.....	1,961,950,746	1,180,242,732	2,898,567,632	569,374,136	3,886,748,878	1,119,509,123	677,182,657	442,326,466	10,924,210,590
\$5,000 under \$25,000.....	2,273,826,075	1,410,381,366	3,658,408,491	704,936,312	3,958,277,598	1,331,707,090	876,292,467	455,414,623	12,531,241,498
\$25,000 under \$50,000.....	1,031,629,633	818,673,868	1,994,686,397	439,997,982	1,980,698,459	611,071,094	481,791,051	159,283,140	6,417,871,570
\$50,000 under \$100,000.....	1,008,651,847	853,768,740	1,721,102,997	432,653,191	1,723,166,261	722,774,021	430,405,023	292,368,997	6,033,114,013
\$100,000 under \$500,000.....	1,422,527,129	2,390,989,040	2,472,635,788	1,102,636,712	4,852,608,197	1,299,246,821	800,991,793	498,225,112	10,739,621,978
\$500,000 under \$1,000,000.....	567,727,816	1,062,178,137	1,922,435,091	441,751,312	1,061,331,221	672,300,672	289,908,743	432,391,629	5,490,818,519
\$1,000,000 under \$5,000,000.....	755,736,917	2,214,596,344	1,532,457,599	529,595,985	1,812,690,493	618,115,521	360,016,531	258,098,990	7,103,176,358
\$5,000,000 and over.....	91,352,530	429,945,532	1,961,915,164	33,196,433	269,383,012	216,513,869	13,350,459	203,163,410	1,126,956,081
Total reporting deficit.....	9,119,403,723	10,392,767,769	16,277,209,155	4,324,546,193	17,541,814,100	6,624,211,310	3,882,938,643	2,741,272,667	60,397,013,607
Grand total.....	27,437,292,421	42,943,300,573	93,950,013,473	18,475,459,088	77,256,127,581	52,069,292,140	4,913,108,718	47,156,183,422	307,218,376,558

1 Less deficit.

1 Includes cash in till and deposits in bank.

Revised items of assets and liabilities, corporation returns, Table 18, Statistics of Income for 1926¹

ALL INDUSTRIES

Size of net income	Total assets		Miscellaneous assets not distributed	
	Original figures	Revised figures	Original figures	Revised figures
Under \$5,000.....				
\$5,000 under \$10,000.....				
\$10,000 under \$50,000.....	\$21,858,874,211	\$24,858,874,211	\$7,106,461,047	\$10,106,461,047
\$50,000 under \$100,000.....	12,249,859,765	13,249,859,765	4,628,056,346	5,628,056,346
\$100,000 under \$250,000.....	17,263,358,699	18,263,358,699	5,604,960,650	6,604,960,650
\$250,000 under \$500,000.....	13,720,876,465	14,720,876,465	4,389,046,282	5,389,046,282
\$500,000 under \$1,000,000.....				
\$1,000,000 under \$5,000,000.....	36,068,818,501	39,068,818,501	13,048,275,225	16,048,275,225
\$5,000,000 and over.....	60,271,159,811	61,271,159,811	17,463,617,110	18,463,617,110
Reporting net income.....	200,632,238,997	210,632,238,997	66,924,007,313	76,924,007,313
Reporting no net income.....	49,546,445,382	51,546,445,382	15,744,615,189	17,744,615,189
Grand total.....	250,178,684,379	262,178,684,379	82,668,622,502	94,668,622,502

Size of net income	Bonded debt and mortgages		Miscellaneous liabilities not distributed	
	Original figures	Revised figures	Original figures	Revised figures
Under \$5,000.....				
\$5,000 under \$10,000.....				
\$10,000 under \$50,000.....			\$7,037,776,850	\$10,037,776,850
\$50,000 under \$100,000.....			4,182,534,480	5,182,534,480
\$100,000 under \$250,000.....			5,207,611,538	6,207,611,538
\$250,000 under \$500,000.....			4,375,932,503	5,375,932,503
\$500,000 under \$1,000,000.....				
\$1,000,000 under \$5,000,000.....			11,030,838,084	14,030,838,084
\$5,000,000 and over.....	\$2,226,195,373	\$12,226,195,373	26,717,763,459	17,717,763,459
Reporting net income.....	15,845,027,563	25,845,027,563		
Reporting no net income.....			12,092,899,756	14,092,899,756
Grand total.....	21,801,040,964	31,801,040,964	85,075,673,460	87,075,673,460

FINANCE: BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES, STOCK AND BOND BROKERS, ETC.

Size of net income	Total assets		Miscellaneous assets not distributed	
	Original figures	Revised figures	Original figures	Revised figures
Under \$5,000.....				
\$5,000 under \$10,000.....				
\$10,000 under \$50,000.....	\$11,214,890,067	\$14,214,890,067	\$5,585,007,771	\$8,585,007,771
\$50,000 under \$100,000.....	6,016,201,108	7,016,201,108	3,605,433,686	4,605,433,686
\$100,000 under \$250,000.....	6,960,313,773	7,960,313,773	3,948,601,001	4,948,601,001
\$250,000 under \$500,000.....	5,349,615,402	6,349,615,402	3,086,118,310	4,086,118,310
\$500,000 under \$1,000,000.....				
\$1,000,000 under \$5,000,000.....	9,439,620,840	12,439,620,840	7,156,734,800	10,156,734,800
\$5,000,000 and over.....	9,166,400,116	10,166,400,116	7,606,783,775	8,606,783,775
Reporting net income.....	67,840,806,965	77,840,806,965	42,588,952,248	52,588,952,248
Reporting no net income.....	19,611,441,485	21,611,441,485	9,120,532,887	11,120,532,887
Grand total.....	87,452,248,450	99,452,248,450	51,709,485,135	63,709,485,135

¹ The inaccuracies were due to mechanical difficulties arising out of the use of tabulating equipment with too limited capacity that has since been replaced.

Revised items of assets and liabilities, corporation returns, Table 18, Statistics of Income for 1926—Continued

FINANCE: BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES,
STOCK AND BOND BROKERS, ETC.—Continued

Size of net income	Miscellaneous liabilities not distributed	
	Original figures	Revised figures
Under \$5,000.....		
\$5,000 under \$10,000.....		
\$10,000 under \$50,000.....	\$6,169,505,888	\$9,169,505,888
\$50,000 under \$100,000.....	5,730,615,853	4,730,615,853
\$100,000 under \$250,000.....	4,229,471,632	5,229,471,632
\$250,000 under \$500,000.....	3,441,229,234	4,441,229,234
\$500,000 under \$1,000,000.....	7,262,878,363	10,262,878,363
\$1,000,000 under \$5,000,000.....	8,571,859,443	9,571,859,443
\$5,000,000 and over.....		
Reporting net income.....	45,370,991,002	55,370,991,002
Reporting no net income.....	9,490,767,747	11,490,767,747
Grand total.....	54,861,758,749	66,861,758,749

TRANSPORTATION AND OTHER PUBLIC UTILITIES

Size of net income	Bonded debt and mortgages		Miscellaneous liabilities not distributed	
	Original figures	Revised figures	Original figures	Revised figures
Under \$5,000.....				
\$5,000 under \$10,000.....				
\$10,000 under \$50,000.....				
\$50,000 under \$100,000.....				
\$100,000 under \$250,000.....				
\$250,000 under \$500,000.....				
\$500,000 under \$1,000,000.....				
\$1,000,000 under \$5,000,000.....				
\$5,000,000 and over.....	\$195,430,943	\$10,195,430,943	\$15,395,139,358	\$5,395,139,358
Reporting net income.....	7,706,312,698	17,706,312,698	18,325,162,594	8,325,162,594
Reporting no net income.....				
Grand total.....	9,931,504,906	19,931,504,906	18,465,959,340	8,465,959,340

TABLE 21.—Consolidated returns filed for affiliated corporations—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups

PART I.—ALL CONSOLIDATED CORPORATIONS—INDUSTRIAL DIVISIONS

[Income returned for the calendar year ended Dec. 31, 1928¹]

Distribution	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Manufacturing			
					Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	
A. Receipts, taxable income:								
Gross sales.....	\$14,301,621,722	\$194,195,579	\$1,704,126,283	\$33,403,701,822	\$8,278,876,874	\$1,587,087,890	\$652,113,608	
Gross profits from sales ²	10,486,776,948	95,648,985	622,486,407	7,843,832,652	1,359,459,836	353,971,804	120,716,746	
Gross profits from operations other than amounts reported as gross sales.....	3,798,898,887	41,700,043	100,740,554	836,119,323	45,000,256	9,163,353	4,462,495	
Interest.....	1,308,976,020	2,494,221	19,854,022	294,771,070	65,793,947	8,536,688	2,286,007	
Miscellaneous receipts.....	19,227,036,313	12,125,180	73,482,348	570,356,118	51,063,048	8,403,396	6,046,938	
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	1,188,843,556	1,500,421	44,638,319	302,321,076	19,714,533	5,607,309	1,291,798	
Interest on Federal, State, and municipal bonds.....	184,428,310	598,578	6,095,674	39,551,281	4,132,930	3,558,539	103,594	
C. Total compiled receipts ³	70,000,824,758	252,614,022	1,948,908,200	55,526,821,290	8,464,613,588	1,622,389,155	666,331,370	
D. Statutory deductions:								
Cost of goods sold.....	33,814,844,774	98,646,594	1,181,639,876	25,559,852,170	6,919,417,038	1,233,716,086	531,426,862	
Compensation of officers.....	445,917,885	1,886,339	15,752,894	207,818,249	30,152,378	19,653,944	5,262,451	
Interest paid.....	2,243,304,357	3,987,263	59,530,303	439,849,427	91,091,387	20,887,064	9,948,190	
Taxes paid other than income tax.....	1,121,946,468	8,944,128	43,213,355	353,188,309	56,103,661	15,894,869	4,157,200	
Bad debts.....	5,589,111	814,776	5,124,705	92,822,277	12,631,887	6,177,317	2,617,877	
Depreciation.....	1,943,994,612	11,343,850	104,776,293	953,281,510	103,039,403	40,307,335	8,290,530	
Depletion.....	341,936,710	1,174,989	109,816,510	204,101,949	19,423	16,171	663,303	
Miscellaneous deductions.....	24,015,055,077	98,523,711	253,211,496	5,020,032,193	945,894,367	276,658,917	78,980,685	
E. Total statutory deductions.....	64,143,179,022	224,821,630	1,773,074,432	32,818,956,584	8,138,369,544	1,543,311,703	636,952,103	
F. Compiled net profits.....	5,866,645,736	27,792,392	175,833,768	2,707,864,706	326,244,044	79,077,452	29,882,267	
G. Deduction from net profits to arrive at net income as defined in revenue act:								
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	1,373,271,866	2,098,999	50,704,993	451,872,357	23,847,463	9,165,848	1,395,302	
H. Statutory net income.....	4,493,373,870	25,693,393	125,128,775	2,255,992,349	302,396,581	69,911,604	27,986,965	

I. Net loss for prior year deducted by concerns reporting net income for 1928.....	101,242,114	455,562	10,803,712	46,223,941	8,239,803	2,634,343	212,654
J. Statutory net income (H) after deducting net loss for prior year (I).....	4,392,131,756	25,237,831	114,325,063	2,209,768,408	294,156,778	67,277,261	27,774,311
K. Total tax.....	591,382,299	3,592,275	20,378,674	297,543,177	37,930,994	11,956,656	4,575,136
L. Compiled net profits (F) after deducting tax (K).....	5,273,263,437	24,200,117	155,455,094	2,410,321,529	288,323,050	67,120,795	24,807,131
Cash and stock dividends distributed: ¹	3,873,670,835	17,324,057	171,490,632	1,720,433,953	220,452,998	64,161,725	27,783,247
Cash dividends.....	230,919,819	-----	3,436,630	139,776,676	6,164,751	2,970,973	5,359,598
Stock dividends.....	-----	-----	-----	-----	-----	-----	-----
Total dividends distributed.....	4,104,590,654	17,324,057	174,927,262	1,870,210,629	226,617,749	67,132,698	33,142,845

¹ Fiscal and fractional (part year) returns are included. (See p. 1.)

² Differences between "gross sales" and "cost of goods sold", shown under statutory deductions.

³ Includes net profit from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

⁴ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 21.—Consolidated returns filed for affiliated corporations—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups—Continued

PART I. ALL CONSOLIDATED CORPORATIONS—INDUSTRIAL DIVISIONS (Continued)

Distribution	Manufacturing						Metal and metal products
	Rubber and related products	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	
A. Receipts, taxable income:							
Gross sales	\$984,329,942	\$715,983,576	\$650,655,955	\$731,522,690	\$5,867,177,760	\$549,364,147	\$12,582,721,254
Gross profits from sales ¹	128,369,250	192,279,655	162,932,963	265,199,783	1,868,352,118	191,424,296	2,984,693,134
Gross profits from operations other than amounts reported as gross sales	3,119,291	13,409,293	2,847,756	46,255,694	384,229,359	2,296,283	314,265,659
Interest	5,187,736	6,895,625	14,287,898	5,337,839	63,742,935	2,895,759	82,916,503
Miscellaneous receipts	102,681,632	18,709,710	9,967,751	17,957,121	63,496,679	21,977,690	252,934,653
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	8,493,935	5,827,597	14,025,676	24,946,943	239,931,649	3,016,787	48,697,198
Interest on Federal, State, and municipal bonds	211,719	1,313,110	397,881	1,081,148	12,981,527	1,665,677	32,769,924
C. Total compiled receipts ²	1,104,454,265	761,526,916	692,182,837	877,110,355	6,631,149,919	581,133,743	13,314,309,291
D. Statutory deductions:							
Cost of goods sold	855,969,592	523,413,011	487,722,972	526,341,817	3,998,825,642	357,939,841	9,598,128,120
Compensation of officers	3,485,295	9,713,229	7,046,873	14,044,935	29,045,650	7,510,238	71,650,045
Interest paid	23,470,733	15,701,097	25,695,807	14,512,513	100,678,774	6,439,185	128,991,316
Taxes paid other than income tax	6,362,097	14,921,113	9,293,495	9,576,540	100,655,246	5,808,242	125,272,290
Bad debts	7,163,398	4,599,035	1,362,186	6,192,013	19,331,316	1,567,475	36,636,429
Depreciation	26,014,325	27,635,709	30,210,001	15,993,696	320,319,023	31,869,416	339,536,056
Provision	2,545	25,179,818	2,652,316	36,993	144,356,496	822,281	24,928,357
Miscellaneous deductions	183,624,568	99,690,693	81,955,813	190,190,691	1,132,376,611	46,428,313	1,837,422,111
E. Total statutory deductions	1,106,684,413	721,632,396	645,241,463	766,779,658	5,855,697,138	511,529,961	12,157,554,964
F. Compiled net profits	72,769,852	39,894,550	46,941,434	110,331,297	775,452,781	69,613,782	1,156,745,337
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	9,135,654	7,151,707	14,423,557	26,027,191	252,913,176	4,620,464	81,461,132
H. Statutory net income	71,634,198	32,742,843	32,517,877	84,304,106	522,539,605	64,993,318	1,075,284,205
I. Net loss for prior year deducted by concerns reporting net income for 1928	254,712	2,522,612	1,049,561	884,129	6,521,354	579,877	21,392,287

J. Statutory net income (H) after deducting net loss for prior year (I).....	7 11,620,514	30,210,201	31,468,316	83,419,977	516,018,251	64,413,441	1,053,901,918
K. Total tax.....	2,953,903	4,902,253	4,370,396	10,368,434	64,093,113	8,576,290	139,803,264
L. Computed net profits (F) after deducting tax (K).....	7 5,184,051	34,982,297	42,571,038	99,962,863	711,359,068	61,037,492	1,016,912,073
Cash and stock dividends distributed: ¹							
Cash dividends.....	17,780,769	36,593,837	37,418,297	51,997,539	476,900,238	36,866,028	694,999,753
Stock dividends.....	6,369,432	2,130,457	4,879,235	4,774,971	78,974,868	12,511,293	21,684,802
Total dividends distributed.....	24,150,201	38,744,294	42,297,442	56,772,510	555,875,106	49,377,321	716,684,555

² Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

³ Includes net profit from the sale of real estate, stocks, bonds and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

⁴ Cash dividends and stock dividends of capital stock life insurance companies not included.

⁵ Deficit.

TABLE 21.—Consolidated returns filed for affiliated corporations—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups—Continued

PART 1.—ALL CONSOLIDATED CORPORATIONS—INDUSTRIAL DIVISIONS—Continued

Distribution	All other manufacturing industries	Construction	Transportation and other public utilities	Trade	Service—Professional, amusements, hotels, etc.	Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:							
Gross sales.....	\$754,128,236	\$242,757,144		\$8,756,840,894			
<i>Gross profits from sales</i> ¹	227,167,047	39,703,637		1,985,198,207			
Gross profits from operations other than amounts reported as gross sales.....	11,207,050	43,442,389	\$1,127,677,493	115,371,606	\$509,715,531	\$1,023,659,425	\$122,473
Interest.....	6,897,753	3,087,990	220,275,837	49,208,893	11,844,418	737,262,376	176,563
Miscellaneous receipts.....	17,591,070	9,286,833	10,800,637,681	264,706,836	442,664,913	64,992,241,008	1,556,316
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	20,328,611	7,433,894	554,114,192	23,719,529	28,643,013	136,463,476	9,636
Interest on Federal, State, and municipal bonds.....	1,402,222	891,470	19,915,098	3,852,711	422,978	93,122,872	3,618
C. Total compiled receipts ¹	811,615,881	306,902,720	12,782,626,301	9,213,700,519	993,290,853	8,982,749,217	2,217,636
D. Statutory deductions:							
Cost of goods sold.....	526,961,180	203,053,507		6,771,642,627			
Compensation of officers.....	10,253,771	8,318,056	35,281,482	61,650,107	23,558,111	89,057,807	64,840
Interest paid.....	6,630,381	4,917,555	1,159,540,879	68,410,628	44,751,863	462,822,243	115,286
Taxes paid other than income tax.....	6,363,196	2,364,186	562,870,665	58,194,172	21,936,368	89,257,768	56,985
Bad debts.....	4,523,804	1,028,864	21,034,765	30,510,320	4,053,222	59,548,276	36,906
Depreciation.....	16,403,025	8,286,901	682,159,562	77,453,105	46,296,832	51,206,023	100,566
Depletion.....	189,091	12,019	23,835,330	1,272,372		1,743,511	
Miscellaneous deductions.....	163,869,514	47,258,330	8,387,032,171	1,778,867,391	767,307,096	67,650,870,690	1,951,359
E. Total statutory deductions.....	735,193,971	275,869,418	10,871,769,844	8,850,970,722	907,904,062	8,417,486,348	2,325,982
F. Compiled net profits.....	76,421,910	31,033,302	1,910,856,457	362,730,797	85,386,791	565,262,869	7108,346
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	21,730,863	8,328,364	574,029,290	27,572,270	29,065,991	6,229,586,348	13,254
H. Statutory net income.....	54,691,047	22,704,938	1,336,827,167	335,157,527	56,320,800	335,676,521	7121,600

I. Net loss for prior year deducted by concerns reporting net income for 1928.....	1,942,579	734,384	22,740,135	5,565,966	3,188,976	11,529,438
J. Statutory net income (H) after deducting net loss for prior year (I).....	52,748,468	21,970,554	1,314,081,032	329,591,561	53,131,824	324,147,083
K. Total tax.....	8,022,738	3,185,405	168,145,062	42,680,690	8,285,610	47,299,150
L. Compiled net profits (F) after deducting tax (K).....	68,399,172	27,847,897	1,742,705,395	319,799,707	77,109,181	517,963,719
Cash and stock dividends distributed: ⁴						
Cash dividends.....	55,479,612	11,677,788	1,388,394,233	184,544,434	48,997,216	330,807,272
Stock dividends.....	3,936,296	1,220,206	30,010,806	17,254,159	2,222,504	26,998,838
Total dividends distributed.....	59,415,908	12,897,994	1,418,405,039	201,798,593	51,219,720	357,806,110
						1,250

¹ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

² Includes net profit from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule I, is not included.

³ Cash dividends and stock dividends of capital stock life insurance companies not included.

⁴ Includes for a limited number of returns the cost of securities purchased for customers.

⁵ Includes special nonexpense deductions of life insurance companies. (See p. 25.)

⁶ Deficit.

TABLE 21.—Consolidated returns filed for affiliated corporations—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups—Continued

PART 2.—CONSOLIDATED CORPORATIONS SHOWING NET INCOME—INDUSTRIAL DIVISIONS

Distribution	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Manufacturing			
					Food products, beverages, and tobacco	Textiles and leather products	Leather and leather products	
A. Receipts, taxable income:								
Gross sales.....	\$38,969,539,942	\$180,966,576	\$1,251,294,480	\$29,643,394,897	\$7,801,275,438	\$1,078,907,349	\$511,371,992	
Gross profits from sales ²	9,565,952,216	93,125,065	417,858,956	7,214,973,456	1,286,473,064	281,207,902	101,059,016	
Gross profits from operations other than amounts reported as gross sales.....	3,431,981,662	36,584,329	75,446,410	801,025,151	38,003,276	3,868,689	3,563,492	
Interest.....	1,110,334,521	1,960,369	14,376,702	227,826,668	61,936,625	6,115,665	1,859,259	
Miscellaneous receipts.....	17,967,280,511	10,555,103	55,809,658	511,788,094	41,771,021	5,748,429	3,228,999	
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	1,055,416,145	459,730	39,275,099	379,600,174	16,316,996	4,014,682	764,201	
Interest on Federal, State, and municipal bonds.....	162,585,671	476,308	5,126,881	57,312,577	4,080,466	3,512,061	90,050	
C. Total compiled receipts ³	62,637,088,452	230,932,445	1,441,299,230	31,613,947,461	7,963,410,722	1,102,166,875	520,877,993	
D. Statutory deductions:								
Cost of goods sold.....	29,403,587,726	87,841,511	833,405,524	22,428,416,441	6,514,602,374	794,699,447	410,312,976	
Compensation of officers.....	369,835,457	926,406	10,013,120	175,976,033	28,502,204	13,686,460	3,936,819	
Interest paid.....	1,824,151,348	1,324,180	35,857,518	342,251,086	77,591,221	9,462,906	3,306,103	
Taxes paid other than income tax.....	988,769,749	8,090,637	29,693,220	290,870,220	32,284,267	9,164,124	2,881,834	
Bad debts.....	155,359,637	742,783	2,234,885	69,751,104	11,080,147	3,471,009	1,733,159	
Depreciation.....	1,655,632,825	10,176,679	68,467,545	818,923,045	90,266,314	26,872,847	5,610,663	
Depletion.....	284,694,801	745,848	85,484,520	177,636,694	12,773	9,171	---	
Miscellaneous deductions.....	21,736,705,203	89,774,233	150,813,195	4,343,241,031	865,931,197	134,904,136	54,116,377	
E. Total statutory deductions.....	56,418,706,766	199,622,337	1,215,971,527	28,647,068,332	7,618,270,497	992,270,100	481,897,931	
F. Compiled net profits.....	6,278,381,686	31,310,088	225,327,703	2,966,879,129	345,140,225	109,896,775	38,980,062	
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.....	1,218,001,816	936,038	44,401,980	429,912,751	20,397,462	7,526,743	854,251	
H. Statutory net income.....	5,060,379,870	30,374,050	180,925,723	2,536,966,378	324,742,763	102,370,032	38,125,811	
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	101,242,114	455,562	10,803,712	46,223,941	8,239,803	2,634,343	212,654	

J. Statutory net income (H) after deducting net loss for prior year (I).....	4,959,37,756	29,918,488	170,122,011	2,490,742,437	316,502,960	99,735,689	37,913,157
K. Total tax.....	591,382,299	3,592,275	20,378,674	297,543,177	37,920,994	11,956,656	4,575,136
L. Compiled net profits (F) after deducting tax (K).....	5,686,999,387	27,717,813	204,949,029	2,689,355,952	307,219,231	97,940,119	34,404,926
Cash and stock dividends distributed: †							
Cash dividends.....	3,642,853,596	17,278,165	150,422,272	1,662,035,991	213,558,449	59,827,480	19,372,861
Stock dividends.....	224,306,235	-----	2,947,345	144,130,662	5,964,079	2,863,645	5,129,598
Total dividends distributed.....	3,867,159,831	17,278,165	153,369,617	1,806,166,653	219,522,528	62,691,125	24,502,459

² Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

³ Includes net profit from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

⁴ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 21.—Consolidated returns filed for affiliated corporations—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups—Continued

PART 2.—CONSOLIDATED CORPORATIONS SHOWING NET INCOME—INDUSTRIAL DIVISIONS—Continued

Distribution	Manufacturing							Metal and metal products
	Rubber and related products	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	
A. Receipts, taxable income:								
Gross sales.....	\$591,710,411	\$537,823,334	\$462,016,533	\$726,733,587	\$5,426,640,953	\$492,041,556	\$11,396,946,307	
Gross profits from operations other than amounts reported as gross sales.....	60,656,438	165,897,311	126,133,472	247,717,978	1,767,638,119	178,679,987	2,821,596,785	
Interest.....	2,702,788	8,547,800	1,866,557	37,433,053	380,091,793	1,913,822	312,780,112	
Miscellaneous receipts.....	3,817,029	5,465,873	4,338,747	4,948,309	61,169,481	2,683,734	69,498,428	
Miscellaneous receipts, tax-exempt income.....	93,735,811	12,814,438	5,269,571	16,290,623	55,078,314	20,683,080	211,575,063	
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	8,882,168	3,465,940	8,806,439	24,722,540	237,284,226	2,976,614	45,119,669	
Interest on Federal, State, and municipal bonds.....	172,054	904,860	381,977	1,015,745	12,901,491	1,578,911	31,305,923	
C. Total compiled receipts ¹	701,020,261	599,082,245	482,739,824	811,143,857	6,173,146,258	521,824,717	12,100,234,442	
D. Statutory deductions:								
Cost of goods sold.....	541,074,973	381,924,023	335,883,061	479,015,609	3,659,002,834	313,361,569	8,578,549,522	
Compensation of officers.....	2,248,905	6,864,578	5,403,320	12,704,991	26,775,501	6,442,488	63,949,027	
Interest paid.....	10,007,853	7,665,640	10,704,313	13,844,768	88,515,103	5,227,629	111,826,685	
Taxes paid other than income tax.....	3,273,495	10,508,828	6,510,248	9,115,380	96,248,574	5,149,799	110,636,547	
Bad debts.....	2,315,272	2,964,248	743,837	5,417,294	17,540,256	3,217,332	20,620,170	
Depreciation.....	15,632,855	18,913,653	19,046,555	14,759,433	297,169,414	28,473,258	289,502,008	
Depletion.....		17,465,929	1,192,538	33,212	128,470,621	776,415	29,508,671	
Miscellaneous deductions.....	92,548,155	74,894,075	56,473,191	102,831,377	1,065,263,866	84,532,824	1,627,337,481	
E. Total statutory deductions.....	667,101,508	521,202,974	435,957,118	697,732,064	5,378,986,369	445,183,214	10,831,930,715	
F. Compiled net profits.....	33,918,753	47,819,271	46,782,706	113,361,743	794,159,889	76,646,503	1,268,303,727	
G. Deduction from net profits to arrive at net income as defined in revenue act:								
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	9,054,222	4,370,800	9,248,416	25,738,285	250,165,717	4,555,525	76,425,592	
H. Statutory net income.....	24,864,531	43,478,471	37,534,290	87,623,508	543,994,172	72,090,978	1,191,878,135	
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	254,712	2,522,642	1,049,561	884,129	6,521,354	579,877	21,382,287	

J. Statutory net income (H) after deducting net loss ² for prior year (I).....	21,609,819	40,955,829	36,484,729	86,739,379	537,472,818	71,511,101	1,170,485,848
K. Total tax.....	2,953,903	4,902,253	4,370,396	10,368,434	64,063,113	8,576,290	139,803,264
L. Compiled net profits (F) after deducting tax (K).....	30,964,850	42,947,018	42,412,310	102,943,359	730,066,776	68,070,213	1,128,590,463
Cash and stock dividends distributed: ³	16,423,632	32,047,433	26,126,647	51,206,434	470,051,117	36,386,582	682,565,442
Cash dividends.....	6,090,690	2,146,850	4,879,235	1,121,687	78,250,054	12,390,207	21,478,321
Stock dividends.....							
Total dividends distributed.....	22,513,722	34,194,283	31,005,882	52,328,121	548,301,171	48,776,789	704,023,763

² Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

³ Includes net profit from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

⁴ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 21.—Consolidated returns filed for affiliated corporations—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups—Continued

PART 2.—CONSOLIDATED CORPORATIONS SHOWING NET INCOME—INDUSTRIAL DIVISIONS—Continued

Distribution	All other manufacturing	Construction	Transportation and other public utilities	Trade	Service—Professional, amusements, hotels, etc.	Finance—Banking, insurance, real estate and holding companies, stock and bond broker, etc.	Nature of business not given
A. Receipts, taxable income:							
Gross sales.....	\$614,927,437	\$204,239,392		\$7,689,674,597			
Gross profits from sales ¹	194,939,384	34,744,609		1,895,245,230			
Gross profits from operations other than amounts reported as gross sales.....	10,244,769	39,509,388	\$1,086,196,410	96,457,298	\$401,734,951	\$894,087,795	\$889,930
Interest.....	5,936,518	2,418,814	199,350,194	42,906,228	10,589,806	610,826,931	78,879
Miscellaneous receipts.....	15,640,805	7,577,555	9,971,610,424	221,993,191	387,503,597	\$6,800,106,089	306,200
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	20,206,699	4,878,229	490,609,849	19,995,397	22,966,472	104,624,384	6,811
Interest on Federal, State, and municipal bonds.....	1,369,039	606,877	18,451,659	3,712,657	378,317	76,317,377	3,618
C. Total compiled receipts ¹	668,325,207	259,230,255	11,766,218,536	8,074,738,768	823,173,143	8,486,763,176	785,438
D. Statutory deductions:							
Cost of goods sold.....	419,988,053	109,494,883		5,884,429,367			
Compensation of officers.....	7,401,145	6,438,089	30,296,989	53,721,133	20,877,377	71,537,075	29,235
Interest paid.....	4,098,805	3,406,938	1,001,596,595	49,405,344	30,145,936	360,088,621	75,130
Taxes paid other than income tax.....	5,097,202	1,608,639	223,031,314	49,186,613	16,128,909	70,067,114	32,785
Bad debts.....	2,648,471	1,099,581	18,707,583	22,846,085	2,871,398	37,075,456	30,782
Depreciation.....	12,674,045	5,476,317	610,139,809	66,502,495	37,044,302	38,825,351	77,192
Depletion.....	106,769		18,531,533	773,389		1,481,398	
Miscellaneous deductions.....	124,411,352	38,738,143	7,629,627,453	1,545,292,192	620,006,454	\$7,318,808,538	338,874
E. Total statutory deductions.....	576,485,842	226,352,609	9,831,931,396	7,672,158,618	727,134,376	7,897,883,553	583,998
F. Compiled net profits.....	91,839,425	32,877,646	1,934,287,140	402,580,150	96,038,767	588,879,623	201,440
G. Deduction from net profits to arrive at net income as defined in Revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	21,575,738	5,485,106	509,061,508	23,707,454	23,344,789	\$181,141,761	10,429
H. Statutory net income.....	70,263,687	27,392,540	1,425,225,632	378,872,696	72,693,978	407,737,862	191,011
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	1,942,579	734,384	22,740,135	5,565,966	3,188,976	11,529,438	

J. Statutory net income (H) after deducting net loss for prior year (I).....	68,321,108	26,658,156	1,402,485,497	373,306,730	69,505,002	396,208,424	191,011
K. Total tax.....	8,022,738	3,185,405	168,145,062	42,030,090	8,286,610	47,299,150	21,856
L. Compiled net profits (F) after deducting tax (K).....	83,816,687	29,692,241	1,766,142,078	359,650,060	87,752,157	541,580,473	179,584
Cash and stock dividends distributed: ⁴	54,470,514	10,060,833	1,279,512,873	177,537,384	48,033,505	297,971,223	1,250
Cash dividends.....	3,836,296	1,220,206	30,010,806	17,283,534	2,222,504	26,521,178	-----
Stock dividends.....							
Total dividends distributed.....	58,306,810	11,281,139	1,309,523,679	194,790,918	50,256,009	324,492,401	1,250

² Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

³ Includes net profit from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not reported.

⁴ Cash dividends and stock dividends of capital stock life insurance companies not included.

⁵ Includes for a limited number of returns the cost of securities purchased for customers.

⁶ Includes special nonexpense deductions of life insurance companies. (See p. 23.)

TABLE 21.—Consolidated returns filed for affiliated corporations—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups—Continued

PART 3.—CONSOLIDATED CORPORATIONS SHOWING NO NET INCOME—INDUSTRIAL DIVISIONS

Distribution	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Manufacturing			
					Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	
A. Receipts, taxable income:								
Gross sales.....	\$5,332,084,780	\$13,229,003	\$452,861,803	\$8,760,306,925	\$477,601,436	\$508,186,541	\$140,771,616	
Gross profits from sales ²	920,824,732	2,423,020	104,657,451	628,861,196	72,786,772	69,163,902	19,557,730	
Gross profits from operations other than amounts reported as gross sales.....	366,917,175	5,165,714	25,294,144	35,094,172	7,086,980	5,324,664	899,003	
Interest.....	198,641,499	533,822	5,477,320	36,945,102	3,832,422	2,421,063	426,748	
Miscellaneous receipts.....	1,259,825,802	1,590,077	17,672,690	58,568,024	9,232,027	2,656,967	2,817,959	
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	133,427,411	1,040,691	5,363,220	19,720,902	3,397,587	1,592,627	527,907	
Interest on Federal, State, and municipal bonds.....	21,842,639	122,270	939,733	2,238,704	52,464	46,478	13,454	
C. Total compiled receipts ³	7,312,736,306	21,081,577	567,608,970	3,912,873,829	501,202,866	520,222,280	145,456,377	
D. Statutory deductions:								
Cost of goods sold.....	4,411,257,048	10,805,083	318,234,352	3,131,445,729	404,814,664	439,015,639	121,113,886	
Compensation of officers.....	76,082,428	459,433	5,739,774	31,842,216	3,656,174	5,967,484	1,325,632	
Interest paid.....	419,813,639	2,663,083	21,681,785	97,598,341	13,500,166	11,424,158	2,242,087	
Taxes paid other than income tax.....	133,176,717	853,471	13,520,135	44,318,311	3,819,394	6,730,745	1,275,366	
Bad debts.....	60,229,454	711,993	2,889,820	23,074,173	1,551,740	2,706,308	1,884,718	
Depreciation.....	288,271,787	1,167,151	36,308,718	140,338,465	12,733,080	13,434,488	2,673,867	
Miscellaneous deductions.....	37,291,969	429,141	24,331,990	26,465,835	6,650	7,000	668,308	
Total statutory deductions.....	2,278,349,874	8,749,418	102,396,301	676,738,162	79,963,170	71,754,781	24,864,308	
E. Total statutory deductions.....	7,224,472,256	25,199,273	557,102,965	4,171,888,252	520,999,047	551,041,603	155,054,172	
F. Compiled net deficit.....	411,735,950	3,517,696	49,493,435	259,014,123	18,896,181	30,849,323	9,597,795	
G. Deduction from net profits to arrive at net income as defined in revenue act:								
1 tax-exempt interest and dividends received on capital stock of domestic corporations.....	155,270,050	1,162,961	6,303,013	21,959,606	3,450,001	1,639,105	541,051	

H. Statutory deficit.....	567, 006, 000	4, 680, 657	55, 796, 948	280, 974, 029	22, 346, 182	32, 458, 428	10, 138, 846
Cash and stock dividends distributed: ¹							
Cash dividends.....	230, 817, 239	45, 892	21, 068, 360	58, 307, 962	6, 894, 549	4, 334, 245	8, 410, 386
Stock dividends.....	6, 613, 584	-----	480, 285	5, 646, 014	200, 672	107, 328	230, 000
Total dividends distributed.....	237, 430, 823	45, 892	21, 557, 645	64, 043, 976	7, 095, 221	4, 441, 573	8, 640, 386

² Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

³ Includes net profit from the sales of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

⁴ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 21.—Consolidated returns filed for affiliated corporations—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups—Continued

PART 3.—CONSOLIDATED CORPORATIONS SHOWING NO NET INCOME.—INDUSTRIAL DIVISIONS—Continued

Distribution	Manufacturing							Metal and metal products
	Rubber and related products	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	
A. Receipts, taxable income:								
Gross Sales.....	\$392,619,531	\$177,860,942	\$188,639,402	\$54,799,013	\$140,536,807	\$57,322,591	\$1,182,774,947	
Gross profits from sales ¹	77,774,913	36,373,254	36,739,491	7,473,895	100,713,969	42,744,319	163,196,359	
Gross profits from operations other than amounts reported as gross sales.....	416,503	4,552,498	981,199	8,822,551	4,137,576	372,461	1,477,547	
Interest.....	1,370,707	1,300,752	9,919,151	389,530	2,573,454	212,025	13,418,075	
Miscellaneous receipts.....	8,945,831	5,890,272	4,698,180	1,666,498	8,008,365	1,342,010	11,359,650	
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	41,767	2,371,657	5,159,237	223,503	2,667,423	40,173	3,577,439	
Interest on Federal, State, and municipal bonds.....	39,665	409,250	15,904	65,403	80,036	24,766	1,458,101	
C. Total compiled receipts ³	403,434,004	192,474,671	209,443,673	65,966,498	458,003,661	59,314,026	1,214,065,750	
D. Statutory deductions:								
Cost of goods sold.....	314,894,619	141,486,988	151,839,911	47,329,208	339,822,808	44,578,272	1,019,578,398	
Compensation of officers.....	1,256,330	2,848,751	1,613,533	1,279,941	2,269,549	1,067,750	7,700,123	
Interest paid.....	13,462,830	8,038,457	14,961,494	697,745	12,163,651	1,421,556	17,154,631	
Taxes paid other than income tax.....	3,678,552	4,412,285	2,694,247	461,160	4,686,472	658,413	14,635,683	
Bad debts.....	4,850,695	1,632,357	638,349	774,719	1,794,060	350,243	6,016,250	
Depreciation.....	10,381,470	8,529,017	11,163,416	1,144,263	23,149,669	3,329,158	30,034,018	
Depletion.....	2,545	8,713,889	890,723	3,731	13,714,875	45,806	419,886	
Miscellaneous deductions.....	91,076,413	24,786,618	25,482,622	17,309,224	77,112,745	14,895,489	210,084,630	
E. Total statutory deductions.....	439,582,905	200,439,392	209,281,345	68,993,991	476,710,769	66,346,747	1,325,624,149	
F. Compiled net deficit.....	36,148,901	7,964,721	7,158,728	3,030,496	18,707,108	7,032,721	111,558,390	
G. Deduction from net profits to arrive at net income as defined in revenue act:								
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	81,432	2,789,907	5,175,141	288,906	2,747,459	64,939	5,035,540	

H. Statutory deficit.....	36,230,333	10,745,628	5,016,413	3,319,402	21,454,567	7,097,660	116,593,930
Cash and stock dividends distributed: ¹							
Cash dividends.....	1,357,737	4,546,404	11,291,560	791,105	6,849,121	479,446	12,434,311
Stock dividends.....	278,742	3,607	-----	3,553,284	724,814	121,086	226,481
Total dividends distributed.....	1,636,479	4,550,011	11,291,560	4,444,389	7,573,935	600,532	12,660,792

¹ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

² Includes net profit from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

³ Cash dividends and stock dividends of capital stock life insurance companies not included.

⁴ Net profit.

TABLE 21.—Consolidated returns filed for affiliated corporations—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups—Continued

PART 3.—CONSOLIDATED CORPORATIONS SHOWING NO NET INCOME—INDUSTRIAL DIVISIONS—Continued

Distribution	All other manufacturing industries	Construction	Transportation and other public utilities	Trade	Service—Professional, amusements, hotels, etc.	Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:							
Gross sales.....	\$139,200,799	\$38,517,752		\$1,067,166,297			
<i>Gross profits from sales</i> ²	32,227,663	4,969,128		179,953,037			
Gross profits from operations other than amounts reported as gross sales.....							
Interest.....	1,023,190	3,933,001	\$41,481,083	18,914,308	\$107,980,580	\$128,971,630	\$82,543
Miscellaneous receipts.....	961,235	669,176	20,925,643	6,302,665	1,254,612	126,435,445	97,714
B. Receipts, tax-exempt income:	1,950,265	1,709,278	889,027,257	42,713,665	55,161,316	\$ 192,134,379	1,249,116
Dividends on capital stock of domestic corporations.....	121,942	2,555,665	63,504,343	3,724,132	5,976,541	31,839,092	2,825
Interest on Federal, State, and municipal bonds.....	33,183	257,593	1,463,439	140,684	44,661	16,605,495	
C. Total compiled receipts ³	143,290,614	47,672,465	1,016,401,765	1,138,961,751	170,117,710	495,986,041	1,432,198
D. Statutory deductions:							
Cost of goods sold.....	106,973,136	33,558,624		\$87,213,260			
Compensation of officers.....	2,852,626	1,889,967	4,984,493	10,928,974	2,680,734	17,520,732	35,605
Interest paid.....	2,531,516	1,510,617	157,944,284	19,035,284	14,605,867	102,733,622	40,156
Taxes paid other than income tax.....	1,265,994	695,547	39,839,351	8,947,559	5,807,489	19,170,654	24,200
Bad debts.....	1,875,353	529,283	2,342,182	7,664,285	1,181,824	22,472,820	6,124
Depreciation.....	3,728,980	2,810,584	72,019,653	10,950,610	9,252,630	15,380,672	23,374
Miscellaneous deductions.....	39,458,162	8,520,187	5,303,797	496,983	147,341,242	262,143	
E. Total statutory deductions.....	158,708,129	49,516,809	1,039,838,448	1,178,812,104	180,769,686	519,602,795	1,741,984
F. Compiled net deficit.....	15,417,515	1,844,344	23,436,683	39,850,353	10,651,976	23,616,754	309,786
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	155,125	2,843,258	64,967,782	3,864,816	5,721,202	648,444,587	2,825

H. Statutory deficit.....	15, 572, 640	4, 687, 602	88, 404, 465	43, 715, 169	16, 373, 178	72, 061, 341	312, 611
Cash and stock dividends distributed: ¹							
Cash dividends.....	1, 000, 098	1, 616, 855	108, 881, 360	7, 007, 050	963, 711	32, 836, 049	
Stock dividends.....	100, 000			625		477, 660	
Total dividends distributed.....	1, 100, 098	1, 616, 855	108, 881, 360	7, 007, 675	963, 711	33, 313, 709	

¹ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

² Includes net profit from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

³ Cash dividends and stock dividends of capital stock life insurance companies not included.

⁴ Includes for a limited number of returns the cost of securities purchased for customers.

⁵ Includes special nonexpense deductions of life insurance companies. (See p. 25.)

TABLE 22.— *Corporation returns filed for fiscal year, showing total number of returns, number reporting net income and no net income, and income, net income, and deficit, net loss for prior year, and income tax— Included in corporation tables for 1928*

[Fiscal year terminating not earlier than July 1, 1928, nor later than June 30, 1929]

DISTRIBUTED BY INDUSTRIAL GROUPS

Serial No.	Industrial groups	Corporations reporting net income				Corporations reporting no net income		
		Total number of returns	Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
1	Agriculture and related industries: Farming—Cotton, grain, stock; horticulture and all other farming, including lessors.	1,467	563	\$9,924,706	\$1,022,659	\$1,081,572	573	\$7,363,979
2	Related industries—Forestry, fishing, ice harvesting, and other related industries, including holders and lessors.	112	65	1,007,473	163,092	154,195	47	555,531
	Total agriculture and related industries.	1,579	628	12,932,180	1,185,751	1,235,767	621	7,929,510
3	Mining and quarrying:							
	Coal—	43	16	1,573,823	2,713	187,367	27	2,724,172
4	Anthracite.	14	5	56,432	18,446	3,889	9	182,320
5	Bituminous, lignite, peat, etc.	212	71	3,311,447	284,598	352,680	131	5,288,500
6	Oil and gas.	275	102	3,098,790	676,353	346,146	173	5,649,361
7	Other minerals—Asbestos, clay, granite, precious and semiprecious stones, salt mines, etc.	171	85	4,146,736	121,291	470,282	86	1,457,161
8	Mining and quarrying n. e. s. 1 lessors and holders.	123	58	1,196,966	9,133	133,019	65	519,351
	Total mining and quarrying.	838	337	13,357,134	1,112,637	1,459,113	501	15,821,465
	Manufacturing:							
	Food products, beverages, and tobacco—							
9	Bakery and confectionery products.	350	205	4,677,030	271,657	398,863	145	1,573,203
10	Canned products—Fish, fruit, and vegetables, poultry, etc.	341	218	18,537,524	747,690	2,116,425	123	2,390,103
11	Milk products—Bran, flour, feed, etc.	381	214	19,767,459	263,392	2,289,232	167	2,616,657
12	Packing-house products—Fresh meats, ham, lard, bacon, meat canning, by-products, etc.	144	77	17,122,730	3,199,114	1,769,919	37	1,237,433
13	Sugar—Beet, cane, maple and products.	57	27	15,038,809	1,532,885	1,517,383	30	6,831,839
14	Soft drinks—Wine, cereal beverages, mineral water, brewing, and distilling.	210	109	3,100,647	1,512,808	332,874	101	1,891,162
15	Tobacco, cigars, pipes, cigars, snuff, etc.	19	12	469,840	3,447	51,338	7	40,325
16	Other food products—Artificial ice, butter substitutes, cereals, coffee, spices, dairy products, etc., food products n. e. s. 1	546	368	19,357,143	430,359	2,309,562	178	1,497,397
	Total food products, beverages, and tobacco.	2,018	1,226	98,611,163	6,691,218	10,813,734	788	18,614,070

17	Textiles and textile products—	245	141	21,714,066	1,420,977	2,475,051	10,703,893
18	Cotton goods—Dress goods, plain cloth, etc., napping and dyeing.....	188	37	4,498,415	317,547	471,719	4,735,708
19	Silk and rayon goods—Silk fabrics, spinning, etc.....	81	81	6,770,245	404,945	759,946	6,265,265
20	Carpets, floor coverings, composition floor covering, tapestries, etc.....	23	18	2,287,336	71,281	265,630	1,122,825
21	Textiles n. c. s.—Cord, felt, fur, hospital and surgical supplies, linen and other textiles, etc.....	596	345	16,205,972	544,690	1,839,055	6,380,655
22	Clothing—Custom-made, factory-made, coats, underwear, millinery, and clothing, n. c. s. ¹	1,770	1,071	28,631,833	588,928	3,229,678	11,419,904
23	Knit goods—Sweaters, hosiery, etc.....	152	100	12,710,814	61,536	1,500,081	1,983,162
	Total textiles and textile products.....	3,019	1,793	92,038,711	3,113,104	10,540,100	41,643,412
24	Leather and leather products—	303	180	32,230,412	194,000	3,867,342	6,307,677
25	Boots, shoes, slippers, etc.....	180	107	2,803,329	269,805	297,055	2,529,279
	Other leather products—Gloves, saddlery, harness, trunks, finishing and tanning leather, etc.....	483	287	35,433,741	463,805	4,164,397	8,533,956
	Total leather and leather products.....	663	394	67,667,072	732,610	7,131,452	11,063,235
26	Rubber and related products—	22	6	7,197,617	877,670	877,670	2,419,966
27	Tires and tubes, etc.....	35	19	2,211,514	27,518	265,137	319,638
28	Other rubber goods—Boots, shoes, hose, and artificial rubber.....	17	13	143,291	1,417	14,296	23,663
	Bone, celluloid, and ivory products.....	74	38	9,555,422	28,965	1,157,073	2,763,377
	Total rubber and related products.....	128	66	12,920,234	307,900	3,134,146	5,426,644
29	Lumber and wood products—	316	167	5,988,810	451,837	610,431	7,800,553
30	Sawmill and planing-mill products.....	591	358	12,173,793	1,352,620	1,280,497	3,930,385
	Other wood products—Carrriages and wagons, furniture, baskets, etc.....	907	525	18,462,513	1,804,457	1,921,428	11,730,938
	Total lumber and wood products.....	1,504	883	30,646,316	3,157,077	3,201,925	15,661,323
31	Paper, pulp, and products.....	255	158	23,836,009	210,687	2,825,726	2,457,250
32	Printing and publishing.....	1,323	866	21,490,021	674,433	2,295,531	3,682,853
33	Chemicals and allied substances—	46	28	2,117,858	663,639	170,687	533,322
34	Petroleum and mineral-oil refining.....	32	18	654,112	22,516	109,735	217,950
35	Chemicals proper, acids, compounds, etc.....	896	562	75,977,610	1,104,352	9,002,439	6,874,288
36	Allied chemical substances—Drugs, oils, paints, soaps, and other chemical substances, n. c. s. ¹	120	87	6,642,180	1,161,908	641,005	562,595
	Fertilizers.....	1,094	695	85,691,700	2,052,415	9,926,861	8,238,162
	Total chemicals and allied substances.....	1,332	878	93,435,268	4,872,329	11,740,698	16,253,195
37	Stone, clay, glass, and related products.....	390	224	17,811,913	249,551	2,096,350	4,365,306

¹ N. c. s., not elsewhere specified.

TABLE 22. — *Corporation returns filed for fiscal year, showing total number of returns, number reporting net income and no net income, net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables for 1928—Continued*

DISTRIBUTED BY INDUSTRIAL GROUPS—Continued

Serial No.	Industrial groups	Total number of re- turns			Corporations reporting net income			Corporations report- ing no net income	
		Total number of re- turns	Number of re- turns	Net income	Net loss for prior year	Income tax	Number of re- turns	Deficit	
Manufacturing—Continued									
Metal products and processes									
38	Iron and steel—Products of blast furnaces, rolling mills, foundries, etc.	324	232	\$25,054,662	\$2,652,590	\$2,676,841	92	\$2,753,345	
39	Locomotives and railroad equipment	15	10	3,314,326	9,466	401,080	5	274,823	
40	Motor vehicles, complete or parts	103	63	58,065,008	176,185	7,405,455	41	5,057,459	
41	Factory machinery—Food-production machinery; leather, metal, paper, printing, textile, and woodworking machinery	202	136	27,438,082	573,258	3,270,382	66	1,719,354	
42	Agriculture machinery and equipment	158	104	23,278,272	393,054	2,779,257	54	2,496,020	
43	Electrical machinery and equipment	107	65	3,196,780	576,631	307,563	42	2,972,543	
44	Miscellaneous machinery—Building and construction, gas, and mining machinery and equipment	287	181	23,240,674	323,435	2,755,772	106	4,138,774	
45	Household machinery and equipment, etc.	135	76	4,314,534	114,706	502,309	59	5,569,213	
46	Office equipment, etc.	24	10	6,400,621	531,857	706,843	14	374,381	
47	Metal building material and equipment	156	93	3,825,429	191,914	422,324	63	1,206,141	
48	Hardware, tools, etc.	229	133	11,636,464	283,592	1,751,038	76	975,925	
49	Precious-metal products and processes, jewelry, etc.	189	118	1,415,870	125,357	494,236	71	1,275,697	
50	Other metals, products, and processes, combinations of foundry and ma- chine shop	362	226	7,119,134	371,215	772,582	136	1,205,497	
Total metal products and processes		2,292	1,467	201,689,957	6,317,140	23,945,742	825	30,062,143	
Miscellaneous manufacturing									
51	Radios, complete or parts	79	32	12,372,481	365,102	1,451,169	47	2,931,185	
52	Musical instruments, optical goods, canoes, etc.	807	531	31,084,234	1,146,385	3,606,081	366	9,062,656	
53	Airplanes, airships, seaplanes, etc.	12	6	27,141	3,389	1,803	6	272,082	
Total miscellaneous manufacturing		988	569	44,083,856	1,514,876	5,059,053	419	12,285,923	
Grand total manufacturing		12,843	7,852	654,485,196	24,329,701	74,746,055	4,991	146,457,370	
Construction:									
54	Building and construction above ground—Installing machinery, moving, wreck- ing, razing, etc.	1,261	708	6,293,338	337,289	576,369	553	4,255,831	
55	Other construction underground and on surface—Bridge building, water-front construction, related industries, etc.	523	298	8,295,802	893,948	850,505	225	3,011,022	
56	Ship building and repairing	25	13	791,470	2,481	91,514	12	150,150	
Total construction		1,809	1,019	15,380,610	1,233,718	1,518,328	790	7,417,003	

57	Transportation and other public utilities— Transportation and related activities— Steam railroads.....	9	4	4,726,257	548,309	5	56,477
58	Electric railroads, Pullman cars, refrigerator, stock, poultry, and fruit cars, and lessors.....	21	11	1,994,783	237,686	10	3,399,627
59	Water transportation and related branches—Ocean and fresh-water lines, canals, docking, drawbridge operating, lightering, salvaging, piloting, wharfing, and lessors.....	202	116	2,165,805	296,904	86	1,865,748
60	Aerial transportation.....	23	7	52,179	3,320	16	109,821
61	Auto bus lines, taxicabs, and sightseeing companies.....	189	100	1,489,557	34,869	89	539,675
62	Cartage and storage, food storage, packing and shipping, and other local trans- portation and related industries n. e. s. ¹	1,744	1,191	13,182,020	524,669	553	3,666,403
	Total transportation and related activities.....	2,188	1,429	23,610,601	836,549	759	9,657,751
63	Other public utilities— Electric light and power companies, and combined electric light and gas companies, artificial and natural.....	52	34	2,795,211	4,830	18	65,534
64	Gas companies, artificial and natural.....	12	6	92,848	10,081	6	112,176
65	Telephone and telegraph companies.....	58	58	461,331	630	39	34,319
66	Radio broadcasting companies.....	15	10	41,676	9,638	5	15,038
67	Water companies.....	47	31	1,066,058	27,118	16	49,733
68	All other public utilities—Terminal stations, pipe lines, toll bridges and toll roads, irrigation systems, etc.....	80	49	1,270,749	27,515	31	2,930,845
	Total other public utilities.....	303	188	5,728,076	69,731	115	3,207,695
	Total transportation and other public utilities.....	2,491	1,617	29,338,677	926,280	874	12,865,446
69	Trade: Wholesale.....	3,956	2,595	69,531,214	4,659,879	1,361	32,213,622
70	Retail.....	12,629	8,053	197,014,163	3,613,029	4,596	37,523,015
71	Wholesale and retail.....	1,655	1,147	23,313,547	794,535	508	8,491,852
72	Commission.....	978	619	10,663,906	668,062	359	3,152,266
73	All other trade—Auto wreckers, firm exchange, pneumatic tubes, trading stamps, garages for storage, repair service, etc.....	2,070	1,303	13,041,089	693,335	767	4,984,030
	Total trade.....	21,288	13,697	313,591,259	10,428,837	7,591	86,274,815
74	Service: Domestic service—Laundries, hotels, restaurants, etc.....	1,155	721	9,117,375	487,104	731	10,669,754
75	Amusements— Theaters, legitimate, vaudeville, etc.....	171	78	3,135,908	291,609	93	3,118,481
76	Motion-picture producers.....	27	13	1,011,967	1,507,183	11	193,715
77	Motion-picture theaters.....	185	83	8,578,433	362,108	102	2,452,827
78	Other amusements—Circuses, golf links, race tracks, and pleasure resorts, etc.....	366	186	3,551,694	179,670	180	1,660,726
	Total amusements.....	749	360	19,697,402	2,310,570	389	7,425,749

¹ N. e. s., not elsewhere specified.

TABLE 22.—*Corporation returns filed for fiscal year, showing total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables for 1928—Continued*

DISTRIBUTED BY INDUSTRIAL GROUPS—Continued

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
79	Service—Continued.							
80	Professional service—Curative, educational, engineering, legal, etc.	588	346	\$3,586,633	\$237,608	\$339,056	242	\$1,345,937
81	Business service—Detective bureaus, trade shows, mimeographing, publishing, directories, electrical advertising, etc.	524	321	4,292,048	177,584	435,118	203	1,104,378
	Other service n. e. s. 1.—Auto camps, cemeteries, boards of trade, newspaper syn- dicates, photographers; concessionaires—amusements, cloakroom, etc.	395	222	1,650,573	67,948	149,111	173	1,558,323
	Total service.....	3,711	1,973	38,224,031	3,280,814	3,864,521	1,738	22,104,114
	Finance:							
	Banking and related industries—							
82	National banks.....	52	35	862,382	13,092	96,389	17	814,860
83	State and private banks, savings banks, loan and trust companies.....	198	100	19,056,818	208,041	2,221,894	98	743,813
84	Joint stock land banks.....							
85	Stock and bond brokers, investment bankers.....	424	322	30,598,465	165,354	3,620,986	102	3,963,441
86	Financing retail sales of automobiles, pianos, radios, etc.	108	90	1,276,317	39,900	129,044	18	179,550
87	Real estate and holding companies—							
	Realty development, holding or leasing realty trust, etc.	7,572	3,972	74,801,769	8,079,773	7,280,144	3,600	45,969,458
	Total banking and related industries.....	8,354	4,519	126,595,781	8,506,160	13,348,457	3,835	51,701,122
	Insurance companies—							
88	Life insurance—Mutual or stock companies.....	6	3	11,586		657	3	9,126
89	Other insurance—Accident, casualty, fire, marine, title, etc.....	39	21	77,904	2,697	4,988	18	456,500
	Total insurance companies.....	45	24	89,490	2,697	5,645	21	465,626
	Other finance—							
90	Loan companies—Building and loan associations, mortgage, note or pawn brokers, insurance agents, promoters, stock syndicates, foreign exchange and finance n. e. s. 1.....	1,994	1,465	27,808,704	587,087	2,969,373	529	9,957,972
	Total finance.....	10,393	6,008	154,553,975	9,155,944	16,323,475	4,385	62,121,720
91	Nature of business not given.....	168	59	293,844	37,832	11,616	169	433,888
	Grand total.....	54,820	33,220	1,229,266,966	51,681,894	136,026,059	21,600	361,419,658

1. s. n. not elsewhere specified.

TABLE 23.—*Corporation returns filed for fiscal year and part year—Income statement showing analysis of compiled receipts and statutory items; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year—Included in corporation tables for 1928*

[Fiscal year terminating not earlier than July 1, 1928, nor later than June 30, 1929]

PART 1.—ALL FISCAL YEAR AND PART YEAR RETURNS

Distribution	Total for fiscal year and part year returns	Total	Fiscal year returns						November, 1928
			Month ending fiscal year—						
			July, 1928	August, 1928	September, 1928	October, 1928	November, 1928		
	88, 091	54, 820	3, 719	3, 024	3, 967	3, 089	3, 630		
A. Receipts, taxable income:									
Gross sales.....	\$29, 451, 935, 997	\$26, 105, 358, 582	\$1, 412, 405, 831	\$1, 372, 510, 558	\$1, 295, 001, 554	\$4, 478, 540, 333	\$2, 312, 769, 842		
<i>Gross profits from sales</i> ¹	5, 729, 421, 151	4, 971, 163, 309	235, 137, 085	273, 861, 458	268, 132, 694	449, 706, 366	394, 659, 446		
Gross profits from operations other than amounts reported as gross sales.....	1, 279, 462, 774	1, 017, 635, 368	56, 082, 037	159, 041, 825	90, 232, 887	70, 883, 972	59, 054, 610		
Interest.....	359, 842, 055	291, 317, 582	7, 834, 057	14, 508, 540	22, 125, 106	83, 899, 777	35, 522, 362		
Profits from sale of real estate, stocks, bonds, etc.....	635, 990, 163	535, 873, 359	13, 180, 468	26, 887, 590	25, 198, 435	148, 035, 182	23, 150, 969		
Miscellaneous receipts.....	149, 203, 323	95, 871, 041	2, 903, 708	3, 748, 183	5, 912, 606	7, 616, 456	8, 018, 343		
Dividends on capital stock of domestic corporations.....	29, 367, 580	21, 391, 199	518, 082	677, 130	1, 488, 147	2, 388, 633	3, 562, 034		
Interest on Federal, State, and municipal bonds.....	31, 905, 801, 892	28, 127, 567, 131	1, 491, 924, 386	1, 577, 979, 826	1, 418, 962, 235	4, 791, 994, 653	2, 442, 088, 160		
C. Total compiled receipts ²									
D. Statutory deductions:									
Cost of goods sold.....	23, 722, 514, 846	21, 194, 205, 273	1, 169, 268, 149	1, 098, 655, 060	1, 026, 871, 860	4, 037, 833, 427	1, 808, 210, 396		
Compensation of officers.....	528, 772, 555	430, 493, 081	2, 855, 933	4, 370, 873	10, 532, 082	36, 477, 879	50, 153, 601		
Interest paid.....	546, 454, 747	448, 175, 558	18, 824, 534	24, 857, 223	39, 247, 790	80, 140, 312	35, 625, 938		
Taxes paid other than income tax.....	246, 063, 306	208, 837, 397	8, 753, 080	13, 081, 606	17, 127, 734	19, 452, 057	20, 096, 956		
Bad debts.....	143, 250, 914	123, 617, 696	5, 195, 808	7, 897, 556	5, 463, 425	16, 767, 079	13, 550, 042		
Depreciation.....	483, 080, 821	410, 769, 581	17, 963, 410	37, 228, 194	36, 534, 260	44, 957, 968	32, 748, 832		
Depletion.....	24, 469, 047	17, 167, 630	604, 363	469, 788	1, 400, 063	2, 117, 619	4, 221, 872		
Miscellaneous deductions.....	5, 082, 643, 528	4, 314, 281, 427	240, 472, 118	307, 534, 122	254, 806, 302	466, 697, 120	340, 960, 128		
E. Total statutory deductions.....	30, 777, 284, 794	27, 142, 457, 643	1, 463, 937, 995	1, 494, 094, 522	1, 391, 984, 716	4, 701, 443, 470	2, 305, 907, 365		
F. Compiled net profits.....	1, 128, 517, 098	985, 109, 488	30, 986, 391	83, 885, 304	56, 977, 519	87, 551, 183	136, 180, 735		
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.....	178, 570, 903	117, 262, 240	3, 421, 790	4, 425, 313	7, 400, 753	10, 035, 389	11, 580, 377		

¹ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

² Includes net profits from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

TABLE 23.—Corporation returns filed for fiscal year and part year—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year—Included in corporation tables for 1928—Continued

PART 1.—ALL FISCAL YEAR AND PART YEAR RETURNS—Continued

Distribution	Total for fiscal year and part year returns	Fiscal year returns						November, 1928
		Total	Month ending fiscal year—					
			July, 1928	August, 1928	September, 1928	October, 1928		
H. Statutory net income.....	\$849, 946, 195	\$867, 847, 218	\$79, 459, 991	\$19, 576, 766	\$77, 515, 794		\$124, 600, 418	
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	58, 320, 216	51, 681, 894	2, 836, 559	4, 194, 207	6, 382, 518	5, 503, 413	4, 475, 078	
J. Statutory net income after deducting prior year loss.....	891, 625, 979	816, 165, 354	24, 728, 042	75, 295, 781	43, 191, 248	72, 012, 381	120, 125, 340	
K. Total tax.....	158, 936, 626	136, 026, 059	5, 702, 807	11, 785, 636	8, 380, 469	12, 381, 044	17, 946, 572	
L. Compiled net profits (F) after deducting tax (K).....	969, 580, 472	849, 083, 429	25, 283, 584	72, 099, 668	48, 397, 050	75, 170, 139	118, 234, 223	
Cash and stock dividends distributed: 3								
Cash dividends.....	776, 589, 365	641, 666, 995	26, 357, 218	53, 882, 156	31, 381, 847	65, 724, 703	89, 338, 069	
Stock dividends.....	76, 026, 394	61, 867, 319	3, 742, 629	4, 307, 294	3, 312, 898	7, 103, 945	8, 574, 728	
Total dividends distributed.....	852, 615, 759	703, 534, 314	30, 079, 847	58, 189, 360	37, 727, 745	70, 828, 648	97, 912, 827	

Distribution	Fiscal year returns						Part year returns
	Month ending fiscal year—						
	January, 1929	February, 1929	March, 1929	April, 1929	May, 1929	June, 1929	
Number of returns.....	6, 538	3, 851	5, 230	4, 779	5, 132	10, 661	33, 271
A. Receipts, taxable income:							
Gross sales.....	\$3, 526, 540, 913	\$2, 349, 440, 752	\$1, 706, 024, 357	\$1, 426, 244, 074	\$2, 011, 316, 911	\$4, 274, 554, 454	\$3, 286, 577, 415
Gross profits from sales 1.....	1, 038, 708, 411	491, 266, 619	355, 238, 656	254, 516, 532	291, 398, 565	808, 366, 525	738, 267, 842
Gross profits from operations other than amounts reported as gross sales.....	86, 194, 589	65, 152, 157	70, 745, 804	95, 391, 197	74, 137, 966	181, 178, 384	261, 767, 406

Interest	27, 108, 744	11, 992, 241	14, 905, 121	20, 216, 669	13, 719, 098	39, 535, 867	68, 464, 473
Profits from sale of real estate, stocks, bonds, etc.	80, 544, 465	24, 426, 158	40, 459, 771	27, 410, 926	28, 993, 299	94, 983, 396	100, 116, 804
Miscellaneous receipts	10, 437, 375	11, 958, 170	8, 844, 948	11, 850, 255	7, 918, 173	16, 632, 824	53, 332, 282
B. Receipts, tax-exempt income:	2, 610, 841	2, 048, 011	1, 054, 637	2, 239, 368	1, 716, 080	3, 037, 736	7, 976, 381
Dividends on capital stock of domestic corporations							
Interest on Federal, State, and municipal bonds							
C. Total compiled receipts ²	3, 733, 436, 927	2, 465, 097, 489	1, 842, 034, 638	1, 583, 352, 089	2, 137, 803, 467	4, 609, 922, 661	3, 778, 234, 761
D. Statutory deductions:							
Cost of goods sold	2, 487, 832, 502	1, 898, 174, 137	1, 350, 785, 661	1, 131, 097, 542	1, 719, 318, 408	3, 465, 558, 131	2, 528, 309, 573
Compensation of officers	81, 073, 767	34, 306, 600	41, 351, 166	39, 621, 462	36, 386, 142	98, 973, 076	98, 369, 474
Interest paid	48, 472, 185	19, 584, 454	31, 869, 477	32, 927, 492	32, 742, 633	72, 886, 590	103, 284, 189
Taxes paid other than income tax	37, 953, 212	12, 723, 013	14, 660, 810	17, 758, 961	12, 472, 496	34, 754, 872	37, 255, 909
Bad debts	19, 244, 267	6, 380, 866	13, 121, 622	7, 594, 255	7, 301, 091	20, 631, 985	19, 633, 248
Depreciation	45, 041, 626	31, 198, 797	34, 310, 088	31, 032, 122	25, 148, 178	74, 606, 106	72, 311, 240
Depletion	315, 809	512, 707	1, 097, 640	2, 058, 698	708, 477	3, 301, 417	7, 301, 417
Miscellaneous deductions	884, 674, 477	371, 022, 140	311, 323, 400	249, 634, 733	249, 546, 249	637, 580, 629	708, 362, 101
E. Total statutory deductions	3, 604, 609, 845	2, 374, 102, 614	1, 798, 516, 864	1, 512, 325, 265	2, 083, 823, 674	4, 408, 711, 313	3, 634, 827, 151
F. Compiled net profits	128, 827, 082	90, 964, 875	43, 517, 774	71, 027, 424	53, 979, 793	201, 211, 348	143, 407, 610
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, 048, 216	14, 056, 181	9, 899, 585	14, 089, 823	9, 634, 253	19, 670, 560	61, 308, 663
H. Statutory net income	115, 778, 866	76, 908, 694	33, 618, 189	56, 937, 601	44, 345, 540	181, 540, 788	82, 098, 947
I. Net loss for prior year deducted by concerns reporting net income for 1928	3, 153, 098	2, 329, 790	6, 363, 047	5, 135, 178	3, 002, 516	8, 366, 490	6, 638, 322
J. Statutory net income after deducting prior year loss	112, 625, 768	74, 578, 904	27, 255, 142	51, 802, 423	41, 343, 024	173, 174, 298	75, 460, 625
K. Total tax	16, 829, 342	11, 215, 863	7, 126, 489	9, 363, 076	7, 602, 622	27, 492, 199	22, 910, 567
L. Compiled net profits (F) after deducting tax (K)	111, 997, 740	79, 749, 072	36, 391, 285	61, 664, 348	46, 377, 171	173, 719, 149	130, 497, 043
Cash and stock dividends distributed: ³							
Cash dividends	66, 926, 515	57, 069, 826	33, 170, 912	55, 996, 573	33, 504, 344	127, 331, 802	134, 922, 370
Stock dividends	17, 631, 614	3, 016, 474	1, 556, 973	2, 296, 917	2, 730, 235	7, 593, 702	14, 159, 075
Total dividends distributed	84, 558, 129	60, 086, 300	34, 727, 885	58, 263, 490	36, 234, 579	134, 925, 504	149, 081, 445

¹ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

² Includes net profits from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

³ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 23.—Corporation returns filed for fiscal year and part year—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year—Included in corporation tables for 1928—Continued

[Fiscal year terminating not earlier than July 1, 1928, nor later than June 30, 1929]

PART 2.—ALL FISCAL YEAR AND PART YEAR RETURNS SHOWING NET INCOME

Distribution	Total for fiscal year and part year returns	Total	Fiscal year returns				
			Month ending fiscal year—				
			July, 1928	August, 1928	September, 1928	October, 1928	November, 1928
Number of returns.....	50, 572	33, 220	2, 173	2, 097	2, 334	2, 194	2, 381
A. Receipts, taxable income:							
Gross sales.....	\$23, 749, 170, 879	\$21, 258, 037, 720	\$983, 093, 865	\$1, 118, 246, 191	\$994, 737, 250	\$4, 079, 952, 356	\$1, 965, 195, 091
<i>Gross profits from sales</i> 1.....	4, 830, 832, 832	4, 217, 633, 939	201, 076, 336	2, 432, 962, 193	218, 065, 881	337, 567, 532	450, 337, 533
Gross profits from operations other than amounts reported as gross sales.....	922, 060, 211	751, 205, 149	38, 949, 602	134, 322, 013	72, 994, 977	41, 726, 014	46, 558, 318
Interest.....	298, 978, 255	230, 430, 001	5, 900, 412	13, 064, 298	17, 890, 944	79, 172, 831	32, 682, 411
Profits from sale of real estate, stocks, bonds, etc.....	472, 380, 845	410, 130, 778	3, 393, 494	19, 516, 423	16, 461, 325	130, 899, 234	17, 682, 672
Miscellaneous receipts.....	98, 046, 611	62, 775, 668	951, 527	2, 895, 672	2, 801, 645	5, 951, 217	6, 870, 619
Dividends on capital stock of domestic corporations.....	23, 081, 059	17, 804, 629	489, 421	558, 887	1, 284, 952	1, 959, 567	3, 069, 260
Interest on Federal, State, and municipal bonds.....	25, 563, 907, 860	22, 750, 443, 945	1, 037, 758, 321	1, 258, 603, 489	1, 106, 221, 063	4, 339, 661, 222	2, 072, 098, 371
C. Total compiled receipts 2.....	18, 918, 338, 047	17, 040, 403, 781	781, 992, 529	874, 283, 993	776, 781, 369	3, 692, 384, 774	1, 514, 807, 758
D. Statutory deductions:	388, 212, 307	322, 342, 518	1, 745, 741	2, 498, 859	6, 247, 368	27, 809, 235	39, 637, 461
Cost of goods sold.....	345, 401, 561	290, 231, 240	9, 578, 442	17, 658, 541	24, 409, 185	66, 784, 115	27, 361, 844
Interest paid.....	176, 101, 644	132, 613, 905	3, 970, 021	9, 832, 385	10, 927, 870	13, 028, 550	16, 214, 252
Taxes paid other than income tax.....	91, 763, 637	81, 596, 663	3, 582, 099	6, 059, 351	3, 014, 896	9, 760, 884	9, 093, 566
Bad debts.....	331, 552, 405	306, 556, 299	12, 420, 935	31, 012, 403	26, 341, 372	35, 736, 732	26, 757, 504
Depreciation.....	16, 086, 871	12, 367, 701	377, 769	225, 920	537, 693	1, 917, 837	4, 114, 620
Depletion.....	3, 703, 491, 312	3, 234, 424, 635	169, 543, 467	242, 064, 249	173, 716, 572	372, 201, 392	266, 992, 935
Miscellaneous deductions.....	23, 990, 949, 784	21, 440, 536, 742	985, 211, 003	1, 183, 635, 341	1, 021, 993, 625	4, 221, 623, 519	1, 904, 979, 940
E. Total statutory deductions.....	1, 572, 958, 076	1, 309, 907, 263	52, 547, 318	104, 968, 148	84, 227, 468	118, 037, 703	167, 088, 431
F. Compiled net profits.....							

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.....	121,117,670	80,640,297	1,440,948	3,454,559	4,086,597	7,910,784	9,939,879
H. Statutory net income.....	1,451,840,406	1,229,266,906	51,106,370	101,513,589	80,140,871	110,126,919	157,148,552
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	58,320,216	51,681,894	2,836,559	4,194,207	6,382,518	5,503,413	4,475,078
J. Statutory net income after deducting prior year loss.....	1,393,520,190	1,177,585,012	48,269,811	97,319,382	73,758,353	104,623,506	152,673,474
K. Total tax.....	158,936,626	136,026,059	5,702,807	11,785,636	8,580,469	12,381,044	17,946,572
L. Compiled net profits (F) after deducting tax (K).....	1,414,021,450	1,173,881,144	46,844,511	83,182,512	75,046,999	105,656,659	149,141,859
Cash and stock dividends distributed: ¹							
Cash dividends.....	705,925,642	587,930,921	23,805,258	51,343,685	29,622,301	60,158,564	85,828,539
Stock dividends.....	63,821,287	66,181,450	3,533,619	3,357,415	3,272,647	6,841,781	8,072,828
Total dividends distributed.....	769,746,929	644,112,371	27,338,877	54,701,100	32,894,948	67,000,345	93,901,367

¹ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

² Includes net profits from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

³ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 23.—*Corporation returns filed for fiscal year and part year—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year—Included in corporation tables for 1928—Continued*

PART 2.—ALL FISCAL YEAR AND PART YEAR RETURNS SHOWING NET INCOME—Continued

Distribution	Fiscal year returns						Part year returns
	Month ending fiscal year—						
	January, 1929	February, 1929	March, 1929	April, 1929	May, 1929	June, 1929	
Number of returns.....	4, 123	2, 241	3, 087	2, 878	3, 112	6, 600	17, 352
A. Receipts, taxable income:							
Gross sales.....	\$2, 901, 860, 341	\$1, 947, 155, 134	\$1, 333, 990, 615	\$1, 186, 010, 709	\$1, 387, 719, 440	\$3, 360, 042, 728	\$2, 491, 133, 159
Gross profits from sales ¹	879, 569, 490	397, 749, 464	296, 144, 643	297, 472, 866	226, 449, 159	665, 262, 048	613, 198, 893
Gross profits from operations other than amounts reported as gross sales.....	63, 171, 739	47, 292, 701	47, 827, 910	72, 660, 015	55, 291, 741	130, 410, 119	170, 855, 062
Interest.....	20, 613, 312	8, 146, 047	11, 739, 745	17, 419, 668	12, 124, 955	31, 675, 375	48, 548, 254
Profits from sale of real estate, stocks, bonds, etc.....	61, 883, 594	17, 644, 005	27, 150, 779	19, 324, 580	20, 397, 545	70, 792, 122	62, 450, 067
Miscellaneous receipts.....	6, 611, 882	3, 078, 199	3, 048, 399	11, 503, 957	5, 241, 166	13, 821, 385	35, 260, 943
Dividends on capital stock of domestic corporations.....	2, 513, 027	1, 737, 579	710, 010	1, 819, 084	1, 316, 500	2, 386, 312	5, 216, 430
Interest on Federal, State, and municipal bonds.....	3, 056, 653, 895	2, 025, 073, 665	1, 424, 476, 458	1, 308, 738, 013	1, 482, 061, 347	3, 609, 128, 071	2, 813, 463, 915
C. Total compiled receipts ²	2, 022, 299, 851	1, 552, 405, 670	1, 037, 854, 972	931, 537, 904	1, 161, 274, 281	2, 694, 780, 680	1, 877, 934, 206
D. Statutory deductions:							
Cost of goods sold.....	63, 052, 645	24, 239, 459	30, 096, 696	30, 543, 965	26, 653, 681	69, 817, 105	65, 869, 789
Compensation of officers.....	31, 620, 775	10, 008, 991	18, 597, 929	21, 841, 420	17, 401, 861	44, 971, 137	55, 170, 321
Interest paid.....	30, 419, 040	9, 286, 967	9, 487, 392	13, 616, 393	8, 402, 291	23, 428, 744	23, 487, 739
Taxes paid other than income tax.....	13, 763, 774	4, 662, 049	7, 709, 563	4, 865, 692	4, 694, 079	14, 330, 710	10, 168, 974
Bad debts.....	35, 352, 068	22, 621, 006	23, 380, 067	23, 583, 420	16, 836, 946	52, 514, 206	44, 996, 106
Depreciation.....	398, 503	429, 543	429, 543	1, 698, 052	542, 433	1, 870, 290	3, 719, 170
Depletion.....	700, 242, 417	297, 182, 125	222, 029, 292	179, 869, 755	167, 890, 988	412, 682, 443	469, 066, 677
Miscellaneous deductions.....	2, 896, 985, 641	1, 929, 804, 770	1, 319, 645, 454	1, 297, 556, 601	1, 403, 705, 563	3, 344, 395, 285	2, 550, 413, 042
E. Total statutory deductions.....	159, 668, 254	104, 268, 895	74, 831, 004	101, 181, 412	78, 355, 784	264, 732, 786	263, 050, 873
F. Compiled net profits.....							

G. Deduction from net profits to arrive at net income as defined in revenue act:									
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	9, 124, 909	4, 835, 778	3, 758, 409	13, 323, 041	6, 557, 666	16, 207, 727	40, 477, 373		
H. Statutory net income.....	150, 543, 345	99, 433, 117	71, 072, 595	87, 858, 371	71, 798, 118	248, 525, 059	222, 573, 500		
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	3, 153, 098	2, 329, 790	6, 303, 047	5, 135, 178	3, 002, 516	8, 366, 490	6, 638, 322		
J. Statutory net income after deducting prior year loss.....	147, 390, 247	97, 103, 327	64, 769, 548	82, 723, 193	68, 795, 602	240, 158, 569	215, 935, 178		
K. Total tax.....	16, 829, 312	11, 215, 803	7, 126, 489	9, 363, 076	7, 602, 622	27, 492, 199	22, 910, 567		
L. Compiled net profits (F) after deducting tax (K).....	142, 561, 935	83, 053, 092	67, 794, 515	91, 818, 336	70, 753, 162	237, 240, 587	240, 140, 306		
Cash and stock dividends distributed: ¹	60, 000, 440	47, 123, 173	29, 315, 778	54, 478, 844	31, 401, 965	114, 822, 374	117, 994, 721		
Cash dividends.....	16, 971, 100	1, 909, 115	1, 310, 876	2, 230, 734	2, 668, 783	6, 012, 552	7, 639, 837		
Stock dividends.....									
Total dividends distributed.....	76, 971, 540	49, 032, 288	30, 656, 654	56, 709, 578	34, 070, 748	120, 834, 926	125, 634, 558		

¹ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

² Includes net profits from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

³ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 23.—Corporation returns filed for fiscal year and part year—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year—Included in corporation tables for 1928—Continued

PART 3.—ALL FISCAL YEAR AND PART YEAR RETURNS SHOWING NO NET INCOME.—Continued

Distribution	Total for fiscal year and part year returns	Total	Fiscal year returns					November, 1928
			Month ending fiscal year—					
			July, 1928	August, 1928	September, 1928	October, 1928	November, 1928	
Number of returns.....	37, 519	21, 600	1, 546	1, 527	1, 633	1, 249	1, 249	
A. Receipts, taxable income:								
Gross sales.....	\$5, 702, 765, 118	\$4, 907, 320, 862	\$429, 336, 969	\$254, 270, 367	\$300, 217, 304	\$398, 587, 977	\$347, 574, 751	
<i>Gross profits from sales</i>	893, 688, 319	753, 519, 370	42, 001, 349	29, 869, 300	50, 136, 815	53, 139, 824	54, 172, 113	
Gross profits from operations other than amounts re-ported as gross sales.....	357, 402, 563	266, 490, 219	17, 132, 435	25, 319, 812	26, 237, 910	29, 157, 958	12, 496, 292	
Interest.....	60, 863, 860	40, 947, 581	1, 933, 645	1, 444, 242	4, 234, 162	4, 726, 943	2, 849, 951	
Miscellaneous receipts.....	163, 409, 318	125, 742, 581	6, 782, 174	7, 371, 162	8, 737, 610	17, 735, 948	5, 438, 297	
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	51, 166, 712	33, 095, 373	1, 952, 181	852, 511	3, 110, 961	1, 695, 239	1, 147, 724	
Interest on Federal, State, and municipal bonds.....	6, 286, 521	3, 596, 570	28, 661	118, 243	203, 195	429, 366	1, 492, 774	
C. Total compiled receipts ²	6, 341, 894, 032	5, 377, 123, 186	457, 106, 065	289, 376, 337	342, 741, 142	452, 333, 431	370, 019, 789	
D. Statutory deductions:								
Cost of goods sold.....	4, 804, 176, 799	4, 153, 801, 492	387, 275, 620	224, 371, 067	250, 090, 491	345, 448, 653	293, 402, 638	
Compensation of officers.....	140, 560, 248	108, 090, 563	1, 110, 192	1, 872, 014	4, 285, 014	8, 668, 644	10, 816, 140	
Interest paid.....	201, 058, 186	152, 944, 318	9, 246, 092	7, 198, 682	14, 841, 605	13, 356, 107	8, 264, 094	
Taxes paid other than income tax.....	69, 991, 662	56, 225, 492	2, 783, 659	3, 249, 221	6, 199, 864	4, 423, 507	3, 882, 704	
Bad debts.....	51, 485, 307	42, 021, 033	1, 613, 709	1, 838, 305	2, 448, 529	7, 006, 195	4, 466, 076	
Depreciation.....	131, 328, 416	104, 213, 282	5, 542, 475	6, 216, 151	10, 192, 888	9, 221, 236	5, 991, 378	
Depletion.....	8, 382, 176	4, 799, 929	226, 594	243, 868	842, 970	199, 782	107, 252	
Miscellaneous deductions.....	1, 379, 152, 216	1, 079, 856, 792	70, 928, 651	65, 469, 873	81, 089, 730	94, 495, 737	73, 997, 193	
E. Total statutory deductions.....	6, 786, 335, 010	5, 701, 920, 901	478, 726, 992	310, 459, 181	369, 991, 091	482, 819, 951	400, 927, 425	
F. Deficit.....	444, 440, 978	324, 797, 715	21, 560, 927	21, 082, 844	27, 249, 949	30, 486, 520	30, 907, 636	
G. Deduction from net profits to arrive at net income as defined in revenue act:								
Tax-exempt interest and dividends received on capi-tal stock of domestic corporations.....	57, 453, 233	36, 621, 943	1, 980, 842	970, 754	3, 314, 156	2, 124, 605	1, 640, 498	

H. Statutory deficit.....	501,894,211	361,419,658	23,541,769	22,053,598	30,564,105	32,611,125	32,548,134
Cash and stock dividends distributed: ¹							
Cash dividends.....	70,663,723	53,736,074	2,531,960	2,538,471	4,762,546	3,566,139	3,509,500
Stock dividends.....	12,205,107	5,085,869	209,010	949,780	70,251	202,164	501,900
Total dividends distributed.....	82,868,830	59,421,943	2,740,970	3,488,250	4,832,797	3,828,303	4,011,460

¹ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

² Includes net profits from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

³ Cash dividends and stock dividends of capital stock life insurance companies not included.

II. Statutory deficit.....	34,764,479	22,524,423	37,454,406	30,920,770	27,452,578	66,984,271	140,474,553
Cash and stock dividends distributed: †							
Cash dividends.....	6,926,075	9,946,653	3,825,134	1,517,729	2,102,379	12,509,428	16,927,649
Stock dividends.....	660,514	1,107,359	246,097	36,183	61,452	1,581,150	6,519,238
Total dividends distributed.....	7,586,589	11,054,012	4,071,231	1,553,912	2,163,831	14,090,578	23,446,887

† Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

‡ Includes net profits from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

§ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 24.—Corporation returns—Historical comparison 1916-1928,¹ by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax

Year	Corporations reporting net income					Corporations reporting no net income					Inactive corporations—No income data reported		
	Total number of returns	Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income		Gross income	Deficit
1916	341,253	206,984	60.65	\$32,531,096,969	\$8,765,908,984	\$171,805,150	\$1,638,747,740	\$171,805,150	134,269	39.35	\$2,796,534,046	\$656,904,411	(2)
1917	351,426	232,079	66.04	79,540,004,881	10,730,360,211	503,698,029	1,458,737,740	2,142,345,769	119,347	33.96	5,153,234,312	629,007,562	(2)
1918	317,579	202,061	63.63	79,706,639,148	8,301,511,249	653,198,483	2,505,565,939	3,158,764,422	115,518	36.37	6,757,622,361	689,772,361	(2)
1919	320,198	209,633	65.47	88,261,006,052	9,411,418,458	743,535,888	1,431,805,690	2,175,341,579	110,564	34.53	11,657,742,792	905,546,241	(2)
1920	324,395	203,233	62.81	93,824,224,704	7,902,344,813	636,508,292	1,988,726,351	1,625,234,043	142,362	41.19	24,381,337,545	2,029,423,744	(2)
1921	356,397	217,239	60.65	80,051,123,329	4,336,047,813	701,575,432	335,131,811	701,575,432	185,158	51.95	31,198,150,203	3,878,219,134	(2)
1922	382,883	212,335	55.51	80,331,679,917	6,963,811,143	775,410,154	3,8,406,114	783,776,268	170,348	44.49	20,588,834,597	2,193,776,356	(2)
1923	398,933	233,339	58.49	97,457,479,446	8,321,529,134	937,106,798	3,8,406,114	937,106,798	165,594	41.51	21,106,184,230	2,013,554,987	(2)
1924	417,421	252,334	60.47	113,692,083,216	7,583,652,292	881,519,546	3,8,406,114	881,519,546	181,032	43.37	22,070,497,262	2,223,923,993	(2)
1925	430,072	258,134	59.69	113,692,083,216	9,583,683,697	1,170,331,206	1,170,331,206	1,170,331,206	177,738	41.33	20,368,007,504	1,962,628,995	(2)
1926	453,320	259,849	57.32	115,321,339,717	9,673,402,889	1,229,797,243	1,229,797,243	1,229,797,243	197,186	43.31	24,107,735,570	2,108,710,302	(2)
1927	475,031	269,849	56.79	115,321,339,717	8,981,884,261	1,130,674,128	1,130,674,128	1,130,674,128	165,836	34.91	29,074,011,729	2,471,739,376	(2)
1928	495,892	268,783	54.20	129,289,435,251	10,617,741,157	1,184,142,142	1,184,142,142	1,184,142,142	171,828	35.26	27,965,472,580	2,391,124,248	(2)

ALABAMA

1916	3,361	1,936	57.60	\$152,706,812	\$45,892,777	\$912,402	\$12,491,055	\$912,402	1,125	42.40	\$26,634,373	\$6,547,856	(2)
1917	3,470	2,313	66.66	379,729,758	60,430,518	2,683,292	15,174,347	15,174,347	1,157	33.34	39,495,973	4,531,856	(2)
1918	3,228	2,337	72.40	484,579,239	44,240,690	3,350,799	11,520,990	11,880,689	891	27.00	34,579,798	3,113,244	(2)
1919	2,983	2,092	70.13	408,416,618	37,012,996	2,834,379	4,522,780	7,357,159	891	29.87	44,926,281	4,736,740	(2)
1920	3,198	1,967	61.51	479,492,545	39,003,402	2,865,985	5,166,896	8,183,881	1,231	38.49	142,702,408	10,118,369	(2)
1921	3,079	1,425	46.28	198,176,647	12,802,636	989,364	7,934,486	1,782,850	1,654	35.72	187,696,790	23,183,482	(2)
1922	3,355	2,096	62.51	373,679,886	29,184,794	2,800,001	3,32,759	2,832,760	1,239	37.16	89,563,115	7,765,401	(2)
1923	3,995	3,348	83.81	519,585,677	45,961,311	4,756,724	3,905,099	4,756,724	1,247	34.69	79,508,094	9,832,343	(2)
1924	3,838	2,373	61.83	482,029,550	35,538,812	3,905,099	3,905,099	3,905,099	1,465	38.17	120,483,322	7,225,661	(2)
1925	3,936	2,569	65.27	547,133,170	42,921,890	4,978,930	4,978,930	4,978,930	1,367	31.73	108,524,795	8,288,434	(2)
1926	4,133	2,618	63.34	547,389,104	40,662,231	4,860,556	4,860,556	4,860,556	1,515	35.66	123,886,380	9,499,904	(2)
1927	4,383	2,697	61.53	519,011,709	35,666,948	4,171,974	3,654,659	4,171,974	1,313	29.96	138,886,150	9,352,937	(2)
1928	4,656	2,619	56.25	500,373,803	31,251,443	3,054,679	3,054,679	3,054,679	1,698	34.54	161,096,942	10,519,460	(2)

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Gross income in 1916 represents gross profit and does not include the cost of goods sold as in later years. For 1916-1924 inclusive, gross income incomplete, due to gross operating revenue of railroad and other public utilities not being completely tabulated. In all years excepting 1918, dividends received from stock of domestic corporations are included in gross income. For 1918 the amount of such dividends was \$420,653,406.

² No data available.

³ On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 24.—*Corporation returns—Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued*

ALASKA

Year	Corporations reporting net income					Corporations reporting no net income			Inactive corporations—No income data reported			
	Total number of returns	Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Deficit		
1916	296	90	43.69	\$2,833,021	\$744,903	\$14,636	-----	\$14,636	116	\$2,596,113	\$331,945	(9)
1917	212	93	43.87	6,432,220	997,544	45,562	\$204,298	249,860	119	1,063,130	199,545	(5)
1918	127	67	52.76	10,553,672	694,256	49,117	153,701	202,818	60	955,943	142,747	(2)
1919	63	36	57.14	5,208,713	499,514	41,398	26,461	67,859	27	300,276	100,655	(4)
1920	69	32	46.38	9,872,867	524,184	43,363	25,985	68,388	37	1,014,354	169,275	(4)
1921	121	45	37.19	2,006,513	229,758	15,274	7,112	22,386	76	2,034,295	390,404	(4)
1922	107	54	50.47	5,332,181	234,107	13,010	3,266,116	39,126	53	2,104,378	191,686	(4)
1923	138	68	49.28	8,053,660	937,073	97,023	-----	97,023	70	1,391,579	217,260	(4)
1924	140	68	48.57	5,633,205	540,894	52,532	-----	52,532	82	1,573,472	1,000,293	(4)
1925	139	72	46.28	6,933,367	571,677	39,525	-----	39,525	79	1,082,401	370,693	(4)
1926	136	73	46.79	7,282,963	673,666	66,149	-----	66,149	83	1,901,320	379,716	(4)
1927	174	94	54.02	7,377,994	677,513	62,639	-----	62,639	48	1,440,814	536,729	(4)
1928	175	94	53.72	7,459,240	641,591	45,749	-----	45,749	51	2,188,543	406,644	(4)
												32
												30
												18.39
												17.14

ARIZONA

1916	1,390	540	38.85	\$81,581,266	\$30,924,259	\$619,181	-----	\$619,181	850	\$11,672,645	\$11,400,057	(9)
1917	1,460	681	46.64	153,755,716	31,808,328	1,486,795	\$5,112,068	6,598,863	779	7,910,202	3,017,507	(4)
1918	1,101	417	37.87	102,670,295	11,712,463	436,270	2,976,913	3,913,183	684	16,174,452	2,404,863	(4)
1919	1,514	627	40.35	104,581,122	9,928,696	774,548	608,743	1,443,291	887	12,134,030	4,281,589	(4)
1920	1,531	542	35.40	93,819,663	6,687,885	504,953	560,212	1,065,165	989	34,214,709	8,269,494	(4)
1921	1,572	399	25.42	39,267,010	3,733,873	205,329	166,549	371,878	1,196	56,178,901	11,795,874	(4)
1922	1,575	486	30.86	61,509,719	3,888,469	378,415	3,15,966	394,411	1,089	42,000,843	7,824,482	(4)
1923	1,562	548	35.08	103,791,752	8,957,195	629,839	-----	629,839	1,014	30,295,585	5,551,722	(4)
1924	1,525	579	37.97	107,869,101	7,412,641	776,072	-----	776,072	946	27,915,776	5,373,135	(4)
1925	1,451	568	40.87	114,245,312	7,679,289	813,339	-----	813,339	858	26,645,265	10,809,776	(4)
1926	1,505	619	41.13	119,900,143	8,813,276	1,011,325	-----	1,011,325	886	29,686,760	6,134,235	(4)
1927	1,546	608	42.43	120,186,962	7,779,782	865,061	-----	865,061	463	30,331,893	5,343,672	(4)
1928	1,734	766	44.17	126,210,193	9,810,755	935,934	-----	935,934	439	45,424,624	8,922,812	(4)

ARKANSAS

1916	1,644	70,14	\$73,292,318	\$24,791,391	\$487,130	-----	-----	-----	-----	700	29,86	\$12,697,495	\$2,237,367	(3)
1917	2,344	77,55	233,567,265	23,999,993	1,181,763	\$2,780,536				566	22,45	13,286,975	1,328,146	(3)
1918	2,521	1,955	260,718,521	20,279,541	1,550,783	4,196,592				369	18,51	23,631,112	1,800,431	(3)
1919	1,963	1,624	393,739,652	27,764,783	2,089,928	3,702,438				413	19,39	16,692,130	2,376,235	(3)
1920	2,135	1,721	501,992,602	19,704,635	1,487,810	2,103,079				804	31,70	90,999,003	6,466,525	(3)
1921	2,317	1,513	653,500,457	18,459,688	1,285,945	590,931				1,108	46,50	118,329,398	12,136,631	(3)
1922	2,382	1,275	573,314	18,430,688	1,922,457	325,598				920	37,60	68,082,645	8,702,914	(3)
1923	2,447	1,327	62,40	22,372,775	2,360,633					943	36,10	72,294,030	7,213,801	(3)
1924	2,612	1,609	130,745	18,080,163	1,864,449					884	34,61	64,940,242	6,820,639	(3)
1925	2,554	1,670	237,254,152	22,899,479	2,115,334					861	32,05	70,654,283	5,549,165	(3)
1926	2,684	1,823	323,777,685	18,597,044	2,122,827					933	33,42	91,264,887	10,309,812	(3)
1927	2,634	1,626	302,331,830	16,290,478	1,120,758					884	33,26	113,630,830	12,106,704	(3)
1928	2,600	1,707	272,395,216	17,094,011	1,572,542					889	32,21	107,434,639	9,445,959	(3)
1929	2,760	1,707	308,073,015									150	5,64	
												164	3,94	

CALIFORNIA

1916	17,986	8,654	\$962,254,619	\$279,952,569	\$5,458,102	-----	-----	-----	-----	9,332	51,89	\$205,786,304	\$98,845,123	(3)
1917	18,369	8,951	3,563,403,039	322,290,909	15,877,927	\$12,506,341				9,418	51,27	235,674,279	45,810,746	(3)
1918	15,964	7,881	2,227,100,624	226,771,653	18,771,872	53,086,034				8,083	50,63	311,423,815	44,974,027	(3)
1919	14,765	8,259	3,294,089,558	342,599,672	26,532,275	56,981,062				6,457	43,88	557,827,393	77,837,758	(3)
1920	11,816	7,872	4,221,188,188	292,825,033	22,169,485	37,404,530				6,993	47,04	919,731,688	82,887,321	(3)
1921	15,181	7,397	5,728,823,850	194,184,282	16,231,027	16,296,277				7,784	51,27	816,108,871	108,549,719	(3)
1922	16,651	8,742	6,693,494,021	303,038,110	35,308,413	3,136,827				7,909	47,50	737,636,588	88,755,771	(3)
1923	18,386	9,834	4,214,895,727	369,970,234	43,033,200					8,552	46,51	1,046,814,428	90,993,982	(3)
1924	19,737	9,990	5,015,215,883	376,724,853	44,161,412					8,717	49,58	961,078,975	116,945,379	(3)
1925	20,263	10,539	4,855,533,009	417,825,949	50,533,672					9,724	47,98	966,480,894	119,911,974	(3)
1926	21,258	10,961	5,217,104,101	426,838,778	51,319,333					10,357	48,72	1,344,545,127	138,640,232	(3)
1927	24,162	11,998	5,349,886,876	447,749,712	56,529,690					8,494	38,32	1,271,407,516	146,148,863	(3)
1928	22,754	11,438	6,110,531,535	552,289,223	62,038,115					8,717	38,44	1,165,995,351	145,858,979	(3)

COLORADO

1916	7,479	2,986	\$238,993,105	\$57,043,218	\$1,115,854	-----	-----	-----	-----	4,493	60,07	\$12,771,522	\$13,040,522	(3)
1917	7,618	3,529	654,091,965	96,701,318	14,656,097	\$9,912,117				4,079	54,54	48,959,851	12,509,521	(3)
1918	7,170	45,65	670,000,372	74,209,860	4,743,980	22,528,858				3,897	54,35	79,091,097	11,639,270	(3)
1919	6,704	3,077	807,939,998	79,297,797	5,504,966	11,353,470				3,597	53,65	165,788,176	16,828,247	(3)
1920	6,812	2,976	870,295,990	66,034,834	6,135,655	7,590,501				3,826	56,31	173,583,367	18,921,558	(3)
1921	6,589	2,840	486,294,976	34,031,045	2,710,292	3,248,521				4,219	64,32	318,578,783	134,544,456	(3)
1922	6,855	2,720	636,017,733	55,885,080	5,008,928	3,38,019				4,135	60,32	178,570,909	29,747,821	(3)
1923	6,344	2,636	686,561,409	60,890,802	6,182,816					3,708	58,45	175,805,200	25,414,654	(3)
1924	6,494	2,591	707,149,477	60,846,149	7,024,697					3,603	53,48	180,972,193	26,209,210	(3)
1925	6,399	2,983	821,001,998	60,448,005	7,077,070					3,416	53,38	161,788,373	26,159,041	(3)
1926	6,580	3,071	853,411,805	62,872,037	7,811,708					3,509	53,33	182,200,330	21,333,038	(3)
1927	6,863	3,144	745,766,162	47,758,479	5,647,319					2,291	33,38	292,356,251	27,717,320	(3)
1928	7,134	3,342	941,131,878	59,932,477	6,108,549					2,313	32,42	147,987,789	17,192,817	(3)

* No data available.

† On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 24.—Corporation returns—Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued

CONNECTICUT

Year	Total number of returns	Corporations reporting net income				Corporations reporting no net income				Inactive corporations—No income data reported		
		Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting net income	Gross income	Deficit	Number of returns	Per cent
1916	4,852	\$834,382,109	\$189,211,399	\$3,713,384	\$36,743,412	\$3,713,384	1,756	36.19	\$52,416,991	\$13,683,728	(3)	(3)
1917	4,976	1,578,754,496	381,855,545	7,699,281	53,433,796	44,712,693	1,713	31.43	104,108,815	10,013,997	(3)	(3)
1918	4,799	1,511,534,787	162,323,386	12,028,383	53,433,796	65,472,179	1,570	32.30	467,933,823	16,782,019	(3)	(3)
1919	4,405	1,553,856,933	175,757,795	13,944,182	25,093,621	39,037,803	1,393	31.62	217,952,006	43,107,699	(3)	(3)
1920	4,665	1,461,129,326	99,993,495	8,099,396	10,265,333	18,364,729	1,699	36.42	498,359,480	59,227,354	(3)	(3)
1921	4,899	739,116,250	55,309,167	4,699,300	2,841,512	7,510,812	2,530	51.61	608,015,533	67,583,702	(3)	(3)
1922	5,227	1,097,494,718	95,297,569	10,459,455	3,778,389	10,532,841	2,280	43.62	327,687,837	24,144,339	(3)	(3)
1923	5,192	1,375,832,546	120,934,894	13,182,836		13,182,836	2,119	38.58	482,677,605	37,594,854	(3)	(3)
1924	5,782	1,210,651,018	103,180,674	11,848,127		11,848,127	2,351	40.66	457,406,769	36,792,136	(3)	(3)
1925	5,958	1,578,480,929	125,092,862	14,886,673		14,886,673	2,238	37.56	388,402,692	30,543,543	(3)	(3)
1926	6,280	1,683,366,517	124,028,378	15,645,830		15,645,830	2,509	39.05	372,502,638	40,943,399	(3)	(3)
1927	6,685	1,785,781,398	136,992,216	16,827,368		16,827,368	2,283	34.15	333,326,697	27,108,848	167	6.99
1928	7,105	1,925,119,646	177,476,906	19,569,911		19,569,911	2,326	32.74	365,863,013	28,197,261	477	6.71

DELAWARE

1916	960	\$221,569,789	\$136,270,898	\$2,894,425	\$23,262,737	\$2,894,425	406	12.29	\$2,238,316	\$1,298,088	(3)	(3)
1917	1,071	810,771,861	128,477,428	5,891,878	16,515,846	29,151,615	455	12.48	12,234,950	8,093,969	(3)	(3)
1918	888	437,650,491	46,679,072	3,421,919	5,537,152	19,937,765	304	11.19	6,435,757	1,939,002	(3)	(3)
1919	816	334,790,234	36,679,540	3,051,705	1,397,297	8,588,857	350	12.89	17,887,479	2,613,379	(3)	(3)
1920	809	329,059,961	25,227,425	2,265,736	1,397,297	3,663,063	408	50.43	35,035,785	6,117,027	(3)	(3)
1921	918	81,777,825	6,056,783	487,134	456,704	913,835	535	58.28	91,783,432	13,526,704	(3)	(3)
1922	1,002	253,028,589	22,710,671	2,259,778	319,105	2,278,883	521	52.00	52,805,040	11,569,175	(3)	(3)
1923	1,116	410,841,438	41,933,301	3,076,282		3,076,282	528	47.31	48,161,704	6,086,570	(3)	(3)
1924	991	312,823,632	33,540,910	4,703,290		4,703,290	397	40.06	166,172,800	12,787,463	(3)	(3)
1925	1,376	592,350,247	60,931,345	7,661,617		7,661,617	596	43.32	52,554,840	10,701,129	(3)	(3)
1926	1,483	644,263,824	82,896,397	10,815,415		10,815,415	672	45.31	57,163,838	13,483,133	(3)	(3)
1927	1,553	1,088,615,525	116,890,699	15,547,645		15,547,645	483	31.23	97,431,887	22,832,110	223	14.36
1928	1,705	1,330,828,249	189,783,492	22,067,396		22,067,396	471	27.63	105,179,350	9,440,376	250	14.66

DISTRICT OF COLUMBIA

1916	1,130	653	57.79	\$242,882,222	\$41,460,981	\$778,274	\$778,274	42.21	\$16,179,420	\$2,012,380	(7)
1917	1,263	821	65.00	265,633,938	34,333,560	4,117,157	4,117,157	442	11,230,568	1,714,056	(7)
1918	719	552	76.77	177,578,447	15,100,500	2,360,716	2,360,716	167	9,794,570	1,332,284	(7)
1919	995	659	66.23	212,922,598	29,746,648	2,860,341	4,031,164	336	19,550,946	2,933,847	(7)
1920	1,153	659	57.16	225,380,949	24,306,573	1,988,177	1,688,492	494	56,250,769	3,635,912	(7)
1921	1,258	716	56.92	220,704,491	20,211,960	1,701,107	1,720,369	542	80,010,719	11,812,424	(7)
1922	1,466	822	56.07	230,641,639	30,390,273	3,179,446	3,196,897	644	49,199,153	6,211,632	(7)
1923	1,575	923	58.60	291,511,757	44,483,103	5,360,889	5,360,889	652	48,002,317	6,217,736	(7)
1924	1,656	940	56.88	440,399,590	47,437,560	5,745,401	5,745,401	713	54,626,808	6,679,819	(7)
1925	1,753	1,081	61.66	408,652,148	64,493,229	8,119,191	8,119,191	672	51,488,936	7,533,989	(7)
1926	1,888	1,077	57.04	596,908,983	63,987,475	8,671,069	8,671,069	811	68,253,716	7,333,936	(7)
1927	1,988	1,070	55.82	548,825,047	55,838,329	7,225,128	7,225,128	695	90,086,261	8,733,836	223
1928	2,220	1,226	60.72	555,365,310	55,898,404	6,422,798	6,422,798	822	102,795,194	11,523,873	272

FLORIDA

1916	2,869	1,518	52.91	\$81,477,552	\$17,670,823	\$351,040	\$351,040	1,351	\$19,192,666	\$4,349,172	(7)
1917	2,991	1,868	62.45	195,027,934	18,677,504	927,450	2,401,069	1,123	31,008,322	5,488,638	(7)
1918	3,023	1,685	55.74	242,617,632	14,073,439	1,116,151	3,005,475	1,338	34,744,745	5,428,470	(7)
1919	3,845	1,671	58.73	271,609,675	25,285,566	1,967,666	4,314,974	1,174	52,270,145	11,334,536	(7)
1920	3,229	1,842	57.05	297,169,272	22,216,123	1,703,217	3,919,056	1,387	8,212,404	8,212,404	(7)
1921	3,429	1,646	47.41	291,881,821	16,106,358	1,245,897	2,226,419	1,826	114,880,974	16,096,850	(7)
1922	3,885	2,049	52.74	307,326,183	24,513,785	2,698,890	2,618,536	1,836	126,633,887	16,096,850	(7)
1923	4,353	2,466	56.65	396,312,070	35,398,528	3,821,481	3,821,481	1,887	78,008,312	11,855,947	(7)
1924	5,224	3,091	59.23	531,412,640	62,343,490	7,000,389	7,000,389	2,130	106,024,479	14,287,771	(7)
1925	8,284	3,478	66.13	1,128,263,641	192,326,339	23,516,457	23,516,457	2,806	33,587	26,545,379	(7)
1926	10,853	4,702	43.32	82,638,298	82,638,298	9,024,929	9,024,929	6,151	343,416,597	73,208,376	(7)
1927	11,010	3,443	31.27	369,736,525	32,218,194	3,412,552	3,412,552	5,323	372,635,359	93,803,280	2,244
1928	11,283	3,368	29.85	352,551,777	27,064,343	2,275,963	2,275,963	5,177	288,296,678	75,784,359	20,38

GEORGIA

1916	4,758	3,424	71.96	\$251,095,946	\$56,508,639	\$1,082,190	\$1,082,190	1,334	\$29,501,312	\$5,476,047	(7)
1917	4,956	4,009	80.89	746,428,340	73,156,726	3,486,177	12,312,967	1,947	61,898,474	5,695,973	(7)
1918	4,384	3,458	78.88	875,848,992	72,142,676	5,028,966	28,978,044	926	105,265,822	6,352,453	(7)
1919	4,420	3,487	78.80	958,377,060	83,470,756	6,495,595	21,352,256	933	62,827,282	6,088,122	(7)
1920	4,500	2,927	62.82	862,291,616	61,718,452	4,748,974	13,504,338	1,673	295,237,068	20,955,005	(7)
1921	4,547	2,607	45.46	412,983,727	31,036,614	2,618,990	4,409,673	2,480	314,385,441	39,273,973	(7)
1922	4,745	2,715	57.22	622,586,434	56,774,636	5,064,086	6,204,046	2,030	173,471,321	17,609,991	(7)
1923	4,963	3,094	62.31	844,710,364	63,751,487	7,023,858	6,204,046	1,869	160,496,503	16,996,464	(7)
1924	5,099	3,080	60.40	762,367,723	50,161,660	5,536,265	5,536,265	2,019	271,453,018	22,279,976	(7)
1925	5,251	3,354	63.87	986,024,597	67,080,735	7,699,583	7,699,583	1,897	192,118,135	18,297,398	(7)
1926	5,281	3,234	61.21	871,829,236	61,823,773	7,564,471	7,564,471	2,047	228,568,190	23,522,021	(7)
1927	5,524	3,416	61.66	869,451,679	70,521,193	8,329,117	8,329,117	1,839	229,623,061	19,387,376	269
1928	5,620	3,409	60.64	875,584,137	64,903,089	6,891,285	6,891,285	1,922	257,330,597	18,500,350	5,147

² No data available.

³ On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 24.—Corporation returns—Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued

Year	HAWAII						IDAHO							
	Corporations reporting net income			Corporations reporting no net income			Inactive corporations—No income data reported							
	Total number of returns	Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916.....	571	396	69.35	\$101,055,901	\$45,704,636	\$889,751	-----	\$889,751	175	30.65	\$4,992,900	\$1,255,144	(?)	(?)
1917.....	610	417	67.98	165,807,789	38,002,867	1,402,490	-----	11,381,001	200	32.42	2,500,355	355,581	(?)	(?)
1918.....	480	337	70.21	125,980,474	24,023,809	2,083,028	5,931,355	8,014,383	143	29.79	10,986,517	884,848	(?)	(?)
1919.....	521	357	68.52	189,325,500	40,922,725	3,096,592	7,941,180	11,037,781	164	31.48	4,617,435	1,448,000	(?)	(?)
1920.....	534	368	68.91	235,457,131	58,284,040	4,242,650	14,986,095	19,228,745	166	31.00	18,593,554	1,110,422	(?)	(?)
1921.....	587	315	53.66	90,392,439	10,584,937	4,922,066	682,811	1,605,477	272	46.34	67,553,636	8,794,042	(?)	(?)
1922.....	604	351	58.11	115,624,696	15,159,068	1,750,200	4,782	1,750,982	253	41.89	36,379,609	4,927,230	(?)	(?)
1923.....	586	364	62.11	170,369,193	27,706,582	3,637,316	-----	3,637,316	222	37.89	18,070,652	1,473,820	(?)	(?)
1924.....	607	393	64.74	188,491,355	31,528,816	3,625,419	-----	3,625,419	214	35.26	12,900,706	1,109,053	(?)	(?)
1925.....	394	380	63.97	160,612,025	22,118,292	2,794,251	-----	2,794,251	214	56.03	31,651,442	2,293,411	(?)	(?)
1926.....	633	429	67.77	190,085,080	28,849,463	3,396,219	-----	3,396,219	204	32.23	18,314,054	1,666,698	(?)	(?)
1927.....	686	445	64.87	205,253,095	25,349,258	3,715,310	-----	3,715,310	203	29.59	32,903,792	2,200,129	38	5.54
1928.....	734	455	61.99	206,357,259	33,455,832	3,883,119	-----	3,883,119	238	32.42	41,473,848	1,696,287	41	5.59
1916.....	1,780	969	54.44	\$37,741,867	\$10,817,234	\$212,526	-----	\$212,526	811	45.56	\$9,002,772	\$1,934,127	(?)	(?)
1917.....	1,889	1,084	57.38	136,418,190	14,951,419	733,739	\$1,763,713	2,497,452	805	42.62	13,461,000	1,954,152	(?)	(?)
1918.....	1,184	657	55.49	91,823,305	7,303,104	607,507	1,226,387	1,833,894	527	44.51	10,352,798	1,663,655	(?)	(?)
1919.....	1,690	861	50.92	139,493,820	11,399,127	866,240	884,225	1,750,455	739	43.73	19,512,348	2,529,376	(?)	(?)
1920.....	1,771	893	50.42	128,387,434	9,783,905	740,691	637,861	1,377,922	878	49.58	55,949,543	3,683,084	(?)	(?)
1921.....	1,706	601	35.23	46,405,234	2,229,211	122,845	80,464	203,309	1,105	64.77	63,251,973	10,369,380	(?)	(?)
1922.....	1,872	734	39.21	82,167,739	6,347,527	462,751	3,187	462,751	1,138	60.79	38,692,259	5,436,222	(?)	(?)
1923.....	1,951	840	43.05	122,991,802	10,330,884	965,564	3,186	965,564	1,111	56.95	39,057,882	5,320,288	(?)	(?)
1924.....	2,071	902	43.55	128,793,432	8,815,563	680,401	-----	680,401	1,169	56.45	39,417,472	5,828,747	(?)	(?)
1925.....	2,279	1,012	44.41	142,932,258	9,013,870	975,132	-----	975,132	1,297	55.59	36,390,764	5,195,974	(?)	(?)
1926.....	2,282	991	43.43	146,791,172	7,707,149	837,110	-----	837,110	1,291	56.57	50,174,169	6,219,455	(?)	(?)
1927.....	2,270	1,014	44.67	118,271,495	5,930,441	587,368	-----	587,368	564	24.85	53,183,610	5,915,313	692	30.48
1928.....	2,352	1,061	45.11	126,777,086	6,644,819	535,298	-----	535,298	553	23.51	50,413,040	6,839,394	738	31.38

ILLINOIS

1916	21,931	13,451	61.33	\$3,168,451,011	\$762,145,412	\$15,014,845	\$15,014,845	8,480	38.67	\$180,184,120	\$28,596,059	(2)
1917	22,389	14,369	64.31	7,076,120,612	1,133,758,086	53,593,281	219,018,819	7,990	35.69	408,337,235	42,739,439	(2)
1918	20,406	12,920	63.31	8,400,298,970	759,325,582	62,851,975	278,662,236	7,485	36.69	408,941,552	31,350,457	(2)
1919	20,214	13,792	68.23	9,437,663,058	833,157,070	66,614,011	189,321,721	6,422	31.77	4,179,415,874	86,024,202	(2)
1920	21,127	13,413	63.03	9,331,087,216	877,180,274	55,817,886	149,018,598	7,114	36.51	2,967,631,391	145,320,083	(2)
1921	22,396	11,384	50.83	6,744,818,667	681,141,453	33,106,437	61,308,578	11,012	19.17	3,758,752,152	357,312,053	(2)
1922	24,184	14,360	59.38	8,506,567,921	760,758,001	75,149,656	75,881,486	9,824	40.62	2,741,613,824	173,860,580	(2)
1923	25,212	15,941	63.15	10,214,671,614	752,619,643	82,678,907	82,467,674	9,301	36.85	2,680,948,950	136,521,673	(2)
1924	26,414	15,959	60.12	11,803,918,609	700,051,194	82,467,674	82,467,674	10,455	39.58	1,889,665,682	161,650,103	(2)
1925	27,239	16,767	61.56	13,362,967,335	801,832,473	103,692,336	103,692,336	10,172	38.41	2,041,832,420	141,137,284	(2)
1926	28,340	16,985	59.94	14,390,967,335	901,781,956	116,538,602	116,538,602	11,354	40.06	2,238,434,125	139,686,695	(2)
1927	29,248	16,913	57.83	11,953,761,586	836,587,639	107,498,653	107,498,653	10,052	31.37	4,764,386,420	185,919,352	(2)
1928	30,444	17,668	58.04	15,081,945,727	1,012,940,140	115,222,042	115,222,042	10,370	34.06	4,704,848,516	179,707,433	(2)

INDIANA

1916	8,546	5,881	68.82	\$159,253,546	\$101,751,368	\$2,001,337	\$2,001,337	2,665	31.18	\$47,847,202	\$7,985,988	(2)
1917	9,019	6,849	75.91	1,453,704,767	138,322,897	6,381,338	28,179,169	2,170	24.06	106,863,962	9,985,836	(2)
1918	8,589	6,030	70.90	1,357,050,335	114,146,476	8,599,053	40,491,541	2,199	29.10	119,313,764	11,206,248	(2)
1919	8,758	6,227	70.86	1,578,739,596	142,371,858	10,732,348	33,415,702	2,561	29.14	156,121,569	12,825,286	(2)
1920	9,275	5,885	63.45	1,728,056,678	128,161,213	9,804,924	17,053,166	3,390	36.55	463,026,255	34,967,606	(2)
1921	9,397	4,991	53.11	1,005,748,132	77,168,118	6,213,639	12,477,850	4,406	46.89	531,323,814	66,937,689	(2)
1922	10,041	6,211	62.16	1,394,319,195	122,163,938	13,462,301	13,778,424	3,800	37.81	385,739,206	40,050,443	(2)
1923	10,369	6,721	64.63	1,722,765,336	136,113,095	15,083,519	15,083,519	3,878	35.37	321,219,913	36,019,103	(2)
1924	10,832	6,536	60.32	1,539,297,662	114,989,588	12,930,267	12,930,267	4,276	39.48	394,698,388	41,963,480	(2)
1925	11,057	6,826	61.73	1,745,148,611	135,335,396	13,736,200	13,736,200	4,231	38.27	318,921,094	30,881,011	(2)
1926	11,080	6,889	62.18	1,806,530,651	129,313,772	13,747,699	13,747,699	4,191	37.82	371,232,575	33,416,050	(2)
1927	11,463	6,821	59.51	1,582,823,282	115,789,921	13,965,415	13,965,415	3,343	29.16	474,235,808	41,571,092	(2)
1928	11,703	6,836	58.41	1,635,492,012	122,063,012	12,901,862	12,901,862	3,561	30.43	469,319,648	31,983,502	(2)

IOWA

1916	9,064	5,855	64.60	\$265,972,786	\$57,610,384	\$1,113,903	\$1,113,903	3,209	35.40	\$12,294,433	\$16,056,263	(2)
1917	9,288	6,423	69.15	837,891,971	77,849,313	3,760,363	12,517,328	2,869	30.85	86,497,476	4,058,366	(2)
1918	8,257	5,825	70.55	859,521,638	60,952,499	4,759,693	16,100,592	2,192	29.45	95,619,609	6,062,843	(2)
1919	7,798	5,373	68.90	1,102,003,896	71,809,319	5,259,785	11,222,881	2,425	31.10	130,764,441	11,338,925	(2)
1920	8,899	5,497	61.77	956,667,066	59,945,718	4,422,431	9,414,567	3,402	38.23	409,450,293	26,444,603	(2)
1921	8,643	4,491	52.00	656,579,962	35,313,084	2,729,141	4,183,749	4,139	48.00	421,721,016	37,950,500	(2)
1922	8,839	5,313	60.45	882,251,113	49,066,144	4,731,282	4,768,550	3,196	39.55	214,471,942	21,689,160	(2)
1923	8,925	5,477	60.78	951,617,643	57,137,108	5,842,916	5,842,916	3,168	39.32	222,890,726	23,012,455	(2)
1924	9,061	4,963	55.72	1,073,918,301	49,731,875	5,284,901	5,284,901	3,968	43.22	263,893,154	25,280,572	(2)
1925	8,048	5,115	56.33	974,948,301	56,298,639	6,302,485	6,302,485	3,933	43.47	241,131,367	24,376,794	(2)
1926	8,843	5,060	57.22	1,054,663,782	56,731,215	6,585,785	6,585,785	3,783	42.78	218,045,818	25,033,368	(2)
1927	9,050	5,087	56.21	1,047,126,363	53,291,854	6,133,952	6,133,952	2,597	29.61	248,747,615	19,900,248	(2)
1928	8,643	4,981	57.63	1,098,967,865	65,509,670	6,694,313	6,694,313	2,502	29.01	219,656,458	18,549,631	(2)

* No data available.

† On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 24.—Corporation returns—Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued

KANSAS

Year	Corporations reporting net income						Corporations reporting no net income				Inactive corporations—No income data reported	
	Total number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income	Gross income		Deficit
1916	4,407	73.85	\$352,747,535	\$104,070,570	\$2,073,921	---	\$2,073,921	1,168	26.15	\$18,727,107	\$2,518,187	(3)
1917	5,580	79.93	803,041,896	121,396,212	5,953,921	\$13,656,951	19,611,875	1,421	20.07	59,406,596	5,270,237	(3)
1918	4,474	3,853	722,919,437	81,794,544	7,617,014	12,002,463	19,619,483	1,121	25.01	56,713,783	5,644,387	(3)
1919	4,531	3,436	935,144,630	116,231,721	9,771,492	11,216,422	20,987,914	1,095	24.17	80,387,217	7,329,727	(3)
1920	4,658	3,292	1,111,082,200	104,600,732	8,962,188	7,675,582	16,637,770	1,356	31.26	354,340,288	19,120,098	(3)
1921	4,749	2,852	791,541,272	87,519,593	7,505,059	7,396,185	15,101,167	1,897	39.95	106,561,617	22,247,520	(3)
1922	4,956	3,115	966,054,682	121,146,807	11,415,182	---	14,445,997	1,841	37.15	17,532,728	14,468,330	(3)
1923	4,928	2,987	821,883,400	87,085,926	10,270,566	---	10,270,566	1,901	36.13	134,592,145	17,532,728	(3)
1924	4,985	3,115	910,019,723	84,610,712	13,442,854	---	9,832,973	1,871	37.40	159,086,023	17,532,728	(3)
1925	5,280	3,132	951,362,203	109,216,206	17,017,077	---	13,442,854	2,027	38.39	141,554,436	12,888,990	(3)
1926	5,000	3,253	1,109,431,594	131,458,924	12,807,208	---	17,017,077	1,677	32.31	295,469,050	29,872,526	7.55
1927	5,191	3,122	879,041,676	99,605,516	12,094,545	---	12,807,208	1,531	29.28	178,739,522	10,460,014	8.40
1928	5,228	3,258	1,091,843,437	108,129,632	12,094,545	---	12,094,545	1,531	29.28	178,739,522	10,460,014	392
												439

KENTUCKY

1916	5,405	63.63	\$278,007,892	\$66,519,119	\$1,303,454	---	\$1,303,454	1,966	36.37	\$22,521,658	\$5,561,520	(3)
1917	5,580	69.05	652,268,827	82,895,741	3,845,351	\$13,545,372	17,390,723	1,727	30.95	44,825,291	4,169,934	(3)
1918	4,907	3,143	707,866,437	69,821,552	5,740,279	18,258,657	23,978,936	1,164	27.63	37,741,851	3,702,543	(3)
1919	4,571	3,075	639,438,091	70,588,761	5,459,932	9,811,172	15,271,104	1,496	32.73	70,249,155	6,446,506	(3)
1920	4,804	3,079	842,738,381	74,869,079	5,262,090	11,203,149	16,965,239	1,725	35.91	152,151,464	12,865,946	(3)
1921	4,757	2,617	444,349,329	31,877,592	2,498,252	2,273,498	4,771,750	2,140	44.99	149,658,706	34,006,472	(3)
1922	5,119	3,315	741,590,714	69,638,731	7,356,191	3,19,946	7,376,137	1,804	35.24	156,855,875	18,083,658	(3)
1923	5,153	3,381	861,905,479	72,582,288	8,139,710	---	8,139,710	1,772	34.39	133,990,213	13,264,642	(3)
1924	5,225	3,226	674,691,379	64,974,995	7,347,437	---	7,347,437	1,969	38.26	180,069,318	16,972,576	(3)
1925	5,295	3,418	768,519,671	78,138,741	9,418,227	---	9,418,227	1,877	35.44	128,198,258	11,483,799	(3)
1926	5,478	3,403	933,637,612	77,292,970	9,612,262	---	9,612,262	2,076	37.89	194,012,253	14,471,051	(3)
1927	5,719	3,397	898,354,338	72,269,854	8,592,758	---	8,592,758	1,691	29.57	157,882,592	14,493,784	630
1928	5,894	3,457	955,936,807	73,154,449	8,172,028	---	8,172,028	1,783	30.25	172,600,575	15,998,237	11.02

LOUISIANA

1915	3,705	2,380	64.24	\$211,202,896	\$1,047,775	\$13,379,220	\$1,047,775	1,325	35.76	\$23,877,120	\$5,929,989	(2)
1916	4,096	3,113	76.00	734,600,111	4,178,419	\$13,379,220	4,178,419	983	24.00	48,028,484	6,653,731	(2)
1917	3,661	2,557	69.84	731,556,847	4,607,542	13,693,339	18,300,881	1,104	30.16	38,143,415	5,394,984	(2)
1918	4,001	2,690	67.23	830,956,340	6,886,473	15,900,477	22,785,930	1,311	32.77	99,716,348	8,189,629	(2)
1919	4,365	2,441	55.92	920,556,035	5,170,355	10,256,672	13,427,607	1,924	44.08	302,041,114	26,883,384	(2)
1920	4,470	2,580	57.93	479,873,646	2,213,867	1,692,068	3,905,355	2,417	58.27	334,891,801	40,131,310	(2)
1921	4,987	2,053	41.73	694,010,505	5,383,688	3,99,908	5,483,885	2,407	48.27	278,796,984	44,743,553	(2)
1922	5,109	2,841	55.61	704,338,992	7,543,885	3,99,908	7,543,885	2,268	44.39	234,596,681	23,034,840	(2)
1923	5,155	2,943	57.09	834,379,208	5,934,261	5,934,261	5,934,261	2,212	42.91	227,485,968	24,738,179	(2)
1924	5,109	3,121	59.45	1,002,632,063	7,268,660	64,232,938	7,554,101	2,380	40.55	312,136,585	26,200,382	(2)
1925	5,250	3,277	57.93	980,187,030	62,497,081	62,497,081	62,497,081	2,092	35.96	316,041,620	28,323,044	506
1926	5,657	3,219	55.34	936,031,821	6,752,612	6,752,612	6,752,612	2,132	35.11	295,881,158	27,384,846	570
1927	5,817	3,370	55.50	1,040,908,565	6,122,204	6,122,204	6,122,204	2,132	35.11	295,881,158	27,384,846	570
1928	6,072											

MAINE

1915	3,084	1,949	63.20	\$167,998,563	\$744,773	\$5,325,557	\$744,773	1,135	36.80	\$26,270,026	\$5,936,433	(2)
1916	3,311	2,390	72.18	402,801,390	2,756,969	5,934,284	8,082,526	921	27.82	22,297,897	3,475,614	(2)
1917	2,469	1,496	60.59	284,018,735	2,063,445	3,853,086	7,997,790	973	39.41	31,452,003	6,490,020	(2)
1918	2,841	1,908	67.16	459,033,461	3,853,086	6,991,671	10,824,757	1,933	32.84	36,377,598	7,148,075	(2)
1919	2,830	1,737	61.38	540,634,952	3,529,959	3,278,815	8,808,774	1,093	38.62	100,927,621	8,382,167	(2)
1920	2,994	1,595	53.27	352,608,492	2,552,345	2,549,674	5,102,019	1,369	46.73	177,443,735	34,487,166	(2)
1921	3,219	1,855	57.62	433,031,561	4,540,313	3,215,047	4,755,340	1,394	42.38	153,034,220	10,320,017	(2)
1922	3,297	2,001	60.69	457,728,612	4,983,800	3,533,832	4,983,800	1,296	39.31	133,219,190	12,818,615	(2)
1923	3,444	1,966	57.08	415,086,739	3,533,832	4,584,431	4,584,431	1,478	42.92	97,832,514	10,464,172	(2)
1924	3,464	1,945	56.15	478,698,893	3,908,753	3,908,753	3,908,753	1,519	43.85	10,186,819	10,186,819	(2)
1925	3,443	1,972	57.28	461,038,812	3,908,753	3,908,753	3,908,753	1,471	42.72	99,757,536	10,464,172	(2)
1926	3,489	2,072	59.39	484,206,809	4,326,805	4,326,805	4,326,805	1,042	29.86	108,635,202	11,269,004	375
1927	3,644	2,092	57.41	494,436,034	3,702,506	3,702,506	3,702,506	1,133	31.09	124,662,011	8,974,306	419
1928												

MARYLAND

1915	4,039	2,584	63.98	\$413,382,103	\$1,658,036	\$13,373,544	\$1,658,036	1,455	36.02	\$25,004,140	\$4,664,013	(2)
1916	4,290	2,897	68.16	949,855,393	3,320,249	18,096,743	3,320,249	1,333	31.84	59,272,090	7,895,451	(2)
1917	3,498	2,529	72.29	929,339,590	6,825,210	23,291,207	30,116,417	1,949	27.71	66,213,067	4,873,517	(2)
1918	3,855	2,647	68.13	904,191,353	7,470,128	14,779,353	22,249,487	1,878	31.87	79,462,434	8,650,851	(2)
1919	4,662	3,012	64.61	941,296,390	6,410,014	7,465,473	13,879,487	1,630	35.39	253,929,091	22,765,311	(2)
1920	4,246	2,073	48.82	722,837,528	5,638,109	5,638,109	8,095,320	2,173	51.18	296,177,658	37,760,712	(2)
1921	4,599	2,520	54.79	821,053,430	6,575,088	2,457,577	8,095,320	2,079	45.21	163,207,911	23,130,838	(2)
1922	4,702	2,810	58.75	1,080,953,374	7,288,677	3,066,693	11,349,059	1,973	43.25	199,168,249	16,301,840	(2)
1923	5,202	2,933	56.58	924,620,439	9,846,911	9,846,911	9,846,911	2,269	43.62	282,135,388	21,782,532	(2)
1924	5,461	3,090	56.58	1,288,344,710	12,753,251	12,753,251	12,753,251	2,371	43.42	230,658,595	19,345,232	(2)
1925	5,621	3,188	56.72	1,446,204,964	14,934,267	14,934,267	14,934,267	2,433	43.28	211,857,379	30,398,160	(2)
1926	5,787	3,162	54.64	1,355,004,028	13,188,854	13,188,854	13,188,854	1,882	32.62	222,922,479	36,988,167	743
1927	5,970	3,144	52.06	2,348,694,791	17,573,370	17,573,370	17,573,370	2,007	34.62	236,587,182	25,824,764	759
1928												

* No data available.

† On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 24.—*Corporation returns—Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income, gross income, net income, and total tax—Continued*

MASSACHUSETTS

Year	Corporations reporting net income				Corporations reporting no net income				Inactive corporations—No income data reported			
	Total number of returns	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	13, 273	\$1, 772, 712, 308	\$467, 503, 622	\$8, 927, 594	---	\$8, 927, 594	4, 923	37. 09	\$153, 413, 973	\$28, 086, 373	(2)	(2)
1917	13, 709	5, 023, 176, 479	831, 735, 324	40, 442, 865	\$86, 781, 840	137, 224, 705	3, 930	28. 63	325, 363, 706	26, 540, 035	(3)	(3)
1918	12, 622	5, 871, 704, 085	614, 896, 233	44, 373, 006	229, 493, 756	274, 088, 286	4, 121	32. 63	377, 740, 331	67, 643, 322	(3)	(3)
1919	13, 286	5, 826, 613, 819	654, 556, 714	51, 101, 030	117, 830, 266	168, 931, 296	4, 392	33. 06	495, 981, 643	61, 866, 252	(3)	(3)
1920	14, 150	4, 874, 334, 665	402, 527, 511	32, 660, 529	55, 186, 544	87, 847, 073	6, 008	42. 46	2, 164, 242, 312	199, 140, 818	(3)	(3)
1921	14, 837	3, 463, 117, 234	277, 810, 546	24, 464, 732	22, 474, 481	46, 939, 213	7, 638	51. 48	1, 621, 952, 693	250, 489, 947	(3)	(3)
1922	15, 867	5, 328, 314, 675	415, 290, 727	47, 017, 579	3, 795, 997	57, 813, 576	6, 945	43. 77	1, 013, 300, 705	153, 696, 505	(3)	(3)
1923	15, 861	5, 490, 963, 240	462, 478, 692	53, 151, 343	---	53, 151, 343	6, 375	40. 19	1, 192, 622, 315	125, 646, 432	(3)	(3)
1924	17, 101	4, 748, 920, 203	352, 209, 591	40, 796, 074	---	40, 796, 074	7, 689	44. 96	1, 071, 293, 423	173, 656, 457	(3)	(3)
1925	16, 444	4, 436, 727, 057	302, 909, 501	49, 239, 096	---	49, 239, 096	6, 813	41. 43	1, 315, 091, 066	172, 722, 084	(3)	(3)
1926	17, 039	5, 288, 582, 550	382, 931, 611	48, 100, 110	---	48, 100, 110	7, 887	44. 71	1, 794, 801, 937	146, 128, 051	(3)	(3)
1927	18, 182	5, 573, 410, 777	369, 971, 139	49, 174, 304	---	49, 174, 304	7, 149	39. 32	1, 366, 406, 088	136, 207, 941	1, 126	6. 19
1928	18, 851	7, 274, 257, 579	412, 506, 062	45, 923, 268	---	45, 923, 268	7, 500	39. 79	1, 849, 501, 918	147, 014, 255	1, 084	5. 75

MICHIGAN

1916	9, 823	\$1, 180, 470, 526	\$375, 233, 744	\$7, 362, 945	---	\$7, 362, 945	3, 461	35. 23	\$84, 176, 870	\$13, 792, 528	(3)	(3)
1917	9, 693	2, 679, 233, 276	307, 749, 892	14, 573, 006	\$46, 362, 402	60, 908, 508	2, 831	28. 33	182, 288, 812	31, 403, 052	(3)	(3)
1918	9, 626	3, 052, 263, 841	338, 729, 021	24, 842, 977	118, 332, 316	143, 175, 293	3, 070	34. 03	181, 480, 106	18, 492, 330	(3)	(3)
1919	6, 637	68, 957, 880	517, 774, 681	38, 506, 222	121, 060, 455	159, 566, 677	2, 989	31. 05	194, 533, 186	16, 956, 204	(3)	(3)
1920	10, 872	3, 645, 254, 236	402, 047, 385	32, 182, 837	70, 437, 948	102, 620, 785	4, 168	38. 34	777, 230, 766	49, 335, 366	(3)	(3)
1921	11, 426	5, 209, 435, 614	331, 304, 416	19, 037, 623	42, 811, 466	61, 849, 089	6, 217	54. 41	1, 219, 933, 453	180, 495, 092	(3)	(3)
1922	11, 853	3, 091, 685, 274	447, 275, 520	48, 887, 019	3, 183, 727	50, 070, 746	5, 282	44. 56	533, 851, 774	76, 326, 217	(3)	(3)
1923	12, 174	5, 427, 780, 528	521, 024, 836	10, 729, 137	---	10, 729, 137	4, 880	40. 09	468, 049, 639	70, 047, 812	(3)	(3)
1924	12, 778	4, 110, 638, 042	497, 940, 200	59, 869, 257	---	59, 869, 257	5, 349	41. 86	624, 917, 342	63, 963, 119	(3)	(3)
1925	13, 016	6, 233, 867, 508	752, 997, 200	96, 056, 344	---	96, 056, 344	4, 913	37. 74	640, 995, 436	63, 876, 638	(3)	(3)
1926	13, 553	6, 847, 081, 149	672, 492, 283	88, 183, 330	---	88, 183, 330	5, 271	38. 59	671, 640, 771	70, 047, 812	(3)	(3)
1927	14, 120	5, 924, 511, 801	624, 658, 470	81, 971, 438	---	81, 971, 438	4, 873	34. 52	1, 235, 427, 516	134, 294, 345	1, 264	9. 16
1928	14, 920	6, 998, 633, 111	735, 670, 950	85, 310, 239	---	85, 310, 239	4, 840	32. 44	1, 925, 146, 815	159, 476, 988	1, 425	9. 55

MINNESOTA

1916	9,276	5,916	\$746,083,812	\$205,085,329	\$4,053,243	\$4,053,243	3,360	36.22	\$52,271,961	\$12,209,845	(2)
1917	8,486	7,285	2,216,876,197	273,447,667	13,014,902	88,898,270	2,251	23.73	100,251,711	18,861,338	(2)
1918	8,576	5,787	1,878,316,708	138,101,260	12,384,015	35,545,623	2,789	32.52	152,080,351	10,168,846	(2)
1919	8,588	5,946	2,053,600,031	190,433,359	15,633,731	35,325,303	3,494	30.76	49,093,959	11,484,980	(2)
1920	9,315	5,821	2,233,521,506	148,473,971	10,725,653	23,338,489	3,402	37.51	472,701,059	21,776,907	(2)
1921	9,177	4,710	1,303,870,652	61,611,676	5,019,706	8,476,750	4,457	48.68	771,803,329	68,709,807	(2)
1922	10,269	5,347	1,766,035,708	96,881,835	10,352,758	11,097,391	4,722	45.16	637,419,320	38,678,456	(2)
1923	5,785	5,344	1,979,886,084	1,171,287	12,604,260	12,604,260	4,773	45.16	36,011,166	36,011,166	(2)
1924	10,800	5,783	2,176,021,563	111,844,613	12,698,035	12,698,035	5,017	46.45	423,207,797	41,333,313	(2)
1925	5,989	5,589	2,304,006,335	131,886,389	15,796,494	15,796,494	4,734	44.11	389,832,701	31,810,112	(2)
1926	10,965	5,910	2,245,522,310	130,211,654	16,155,550	16,155,550	5,095	46.47	471,294,077	31,055,904	(2)
1927	11,101	5,910	2,499,166,474	117,223,824	14,227,460	14,227,460	3,693	33.27	343,389,569	36,398,263	1,498
1928	6,229	5,511	2,544,658,778	155,636,570	17,090,924	17,090,924	3,544	31.36	418,989,837	28,225,755	1,529
											13.53

MISSISSIPPI

1916	1,653	1,148	\$48,355,712	\$11,382,856	\$222,380	\$222,380	505	30.55	\$11,018,624	\$1,714,999	(2)
1917	1,811	1,431	183,632,659	13,714,159	743,089	1,927,457	380	20.98	16,105,509	1,397,459	(2)
1918	1,132	1,372	133,113,464	11,244,051	887,277	3,180,341	290	22.97	18,596,344	1,694,434	(2)
1919	1,436	1,177	214,847,116	18,702,567	1,396,154	2,469,096	259	18.04	16,710,429	1,277,555	(2)
1920	1,573	1,015	207,088,946	17,374,055	1,300,204	1,630,725	558	35.47	80,484,733	7,586,273	(2)
1921	1,548	1,419	93,826,313	5,187,255	369,639	246,984	729	47.69	76,338,022	9,384,266	(2)
1922	1,678	1,170	176,232,398	13,023,355	1,291,012	1,136,723	508	30.27	37,137,779	3,690,726	(2)
1923	1,805	1,253	220,515,009	17,143,525	1,721,120	1,721,120	552	30.58	48,573,559	4,789,735	(2)
1924	1,977	1,305	208,071,860	13,197,415	1,335,653	1,335,653	672	33.99	67,068,848	12,171,217	(2)
1925	1,969	1,447	262,517,745	15,758,775	1,603,545	1,603,545	552	27.61	48,647,514	3,797,289	(2)
1926	2,113	1,413	273,964,041	13,166,440	1,435,100	1,435,100	700	33.13	67,587,493	7,404,954	(2)
1927	2,240	1,435	236,058,398	12,175,942	1,241,953	1,241,953	674	30.09	77,817,013	7,861,017	131
1928	2,432	1,482	257,632,465	12,700,024	1,666,132	1,666,132	780	32.07	80,317,272	6,779,445	170
											5.85

MISSOURI

1916	14,292	8,901	\$971,129,331	\$222,630,602	\$4,347,717	\$4,347,717	5,361	37.59	\$117,530,228	\$18,999,972	(2)
1917	14,840	9,304	3,058,054,523	303,219,274	14,461,292	57,452,011	5,536	37.30	189,291,251	18,557,409	(2)
1918	13,832	8,294	3,087,626,983	288,010,402	18,986,868	103,399,779	5,038	37.79	209,491,434	20,363,855	(2)
1919	12,764	8,740	3,446,312,072	226,307,280	22,095,190	70,928,290	4,024	31.53	214,719,520	26,162,522	(2)
1920	13,428	8,433	3,276,385,313	226,302,500	17,770,432	48,149,874	4,997	37.21	814,723,610	51,549,622	(2)
1921	13,735	7,338	3,065,260,673	220,380,452	10,817,654	19,623,827	6,397	46.57	1,029,103,368	90,199,619	(2)
1922	14,190	8,445	3,091,617,123	263,959,349	22,635,905	30,379,442	5,745	40.49	532,342,992	59,531,941	(2)
1923	13,562	8,018	3,147,638,670	227,423,356	25,782,472	25,782,472	5,544	38.07	617,221,554	51,267,986	(2)
1924	15,139	8,906	3,183,905,164	225,899,300	26,039,340	26,039,340	6,233	41.17	616,708,815	56,248,620	(2)
1925	15,673	9,372	3,740,522,477	272,483,866	33,347,365	33,347,365	6,301	40.20	574,474,277	48,706,864	(2)
1926	16,145	9,017	267,510,006	267,510,006	33,947,811	33,947,811	6,985	43.38	704,210,651	51,022,188	(2)
1927	16,370	9,107	3,441,648,553	239,670,651	30,280,874	30,280,874	5,627	34.36	970,499,574	66,959,915	1,726
1928	16,751	9,137	3,724,876,197	256,780,500	27,953,085	27,953,085	5,711	34.09	766,051,418	60,573,083	1,903
											10.54

* No data available.
 † On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 24.—Corporation returns—Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued

MONTANA

Year	Corporations reporting net income				Corporations reporting no net income				Inactive corporations—No income data reported					
	Total number of returns	Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	3,613	2,019	55.88	\$107,727,076	\$33,580,399	\$663,332	—	\$663,332	1,594	44.12	\$10,635,369	\$3,496,541	()	()
1917	3,774	2,430	64.39	253,705,796	31,302,697	1,335,490	\$2,355,826	3,891,316	1,344	35.61	22,230,448	3,954,547	()	()
1918	3,804	2,359	62.01	312,680,643	28,821,251	2,525,085	2,938,745	5,493,830	1,445	37.99	50,308,752	3,684,462	()	()
1919	3,337	1,770	53.04	189,172,305	14,897,974	1,123,195	633,625	1,756,820	1,567	46.96	53,643,019	5,996,423	()	()
1920	3,371	1,586	44.41	160,983,049	11,531,723	866,056	377,915	1,243,971	1,985	55.59	73,215,438	13,238,676	()	()
1921	3,782	1,833	31.28	88,670,129	6,104,401	457,660	110,068	567,728	2,509	68.72	90,998,781	14,397,838	()	()
1922	3,922	1,435	36.59	124,650,846	9,069,415	881,860	38,818	890,678	2,487	63.41	63,515,579	9,111,489	()	()
1923	3,865	1,424	36.84	130,684,749	8,815,440	876,070	—	876,070	2,441	63.16	60,978,797	12,343,115	()	()
1924	4,028	1,489	36.97	146,388,526	8,948,562	841,019	—	841,019	2,539	63.03	51,328,327	8,765,873	()	()
1925	3,907	1,609	41.18	162,014,998	11,841,163	1,196,446	—	1,196,446	2,298	58.82	50,780,718	7,716,215	()	()
1926	3,866	1,686	43.61	162,014,998	13,936,917	1,319,524	—	1,319,524	2,180	56.39	63,010,932	6,642,016	()	()
1927	4,020	1,837	45.70	194,574,267	13,312,092	1,361,229	—	1,361,229	2,983	24.45	48,014,459	9,342,514	()	()
1928	3,708	1,933	52.13	213,196,302	14,643,477	1,249,331	—	1,249,331	960	25.83	46,558,230	5,483,184	()	()

NEBRASKA

1916	4,561	3,329	73.99	\$141,812,843	\$35,742,854	\$701,490	—	\$701,490	1,252	27.61	\$10,143,256	\$2,186,853	()	()
1917	4,684	3,885	82.94	551,995,588	46,189,283	2,242,130	\$1,486,426	6,728,556	1,799	17.06	30,670,212	2,804,859	()	()
1918	4,464	3,380	75.72	616,697,880	33,872,981	2,635,839	5,623,711	8,259,550	1,084	24.28	62,971,373	4,045,410	()	()
1919	4,510	3,350	74.94	813,246,571	45,106,163	3,356,164	3,092,741	8,448,905	1,995	22.06	57,433,369	4,864,181	()	()
1920	4,873	3,113	63.88	602,403,992	31,690,995	2,495,911	771,060	3,214,041	1,700	36.12	274,138,657	21,971,136	()	()
1921	5,092	2,447	48.06	367,094,433	18,478,322	1,472,860	3,867	5,219,920	2,645	51.94	274,343,832	24,154,666	()	()
1922	5,102	2,933	57.49	521,536,033	26,166,141	2,043,048	3,867	2,244,920	2,169	42.51	175,953,406	13,204,151	()	()
1923	4,858	2,857	58.81	513,943,404	25,019,824	2,555,243	—	2,555,243	2,091	41.19	183,346,425	13,116,117	()	()
1924	4,679	2,896	61.89	600,160,205	26,913,914	2,762,896	—	2,762,896	1,783	38.11	127,323,896	13,116,117	()	()
1925	4,583	2,868	62.58	586,991,205	30,390,919	3,317,807	—	3,317,807	1,715	37.42	129,101,981	12,537,516	()	()
1926	4,594	2,815	61.28	607,597,826	27,497,556	3,122,134	—	3,122,134	1,779	38.72	127,779,028	10,177,762	()	()
1927	4,716	2,958	62.72	697,777,199	26,750,144	2,981,537	—	2,981,537	1,296	27.48	120,555,158	9,461,626	462	9.80
1928	4,836	3,060	63.27	633,414,152	*30,623,670	2,882,277	—	2,882,277	1,251	25.87	153,126,433	10,355,716	525	10.86

TABLE 24.—Corporation returns—Historical comparison 1916–1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income, total tax, and total tax—Continued

NEW MEXICO

Year	Corporations reporting net income						Corporations reporting no net income				Inactive corporations—No income data reported		
	Total number of returns	Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income		Gross income	Deficit
1916	979	474	48.42	\$38,929,154	\$15,138,195	\$303,499	---	\$303,499	505	51.58	\$3,782,125	\$1,104,136	
1917	1,103	542	49.14	77,131,881	14,592,888	677,816	\$2,526,876	3,204,692	561	50.86	8,908,214	2,336,330	
1918	965	538	57.82	77,236,222	6,628,744	308,145	679,334	1,277,469	407	42.18	3,791,600	2,256,275	
1919	940	544	57.88	57,550,294	4,273,632	317,342	259,796	577,138	446	47.45	17,737,065	1,966,173	
1920	797	411	51.57	49,452,650	3,985,982	306,396	188,992	495,388	386	48.43	34,907,720	3,447,476	
1921	961	392	40.79	39,044,128	2,177,450	162,787	53,752	216,539	569	59.21	4,707,421	4,707,421	
1922	941	450	47.82	56,515,456	3,405,536	328,121	31,611	329,732	491	52.18	17,333,982	3,388,556	
1923	953	424	44.49	60,886,898	2,974,836	269,960	---	269,960	529	55.51	13,781,881	2,894,045	
1924	1,037	413	39.83	48,884,565	2,873,952	270,885	---	270,885	624	60.17	22,482,884	3,441,216	
1925	941	435	46.23	54,243,193	3,172,807	311,179	---	311,179	506	53.77	13,666,967	3,815,352	
1926	1,108	471	42.51	57,107,624	3,707,875	395,119	---	395,119	637	57.49	15,787,116	3,667,859	
1927	1,019	465	48.38	61,859,271	3,998,320	417,713	---	417,713	283	27.77	16,839,574	2,748,105	
1928	1,103	541	49.05	70,237,472	4,620,555	415,303	---	415,303	282	25.57	17,336,551	2,221,217	

NEW YORK

1916	44,632	27,777	62.24	\$8,300,137,671	\$2,274,661,422	\$44,464,771	---	\$44,464,771	16,855	37.76	\$662,271,248	\$139,221,231
1917	46,144	29,880	64.75	15,974,590,512	2,201,153,456	105,623,319	\$288,845,332	394,470,651	16,264	35.25	1,163,881,359	139,466,814
1918	47,535	27,760	58.40	13,945,819,327	2,153,317,770	171,738,980	635,547,519	807,306,499	19,775	41.60	1,751,133,496	169,754,770
1919	48,494	30,470	62.83	18,656,719,975	2,382,486,064	196,187,661	305,280,094	501,467,755	18,021	37.17	1,919,255,589	193,049,765
1920	55,495	30,349	54.69	22,085,479,694	1,958,629,723	167,141,669	186,051,015	353,192,684	25,146	45.31	5,354,318,214	471,267,898
1921	57,596	27,374	47.53	15,698,883,094	1,131,363,439	100,847,002	67,633,509	168,480,511	30,222	52.47	7,430,255,001	901,975,895
1922	64,862	35,504	54.74	18,537,282,869	1,752,190,868	199,683,703	3,918,447	200,602,150	29,358	45.25	4,914,756,563	541,970,527
1923	69,863	40,848	58.47	22,735,983,822	2,156,929,895	248,108,254	---	248,108,254	29,015	41.53	5,125,969,275	537,455,537
1924	75,043	43,406	57.84	21,093,903,969	2,096,541,720	246,109,308	---	246,109,308	32,637	42.16	5,498,111,329	520,316,060
1925	79,414	46,828	58.98	28,895,904,969	2,598,418,524	322,979,149	---	322,979,149	32,576	41.02	5,440,763,958	455,788,999
1926	89,617	51,424	57.38	31,253,697,617	2,770,885,150	356,402,976	---	356,402,976	38,193	42.62	6,084,437,728	517,071,252
1927	96,949	53,051	54.72	34,937,639,437	2,545,500,995	324,572,838	---	324,572,838	36,108	37.24	7,054,364,924	576,624,818
1928	103,372	53,008	53.22	34,937,639,437	3,248,916,498	367,733,278	---	367,733,278	40,062	38.75	6,116,344,831	573,651,985

NORTH CAROLINA

1916	5,021	3,438	\$284,767,044	\$1,200,185	1,583	31.53	\$4,830,010	\$3,936,837	()
1917	5,155	3,986	698,770,100	4,124,725	1,189	22.68	24,218,419	3,301,146	()
1918	4,212	3,362	879,192,164	6,661,419	850	26.18	28,462,611	2,543,461	()
1919	4,396	3,501	1,038,581,596	14,081,366	1,039	34.69	190,420,975	3,662,273	()
1920	4,812	3,529	1,062,447,593	7,965,081	895	26.36	216,924,727	22,424,732	()
1921	4,914	3,123	688,791,323	3,401,365	2,228	38.99	121,241,539	9,786,038	()
1922	5,714	3,460	940,895,173	11,401,537	2,177	36.36	141,022,905	11,635,059	()
1923	5,987	3,520	1,117,157,990	107,831,479	2,556	42.00	289,428,615	19,489,850	()
1924	6,085	3,819	951,977,205	83,731,523	2,044	39.97	222,867,312	14,536,317	()
1925	6,267	3,762	1,155,246,295	162,623,327	2,705	42.85	352,867,883	22,012,600	()
1926	6,450	3,686	1,212,142,092	13,016,778	2,308	35.50	190,773,476	16,413,983	()
1927	6,501	3,688	1,340,346,643	14,146,027	2,667	36.99	261,057,063	24,784,146	()
1928	6,669	3,462	1,225,829,957	10,769,650	2,667	36.99	261,057,063	305	7.77
								510	8.10

NORTH DAKOTA

1916	2,769	2,229	\$375,730	\$207,064	519	19.83	\$4,139,530	\$1,026,359	()
1917	3,124	2,559	149,014,213	434,318	565	18.09	13,319,176	1,083,398	()
1918	2,752	2,217	171,981,215	801,465	535	19.45	17,841,974	883,625	()
1919	2,639	2,135	156,461,674	408,789	504	19.10	16,911,971	1,414,501	()
1920	2,808	1,747	137,313,047	347,667	1,151	39.72	37,795,256	4,841,788	()
1921	2,819	1,362	4,000,679	229,265	1,457	51.68	57,795,313	5,494,665	()
1922	2,848	1,529	88,743,928	329,460	1,319	46.32	40,539,927	4,572,992	()
1923	2,968	1,334	4,748,221	363,363	1,094	51.59	47,765,724	5,348,250	()
1924	3,084	1,601	92,565,930	3,477,845	1,483	48.10	35,290,755	4,778,668	()
1925	3,245	1,684	161,109,179	215,939	1,561	48.10	41,551,181	3,982,311	()
1926	3,445	1,694	169,210,711	443,397	1,893	51.95	49,803,381	4,804,782	()
1927	3,471	1,695	131,654,209	547,214	1,943	27.17	35,829,284	3,150,030	()
1928	3,528	1,737	160,258,871	399,437	1,943	27.17	35,829,284	3,150,030	()
					972	27.55	44,524,836	3,220,329	833
								819	23.22

OHIO

1916	17,660	12,251	\$2,093,737,399	\$12,364,799	5,409	36.64	\$134,267,179	\$23,034,658	()
1917	17,615	13,546	6,247,325,248	42,578,494	4,069	23.10	294,239,846	36,780,735	()
1918	15,815	11,304	6,225,443,037	47,484,959	4,421	27.95	302,314,756	28,807,704	()
1919	17,688	12,304	6,158,568,288	48,737,520	4,594	28.64	403,983,805	41,388,082	()
1920	18,822	12,302	6,288,733,991	44,865,550	6,520	34.64	1,408,065,458	124,988,990	()
1921	20,691	9,535	6,000,526,917	33,497,847	8,895	52.44	2,195,193,807	338,788,204	()
1922	21,380	12,495	4,978,119,205	19,421,710	8,895	41.58	2,195,193,807	144,601,692	()
1923	22,097	13,758	6,559,642,084	53,820,037	8,399	37.74	1,048,538,737	118,996,299	()
1924	23,754	13,369	5,709,071,700	44,710,601	8,399	37.74	1,453,214,168	149,560,940	()
1925	23,239	14,266	6,884,609,477	51,129,974	9,385	41.25	1,833,018,831	153,510,940	()
1926	23,475	14,020	7,211,088,411	66,541,324	8,973	38.61	1,469,759,096	113,122,321	()
1927	24,305	14,020	5,005,740,220	63,487,483	8,901	36.62	1,741,694,748	132,171,607	()
1928	24,722	14,344	5,557,767,878	64,775,638	8,942	36.17	1,339,515,796	123,830,483	5.69
								1,436	5.81

¹ No data available.

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 24.—*Corporation returns—Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued*

OKLAHOMA

Year	Corporations reporting net income					Corporations reporting no net income					Inactive corporations—No income, data reported			
	Total number of returns	Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income		Gross income	Deficit	
1916	7, 150	3, 431	47.99	\$240, 799, 628	\$112, 338, 867	\$2, 196, 340	---	\$2, 196, 340	3, 719	52.01	\$16, 071, 038	\$6, 126, 976	(2)	
1917	7, 364	3, 872	52.58	602, 833, 776	76, 978, 232	3, 679, 908	\$10, 796, 817	14, 476, 725	3, 492	47.42	54, 361, 908	7, 334, 419	(2)	
1918	6, 321	3, 251	51.59	488, 641, 109	37, 626, 312	2, 917, 199	7, 407, 333	10, 324, 532	3, 060	48.41	154, 108, 455	11, 974, 054	(2)	
1919	5, 304	3, 295	55.81	563, 992, 416	41, 622, 387	3, 018, 767	5, 565, 254	8, 614, 021	2, 609	44.19	122, 333, 300	21, 337, 279	(2)	
1920	5, 564	3, 094	55.39	836, 249, 463	56, 880, 891	4, 469, 846	4, 984, 423	9, 354, 269	2, 569	46.01	289, 631, 316	26, 614, 698	(2)	
1921	5, 569	2, 301	41.32	280, 335, 950	17, 726, 976	1, 329, 374	1, 180, 913	2, 510, 336	3, 268	58.68	350, 706, 328	57, 065, 489	(2)	
1922	5, 750	2, 615	45.80	441, 084, 511	26, 788, 077	3, 913, 340	1, 180, 913	3, 924, 253	3, 049	53.03	235, 087, 086	47, 004, 612	(2)	
1923	5, 709	2, 629	45.88	508, 663, 506	39, 221, 970	2, 700, 605	3, 969, 267	2, 700, 605	2, 860	54.20	340, 075, 520	54, 042, 501	(2)	
1924	5, 608	3, 149	56.01	915, 819, 579	73, 912, 161	10, 327, 122	8, 025, 171	10, 327, 122	2, 467	43.96	483, 943, 448	42, 571, 788	(2)	
1925	5, 855	3, 299	56.54	804, 266, 359	56, 608, 465	6, 368, 039	---	6, 368, 039	2, 080	34.08	306, 858, 341	32, 927, 563	(2)	
1926	6, 132	3, 271	53.35	975, 497, 321	79, 233, 405	8, 124, 164	---	8, 124, 164	2, 177	33.72	293, 740, 414	36, 289, 113	(2)	
1927	6, 456	3, 512	54.40	---	---	---	---	---	---	---	---	---	771	
1928	---	---	---	---	---	---	---	---	---	---	---	---	---	767
														12.57
														11.88

OREGON

1916	5, 022	2, 108	41.98	\$88, 606, 622	\$18, 732, 510	\$357, 644	---	\$357, 644	2, 914	58.02	\$47, 181, 563	\$13, 477, 766	(2)
1917	5, 352	2, 692	49.36	392, 174, 272	34, 385, 889	1, 633, 655	\$4, 698, 115	6, 331, 770	2, 710	50.64	51, 815, 922	8, 463, 391	(2)
1918	4, 398	2, 421	55.05	609, 778, 019	34, 694, 323	3, 501, 848	9, 776, 075	12, 277, 923	1, 977	44.95	53, 616, 292	8, 074, 512	(2)
1919	4, 252	2, 260	53.15	552, 358, 559	48, 138, 408	3, 148, 273	11, 827, 809	14, 976, 082	1, 992	46.85	126, 701, 583	10, 428, 383	(2)
1920	4, 588	2, 296	48.74	472, 286, 517	39, 521, 816	4, 741, 646	5, 561, 889	8, 508, 530	2, 352	51.29	261, 327, 802	23, 197, 837	(2)
1921	4, 840	2, 948	40.25	286, 350, 548	17, 030, 724	1, 302, 255	1, 066, 433	2, 368, 688	2, 892	59.75	244, 782, 121	26, 171, 563	(2)
1922	5, 134	3, 399	46.73	407, 527, 840	27, 892, 453	3, 012, 115	---	3, 029, 367	7, 735	53.27	160, 295, 596	50, 327, 675	(2)
1923	5, 201	2, 932	48.90	529, 527, 000	35, 418, 795	3, 630, 726	---	3, 630, 726	2, 769	51.10	142, 873, 528	14, 470, 563	(2)
1924	5, 647	2, 930	49.74	491, 451, 626	29, 088, 365	3, 106, 610	---	3, 106, 610	2, 914	51.60	153, 459, 311	40, 876, 244	(2)
1925	5, 850	2, 933	48.40	468, 621, 795	29, 652, 483	3, 153, 701	---	3, 153, 701	2, 940	50.26	203, 425, 100	16, 873, 653	(2)
1926	6, 144	3, 003	48.88	503, 667, 632	26, 867, 008	2, 494, 717	---	2, 494, 717	3, 141	51.12	197, 206, 445	21, 240, 211	(2)
1927	6, 350	3, 028	47.69	486, 617, 783	24, 694, 486	2, 493, 716	---	2, 493, 716	2, 172	34.20	210, 508, 359	21, 736, 061	(2)
1928	6, 673	3, 131	46.92	512, 331, 509	29, 384, 715	2, 736, 918	---	2, 736, 918	2, 252	33.45	204, 218, 681	18, 963, 685	(2)

PENNSYLVANIA

1916	20,460	12,899	63.04	\$3,914,308,288	\$1,122,447,066	\$22,276,545	\$22,276,545	7,561	36.96	\$223,858,463	\$55,724,045	(3)
1917	20,834	13,544	65.00	8,860,236,551	1,476,471,639	62,382,457	387,893,679	7,290	35.00	399,296,467	34,047,668	(3)
1918	18,473	11,996	64.94	8,245,325,737	963,522,739	76,232,921	385,262,742	6,477	35.06	462,099,235	43,981,200	(3)
1919	16,944	11,100	65.51	7,511,000,220	971,581,884	72,770,216	126,208,200	5,844	34.49	606,669,237	52,215,031	(3)
1920	18,827	12,012	63.80	9,501,290,850	972,520,206	76,272,216	132,498,680	298,978,411	5,844	1,459,076,708	106,652,862	(3)
1921	19,806	13,665	68.96	5,603,662,666	683,697,461	36,786,116	78,956,647	10,141	51.20	2,261,443,672	266,641,775	(3)
1922	21,354	12,656	57.39	6,831,812,551	683,697,461	36,330,019	78,956,647	9,068	42.61	1,629,095,823	173,995,154	(3)
1923	22,656	13,478	59.49	9,980,135,685	902,478,647	104,619,295	111,207,111	10,411	40.51	1,462,337,416	156,776,200	(3)
1924	23,429	12,988	55.44	9,614,888,078	730,528,286	87,512,252	111,207,111	10,411	44.56	1,643,672,879	156,156,390	(3)
1925	25,502	13,639	52.74	9,107,817,429	891,110,486	111,207,111	122,361,366	10,353	42.83	1,633,684,623	151,087,052	(3)
1926	24,173	13,820	57.17	9,941,848,941	941,848,941	122,361,366	122,361,366	10,353	42.83	1,730,695,067	150,306,532	(3)
1927	24,883	13,193	53.02	9,986,471,911	806,494,048	104,134,847	104,134,847	9,330	37.50	2,284,379,571	188,396,811	2,360
1928	25,558	13,370	52.31	10,209,116,754	905,714,567	104,000,212	104,000,212	9,665	37.82	2,151,153,367	151,313,994	2,523

RHODE ISLAND

1916	2,133	1,353	63.43	\$238,496,962	\$71,874,276	\$1,395,766	\$1,395,766	780	36.37	\$11,059,752	\$1,834,238	(3)
1917	2,271	1,340	59.00	481,878,202	76,683,837	3,502,006	\$13,734,704	931	41.00	33,628,582	2,802,820	(3)
1918	1,617	1,023	63.27	658,081,073	78,399,455	5,271,018	30,611,745	594	36.73	33,405,476	10,296,798	(3)
1919	1,718	1,177	67.33	827,427,430	112,140,901	8,431,324	22,621,530	571	32.67	50,802,282	5,375,311	(3)
1920	1,837	1,146	62.38	645,783,316	55,914,450	4,558,489	7,065,400	691	37.62	299,582,337	27,689,027	(3)
1921	2,028	1,043	51.43	482,554,277	44,843,583	3,793,329	4,654,670	985	48.57	215,490,001	34,488,097	(3)
1922	2,297	1,250	55.88	617,533,269	61,613,177	7,193,593	3,303,249	987	44.12	133,769,996	25,541,260	(3)
1923	2,353	1,411	61.24	777,904,605	70,428,803	8,213,788	8,213,788	912	38.76	116,864,732	25,344,069	(3)
1924	2,455	1,310	53.36	639,728,647	44,861,723	5,236,749	6,038,592	1,145	43.64	218,779,623	37,321,858	(3)
1925	2,503	1,419	56.69	678,731,156	50,375,599	6,038,592	6,038,592	1,084	43.31	209,296,054	24,194,917	(3)
1926	2,566	1,368	53.31	616,015,134	43,395,772	5,476,879	5,476,879	1,197	46.69	252,857,642	22,650,088	(3)
1927	2,688	1,536	57.14	735,728,163	49,045,878	5,290,707	5,290,707	947	35.23	100,036,388	16,193,305	205
1928	2,871	1,628	56.71	691,950,389	51,732,377	5,585,311	5,585,311	1,000	34.83	187,610,174	15,106,989	243

SOUTH CAROLINA

1916	3,915	2,380	61.05	\$115,837,968	\$23,512,698	\$445,222	\$445,222	1,525	38.95	\$12,071,591	\$6,438,981	(3)
1917	4,087	2,771	67.80	415,453,233	54,591,644	2,700,653	9,009,122	1,316	32.20	18,702,507	1,670,819	(3)
1918	3,551	2,549	71.72	511,547,778	58,292,576	3,729,437	26,302,736	1,065	28.28	21,312,815	1,814,725	(3)
1919	3,301	2,454	70.69	533,227,512	63,423,402	4,711,748	12,673,289	1,047	29.91	22,796,500	2,393,370	(3)
1920	3,874	2,219	57.28	468,912,915	53,342,402	3,745,390	15,680,741	1,655	42.72	156,152,264	14,333,302	(3)
1921	3,760	1,567	41.68	221,680,660	14,486,660	1,170,416	7,446,912	2,193	58.32	155,186,311	17,896,940	(3)
1922	4,006	2,027	50.60	354,862,164	29,325,430	2,955,585	3,019,165	1,979	49.40	80,327,750	9,518,405	(3)
1923	4,171	2,368	56.77	419,033,370	34,007,477	3,369,771	3,369,771	1,929	48.56	85,863,018	8,827,952	(3)
1924	4,104	2,111	51.44	299,533,199	14,250,797	1,372,469	1,372,469	1,993	48.56	190,546,751	12,435,200	(3)
1925	3,821	2,158	56.00	381,883,483	20,003,470	1,912,104	1,912,104	1,766	45.00	157,081,701	12,048,959	(3)
1926	3,822	1,768	46.26	341,230,645	13,324,801	1,632,911	1,632,911	2,054	53.71	168,969,612	12,048,188	(3)
1927	3,713	1,708	47.62	404,533,318	24,790,792	2,693,817	2,693,817	1,548	41.69	106,947,399	8,612,131	397
1928	3,817	1,710	44.80	328,582,299	17,815,740	1,894,383	1,894,383	1,709	41.77	156,704,742	9,368,341	398

² No data available.

³ Net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 24.—Corporation returns—Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income, total tax, and war-profits and excess-profits tax, and total tax—Continued

SOUTH DAKOTA

Year	Corporations reporting net income						Corporations reporting no net income				Inactive corporations—No income data reported			
	Total number of returns	Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	2,442	1,744	71.42	\$29,681,960	\$7,924,094	\$155,845	---	\$155,845	698	28.58	\$4,054,413	\$2,708,153	(7)	(7)
1917	2,588	2,172	83.93	142,036,594	10,856,357	541,203	\$1,239,766	1,780,969	416	16.07	7,776,852	729,587	(7)	(7)
1918	2,202	1,732	78.66	108,084,528	9,704,447	668,341	1,332,920	2,001,261	470	21.34	13,806,555	850,066	(7)	(7)
1919	2,337	1,887	80.74	186,871,186	12,080,876	755,398	1,104,146	1,859,544	450	19.26	11,387,731	1,031,281	(7)	(7)
1920	2,564	1,571	61.27	138,805,165	7,703,223	590,505	452,506	1,043,011	993	38.73	56,897,440	4,472,331	(7)	(7)
1921	2,213	1,062	47.99	70,492,593	3,161,372	178,337	46,247	224,584	1,151	52.01	49,708,976	3,703,659	(7)	(7)
1922	2,813	1,525	54.21	106,889,097	4,559,706	312,890	3,892	313,282	1,288	45.79	40,879,906	3,703,884	(7)	(7)
1923	2,856	1,536	53.75	121,094,621	4,229,579	296,618	---	296,618	1,320	46.22	39,251,897	4,092,127	(7)	(7)
1924	2,970	1,559	52.49	142,824,277	4,792,550	355,445	---	355,445	1,431	47.51	39,971,418	4,022,924	(7)	(7)
1925	2,838	1,576	55.53	143,373,964	5,257,250	426,159	---	426,159	1,262	44.47	35,958,599	3,357,254	(7)	(7)
1926	2,872	1,854	64.57	87,879,119	3,456,814	256,921	---	256,921	1,518	52.86	42,801,302	3,929,846	(7)	(7)
1927	3,008	1,665	55.35	181,272,440	3,230,326	387,136	---	387,136	704	23.41	28,126,956	2,893,846	(7)	(7)
1928	2,954	1,712	57.96	154,811,018	6,229,593	394,344	---	394,344	677	22.92	30,652,694	2,336,842	(7)	(7)

TENNESSEE

1916	4,670	2,961	63.40	\$230,748,919	\$48,737,212	\$949,638	---	\$949,638	1,769	36.60	\$27,629,696	\$5,919,294	(2)	(2)
1917	4,714	3,565	75.63	749,234,291	68,770,977	3,293,257	\$9,548,714	12,811,971	1,149	24.37	57,948,862	8,002,654	(2)	(2)
1918	4,186	3,094	73.92	670,492,750	53,465,096	4,054,416	15,054,439	19,108,846	1,202	28.71	68,430,383	5,196,757	(2)	(2)
1919	4,392	2,983	70.42	775,734,296	69,106,207	5,129,212	11,525,040	16,654,251	1,269	29.58	87,487,625	6,691,430	(2)	(2)
1920	4,742	2,788	58.79	706,724,888	52,402,287	3,831,825	7,751,110	11,682,935	1,394	41.21	293,074,748	19,381,347	(2)	(2)
1921	4,753	2,428	51.08	502,514,430	30,607,385	2,409,219	3,171,657	5,127,727	2,325	48.22	287,488,347	26,398,967	(2)	(2)
1922	4,906	3,005	61.25	791,684,587	57,724,464	6,990,220	6,208,507	6,208,507	1,901	38.75	247,169,941	12,590,418	(2)	(2)
1923	4,860	3,084	63.46	858,832,402	54,321,630	5,900,220	---	5,900,220	1,776	36.54	205,544,529	15,591,285	(2)	(2)
1924	5,100	3,074	60.27	859,818,643	52,089,336	5,789,104	---	5,789,104	2,025	39.73	247,634,730	20,990,555	(2)	(2)
1925	4,801	3,047	63.47	1,014,707,692	66,996,463	7,792,719	---	7,792,719	1,754	36.53	206,591,214	12,677,414	(2)	(2)
1926	4,955	3,047	61.49	1,005,290,028	66,926,646	8,176,829	---	8,176,829	1,908	38.51	285,704,624	17,420,527	(2)	(2)
1927	5,039	3,054	60.61	1,039,655,956	61,403,025	7,404,893	---	7,404,893	1,577	31.29	256,919,530	18,545,015	408	8.10
1928	5,213	3,039	58.30	962,437,733	65,892,917	7,039,468	---	7,039,468	1,747	33.51	368,428,145	18,068,755	427	8.19

TEXAS

1916	8,693	5,827	67.03	\$498,174,527	\$123,581,835	\$2,352,057			2,806	32.97	\$68,884,266	\$13,119,046	(?)
1917	9,039	6,974	77.15	1,627,958,668	208,191,837	10,178,341	\$25,826,050		2,065	22.85	106,577,299	12,605,058	(?)
1918	8,198	5,765	70.32	1,535,207,947	124,123,481	10,638,010	34,459,389		2,433	29.08	110,745,238	13,964,819	(?)
1919	8,769	5,957	68.40	1,735,819,029	128,674,523	9,830,138	18,942,179		2,752	31.00	275,867,057	58,749,641	(?)
1920	8,571	5,183	60.47	2,262,613,179	127,546,820	10,386,035	12,878,360		3,388	33.53	458,323,513	54,694,078	(?)
1921	9,185	4,739	51.59	1,168,069,034	65,392,138	5,297,070	5,180,528		4,446	42.61	904,914,315	107,556,513	(?)
1922	9,591	5,497	57.31	1,628,841,378	94,059,389	10,050,885	3,415,338		4,094	48.49	523,949,711	75,424,343	(?)
1923	10,227	6,275	61.34	1,713,929,360	102,801,770	11,038,403	11,038,403		3,952	38.66	812,923,189	68,461,272	(?)
1924	10,787	6,815	63.18	2,484,325,635	150,501,590	16,819,180	16,819,180		3,972	36.82	3,699,928,707	50,576,805	(?)
1925	11,470	6,890	61.27	2,735,808,419	206,658,194	24,862,385	24,862,385		4,355	38.73	494,545,064	45,913,333	(?)
1926	11,970	7,253	60.59	2,728,745,224	199,534,527	24,863,040	24,863,040		4,717	39.41	473,996,335	52,191,067	(?)
1927	12,930	7,524	58.19	2,313,681,673	142,338,038	17,051,098	17,051,098		4,353	33.67	567,805,650	57,302,815	1,053
1928	14,238	8,293	58.25	2,452,986,682	173,980,186	18,441,180	18,441,180		4,761	33.44	786,169,000	68,852,115	1,184

UTAH

1916	3,481	1,616	46.42	\$159,867,110	\$57,600,820	\$1,145,035			1,865	53.58	\$14,013,260	\$4,098,272	(?)
1917	3,545	1,825	51.48	284,673,954	49,028,217	2,419,367	\$4,930,064		1,720	48.52	38,535,640	5,385,718	(?)
1918	2,542	1,170	46.03	183,606,851	19,170,237	1,511,308	4,636,151		1,372	53.97	38,641,010	8,184,881	(?)
1919	2,872	1,442	50.21	304,848,895	23,992,237	1,865,086	1,229,861		1,430	49.79	35,455,022	5,504,428	(?)
1920	3,084	1,420	45.90	412,155,625	15,513,096	1,183,007	1,324,215		1,674	54.10	81,153,204	11,679,579	(?)
1921	3,086	1,155	37.43	155,591,907	5,570,716	665,038	354,863		1,431	62.57	134,618,833	20,907,642	(?)
1922	3,051	1,349	44.22	205,955,204	16,528,900	1,473,935	3,105		1,702	55.78	81,547,782	9,401,418	(?)
1923	3,045	1,468	48.21	257,083,836	22,517,474	1,833,488			1,577	51.79	65,310,686	8,137,648	(?)
1924	3,096	1,483	47.90	257,843,670	19,331,555	2,098,811			1,613	52.10	72,626,178	7,727,188	(?)
1925	3,120	1,635	52.40	273,586,681	21,297,449	2,431,578			1,483	47.00	67,656,639	9,698,262	(?)
1926	3,083	1,537	49.85	264,852,816	18,565,796	2,182,905			1,546	50.15	99,779,329	9,894,309	(?)
1927	3,125	1,589	50.85	279,069,333	17,178,821	1,951,660			1,913	23.22	79,432,979	9,636,529	623
1928	3,508	1,712	48.80	290,146,024	20,363,458	2,063,533			492	26.37	79,898,391	8,750,964	864

VERMONT

1916	905	609	67.29	\$48,112,969	\$9,201,351	\$180,639			296	32.71	\$14,046,626	\$1,216,891	(?)
1917	936	719	76.82	114,273,705	12,630,109	2,000,582	\$1,582,261		217	23.18	12,306,066	1,527,163	(?)
1918	736	518	70.38	86,636,298	6,551,162	655,451	2,909,256		218	29.62	13,568,194	1,182,666	(?)
1919	916	561	61.40	123,559,138	12,408,581	2,876,785	2,876,785		190	25.30	963,854	(?)	(?)
1920	910	620	67.69	141,844,862	11,208,793	886,556	1,219,623		296	32.31	46,555,183	2,315,356	(?)
1921	922	582	59.23	88,247,631	6,313,221	527,639	237,290		380	40.17	42,431,258	5,114,274	(?)
1922	1,036	652	62.83	115,640,788	9,245,915	945,631	972,216		354	34.17	28,298,708	3,626,931	(?)
1923	1,088	755	72.74	148,991,248	12,163,457	1,261,188			283	27.26	21,678,086	2,963,699	(?)
1924	1,060	683	64.43	130,936,117	9,133,396	1,011,271			377	35.57	31,422,924	3,774,774	(?)
1925	1,088	708	65.07	140,853,299	10,237,357	1,218,235			380	34.93	32,210,879	3,469,910	(?)
1926	1,096	699	63.78	145,613,879	10,429,322	1,230,132			397	36.22	45,470,036	4,178,051	(?)
1927	1,089	683	62.72	153,167,623	9,926,674	1,164,237			348	31.96	42,860,893	5,571,051	58
1928	1,112	724	65.11	156,047,978	10,314,266	1,038,308			342	30.76	42,212,001	4,597,934	46

* No data available.

* On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 24. Corporation returns - Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income, and war-profits and excess-profits tax, and total tax - Continued

VIRGINIA

Year	Corporations reporting net income				Corporations reporting no net income				Inactive corporations - No income data reported			
	Total number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns		Per cent reporting no net income	Gross income	Deficit
1916	5,950	58.10	\$391,490,076	\$33,482,431	\$1,709,418	—	\$1,709,418	2,493	41.90	\$30,635,736	\$6,094,518	(2)
1917	6,012	61.25	772,007,180	136,977,815	6,911,488	\$12,036,892	18,948,380	2,149	35.75	42,085,121	5,881,174	(2)
1918	5,069	3,418	915,712,725	107,670,674	9,493,967	21,521,013	31,014,980	1,601	31.76	55,560,881	6,231,559	(2)
1919	5,027	3,423	1,006,281,371	128,611,705	10,651,633	14,961,342	25,615,375	1,594	31.91	56,518,136	11,230,411	(2)
1920	5,280	3,184	1,052,261,799	96,353,638	7,858,928	18,210,785	18,210,785	2,096	39.70	343,009,638	33,006,225	(2)
1921	5,288	2,705	556,618,637	514,550,156	4,781,377	1,614,752	6,396,129	2,583	48.85	285,612,855	32,457,366	(2)
1922	5,643	3,298	819,287,319	884,014,730	9,503,691	—	9,503,691	2,375	42.09	343,026,392	25,665,018	(2)
1923	5,957	3,711	770,843,838	914,900,115	10,835,110	—	10,835,110	2,216	37.70	277,472,029	27,636,063	(2)
1924	6,018	3,675	801,517,013	822,085,081	9,392,478	—	9,392,478	2,343	38.49	330,141,317	27,703,322	(2)
1925	6,211	3,831	1,013,834,300	112,298,006	13,405,461	—	13,405,461	2,380	38.31	212,217,083	38,639,838	(2)
1926	6,358	3,795	1,112,611,207	133,858,621	17,283,674	—	17,283,674	2,563	40.31	292,944,868	17,380,272	(2)
1927	6,183	3,735	1,024,811,006	123,617,900	11,770,458	—	15,770,158	2,137	32.95	267,001,838	22,530,717	(2)
1928	6,785	3,835	1,021,068,152	118,901,599	13,166,376	—	13,166,376	2,337	34.15	215,296,073	18,790,382	(2)

WASHINGTON

1916	9,908	4,071	\$214,505,289	\$53,468,785	\$1,054,682	—	\$1,054,682	5,837	58.91	\$65,809,379	\$20,741,050	(2)
1917	9,043	4,912	851,129,191	84,309,592	4,008,514	\$10,074,808	11,143,322	1,101	45.35	87,782,410	12,009,918	(2)
1918	9,287	4,369	938,988,012	70,751,208	5,403,332	18,465,981	23,869,313	4,918	52.96	129,409,422	19,222,612	(2)
1919	9,059	4,711	1,180,531,957	96,005,295	6,967,780	17,198,354	24,166,131	4,315	47.63	131,525,116	16,781,728	(2)
1920	9,598	4,522	1,038,852,497	79,091,723	5,785,939	9,533,858	15,319,807	5,076	52.80	309,880,108	38,489,170	(2)
1921	9,701	3,540	523,402,473	31,231,688	2,580,545	1,789,207	4,369,752	6,161	63.51	437,588,152	51,308,011	(2)
1922	9,862	4,337	798,490,633	50,861,571	6,188,169	—	6,188,169	5,175	55.86	282,926,916	31,941,777	(2)
1923	9,786	4,884	1,045,111,870	84,737,488	8,399,412	—	8,399,412	4,902	50.69	299,548,918	26,903,653	(2)
1924	10,035	4,865	931,289,360	51,809,158	5,850,662	—	5,850,662	5,240	51.91	333,011,562	31,770,369	(2)
1925	10,191	5,259	1,023,072,115	63,838,616	7,122,278	—	7,122,278	4,932	48.39	272,753,444	29,367,037	(2)
1926	10,747	5,365	1,024,088,618	63,909,511	7,285,819	—	7,285,819	5,413	50.64	365,543,091	33,903,266	(2)
1927	10,973	5,355	1,056,769,800	62,700,149	7,222,231	—	7,222,231	3,718	34.15	348,218,500	33,997,344	(1,874)
1928	11,847	5,874	1,239,407,653	75,391,017	7,449,216	—	7,449,216	3,799	32.07	288,353,152	31,064,392	(2,474)

WEST VIRGINIA

1916	4,381	2,668	60.90	\$228,566,260	\$66,409,707	\$1,314,023	1,713	39.10	\$23,421,111	\$4,148,166	(3)
1917	4,559	3,008	65.98	574,811,318	169,545,951	4,391,473	1,551	34.02	31,789,709	4,900,753	(3)
1918	3,519	2,410	68.49	896,041,637	198,550,172	11,214,404	1,109	31.51	119,134,975	9,073,708	(3)
1919	4,073	2,448	60.14	625,063,926	74,646,952	6,165,721	1,556	38.86	42,282,441	6,905,569	(3)
1920	4,474	2,867	64.10	911,311,194	131,304,029	10,045,610	1,606	35.90	99,541,555	9,090,400	(3)
1921	4,623	2,383	51.55	608,083,518	42,702,244	3,892,369	2,210	48.45	255,878,374	37,807,355	(3)
1922	4,848	2,962	61.10	509,221,244	71,767,773	7,871,828	1,886	38.90	193,585,854	13,846,191	(3)
1923	5,062	3,088	61.00	419,198,881	73,477,881	8,341,075	1,974	39.00	297,208,816	20,016,457	(3)
1924	5,062	3,088	61.00	616,531,930	50,065,172	5,635,527	2,518	47.48	199,225,514	28,027,542	(3)
1925	5,265	2,813	54.02	723,806,173	64,525,291	7,632,661	2,362	45.38	147,176,165	23,393,066	(3)
1926	5,142	3,000	58.31	814,965,026	76,151,591	9,415,061	2,192	41.69	151,149,183	18,899,981	(3)
1927	5,828	3,828	65.89	702,212,538	57,023,969	6,495,769	1,825	34.88	173,152,933	23,073,304	486
1928	5,145	2,773	53.90	656,951,722	51,922,822	5,445,406	1,910	37.12	170,774,290	13,963,689	462

WISCONSIN

1916	11,635	6,857	58.93	\$596,726,270	\$132,762,577	\$2,615,579	4,778	41.07	\$3,582,011	\$10,350,167	(3)
1917	11,923	7,469	62.61	1,375,123,263	149,917,972	7,011,080	4,451	37.36	89,192,361	8,894,622	(3)
1918	10,961	6,889	62.85	1,527,975,440	76,642,276	5,742,959	4,072	37.15	95,378,449	3,054,118	(3)
1919	10,154	6,875	67.71	1,859,614,073	172,253,038	12,775,659	3,279	32.29	108,299,386	9,049,810	(3)
1920	11,198	6,972	62.26	2,091,835,514	163,938,121	42,364,151	3,279	37.74	429,705,087	39,464,067	(3)
1921	12,142	6,069	50.49	1,076,913,607	71,382,306	11,027,236	5,133	50.51	675,537,462	80,569,408	(3)
1922	12,596	7,127	56.58	1,583,975,528	129,878,747	11,294,878	5,169	43.42	397,283,377	45,769,114	(3)
1923	12,797	7,881	61.58	1,917,211,819	150,217,639	16,486,929	5,466	38.42	314,715,621	37,034,961	(3)
1924	13,144	7,679	58.42	1,785,863,227	132,281,875	15,113,200	5,165	41.58	178,650,822	36,919,635	(3)
1925	13,489	8,111	60.35	2,159,861,114	171,192,887	20,325,119	5,318	39.65	318,396,732	35,078,061	(3)
1926	13,827	8,253	59.69	2,258,270,469	187,043,641	23,192,758	5,571	40.31	353,777,912	36,632,012	(3)
1927	14,456	8,567	59.25	2,282,916,674	185,418,699	23,117,908	4,172	28.86	447,307,852	39,796,632	1,717
1928	15,393	8,828	57.35	2,347,123,782	181,599,351	20,122,251	4,681	31.41	408,788,337	45,955,101	1,884

WYOMING

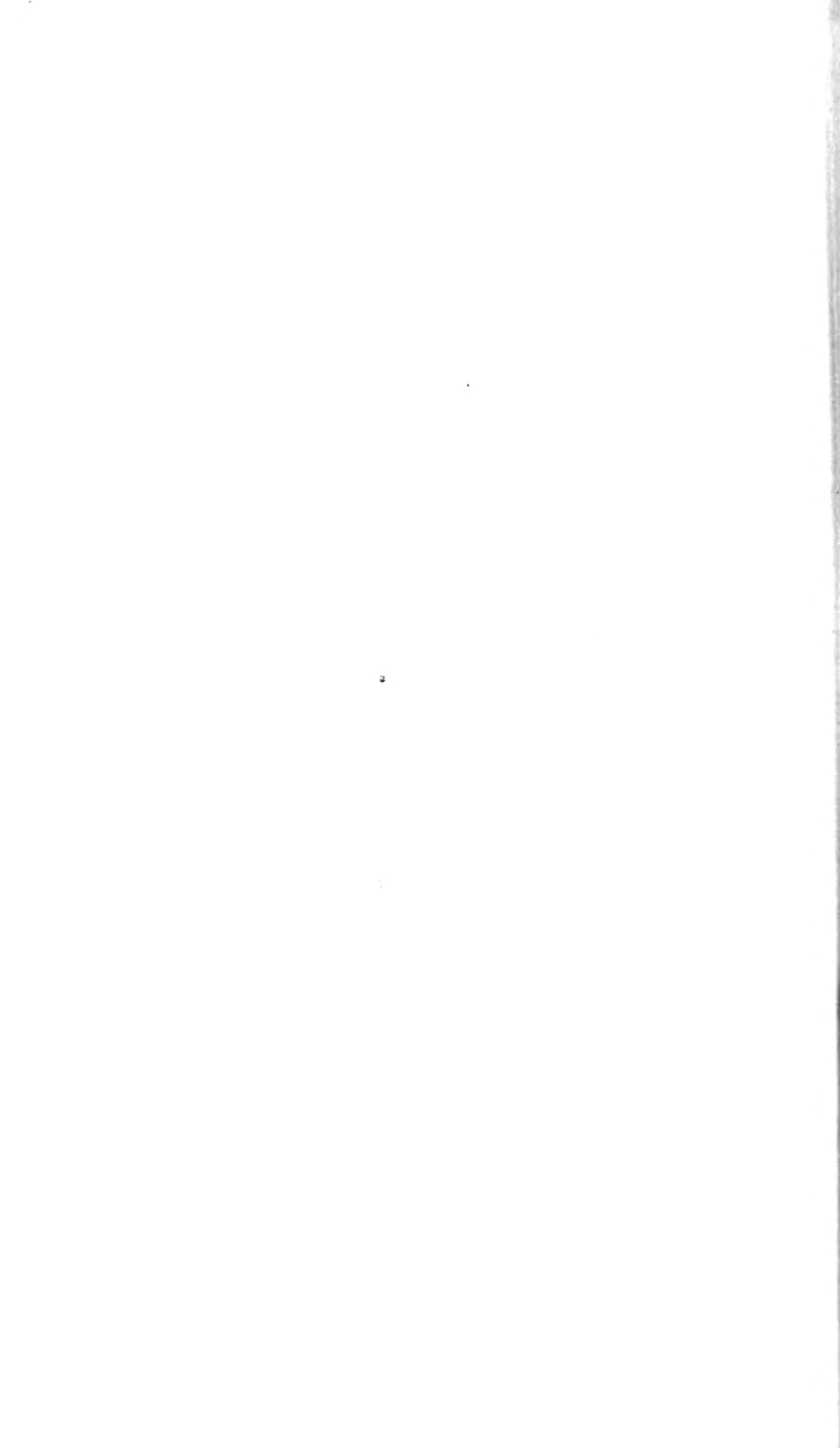
1916	1,291	694	53.76	\$28,645,899	\$8,865,659	\$170,818	597	46.21	\$2,368,369	\$634,223	(3)
1917	1,341	839	62.57	71,527,236	9,785,041	408,217	592	37.43	9,193,453	1,408,804	(3)
1918	1,363	581	44.59	51,271,111	6,861,873	1,311,180	722	55.41	7,163,556	1,688,414	(3)
1919	1,651	805	48.76	72,486,045	8,039,590	608,151	846	51.21	14,300,236	3,192,550	(3)
1920	1,707	706	41.31	71,844,859	5,652,692	335,217	1,001	58.69	31,613,368	9,566,011	(3)
1921	1,663	601	36.14	44,668,657	3,250,804	234,127	1,062	63.86	30,378,032	8,926,569	(3)
1922	1,661	710	42.75	52,321,090	4,663,882	365,478	1,051	57.25	21,337,960	6,000,804	(3)
1923	1,636	747	45.66	63,190,113	5,322,717	465,724	889	54.34	28,511,679	5,656,797	(3)
1924	1,527	761	49.84	57,099,988	391,311	512,562	786	50.16	29,139,872	5,329,329	(3)
1925	1,461	789	54.38	61,674,819	884,463	894,463	692	45.62	21,467,602	3,865,360	(3)
1926	1,468	776	54.72	60,932,474	5,232,069	533,681	612	45.28	13,765,559	3,569,376	(3)
1927	1,402	788	56.21	57,921,212	491,747	491,747	443	29.45	22,989,739	3,850,455	201
1928	1,441	881	61.14	69,950,788	5,737,269	456,749	361	25.26	16,528,517	2,677,567	196

3 No data available.

3 On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.



SUMMARY OF STATUTORY CHANGES
IN TAX PROVISIONS AND TAX FORMS
FOR 1928



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

INDIVIDUALS

Tables A, B, and C show, for citizens and residents of the United States, nonresident aliens, estates and trusts, the minimum income for which income-tax returns are required, the personal exemption, credit for dependents, and tax rates under the revenue acts of 1913 to 1928, inclusive:

- A. Individuals required to file returns, personal exemptions, credit for dependents, and normal tax rates under the revenue acts 1913 to 1928, inclusive.
- B. Individual surtax rates under the revenue acts 1913 to 1928, inclusive.
- C. Individual supplemental income-tax rates and tax credits under the revenue acts of 1917 to 1928, inclusive.

CORPORATIONS

Table D shows, for both domestic and foreign corporations, the income and profits tax rates, exemptions, and credits:

- D. Corporation income and profits tax rates, exemption, and credits under the revenue acts 1909 to 1928, inclusive. (Applicable to domestic and foreign corporations.)

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

- E. Federal estate tax rates, specific exemptions, and credits against estate tax, revenue acts 1916-1928, inclusive.

INCOME-TAX FORMS

Facsimiles of the individual and corporation income-tax forms for 1928 are to be found following page 463:

- 1040—Individual income-tax return for net incomes from salaries or wages of more than \$5,000, or income, regardless of amount, from business, profession, rents, or sale of property.
- 1040A—Individual income-tax return for net incomes of not more than \$5,000 derived chiefly from salaries and wages.
- 1120—Corporation income-tax return.
- 1120L—Life insurance company income-tax return (for companies issuing life and annuity contracts, including combined life, health, and accident insurance).

A.—Individuals required to file returns, personal exemption, credit for dependents, and normal tax rates under the revenue acts 1913-1923, inclusive

Revenue act	Applicable to citizens and residents of the United States and estates and trusts										Applicable to nonresident alien individuals, ¹ estates, and trusts				
	Individuals required to file returns					Personal exemption and credit for dependents			Net income subject to normal tax ⁴		Personal exemption		Credit for dependents	Normal tax rate ³	Percent
	Married and living with husband or wife ²	Single, or married and not living with husband or wife	Gross income regardless of amount of net income	Net income	Gross income regardless of amount of net income	Married and living with husband or wife of family ⁵	Single, or married and not living with husband or wife ³	Credit for each dependent ⁶	Normal tax rate	Married and living with husband or wife of family ⁵	Single, or married and not living with husband or wife ³				
1913	{Mar. 11 to Dec. 31, 1913; 1914 and 1915.	\$3,000	\$3,000	\$3,000	\$4,000	\$3,000	None.	None.	All.	None.	None.	None.	None.	1	
1916	1916	3,000	3,000	3,000	4,000	3,000	None.	None.	All.	3,000	3,000	\$4,000	\$4,000	2	
1917	1917	2,000	1,000	1,000	2,000	1,000	\$200	\$200	{First \$2,000. Balance over \$2,000.	1,000	None.	None.	None.	2	
1918	1918	2,000	1,000	1,000	2,000	1,000	200	200	{First \$4,000. Balance over \$4,000.	1,000	1,000	(7)	(7)	12	
	1919, 1920	2,000	1,000	1,000	2,000	1,000	200	200	{First \$4,000. Balance over \$4,000.	1,000	(7)	(7)	(7)	8	
1921	1921-1923	2,000	1,000	1,000	2,500	1,000	400	400	{First \$4,000. Balance over \$4,000.	1,000	1,000	\$1,000	\$1,000	11.8	
	1924	2,500	1,000	1,000	2,500	1,000	400	400	{First \$4,000. Second \$4,000.	1,000	1,000	1,000	1,000	11.6	
1926 ¹²	1925	3,500	1,500	1,500	3,500	1,500	400	400	{Balance over \$8,000. First \$4,000. Second \$4,000.	1,500	1,500	1,500	1,500	11.5	
	1927	3,500	1,500	1,500	3,500	1,500	400	400	{Balance over \$8,000. First \$4,000. Second \$4,000.	1,500	1,500	1,500	1,500	11.5	
1928 ¹²	1928	3,500	1,500	1,500	3,500	1,500	400	400	{Balance over \$8,000. First \$4,000. Second \$4,000.	1,500	1,500	1,500	1,500	11.5	
	1929	3,500	1,500	1,500	3,500	1,500	400	400	{First \$4,000. Second \$4,000. Balance over \$8,000.	1,500	1,500	1,500	1,500	11.3 4	

¹ Required to file income-tax returns for all income derived from sources within the United States, regardless of amount unless total tax has been paid at source.

² Husband and wife each to file a return unless combined income is included in joint return.

³ All net income after deducting personal exemption, credit for dependents, dividends on stock of domestic corporations, and interest not wholly tax exempt on United States obligations issued after Sept. 1, 1917, is subject to normal tax.

⁴ 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 is included to a reasonable amount in business deductions for 1918, 1919, 1920, and 1921.

(b) Contributions to charitable and scientific organizations, etc., not exceeding 15 per cent of the net income before deducting the contributions, are deducted for 1917 and subsequent years. For unlimited deduction of contributions see sec. 214, revenue acts of 1924 and 1926, and sec. 120, revenue act of 1928.

(c) Losses sustained in transactions entered into for profit but not connected with business or trade are not deductible for 1913 to 1915, inclusive. For 1916 and 1917, such losses are deductible to the extent of the aggregate income from such transactions; for 1918 and subsequent years, such losses are wholly deductible, excepting that for 1924 and subsequent years the loss, if incurred through the sale of capital assets held for more than 2 years, is deductible from total tax, to the extent of 12½ per cent of the loss. (See Table C.)

(d) 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.

⁵ No provision for head of family in revenue act of 1913. Exemption prorated for period Mar. 1 to Dec. 31, 1913.

⁶ Under 18 years of age or incapable of self-support because mentally or physically defective.

⁷ If country of which nonresident alien is a citizen either imposes no income tax or allows similar credit to citizens of the United States not residing within such foreign country, personal exemption (\$1,000 if single, \$2,000 if married) and credit for each dependent (\$200) allowed only.

⁸ Tax for 1923 reduced 25 per cent by credit or refund under the revenue act of 1924.

⁹ For net incomes of \$5,000 and over, personal exemption is \$2,000.

¹⁰ For 1922 and subsequent years, if nonresident alien is resident of contiguous country (Canada or Mexico), \$400 credit for dependents allowed.

¹¹ Alien residents of contiguous countries (Canada or Mexico) on net income attributable to compensation for labor or personal services actually performed in the United States receive benefit of normal tax rate provided for United States citizens.

¹² For 1926 and subsequent years American citizens who are nonresidents of the United States for more than 6 months of the year are not required to file returns unless their gross income from all sources, exclusive of earned income from sources without the United States, exceeds \$5,000; or whose net income from all sources, exclusive of earned income from sources without the United States, exceeds their personal exemption.

¹³ See joint resolution of Congress, No. 133, approved by the President Dec. 16, 1929, reducing rates of income tax for 1929.

\$76,000 to \$78,000	37	14,060
\$78,000 to \$80,000	38	14,810
\$80,000 to \$82,000	39	15,590
\$82,000 to \$84,000	40	16,390
\$84,000 to \$86,000	41	17,210
\$86,000 to \$88,000	42	18,050
\$88,000 to \$90,000	43	18,910
\$90,000 to \$92,000	44	19,790
\$92,000 to \$94,000	45	20,690
\$94,000 to \$96,000	46	21,610
\$96,000 to \$98,000	47	22,550
\$98,000 to \$100,000	48	23,510
\$100,000 to \$150,000	52	49,510
\$150,000 to \$200,000	56	77,510
\$200,000 to \$300,000	60	137,510
\$300,000 to \$500,000	63	263,510
\$500,000 to \$1,000,000	64	583,510
Over \$1,000,000	65	-----

B.—Individual surtax rates under the revenue acts 1913-1928, inclusive—Continued

Revenue act of 1921, applicable to incomes for 1922 and 1923 1			Revenue act of 1924, applicable to incomes for 1924			Revenue act of 1926, applicable to incomes for 1925, 1926, and 1927, and revenue act of 1928, applicable to incomes for 1928 and 1929		
Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax
\$6,000 to \$10,000	1	\$40	\$10,000 to \$14,000	1	\$40	\$10,000 to \$14,000	1	\$40
\$10,000 to \$12,000	2	80	\$14,000 to \$16,000	2	80	\$14,000 to \$16,000	2	80
\$12,000 to \$14,000	3	140	\$16,000 to \$20,000	3	140	\$16,000 to \$18,000	3	140
\$14,000 to \$16,000	4	220	\$20,000 to \$24,000	4	220	\$18,000 to \$20,000	4	220
\$16,000 to \$18,000	5	320	\$24,000 to \$26,000	5	320	\$20,000 to \$22,000	5	320
\$18,000 to \$20,000	6	440	\$26,000 to \$28,000	6	440	\$22,000 to \$24,000	6	440
\$20,000 to \$22,000	7	600	\$28,000 to \$30,000	7	580	\$24,000 to \$26,000	7	580
\$22,000 to \$24,000	8	780	\$30,000 to \$34,000	8	740	\$26,000 to \$28,000	8	720
\$24,000 to \$26,000	9	980	\$34,000 to \$40,000	9	920	\$28,000 to \$32,000	9	800
\$26,000 to \$28,000	10	1,200	\$40,000 to \$46,000	10	1,220	\$32,000 to \$36,000	10	1,000
\$28,000 to \$30,000	11	1,440	\$46,000 to \$54,000	11	1,540	\$36,000 to \$44,000	11	1,240
\$30,000 to \$32,000	12	1,700	\$54,000 to \$64,000	12	1,780	\$44,000 to \$48,000	12	1,400
\$32,000 to \$34,000	13	2,000	\$64,000 to \$76,000	13	2,300	\$48,000 to \$52,000	13	1,600
\$34,000 to \$36,000	14	2,300	\$76,000 to \$90,000	14	2,580	\$52,000 to \$56,000	14	1,800
\$36,000 to \$38,000	15	2,600	\$90,000 to \$106,000	15	2,880	\$56,000 to \$60,000	15	2,000
\$38,000 to \$40,000	16	2,960	\$106,000 to \$124,000	16	3,200	\$60,000 to \$64,000	16	2,200
\$40,000 to \$42,000	17	3,300	\$124,000 to \$144,000	17	3,540	\$64,000 to \$70,000	17	2,400
\$42,000 to \$44,000	18	3,700	\$144,000 to \$166,000	18	3,900	\$70,000 to \$80,000	18	2,800
\$44,000 to \$46,000	19	4,100	\$166,000 to \$190,000	19	4,260	\$80,000 to \$100,000	19	3,200
\$46,000 to \$48,000	20	4,500	\$190,000 to \$220,000	20	5,000	Over \$100,000	20	-----
\$48,000 to \$50,000	21	4,900	\$220,000 to \$260,000	21	5,900			
\$50,000 to \$52,000	22	5,300	\$260,000 to \$310,000	22	6,340			
\$52,000 to \$54,000	23	5,700	\$310,000 to \$370,000	23	7,400			
\$54,000 to \$56,000	24	6,100	\$370,000 to \$440,000	24	7,780			
\$56,000 to \$58,000	25	6,500	\$440,000 to \$520,000	25	8,280			
\$58,000 to \$60,000	26	6,900	\$520,000 to \$610,000	26	8,820			
\$60,000 to \$62,000	27	7,300	\$610,000 to \$710,000	27	9,360			
\$62,000 to \$64,000	28	7,700	\$710,000 to \$820,000	28	10,480			
\$64,000 to \$66,000	29	8,100	\$820,000 to \$940,000	29	11,690			
\$66,000 to \$68,000	30	8,500	\$940,000 to \$1,080,000	30	12,900			
\$68,000 to \$70,000	31	8,900	\$1,080,000 to \$1,240,000	31	14,200			
\$70,000 to \$72,000	32	9,300	\$1,240,000 to \$1,420,000	32	15,540			
\$72,000 to \$74,000	33	9,700	\$1,420,000 to \$1,620,000	33	16,900			
\$74,000 to \$76,000	34	10,100	\$1,620,000 to \$1,840,000	34	18,280			
\$76,000 to \$78,000	35	10,500	\$1,840,000 to \$2,080,000	35	19,680			
\$78,000 to \$80,000	36	10,900	\$2,080,000 to \$2,340,000	36	21,100			
\$80,000 to \$82,000	37	11,300	\$2,340,000 to \$2,620,000	37	22,540			
\$82,000 to \$84,000	38	11,700	\$2,620,000 to \$2,920,000	38	24,000			
\$84,000 to \$86,000	39	12,100	\$2,920,000 to \$3,240,000	39	25,480			
\$86,000 to \$88,000	40	12,500	\$3,240,000 to \$3,580,000	40	27,000			
\$88,000 to \$90,000		12,900						
\$90,000 to \$92,000		13,300						
\$92,000 to \$94,000		13,700						
\$94,000 to \$96,000		14,100						
\$96,000 to \$98,000		14,500						
\$98,000 to \$100,000		14,900						
\$100,000 to \$102,000		15,300						
\$102,000 to \$104,000		15,700						
\$104,000 to \$106,000		16,100						
\$106,000 to \$108,000		16,500						
\$108,000 to \$110,000		16,900						
\$110,000 to \$112,000		17,300						
\$112,000 to \$114,000		17,700						
\$114,000 to \$116,000		18,100						
\$116,000 to \$118,000		18,500						
\$118,000 to \$120,000		18,900						
\$120,000 to \$122,000		19,300						
\$122,000 to \$124,000		19,700						
\$124,000 to \$126,000		20,100						
\$126,000 to \$128,000		20,500						
\$128,000 to \$130,000		20,900						
\$130,000 to \$132,000		21,300						
\$132,000 to \$134,000		21,700						
\$134,000 to \$136,000		22,100						
\$136,000 to \$138,000		22,500						
\$138,000 to \$140,000		22,900						
\$140,000 to \$142,000		23,300						
\$142,000 to \$144,000		23,700						
\$144,000 to \$146,000		24,100						
\$146,000 to \$148,000		24,500						
\$148,000 to \$150,000		24,900						
\$150,000 to \$152,000		25,300						
\$152,000 to \$154,000		25,700						
\$154,000 to \$156,000		26,100						
\$156,000 to \$158,000		26,500						
\$158,000 to \$160,000		26,900						
\$160,000 to \$162,000		27,300						
\$162,000 to \$164,000		27,700						
\$164,000 to \$166,000		28,100						
\$166,000 to \$168,000		28,500						
\$168,000 to \$170,000		28,900						
\$170,000 to \$172,000		29,300						
\$172,000 to \$174,000		29,700						
\$174,000 to \$176,000		30,100						
\$176,000 to \$178,000		30,500						
\$178,000 to \$180,000		30,900						
\$180,000 to \$182,000		31,300						
\$182,000 to \$184,000		31,700						
\$184,000 to \$186,000		32,100						
\$186,000 to \$188,000		32,500						
\$188,000 to \$190,000		32,900						
\$190,000 to \$192,000		33,300						
\$192,000 to \$194,000		33,700						
\$194,000 to \$196,000		34,100						
\$196,000 to \$198,000		34,500						
\$198,000 to \$200,000		34,900						
\$200,000 to \$202,000		35,300						
\$202,000 to \$204,000		35,700						
\$204,000 to \$206,000		36,100						
\$206,000 to \$208,000		36,500						
\$208,000 to \$210,000		36,900						
\$210,000 to \$212,000		37,300						
\$212,000 to \$214,000		37,700						
\$214,000 to \$216,000		38,100						
\$216,000 to \$218,000		38,500						
\$218,000 to \$220,000		38,900						
\$220,000 to \$222,000		39,300						
\$222,000 to \$224,000		39,700						
\$224,000 to \$226,000		40,100						
\$226,000 to \$228,000		40,500						
\$228,000 to \$230,000		40,900						
\$230,000 to \$232,000		41,300						
\$232,000 to \$234,000		41,700						
\$234,000 to \$236,000		42,100						
\$236,000 to \$238,000		42,500						
\$238,000 to \$240,000		42,900						
\$240,000 to \$242,000		43,300						
\$242,000 to \$244,000		43,700						
\$244,000 to \$246,000		44,100						
\$246,000 to \$248,000		44,500						
\$248,000 to \$250,000		44,900						
\$250,000 to \$252,000		45,300						
\$252,000 to \$254,000		45,700						
\$254,000 to \$256,000		46,100						
\$256,000 to \$258,000		46,500						
\$258,000 to \$260,000		46,900						
\$260,000 to \$262,000		47,300						
\$262,000 to \$264,000		47,700						
\$264,000 to \$266,000		48,100						
\$266,000 to \$268,000		48,500						
\$268,000 to \$270,000		48,900						
\$270,000 to \$272,000		49,300						
\$272,000 to \$274,000		49,700						
\$274,000 to \$276,000		50,100						
\$276,000 to \$278,000		50,500						
\$278,000 to \$280,000		50,900						
\$280,000 to \$282,000		51,300						
\$282,000 to \$284,000		51,700						
\$284,000 to \$286,000		52,100						
\$286,000 to \$288,000		52,500						
\$288,000 to \$290,000		52,900						
\$290,000 to \$292,000		53,300						
\$292,000 to \$294,000		53,700						
\$294,000 to \$296,000		54,100						
\$296,000 to \$298,000		54,500						
\$298,000 to \$300,000		54,900						
\$300,000 to \$302,000		55,300						
\$302,000 to \$304,000		55,700						
\$304,000 to \$306,000		56,100						
\$306,000 to \$308,000		56,500						
\$308,000 to \$310,000		56,900						
\$310,000 to \$312,000		57,300						
\$312,000 to \$314,000		57,700						
\$314,000 to \$316,000		58,100						
\$316,000 to \$318,000		58,500						
\$318,000 to \$320,000		58,900						
\$320,000 to \$322,000		59,300						
\$322,000 to \$324,000		59,700						
\$324,000 to \$326,000		60,100						
\$326,000 to \$328,000		60,500						
\$328,000 to \$330,000		60,900						
\$330,000 to \$332,000		61,300						
\$332,000 to \$334								

\$85,000 to \$88,000.....	41	17,120	\$300,000 to \$500,000.....	39	170,020
\$88,000 to \$90,000.....	42	17,960	Over \$500,000.....	40	
\$90,000 to \$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 \$150,000.....	48	46,460			
\$150,000 to \$200,000.....	49	70,960			
Over \$200,000.....	50				

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

Year	Capital 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 net loss would be if the capital net loss were deducted from ordinary net income.	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 net loss 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.)	Amount paid or accrued. Same as 1918 act. Do.
1918-1920	None	None	None	None	None
1921	do	do	do	do	do
1922-23 ¹	do	do	do	do	do
1924	do	do	do	do	do
1925, 1926, 1927	do	do	do	do	do
1928	do	do	do	do	do
1929	do	do	do	do	do

¹ Beginning with 1921 the credit can not exceed the proportion of the total tax against which the credit is taken that the taxpayer's net income from sources without the United States bears to the entire net income. This credit does not apply to nonresident aliens.

² In excess of \$3,000 for nonresident aliens.

³ Nonresident aliens having business with invested capital reported only that proportion of invested capital which net income from sources within the United States was of the entire net income.

⁴ Deduction (which, however, was not allowed nonresident aliens), \$6,000 plus an amount equal to the same percentage of invested capital for taxable year as the average annual pre-war income was of pre-war invested capital (not less than 7 per cent nor more than 9 per cent). If established during at least one whole year of the pre-war period, 8 per cent. If, during the pre-war period the individual had a deficit or a very small income from business, or if invested capital can not be determined, same per cent as that of representative businesses. (See sec. 210, revenue act of 1917.)

⁵ Tax for 1923 computed under the revenue act of 1921 reduced 25 per cent by credit or refund under the revenue act of 1924.

D.—*Corporation income and profits tax rates, exemptions, and credits under the revenue acts of 1909–1928, inclusive*¹

[Applicable to domestic and foreign corporations]

Revenue act	Applicable to incomes for the years—	Ex-emption ²	Income tax		Excess-profits tax ³		Rate per cent
			Taxable income	Rate per cent	Credit	Amount subject to tax	
1909 (excise tax)	1909 to Feb. 28, 1913	\$5,000	All net income ⁴ 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	1	\$3,000 ⁵ plus an amount equal to the same percentage of invested capital ⁶ for the taxable year as the average annual pre-war income was of pre-war invested capital (not less than 7 nor more than 9 per cent).	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.	20 25
1917	1917	None	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	2	If not established during at least one whole year of the pre-war period, 8 per cent.	Net income in excess of 20 per cent of invested capital but not in excess of 25 per cent of invested capital.	35
1917	1917	None	Dividends received out of earnings from Mar. 1, 1913, to Dec. 31, 1917.	4	If, during pre-war period, corporation had either no net income or a very small net income, or if invested capital can not be determined, same per cent as that of representative corporations. (See sec. 210, revenue act 1917.)	Net income in excess of 25 per cent of invested capital but not in excess of 33 per cent of invested capital. Net income in excess of 33 per cent of invested capital	45 60
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. ⁶	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 this 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, and War Finance Corporation bonds not exempt.	10	Same as 1918 ⁶ .	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	.....								
1922 and 1923	.....	\$ 2,000	Same as 1919, and 1920	.....	10	do	.....	Same as 1919 and 1920	.....	(11)
1924	.....	\$ 2,000	Net income in excess of exemption	.....	12½					
1925	.....	\$ 2,000	do	.....	12½					
1926	.....	\$ 2,000	do	.....	9 13					
1926 and 1927	.....	\$ 2,000	do	.....	9 13½					
1928	.....	\$ 3,000	do	.....	12					
1929	.....	\$ 3,000	do	.....	11					

For footnotes see pp. 460 and 461.

D.—Corporation income and profits tax rates, exemptions, and credits under the revenue acts of 1909-1928, inclusive—Continued

Revenue act	Applicable to incomes for the years—	War-profits tax ³			Tax on income from Government contracts			Tax credit for income and profits taxes paid to foreign countries or United States possessions	
		Credit	Amount subject to tax	Rate per cent	Exemption	Amount subject to tax	Rate per cent		
1909 (excise tax)	1909 to Feb. 28, 1913.							{ For 1917 and prior years, taxes paid to foreign countries or United States possessions were not allowed as a tax credit, but were included in general deductions. Amount paid or accrued.	
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 invested 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. ⁷	Net income in excess of profits credit.	80—less amount of excess profits tax.					
1918	1919 and 1920.				\$10,000	Amount in excess of \$10,000 derived from Government contracts made between Apr. 6, 1917, and Nov. 11, 1918.	Excess profits and war profits tax rates of 1918 act.		Same as 1918.
1921	1921.				10,000	Same as 1919 and 1920.	Same as 1919 and 1920.		Same as 1918 act. ¹⁰
1924	1922 and 1923.								Do.
1926	1924.								Do.
1928	1926 and 1927.								Do.
1928	1928.							Do.	
1929	1929.							Do.	

¹ All corporations are required to file returns regardless of amount of net income or loss, except those specifically exempt as mutual, cooperative, fraternal, civic, charitable, scientific, etc., not operating for profit. From Jan. 1, 1918, to Dec. 31, 1921, personal-service corporations were treated as partnerships. Prior and subsequent to said dates, such corporations were permitted to file returns on a fiscal-year basis, other than the calendar year, except that under the act of 1921 and subsequent acts, life insurance companies were required to file on a calendar-year basis in accordance with the State laws regulating insurance companies.

⁴ For 1918 and subsequent years foreign corporations not allowed specific exemption.

³ For 1918-1921, inclusive, war-profits and excess-profits tax of foreign corporations is computed by comparison with representative corporations whose invested capital can be satisfactorily determined and which are engaged in a like or similar trade or business and similarly circumstanced. (See sec. 328, revenue acts 1918 and 1921.)

⁴ Net income means "statutory" net income, i. e., the excess of gross income over deductions as defined in the various revenue acts. Foreign corporations report only the net income from sources within the United States. Net income has been adjusted from time to time as follows:

(a) Amortization of buildings, machinery, equipment, or other facilities constructed or acquired on or after Apr. 6, 1917, for the production of articles contributing to the 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. 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 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.

⁵ Foreign corporations not allowed the \$3,000.

⁶ 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.) For 1917 foreign corporations reported that proportion of invested capital which net income from sources within the United States was of the entire net income. For 1918-1921, inclusive, it was not necessary for foreign corporations to report invested capital. (See note 3.)

⁷ If corporation was not in existence during the whole of at least one calendar year during the pre-war period, the credit (with certain exceptions) shall be the sum of \$3,000 and an 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 net income of the taxpayer for the taxable year. (See sec. 311, revenue act of 1918.)

⁸ Allowed domestic corporations with net income of \$25,000 or less.

⁹ Income of insurance companies, exclusive of mutual companies other than life, taxable at 12½ per cent.

¹⁰ Beginning with 1921 the credit can not exceed the proportion of the total tax against which the credit is taken that the taxpayer's net income from sources without the United States bears to the entire net income.

¹¹ Same as 1919 and 1920.

¹² See joint resolution of Congress No. 133, approved by the President, Dec. 16, 1920, reducing rates of income tax for 1920.

NOTE.—For the year 1917, there was also a tax of 10 per cent upon that portion of the total net income remaining undistributed six months after the close of the taxable year, in excess of the income actually employed in the business, or invested in obligations of the United States issued after Sept. 1, 1917.

For the years 1918 to 1920, a corporation that permitted an unreasonable accumulation of profits was not subject to the ordinary corporation income tax but the individual stockholders were taxed upon their distributive shares of its net income in the same manner as the members of a partnership or a personal-service corporation.

For the years 1921 to 1923, an additional tax of 25 per cent was imposed upon the taxable net income of a corporation, where it was shown that there had been an evasion of surtax as the result of an unreasonable accumulation of profits. This additional tax was increased to 50 per cent for 1924 and subsequent years, with the provision that the 50 per cent additional tax shall not apply if all the shareholders of the corporation include in their gross income their entire distributive shares, whether distributed or not, of the net income of the corporation for the taxable year.

Changes in tax laws affecting the comparability of statistical data from estate tax returns—Federal estate tax rates, specific exemptions, and credits against estate tax, revenue acts, 1916–1928, inclusive

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 acts of 1926 and 1928. In effect after 10.25 a. m. Feb. 26, 1926
Exceeding	Not exceeding	Amount of block	Rate per cent	Rate per cent	Rate per cent	Rate per cent	Rate per cent
	\$50,000	\$50,000	1	1½	2	1	1
\$50,000	100,000	50,000	2	3	4	2	2
100,000	150,000	50,000	2	3	4	2	3
150,000	200,000	50,000	3	4½	6	3	3
200,000	250,000	50,000	3	4½	6	3	4
250,000	400,000	150,000	4	6	8	4	4
400,000	450,000	50,000	4	6	8	4	5
450,000	600,000	150,000	5	7½	10	6	5
600,000	750,000	150,000	5	7½	10	6	6
750,000	800,000	50,000	5	7½	10	6	6
800,000	1,000,000	200,000	5	7½	10	8	7
1,000,000	1,500,000	500,000	6	9	12	10	8
1,500,000	2,000,000	500,000	6	9	12	12	9
2,000,000	2,500,000	500,000	7	10½	14	14	10
2,500,000	3,000,000	500,000	7	10½	14	14	11
3,000,000	3,500,000	500,000	8	12	16	16	12
3,500,000	4,000,000	500,000	8	12	16	16	13
4,000,000	5,000,000	1,000,000	9	13½	18	18	14
5,000,000	6,000,000	1,000,000	10	15	20	20	15
6,000,000	7,000,000	1,000,000	10	15	20	20	16
7,000,000	8,000,000	1,000,000	10	15	20	20	17
8,000,000	9,000,000	1,000,000	10	15	22	22	18
9,000,000	10,000,000	1,000,000	10	15	22	22	19
10,000,000	-----	-----	10	15	25	25	20

Specific exemptions and credits against tax	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 acts of 1926 and 1928. In effect after 10.25 a. m. Feb. 26, 1926
Specific exemptions:					
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 ¹				Total amount paid by the decedent in respect to property included in the decedent's gross estate for Federal estate tax purposes.	Total amount paid 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, the effective period of the gift tax law 4.01 p. m. June 2, 1924, to Jan. 1, 1926. (T. D. 4156; Supreme Court decision, *Untermeyer v. Anderson*, 276 U. S. 440.)

INCOME-TAX FORMS



INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES FROM SALARIES OR WAGES OF MORE THAN \$5,000
OR INCOMES, REGARDLESS OF AMOUNT, FROM BUSINESS, PROFESSION, RENTS, OR SALE OF PROPERTY

For Calendar Year 1928

File This Return With the Collector of Internal Revenue for Year Billed as or Before March 15, 1929

(PRINT NAME AND ADDRESS PLAINLY BELOW)

(Name)

(Street and number, or rural route)

(City)

(State)

Occupation, Profession, or Business

Do Not Write in These Spaces

Cash, Clerk, M. O., Cor. of Ind. First Payment

Cash, Clerk, M. O., Cor. of Ind. First Payment

1. Are you a citizen or resident of the United States?
 2. If you are a citizen or resident of the United States, to what collector's office was it sent?
 3. State name of husband or wife and date of husband and wife.
 4. State name of husband or wife and date of husband or wife if the collector's office where it was sent is different from that of the husband or wife.

5. Were you married and living with husband or wife on the last day of your taxable year supporting one or more persons living in your household who are wholly or partly dependent on you?
 6. If not, were you on the last day of your taxable year supporting one or more persons living in your household who are wholly or partly dependent on you?
 7. If yes, state name and date of each dependent.
 8. How many dependents of yours (other than those listed in 5 and 6) were under the age of 18 years at the close of your taxable year?
 9. How many dependents of yours (other than those listed in 5 and 6) were under the age of 18 years at the close of your taxable year?
 10. How many dependents of yours (other than those listed in 5 and 6) were under the age of 18 years at the close of your taxable year?

INCOME

1. Salaries, Wages, Commissions, etc. (State name and address of payer from whom received)
2. Income from Business or Profession (State name and address)
3. Interest on Bank Deposits, Notes, Corporation Bonds, etc. (except interest upon which tax was paid at source)
4. Interest on Tax-free Government Bonds (upon which a tax is paid at source)
5. Income from Partnerships (State name and address)
6. Income from Fiduciaries (State name and address)
7. Rents and Royalties (State name and address)
8. Profit from Sale of Real Estate, Stocks, Bonds, etc. (From Schedule C)
9. Dividends on Stock of Domestic Corporations
10. Taxable Interest on Liberty Bonds, etc. (From Schedule F)
11. Other Income (including dividends received on stock of foreign corporations) (State name of source)

12. Total Income in Items 1 to 9

DEDUCTIONS

13. Interest Paid (From Schedule F)
14. Taxes Paid (From Schedule F)
15. Losses by Fire, Storm, etc. (Explain in Table on page 7)
16. Bad Debts (Explain in Schedule F)
17. Contributions (Explain in Schedule F)
18. Other Deductions Authorized by Law (Explain in Schedule F)
19. Total Deductions in Items 13 to 18

EARNED INCOME CREDIT

20. Earned Income Credit (Under \$5,000)
21. Personal Exemptions and Credits (From Schedule F)
22. Balance (Item 10 minus Item 20)
23. Amount taxable at 15% (look over the balance in Item 22)
24. Amount taxable at 25% (look over the balance in Item 23)
25. Normal Tax (15% of Item 23)
26. Normal Tax (25% of Item 24)
27. Normal Tax (5% of Item 25)
28. Surplus on Item 10 (see instruction 21)
29. Credits of 25% of Item 28 (total of Items 25, 26, 27, and 28)
30. Credit of 25% of Item 29 (look over the balance in Item 28, 25, 26, 27, and 28)

COMPUTATION OF TAX (See Instructions B)

31. Normal Tax (15% of Item 23)
32. Less Dividends (Item 9)
33. Less Interest (Item 13)
34. Personal Exemptions (Item 8)
35. Credit for Dependents
36. Total of Items 32, 33, 34, and 35
37. Balance (Item 31 minus Item 36)
38. Amount taxable at 15% (look over the first \$4,000 of Item 37)
39. Balance (Item 37 minus Item 38)
40. Amount taxable at 25% (look over the second \$4,000 of Item 37)
41. Amount taxable at 5% (balance over \$4,000 of Item 37)

AFFIDAVIT

I swear (or affirm) that this return, including the accompanying schedules and statements (if any), has been examined by me, and to the best of my knowledge and belief, is a true and complete return made in good faith for the taxable year as stated, pursuant to the Revenue Act of 1928, and the Regulations issued under authority thereof.

(If return is made by agent, the return preparer must be read on this page)

I swear (or affirm) that this return, including the accompanying schedules and statements (if any), has been examined by me, and to the best of my knowledge and belief, is a true and complete return made in good faith for the taxable year as stated, pursuant to the Revenue Act of 1928, and the Regulations issued under authority thereof.

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES OF NOT MORE THAN \$5,000 DERIVED CHIEFLY FROM SALARIES AND WAGES

For Calendar Year 1928

To be filed with the Collector of Internal Revenue of your district on or before March 15, 1929

PRINT NAME AND ADDRESS PLAINLY BELOW

(Name)

(Street and number, or rural route)

(Post office)

(County)

(State)

Cash Check M. O.

1. Are you a citizen or resident of the United States?
2. Is this a joint return of husband and wife?

3. Were you married and living with husband or wife on the last day of your taxable year?
4. If not, were you the head of a family on the last day of your taxable year?

5. State date and nature of any change under questions 3 or 4 during this year.

6. How many dependent persons were receiving their child support from you on the last day of your taxable year?

INCOME

1. Salaries, Wages, etc. (State from whom received) \$
2. Interest on Bank Deposits, Notes, Mortgages, and Corporation Bonds
(a) Interest on bonds upon which a tax of 1½% was paid at source
3. Other Income (including income from partnerships and fiduciaries) (State source):

4. TOTAL INCOME IN ITEMS 1 TO 3 \$

DEDUCTIONS

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

8. TOTAL DEDUCTIONS IN ITEMS 5 TO 7 \$

COMPUTATION OF TAX

9. Net Income (Item 4 minus Item 8) \$
10. Credit for Dependents \$
11. Personal Exemption \$
12. Balance taxable at 1½%, not over \$4,000 (Item 9 minus Items 10 and 11) \$
13. Total Income Tax (1½% of Item 12) \$
14. Less: Income Tax paid at source on tax-free covenant bonds (1½% of Item 2c) \$
15. Income and profits taxes paid a foreign country or possession of U. S. (Attach Form 1116) \$
16. Credit of 25% of tax on earned net income (25% of Item 13) \$
17. BALANCE OF TAX (Item 13 minus Items 14, 15, and 16) \$

AFFIDAVIT

I swear (or affirm) that this return has been examined by me, and, to the best of my knowledge and belief, is a true and complete return for the taxable year as stated, pursuant to the Revenue Act of 1928 and Regulations issued under authority thereof.

(If return is made by agent, the reason therefor must be stated on this line)

Sworn to and subscribed before me this

day of , 1929

(Signature of taxpayer or agent)

(Address of agent)

(Signature of officer administering oath)

(Title)

STATEMENT OF CONTRIBUTIONS

NAME OF ORGANIZATION	AMOUNT PAID	NAME OF ORGANIZATION	AMOUNT PAID
	\$.....		\$.....

NONTAXABLE OBLIGATIONS AND SECURITIES

OBLIGATIONS AND SECURITIES	AMOUNT OWNED	INTEREST RECEIVED
(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia.....	\$.....	\$.....
(b) Securities issued under the Federal Farm Loan Act, or under such Act as amended.....		
(c) Obligations of the United States or its possessions.....		

DIVIDENDS FROM DOMESTIC CORPORATIONS

State the amount of dividends received from domestic corporations, including your share of such dividends on stock owned by a partnership, or an estate or trust..... \$.....

PENALTIES

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 amount of the tax.

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.

For Deficiency in Tax.—Interest on deficiency at 6 per cent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the right to file a petition with the Board of Tax Appeals, whichever date is the earlier, 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.

INSTRUCTIONS

Liability for Filing Return

An income tax return must be filed by every citizen of the United States whether residing at home or abroad, and every person residing in the United States who has a taxable estate, net income, or gross income for the taxable year of \$5,000 or over, or net income for the taxable year of \$1,500 or over. If single or if married and not living with his husband or wife, or if the net income exceeds the personal exemption.

Items Exempt from Tax

(a) Amounts received under a life insurance contract paid by reason of the death of the insured, or other than by reason of the death of the insured under a life insurance, endowment, or annuity contract; not to exceed two premiums or consideration paid for such contract.

(b) Gifts (not made as a consideration for services), and property acquired by bequest, devise, or inheritance (but the income from such property is taxable and must be reported).

(c) Interest upon (1) obligations of a State, Territory, or a political subdivision thereof, or (2) obligations of the United States and its possessions as to normal tax interest on Liberty Bonds owned in excess of \$3,500 is subject to surtax if the net income is over \$10,000.

(d) Amounts received as accident or health insurance for personal injuries or sickness; plus damages received on account of such injuries or sickness.

(e) Amounts received under the War Risk Insurance Act or contract thereunder, including amounts received under the War Risk Insurance Act or contract thereunder for services in the military or naval forces in time of war, or as a United States citizen or resident for which the State is paying a pension.

(f) Dividends or interest, not exceeding \$500, received from domestic building and loan associations, substantially all the business of which is confined to the issue of loans to members.

(g) Compensation received for services as an officer or employee.

(h) Compensation paid by a State or political subdivision thereof to its officers or employees.

(i) Compensation received from services without the United States by a citizen who is a nonresident for more than six months of the taxable year.

Income

Salaries.—Enter as Item 1 all salaries, wages, or other compensation received in the taxable year from any source by (a) yourself; (b) your husband or wife if a joint return is filed; (c) a person interested in the property on which the compensation is paid; and (d) your estate. Interest received on bank deposits, notes, mortgages, and corporation bonds, except that interest received on bonds upon which the tax was paid at source by the debtor corporation should be entered as Item 2(c) if you filed with your interest coupons a certificate that you and income in excess of your personal exemption and credits does not exceed \$3,000. The tax on interest on your personal exemption and credits does not exceed \$1,000. The tax on interest on bonds is computed on the interest actually claimed as a credit in Item 1. Other income.—Enter as Item 3 all other taxable income, including dividends on stock of foreign corporations, income of an estate or trust, and your share (whether received or not) in the profits of a partnership.

Deductions

Taxes.—Enter as Item 5 all personal taxes and taxes on property paid during the year. Do not include Federal income taxes nor taxes claimed as a credit in Item 15 of the return.

Contributions.—Enter as Item 6 any contributions or gifts made during the taxable year to any corporation, partnership, or other organization, or to any noncharitable individual, from whom you are entitled to a deduction, which are not reported by you. The amount of the deduction shall not exceed 30 per cent of the net income computed without the benefit of this deduction.

Other deductions.—Enter as Item 7 any other deductions authorized by law, including interest paid on personal indebtedness.

Personal Exemption and Credits

A single person, or a married person not living with his husband or wife may claim a personal exemption of \$1,500. A person who, during the entire taxable year, was the head of a family or was married and living with his husband or wife may claim an exemption of \$3,500. If husband and wife file separate returns, the personal exemption may be taken by either or divided between them.

A "head of a family" is an individual who actually supports and maintains in his household one or more dependent children, or other persons who are dependent upon him, or who are dependent upon him by adoption, and whose right to receive financial support and provide for these dependent individuals is based upon some moral or legal obligation.

In addition to the personal exemption, a credit of \$500 may be claimed for each person (other than his husband or wife) under eighteen years of age, or incapable of self-support because mentally or physically defective, who was receiving, during the taxable year, financial support from the taxpayer on the basis of the dependent exemption credit. The amount of the credit shall not exceed \$500 for each such person, and can not be divided between two individuals.

In the case of a taxpayer whose changes during the taxable year, the personal exemption shall be an amount which bears the same ratio to \$1,500 as the number of months during which the taxpayer was single bears to twelve months, plus an amount which bears the same ratio to \$3,500 as the number of months that the taxpayer was married and living with his husband or wife bears to the number of months that he was married and living with his wife. The amount of the credit for each dependent child or other person for this purpose a fractional part of a month shall be disregarded unless it amounts to more than half a month, in which case it shall be considered as a full month. The amount of personal exemption shall not exceed \$3,500 where the head of a family is married during the taxable year.

In the case of an individual who dies during the taxable year, the credit for the personal exemption shall be based on the number of months that he or her status at the time of death. Full credits shall also be allowed to the surviving spouse according to his or her status at the close of the taxable year.

General Information

Advance.—The oath will be administered without charge by any collector, deputy collector, or district director, or by the collector of Internal Revenue for the district in which you reside on or before March 15, 1929.

Tax.—The tax may be paid at time of filing the return, or in four equal installments payable quarterly.

CORPORATION INCOME TAX RETURN For Calendar Year 1928

File This Return with the Collector of Internal Revenue for Your District on or Before March 15, 1929

File Code

Serial Number

(Auditor's Stamp)

(Name)

(Street and number)

(Post office and State)

Cash, Check, M. O., Cert. of Int. Part Payment

Date of Incorporation

Under the Laws of what State or Country

Kind of Business

GROSS INCOME

Is This a Consolidated Return of Two or More Corporations?

1. Gross Sales from Trading or Manufacturing, Less Returns and Allowances.
2. Less Cost of Goods Sold:
 - (a) Inventory at close of preceding 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)
 - (e) Less inventory at end of year
3. Gross Profit from Trading or Manufacturing (Item 1 minus Item 2)
4. Gross Profit from Operations Other Than Trading or Manufacturing (State source of income):
 - (a)
 - (b)
 - (c)
5. Interest on Bank Deposits, Notes, Mortgages, and Corporation Bonds
6. Rents
7. Royalties
8. Profit from Sale of Real Estate, Stocks, Bonds, and other Capital Assets (From Schedule B)
9. Dividends on Stock of Domestic Corporations
10. Other Income (Include dividends received on stocks of foreign corporations) (State source 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 (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 D)
21. Depletion of Mines, Oil and Gas Wells, Timber, etc. (Same as above, see instructions 21)
22. Other Deductions Not Reported Above. (Specify below or on separate sheet):
 - (a) Salaries and wages. (Not included in items 2, 12, or 14 above.)
 - (b) Net Loss for prior year. (Same as above.)
 - (c)
 - (d)
 - (e)

23. Total Deductions in Items 12 to 22

24. Net Income (Item 11 minus Item 23)

COMPUTATION OF TAX

25. Net Income (Same as above)
26. Excess of (less than) net income of a domestic corporation having a net income of less than \$25,000
27. Balance (Item 25 minus Item 26)
28. Income Tax Paid at Source. (This credit can only be allowed to a nonresident foreign corporation.)
29. Income and Profits Taxes Paid to a Foreign Country or United States possession by a domestic corporation (see Inst. 27)
30. Balance of Tax (Item 27 minus Items 28 and 29)

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

Checks and drafts will be accepted only if payable at par 107095-30. (Follows p. 463.) No. 7

SCHEDULE A—COST OF MANUFACTURING OR PRODUCING GOODS (See Instruction 2)

Items	Amount	Items	Amount (Enter on Item 2)
Schedule and wages.....	\$.....		\$.....
Material and supplies.....	\$.....		\$.....

SCHEDULE B—PROFIT FROM SALE OF REAL ESTATE, STOCKS, BONDS, ETC. (See Instruction 3)

1. Kind or Property	2. Date Acquired	3. Amount Received	4. Deductions Allowed (See Instructions 4 and 5)	5. Cost	6. Value as of 12/31/2013	7. Shortest Holding Period (See Instruction 6)	8. Net Profit (Enter on Item 2)
		\$.....	\$.....	\$.....	\$.....		\$.....

State how property was acquired.....

SCHEDULE C—COMPENSATION OF OFFICERS (See Instruction 12)

1. Name of Officer	2. Official Title	3. Total Disposed to Business	Salaried or Fixed Compensation		6. Amount of Compensation (Enter on Item 2)
			4. Common	5. Preferred	
					\$.....

SCHEDULE D—COST OF REPAIRS (See Instruction 14)

1. Year	2. Amount (Enter on Item 10)	SCHEDULE E—TAXES PAID (See Instruction 15)	2. Amount (Enter on Item 10)
1929	\$.....	1. Items	\$.....

Schedule and wages.....

SCHEDULE F—EXPLANATION OF LOSSES BY FIRE, STORM, ETC. (See Instruction 17)

1. Kind of Property	2. Date Acquired	3. Cost	4. Value as of 12/31/2013	5. Emergency Expenses	6. Deductions Allowed (See Instruction 17)	7. Residual Salvage Value	8. Deductible Loss (Enter on Item 1)
		\$.....	\$.....	\$.....	\$.....	\$.....	\$.....

SCHEDULE G—BAD DEBTS (See Instruction 18)

1. Year	2. Sales on Accounts	3. Bad Debts	SCHEDULE H—DIVIDENDS DEDUCTIBLE (See Instruction 19)	2. Domestic	3. Foreign
1921	\$.....	\$.....		\$.....	\$.....
1925					
1926					
1927					
1928					

SCHEDULE I—EXPLANATION OF DEDUCTION FOR DEPRECIATION (See Instruction 20)

1. Kind or Property (If the latter, state method of such construction)	2. Date Acquired	3. Age When Acquired	4. Period of Life After Requirement	5. Cost (Exclusive of Land)	6. Value as of 12/31/2013 (Exclusive of Land)	7. Previous Years	8. This Year
				\$.....	\$.....		\$.....

Description	2012		2011	
	Amount	Code	Amount	Code
ASSETS				
1. Cash				
2. Notes receivable				
3. Accounts receivable				
Less: reserve for bad debts				
4. Inventories:				
Raw materials				
Work in process				
Finished goods				
Supplies				
5. Investments:				
Ownership of a S corporation, partnership, subsidiary, trust, or other entity				
Securities and other financial instruments owned or held				
Other investments				
6. Land, buildings, and other depreciable assets				
7. Intangible assets:				
Patent				
Copyright				
Trademark and other intangible assets				
8. Capital assets:				
Land				
Buildings				
Machinery and equipment				
Furniture and fixtures				
Leasehold improvements				
Other depreciable assets				
9. Other assets:				
Prepaid expenses				
Deferred charges				
Other				
10. Total Assets				
LIABILITIES				
11. Notes payable				
12. Accounts payable				
13. Accrued expenses (including payroll taxes)				
14. Other liabilities:				
Accounts receivable				
Other				
15. Total Liabilities				
16. Capital stock:				
Preferred stock (describe in Remarks)				
Common stock (describe in Remarks)				
17. Surplus:				
Undivided profits				
Other				
18. Total Liabilities and Capital Stock				
19. Remarks:				

SCHEDULE L—RECONCILIATION OF NET INCOME AND ANALYSIS OF CHANGES IN SURPLUS

Table with 4 columns: Description of changes, and three columns for amounts. Rows include: Net items from Form 2, Net income or ordinary gross of a dealer, Interest on securities, Dividends, etc.

QUESTIONS

Table with 4 columns: Question number and description, and three columns for amounts. Questions include: Prior-year adjustments, Federal loan held on inactive personal bonds, Special improvement lease, etc.

KIND OF BUSINESS

1. By nature of the key letters given below, identify the corporation's main income-producing activity with one of the general classes, and follow this by a special description of the business sufficient to give the information called for under each general class: ... 2. Characterize the business as to its nature...

AFFILIATIONS WITH OTHER CORPORATIONS

SEE INSTRUCTION 2g

4. Does the corporation own 50 per cent or more of the outstanding capital stock of another domestic corporation or of other corporations? ... 7. If the answer to question 6y and 6z or to any of them, is "yes," answer the following:



(Signature of officer administering oath)

(Title)

1959



(Signature of President)

(Title of Treasurer)

QUESTIONS

(b) Did exactly the same conditions, as are set out in the Affiliations Schedules filed for 1927 or prior years, obtain during the entire taxable year 1928? ... (c) Did the corporation file a return under the same name for the preceding taxable year? ... (d) Did the corporation file a return under the same name for the preceding taxable year?

PREDCESSOR BUSINESS

8. Did the corporation file a return under the same name for the preceding taxable year? ... Was the corporation in any way an outgrowth, result, continuation, or reorganization of a business or businesses in existence during this or any prior year since December 31, 1917? ... If answer is "yes," give name and address of each predecessor business, and the date of the change in entity.

BASIS OF RETURN

9. Is this return made on the basis of actual receipts and disbursements? ... If not, describe fully what other basis or method was used in computing net income.

VALUATION OF INVENTORIES

10. State whether the inventories at the beginning and end of the taxable year were valued at cost, or cost or market, whichever is lower. ... If other basis was used, describe fully, state why used and the date inventory was last reconciled with book.

LIST OF ATTACHED SCHEDULES

11. Refer below a list of all schedules accompanying this return, giving for each a brief title and the taxable year covered. ... The accompanying schedules should be placed on each separate schedule accompanying the return.

AFFIDAVIT

12. I, the undersigned, president and Treasurer of the corporation for which this return is made, being severally duly sworn, each for himself, depose and say that this return, including the accompanying schedules and statements, has been examined by him and by, 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 1928 and the Regulations issued under authority thereof.

(Signature of President)

(Signature of Treasurer)

INSTRUCTIONS

The Instructions Numbered 1 to 24 on this Page Correspond with the Item Numbers on Page 1 of the Return

GROSS INCOME AND DEDUCTIONS

1. **Gross sales.**—If engaged in trading or manufacturing, enter as Item 1 on page 1 of the return, the gross sales, less goods returned and any allowances or discounts from the sale price. If engaged in selling, less the cost of the goods sold. If a corporation, add other corporations required to submit statements of income and expenses to any national, State, municipal, or other public officer may submit with the return a statement of income and expenses in the form furnished to such officer. In lieu of the information requested in Items 1 to 23 of the return, except that a railroad company will submit with the return a statement on Form 1096. In case of a partnership, the net profit shown on the income and expense statement submitted, and should be net profit shown by Item 24 on page 1 of the return.

2. **Cost of goods sold.**—Enter as Item 2 of the information requested on lines (a) to (c), and list in Schedule A on page 2 of the return, the principal items of cost included in the amount entered on line (c), the minor items to be grouped in one amount. The production, purchase, or sale of merchandise is an income-producing factor in the trade or business. Inventory of merchandise on hand should be taken at the beginning and end of the taxable year, which may be valued at cost, or cost or market, whichever is lower. Enter the letters "C," or "M," or "C or M," immediately before the amount shown on lines (a) and (c) under Item 2, if the inventories are valued at either cost, or cost or market, whichever is lower, and explain fully in the return the method of valuation. If the return is for a partnership, the return should not agree with those shown on the balance sheet, attach a statement explaining how the difference occurred.

3. **Gross profit.**—Enter on Item 3 the gross profit from trading or manufacturing, which is obtained by deducting Item 2, the cost of goods sold as extended, from Item 1, the gross sales.

4. **Gross profit from other operations.**—Enter as Item 4 the gross profit from operations other than trading or manufacturing, adding in the space provided the nature and amount of the principal items; the minor items should be grouped in one amount.

5. **Interest on bank deposits, etc.**—Enter as Item 5 all interest received or credited during the taxable year on bank deposits, notes, mortgages, and corporation bonds.

6. **Reimbursements.**—Enter as Item 6 the gross amount received for the rent of property. Any deductions claimed for repairs, interest, taxes, and depreciation should be included in Items 14, 15, 16, and 20, respectively.

7. **Royalties.**—Enter as Item 7 the gross amount received as royalties. If a deduction is claimed for depletion, it should be reported as Item 21.

8. **Profit from sale of capital assets.**—Enter as Item 8 the amount of gain or loss from the sale or other disposition of real estate, stocks, bonds, and capital assets. The gain or loss should be computed on the basis of the fair market value at the date of sale or price received, or the fair market value of the property received in exchange. Expenses connected with the sale, such as commissions paid agents, may be deducted in computing the amount received.

Enter the original cost of the property, and if it was acquired prior to March 1, 1913, the cost or other basis, as determined. Expenses incident to the purchase may be included in the cost if never deducted from income.

Enter as depreciation the amount of exhaustion, wear and tear, obsolescence, amortization, or depletion which has been allowed in respect of each property since the date of acquisition, or the date of purchase, or the date of the original cost. In addition, if the property was acquired before March 1, 1913, and if the cost of such property is greater than its fair market value as of that date, the cost shall be reduced by the depreciation actually sustained before that date. See Sections 111 to 113 of the Revenue Act of 1923.

Enter the original cost of the property, for additions, improvements, and repairs which may be necessary to restore the property to its useful life. Do not deduct ordinary repairs, interest, or taxes in computing gain or loss.

No loss shall be recognized in any sale or other disposition of shares of stock or securities where the corporation has required substantially identical property which is included in the ordinary course of business, unless the corporation is a dealer in stock or securities in the ordinary course of business.

In case the amount to be entered on Item 8 is a deductible loss, such amount should be preceded by a minus sign or written with red ink.

9. **Dividends.**—Enter as Item 9 the amount received as dividends (a) from a domestic corporation other than a corporation entitled to the benefits of Section 251 of the Revenue Act of 1923 and other than a corporation organized under the laws of the United States, (b) from a foreign corporation, and (c) from a corporation of which the Commissioner that more than 50 per cent of the gross income of such foreign corporation for the three-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part of such period as the Corporation is entitled to receive) has been derived from sources within the United States as defined under Section 119 of the Revenue Act of 1923.

10. **Other income.**—Enter as Item 10 all other taxable income for which no phase is provided on the return, together with any dividends specifically excluded from Item 9.

11. **Total income.**—Enter as Item 11 the net amount of Items 3 to 10, inclusive, after deducting any losses reported in Items 3, 4, and 8.

12. **Compensation of officers.**—Enter as Item 12 the compensation of all officers, in whatever form paid, and file in Schedule C, giving the information requested.

13. **Rent.**—Enter as Item 13 rent paid for business property in which the corporation has an equity.

14. **Repairs.**—Enter as Item 14 the cost of incidental repairs, including the labor, supplies, and other items which do not add to the value or appreciably prolong the life of the property, but which are necessary to keep it in an ordinary state of permanent good repair, or to protect it from loss, and which are not chargeable to capital account. Expenditures for restoring or replacing property are not deductible, as such expenditures are chargeable to capital account or to depreciation reserve, depending on how depreciation is charged on the books of the corporation. Do not include in this item the cost of repairs to the principal items found in Schedule D the principal items of cost, grouping the minor items in one amount.

15. **Interest.**—Enter as Item 15 interest paid on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations or securities the interest upon which is wholly exempt from taxation.

16. **Taxes.**—Enter as Item 16 taxes paid or accrued during the taxable year. Enter as Item 17 taxes paid or accrued during the taxable year which are deductible under Item 22, taxes assessed against local benefits levied for the maintenance of the public property assessed. Federal taxes paid on bonds containing a tax-free covenant, nor taxes imposed upon sales by the manufacturer.

List in Schedule E each class of taxes deducted.

17. **Losses.**—Enter as Item 17 losses sustained during the year and not compensated for by insurance or otherwise. Losses of business property arising from fire, storm, shipwreck, or other casualty, or from theft, should be explained in Schedule F, giving the information requested.

18. **Bad debts.**—Enter as Item 18 debts, or portions thereof, arising from sales to or for the account of others, which have been charged off within the year, or which have been written and have been charged off within the year, or such reasonable amount as has been previously charged off as bad, if subsequently collected, must be returned as income for the year in which collected.

If the debts are included in the deduction allowed, submit a schedule showing the amount of such debts, and the amount of such debts which have been charged off, the amount of each charged on account, and the amount of bad debts charged off, for each of the years involved.

19. **Dividends.**—Enter as Item 19 the dividends described in Instruction 9 which were reported in Schedule H if any dividends claimed as a deduction.

20. **Depreciation.**—The amount deductible on account of depreciation in Item 20 is an amount fairly measuring the portion of the investment in depreciable property by reason of exhaustion, wear and tear, or obsolescence, which is properly chargeable to the taxable year. The amount of depreciation should be determined by the straight-line method, unless the property is a leasehold interest in real estate purchased on or after March 1, 1913, the amount of depreciation should be determined upon the basis of the original cost (not replacement cost) of the property, and the probable number of years remaining of its useful life. In case the property was purchased prior to March 1, 1913, the amount of depreciation will be determined in accordance with the provisions of the Revenue Act of 1923. If the property was purchased in any other manner than by purchase Sections 111 to 113 of the Revenue Act of 1923. The capital asset to be replaced should be charged off over the life of the property, or the useful life of the property, whichever is the shorter, with the other traded and sold property of equal unit value and useful life. The method adopted should be described in the return. Stocks, bonds, and like securities are not subject to depreciation, wear and tear within the meaning of the law. The amount of depreciation on the original cost of the property, and the total amount claimed therein, should correspond with the figures reflected in the balance sheet. In case obsolescence is included, state separately amount claimed and basis upon which it is computed. List values must not be included in this schedule. See Section 240 of the Revenue Act of 1923.

21. **Depletion.**—If a deduction is claimed on account of depletion, secure from the Collector Form 24 (generally, Form E (cost), Form F (mineral interests nonpatented), Form G (mineral interests patented), Form H (oil and gas), and Form I (mineral interests nonpatented)) values data were filed with Questionnaire in previous years, then file this return information necessary to bring your depletion schedule up to date, setting forth in full statement of all transactions bearing on depletion or additions to value of physical assets with explanation of how depletion deduction for the taxable year has been determined. See Section 240 of the Revenue Act of 1923.

22. **Other deductions.**—Enter any other deductions authorized by law, and file with the return a schedule showing how such deductions were determined. Section 117 of the Revenue Act of 1923.

23. **Total deductions.**—Enter as Item 23 the total of Items 12 to 22, inclusive.

24. **Net income.**—Enter as Item 24 the net income, which is obtained by deducting Item 23 from Item 11. The net income of a corporation shall be computed upon the basis of the net income of the corporation, and the net income of the corporation employed in keeping the books, unless such method does not clearly reflect the income.

COMPUTATION OF TAX

25. **The tax to be computed** upon the amount of net income in excess of the credit of \$3,000 which may be claimed in Item 25 by a domestic corporation having a net income from business operations of less than \$25,000, and of less than \$10,000 in the case of a corporation engaged in the trade or business, the full credit of \$3,000 is allowed. If the return is made for a fractional part of a year to effect a change in the accounting period, the tax shall be computed as provided in Instruction 46. For the credit allowed a corporation organized under the China Trade Act, 1922, see Section 291 of the Act of 1926.

CREDIT FOR TAXES

26. A foreign corporation subject to taxation and not engaged in a trade or business within the United States and not having any office or place of business therein may claim a credit in Item 31 any income tax required to be deducted and withheld as the source.

27. If a credit is claimed by a domestic corporation in Item 32 on account of income and profits taxes already paid to a foreign country or a possession of the United States, the credit should be computed on the basis of the amount of such taxes paid with the return, together with the receipt for each such tax payment. In case credit is sought for taxes accrued the return must have attached to it a certified copy of the return on which such accrued tax was based, and as a condition precedent to the allowance of this credit, the Commissioner may require the taxpayer to do it if the taxes shown paid differ from the credit claimed. A foreign corporation is not entitled to claim this credit.

LABELLING FOR FILING RETURNS

28. Corporations, partnerships, or foreign domestic or resident corporation, joint-stock company, association, or insurance company, not specifically exempted by Section 103 of the Revenue Act of 1928, whether or not having any net income, must file a return on this form, or on Form 1100A if for a fiscal year ending in 1928.

29. Corporations in possessions of the United States.—Domestic corporations within the possessions of the United States (except the Virgin Islands) may report as gross income only gross income from sources within the period specified, (a) 80 per cent or more of the gross income for the three-year period immediately preceding the close of the taxable year (or such part thereof as may be appropriately derived from sources within a possession of the United States), and (b) the balance of the gross income for such period from each person of the United States, from the active conduct of a trade or business within a possession of the United States.

30. Foreign corporations.—Foreign corporation, subject to the provisions of the Revenue Act, may elect to be treated as a resident of its net income, as required by the Act, in the collection in whose district it located its principal office or agency, in that year which it transacted the business in the United States. The net income should be computed in accordance with Section 119 of the Revenue Act of 1928.

INSURANCE COMPANIES

31. Life insurance companies.—A life insurance company having life insurance and annuity contracts (including contracts of the Revenue Act of 1928, shall file its tax return on Form 1201, as prescribed by the Act.

32. Mutual insurance companies.—A mutual insurance company (other than a life insurance company) in addition to the deductions allowed a corporation, unless otherwise allowed, may claim as competitors in Item 22 of the return, (a) the net additions 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 officers pursuant to law as additions to guarantee or reserve funds); and (b) the sums 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 this 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 Instruction 32 above, unless otherwise allowed, any claim as a deduction in Item 22 of the return and any amounts paid to policyholders on account of premiums previously paid by the insured interest paid upon each schedule between this assessment year and the payment thereof.

34. A mutual insurance company (including life insurance and reinsurance and annuities, but not including contracts of the Revenue Act of 1928, and company) in addition to the deductions allowed a corporation, and to a mutual insurance company in Instruction 32 above, unless otherwise allowed, may claim as a deduction 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 reimbursement.

35. The profit of shipowners' mutual protection and indemnity associations not organized for profit, and no part of the net earnings of which inures to the benefit of any private stockholder or member, are exempt from taxation, but such associations shall be subject as other corporations to the tax upon their net income from interest, dividends, and rents.

36. Beyondnet life insurance associations of a purely local character, mutual death or fire insurance companies, mutual or cooperative telephone companies, or like organizations are exempt from taxation only if 85 per cent or more of the net income consists of amounts collected from members for the sole purpose of meeting losses and expenses.

37. Other insurance companies.—The net income of an insurance company (other than a life or mutual insurance company referred to above), is the gross proceeds received during the year from the business insured, and the net income from the business insured, as shown in the consolidated financial statement exhibit of the Annual Statement, approved by the National Convention of Insurance Commissioners, plus the gain from the sale or other disposition of property, less the deductions for ordinary and necessary expenses, interests, taxes, losses, bad debts, depreciation, etc., as provided in Section 204 of the Revenue Act of 1928.

CONSOLIDATED RETURNS

38. If one domestic corporation owns 95 per cent or more of the outstanding stock of another corporation of like class, or if the stock of the latter is owned by or more domestic corporations, it is owned by the same interests, a 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 142 of the Revenue Act of 1928, they shall either elect to file one consolidated return for the entire group, or a separate return for each corporation. If the return for 1927 was made up under one such basis, the return for 1928 shall be upon the same basis unless permission to change the basis has been granted by the Commissioner. A corporation organized under the Code prior to Act of 1922, shall not be deemed to be affiliated with any other corporation within the meaning of Section 142 of the Revenue Act of 1928. 40. The parent or principal reporting company, of affiliated corporations, when filing a consolidated return on this form, shall attach thereto a schedule showing the names and addresses of all persons in this group, and in the case of a corporation, the names and addresses of all persons in the corporation who are officers, directors, or other interested themselves. Each of these corporations, the corporation which is the reporting agent, and the collector of its district.

41. All supplementary and appertaining schedules filed with a consolidated return should be prepared in columnar form, one column being provided for each component included in the consolidation, one column for a total of like items before adjustments are made, one column for intercompany eliminations and adjustments, and one column for a total of like items after giving effect to the eliminations and adjustments. The items included in the column for eliminations and adjustments should be subdivided to identify contra items, and suitable explanations appended if necessary.

WORKING PAPERS

42. Every corporation should preserve, available for inspection, by a revenue officer, working papers showing the balances in each account on the corporation's books that was used in preparing the return. State in question 11 where books are located.

BALANCE SHEETS

43. The balance sheet on page 3 of the return, Schedule K, should be prepared from the books and should agree therewith, or any differences should be reconciled. The balance sheet for a consolidated return should be furnished in accordance with Instruction 41A. All corporations engaged in an interstate and intrastate trade or business and reporting to the Interstate Commerce Commission not for any annual, biennial, triennial, or other public interest, any annual, biennial, or triennial report, or that of the shipping and land of the taxable year. 44. In case the balance sheet on the beginning of the current taxable year does not agree in every respect with the balance sheet which was submitted as at the end of the previous taxable year the differences should be fully explained in the space provided under Schedule K.

PERIOD COVERED

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

45. If a corporation desires to change its accounting period from fiscal year to calendar year, an application for such change shall be made on Form 1138 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, the net income computed on the separate return for a fractional part of a year 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 the tax computed on such annual basis as the number of months in such period is of twelve months. See Sections 46 and 47 of the Revenue Act of 1928.

TIME AND PLACE FOR FILING

47. The return for the calendar year 1928 must be sent to the Collector of Internal Revenue for the district in which the corporation's principal office is located as so to reach the Collector's office on or before March 15, 1929. In the case 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, 1929, 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, whether 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 having an agent in the United States shall be sworn to by the agent. If received by the collector in the hands of a collector, the property or business of the corporation, such as papers, fixtures, or assignments shall exclude 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 the Collector of Internal Revenue at correct name of city and State.

Do not send cash by mail, nor pay it in person, except at the Collector's office. The total tax, in the case of a domestic corporation 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 March 15, 1929, the second installment shall be paid on or before June 15, 1929, the third installment on or before September 15, 1929, and the fourth installment on or before December 15, 1929.

If any installment is not paid on the date fixed for its payment, the whole amount of the tax unpaid shall be paid upon notice so demanded 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 amount of the tax.

52. For willfully making a false or fraudulent return.—Not more than \$10,000 or imprisonment for not more than two years, or both, and in addition, 50 per cent of the amount of the tax.

53. For deficiency in tax.—Interest on deficiency at 6 per cent per annum to the date the delinquency is assessed, or to the thirtieth day after the filing of a waiver of the right to the full payment with the Board of Tax Appeals, and the delinquency of and in addition 3 per cent of the amount of the tax unpaid, without interest or deficiency of 50 per cent of the amount of the deficiency, if due to fraud.

UNDISTRIBUTED PROFITS

54. If any corporation is formed or organized for the purpose of preventing the respondents the interest of their divided or distributed. There shall be levied, collected, and paid for each taxable year thereof, the net income of such corporation, a tax equal to 60 per cent of the amount thereof, which shall be in addition to the tax imposed by Section 13 of the Act. In such case the net income shall include interest on obligations of the United States issued after September 1, 1917, which interest is subject to tax in whole or in part in the hands of an individual owner, and dividends received from a domestic corporation. See Section 109 of the Revenue Act of 1928.

INFORMATION AT THE SOURCE

55. Every corporation making payments of salaries, wages, interest, rent, commissions, or other fixed or determinable payments of \$1,000 or more during the calendar year, or a single period, or a fraction, or \$5,000 or more to an insured person, or payments of dividends of a factory, or \$5,000 or more to a person, a Commissioner of Industry, or required to make a true and correct statement of the name and address of Internal Revenue, Form No. 1095 and 1099, for reporting this information, will be furnished by the Collector of Internal Revenue upon request. Such returns of information covering the calendar year 1928 must be forwarded to the Commissioner of Internal Revenue, Printing Section, Washington, D. C., in time to be received not later than March 15, 1929.

LIFE INSURANCE COMPANY INCOME TAX RETURN For Calendar Year 1928

FOR COMPANIES ISSUING LIFE AND ACCIDENT CONTRACTS, INCLUDING CONTRACTS FOR HEALTH AND ACCIDENT INSURANCE

File This Return with the Collector of Internal Revenue for Your District on or Before March 15, 1929

Do Not Write in These Spaces

File
Cred
Serial
Number
(Cashier's Stamp)

PRINT PLAINLY COMPANY'S NAME AND BUSINESS ADDRESS

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

Cash Check, M. O., Cert. of Ind.
First Payment
\$
Cred

Kind of Business

Business
Location

GROSS INCOME

- Interest on Bank Deposits, Bonds, Mortgages, Notes, etc.
- Dividends on Stocks of Domestic and Foreign Corporations
- Rents (attach schedule)
- Total Income in Items 1 to 3 (extend total of columns 1 and 2 to column 3)

DEDUCTIONS

- Interest Exempt from Taxation (attach schedule)
- Four per cent of the Mean of the Reserve Funds (Item 11, Schedule A)
- Dividends (attach schedule)
- Two per cent of the Reserve Held for Deferred Dividends
- Investment Expenses (attach schedule)
- Taxes
- Other Real Estate Expenses
- Depreciation (including from exhaustion, wear and tear, or obsolescence) (attach schedule)
- Interest on Indebtedness
- Total Deductions in Items 1 to 8 (extend total of columns 1 and 2 to column 5)
- Net Income (Item 4 minus Item 13)

COMPUTATION OF TAX

- Net Income (Item 15 above)
- Less Credit of \$5,000 (for domestic company having a net income of less than \$25,000)
- Balance (Item 16 minus Item 17)
- Net Income of Foreign Company (Item 15 above)
- Less: Income Tax Paid at Source (This credit can only be allowed to a Nonresident Foreign Company)
- Income and Profit Taxes Paid a Foreign Country or United States Possession by a Domestic Company (see Inst. 15)
- Balance of Tax (Item 20 minus Items 24 and 25)

SCHEDULE A—RESERVE FUNDS

1. ITEMS	2. BEGINNING OF TAXABLE YEAR		3. END OF TAXABLE YEAR	
	4. BEGINNING OF TAXABLE YEAR	5. END OF TAXABLE YEAR	6. BEGINNING OF TAXABLE YEAR	7. 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 Incurred Disability Benefits	\$	\$	\$	\$
5. Reserve for Policies upon which a Surrender Value May be Demanded (not included elsewhere)	\$	\$	\$	\$
6. Deposits Made with State Officers by Assessment Companies as Required by Law	\$	\$	\$	\$
7. Other Reserve Funds (attach itemized statement)	\$	\$	\$	\$
TOTALS OF ITEMS 1 TO 7	\$	\$	\$	\$
8. Total of Columns 2 and 3, as Shown in Item 8 above	\$	\$	\$	\$
9. Mean of the Reserve Funds for the Taxable Year (one-half of Item 8)	\$	\$	\$	\$
10. Four per cent of the Mean of the Reserve Funds, as Shown in Item 9	\$	\$	\$	\$
11. Total Reserve Funds of Foreign Companies at End of Taxable Year upon Business within the United States (attach itemized statement)	\$	\$	\$	\$
12. Percentage which Item 12 is of Item 8, Column 3 (compute a fraction of one per cent to three decimal figures)	\$	\$	\$	\$

13. Give the Title and Sections of State Statutes or Insurance Department Rules Requiring the Reserves Claimed Above

SCHEDULE B—INVESTED ASSETS BOOK VALUES

1. ITEMS	LIFE DEPARTMENT		OTHER DEPARTMENTS	
	2. BEGINNING OF TAXABLE YEAR	3. END OF TAXABLE YEAR	4. BEGINNING OF TAXABLE YEAR	5. END OF TAXABLE YEAR
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)	\$	\$	\$	\$
TOTALS OF ITEMS 1 TO 7	\$	\$	\$	\$
8. Total of Columns 2 to 5, inclusive, as Shown in Item 8 above	\$	\$	\$	\$
9. Mean of the Invested Assets for the Taxable Year (one-half of Item 8)	\$	\$	\$	\$
10. One-fourth of One per cent of the Mean of the Invested Assets	\$	\$	\$	\$

AFFIDAVIT

We, the undersigned president and treasurer of the company for which this return is being severally duly sworn, each for himself, depose and say that this return, including the accompanying schedules 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 1928, and the regulations issued under authority thereof.

Sworn to and subscribed before me this _____ day of _____, 1929.

NOTARIAL SEAL

(Signature of officer administering oath)

(Title)

President

Treasurer

107096-80. (Follows p. 463.) No. 13

INDEX

A

	Page
Accident, casualty, fire insurance companies, etc., income-tax returns of corporations (<i>see also</i> Insurance).....	339
Accounts and notes payable, in corporation balance sheets, by industrial groups.....	381, 383, 385, 387
Accounts and notes receivable, in corporation balance sheets, by industrial groups.....	380, 382, 384, 386
Aerial transportation, income-tax returns of corporations engaged in (<i>see also</i> Transportation and other public utilities).....	337
Agricultural machinery and equipment, income-tax returns of corporations engaged in manufacture of (<i>see also</i> Metal products and processes).....	336
Agriculture and related industries:	
Income-tax returns of corporations engaged in, by industrial sub-groups.....	26-27, 334, 408
Income-tax returns of corporations engaged in—	
By assets and liabilities classified.....	380-385
By income classes.....	375
By States.....	341-342
By years 1920-1928.....	342
Receipts and disbursements, classified.....	318, 322, 326, 330, 390, 396, 402
Revised figures, Statistics of Income, 1927.....	329
Individual income from, number of returns and net profit.....	14-16
Airplanes, income-tax returns of corporations engaged in manufacture of (<i>see also</i> Miscellaneous manufacturing).....	337, 410
Amusements, theaters, motion-picture producers, and motion-picture theaters, etc., income-tax returns of corporations (<i>see also</i> Service)....	338, 411
Assets, in corporation balance sheets:	
By corporations reporting net income and no net income....	31-32, 380-388
By industrial groups.....	380-385
By size of net income and deficit.....	386
Revised items, Statistics of Income, 1926.....	337, 388
Auto bus lines, taxicabs, etc., income-tax returns of corporations (<i>see also</i> Transportation and other public utilities).....	337, 411
Automobile, piano, radio, etc., finance companies, income-tax returns of corporations (<i>see also</i> Finance).....	339, 412
Auto tires and tubes, etc., income-tax returns of corporations engaged in manufacture of (<i>see also</i> Rubber and related products).....	335, 409

B

Bakery products, confectionery, etc., income-tax returns of corporations engaged in manufacture of (<i>see also</i> Food products, beverages, and tobacco).....	334, 408
Banking and related industries, income-tax returns of corporations engaged in (<i>see also</i> Finance).....	339, 412
Blast furnaces, steel mills and rolling mills, etc., income-tax returns of corporations engaged in manufacture of (<i>see also</i> Metal products and processes).....	336, 410
Bonded debt and mortgages, in corporation balance sheets:	
By corporations reporting net income and no net income.....	32
By industrial groups.....	381, 383, 385, 387
By size of net income and deficit.....	387
Revised figures, Statistics of Income for 1926.....	388-389
Boots, shoes, slippers, etc., income-tax returns of corporations engaged in manufacture of (<i>see also</i> Leather and leather products).....	335, 409

	Page
Building and construction, etc., income-tax returns of corporations engaged in (<i>see also</i> Construction).....	337, 410
Building materials and equipment, metal, income-tax returns of corporations engaged in (<i>see also</i> Metal products and processes).....	336, 410
Business, individual income from:	
By income classes, amounts and percentages.....	8-9, 11-13, 23, 85, 88
By industrial groups, number, net profit, and per cent.....	14-16
By States.....	85
Frequency distribution, by size of specific source of income.....	10-13
Business service, detective bureaus, trade shows, etc., income-tax returns of corporations engaged in (<i>see also</i> Service).....	339, 412

C

Canned products—fish, fruit, vegetables, etc., income-tax returns of corporations engaged in manufacture of (<i>see also</i> Food products, beverages, and tobacco).....	334, 408
Capital net gain, individual income-tax returns, amount and per cent... 6, 8, 24	
Income from—	
By income classes, amounts and percentages.....	9, 88
By States.....	85
Frequency distribution, by size of specific source of income.....	11-13
Tax on—	
By income classes.....	75
By income classes and by States.....	92-166
By years, 1922-1928.....	38, 45, 46
Capital net loss, individual income-tax returns:	
Changes in method of deducting for, revenue acts of 1924, 1926, and 1928.....	6
Tax credit for—	
By income classes.....	75
By income classes and by States.....	92-166
Total.....	6
Capital stock, in corporation balance sheets:	
By industrial groups.....	381, 383, 385
By size of net income and deficit.....	387
Carpets, floor coverings, etc., income-tax returns of corporations engaged in manufacture of (<i>see also</i> Textiles and textile products).....	335, 409
Cartage and storage, income-tax returns of corporations engaged in (<i>see also</i> Transportation and other public utilities).....	337, 411
Cash in corporation balance sheets:	
By industrial groups.....	380, 382, 384
By size of net income and deficit.....	386
Cash dividends in corporation income-tax returns. (<i>See</i> Dividends.)	
Changes in tax laws affecting comparability of statistical data:	
Corporation income-tax returns.....	449, 458-461
Estate-tax returns.....	462
Individual income-tax returns.....	449, 450-457
Chemicals and allied substances:	
Income-tax returns of corporations engaged in manufacture of, by industrial groups.....	25-27, 34, 336, 409
Income-tax returns of corporations engaged in manufacture of—	
By assets and liabilities, classified.....	380-385
By corporations reporting net income and no net income.....	26, 27
By income classes.....	376
By States.....	358-359
By years, 1920-1928.....	359
Compiled receipts and statutory deductions, classified.....	319-323, 324, 327, 392, 398
Revised figures, Statistics of Income, 1927.....	340
Individual income from manufacture of, number of returns and net profit.....	14-16
Cities, number of individual income-tax returns by.....	18-19, 180-312
Clothing, income-tax returns of corporations engaged in manufacture of (<i>see also</i> Textiles and textile products).....	335, 409
Coal mining, income-tax returns of corporations engaged in (<i>see also</i> Non-metal mining).....	334, 408
Commission, income-tax returns of corporations (<i>see also</i> Trade).....	338, 411

	Page
Common stock, corporation balance sheets:	
By industrial groups.....	381, 383, 385
By size of net income and deficit.....	387
Community property income, individual returns of, number and net income:	
Amount and percentage of total income.....	5
By income classes.....	81
By States.....	84
Compiled receipts and statutory deductions. (<i>See</i> Corporation returns.)	
Consolidated returns. (<i>See</i> Corporation returns.)	
Construction:	
Income-tax returns of corporations engaged in, by industrial sub-groups.....	34, 337, 410
Income-tax returns of corporations engaged in—	
By assets and liabilities, classified.....	380-385
By corporations reporting net income and no net income.....	26-27
By income classes.....	378-379
By States.....	365-366
By years, 1920-1928.....	366
Compiled receipts and statutory deductions, classified.....	34, 321, 325, 328, 332, 394, 400, 406
Individual income from, number of returns and net profit.....	14-16
Contributions, individual returns:	
Amount and percentage of total income.....	8
By years 1917, 1920, 1922-1928.....	44-46
By income classes.....	23, 90
By States.....	87
Corporation assets and liabilities, corporation balance sheets:	
By industrial groups.....	380-385
By size of net income and deficit.....	386-387
Number of income-tax returns filed and number of balance sheets tabulated, by size of net income.....	32
Reporting net income and no net income.....	31-32
Revised items, Statistics of Income, 1926.....	33, 388-389
Corporation compiled receipts, income-tax returns; by industrial groups, classified (<i>see also</i> Corporation income, gross):	
All corporations, amount and percentage distribution.....	29, 30, 318-321, 330-333
By corporations reporting net income and no net income.....	322-329
Consolidated returns.....	390-407
Fiscal year returns.....	413-423
Revised items, Statistics of Income, 1927.....	30, 329
Corporation deficit, income-tax returns:	
By income classes.....	31, 36, 50-51, 375-379, 387
By industrial groups.....	27, 34, 326-328, 381-385, 402-406, 420-423
By industrial groups and subgroups.....	334-339, 408-412
By industrial groups and by States.....	
By States.....	316
By years 1909-1928.....	48
By years 1916-1928 and by States.....	425-445
By years 1920-1928 and by industrial groups.....	341-374
Item defined.....	2
Corporation gross sales, income-tax returns, by industrial groups; all corporations, amount and percentage of total receipts.....	318-328, 330-333, 390-399, 413-423
Corporation income, income-tax returns:	
Gross, by those reporting net income and no net income—	
By industrial groups.....	26-27, 34, 334-340, 408-412
By industrial groups and by States.....	341-374
By States.....	314-316
By years and by industrial groups.....	342-374
By years 1916-1928 and by States.....	425-445
Net—	
Amount exempt from and amount subject to tax.....	28
By income classes and by industrial groups.....	375-379
By industrial groups.....	25-27, 34, 319-332, 390-423
By industrial groups and subgroups.....	334-340, 408-412
By industrial groups and by States.....	341-374

Corporation income, income-tax returns—Continued.

Net—Continued.	Page
By States.....	315, 425-445
By years 1909-1928.....	48-51
By years 1920-1928 and by industrial groups.....	341-374
Item defined.....	2
Corporation income statement, income-tax returns, all corporations and by corporations reporting net income and no net income, consolidated, and fiscal year returns.....	29, 318-330, 390-407, 413-423
Corporation income tax:	
And war-profits and excess-profits tax, by years 1913-1928.....	48
By industrial groups—	
Amount and percentage of total receipts.....	25-27
By consolidated returns.....	34, 391-407
Percentages of net income and of total tax.....	26
By industrial groups and subgroups.....	25,
319-325, 331, 334-339, 391, 401, 408-412, 413-423	
By industrial groups and by States.....	341-374
By States.....	315
By years 1913-1928.....	48
By years 1916-1928 and by States.....	425-445
Compared with tax collections.....	2-3
Income and profits taxes paid foreign countries or possessions of the United States.....	28-29
Corporation income-tax returns (<i>see also</i> Corporation deficit; Corporation income; Corporation income tax):	
Assets and liabilities, by industrial groups.....	380-385
By income classes and by industrial groups, number and net income.....	375-379
By those reporting net income and no net income—	
By industrial groups.....	26-27
By industrial groups and subgroups.....	334, 408-412
By industrial groups and by States.....	341-374
By States.....	314-317
By years 1916-1928 and by States.....	425-445
By years and income classes.....	49-50
Compiled receipts and statutory deductions, by industrial groups, classified.....	318-332, 390-407
By years 1909-1928, number and net income.....	48
Changes in tax laws affecting comparability of statistical data.....	458
Comparison 1928 and 1927 returns.....	25
Consolidated returns.....	390-407
Deductions in. (<i>See</i> Deductions.)	
Deductions allowed life insurance companies.....	25
Dividends distributed, 1922-1928.....	29
Fiscal and calendar year returns are tabulated.....	1, 35, 408, 415
Fiscal and part year returns (<i>see also</i> Fiscal-year returns).....	1, 35, 413-423
Income statement, analysis of compiled receipts and statutory deductions, by industrial groups.....	318-332, 390-407
Number of—	
Reporting net income, by income classes.....	30, 375-379
Total, and by those reporting net income and no net income—	
By industrial groups.....	25-27, 334-340, 408-412
By States.....	314-316
By years 1920-1928.....	342-374
Unaudited returns tabulated.....	1
Corporation profits, income-tax returns, by industrial groups:	
Compiled net profits, amount and percentage of total receipts.....	318-321,
390-395, 322-332, 396-407, 413-423	
Compiled net profits after income tax, amount and percentage of total receipts.....	319-321, 391-395, 323-332, 397-407, 413-423
From gross sales and from operations other than gross sales—	
All corporations, amount and percentage of total receipts.....	318-321,
390-395	
By corporations reporting net income and no net income.....	322-332,
396-407	

	Page
Corporation statutory deductions, income-tax returns:	
All corporations, amounts and percentage distribution.....	318-321, 390-395, 413-415
By corporations reporting net income and no net income.....	322-332, 396-407, 416-423
Consolidated returns.....	390-407
Fiscal-year returns.....	413-423
Corporation surplus, corporation balance sheets:	
By industrial groups.....	381, 383, 385
By size of net income and deficit.....	387
Corporation taxes. (See Corporation income tax; Corporation war-profits and excess-profits taxes.)	
Corporation war-profits and excess-profits taxes:	
By years 1917-1922.....	48
By years 1917-1922 and by States.....	425-445
Cost of goods sold by corporations, income-tax returns:	
All corporations, amount and percentage of total receipts.....	318-321, 390-395, 413-415
By corporations reporting net income and no net income.....	322-332, 396-407, 416-423
Consolidated returns.....	390-407
Fiscal year returns.....	413-423
Cotton goods—dress goods, plain cloth, etc., napping, dyeing, etc., income-tax returns of corporations engaged in manufacture of (see also Textiles).....	335, 409
Counties, number of individual income-tax returns by.....	18, 180-312
Credits, estate-tax returns of resident decedents:	
By net estate classes.....	54-59, 68-69
By States.....	60-67
Credits, individual income tax, classified:	
By income classes.....	21-22, 75
By income classes and by States.....	92-166
By years 1913-1928.....	38
Earned net income.....	7

D

Deductions:

Corporation income-tax returns, by those reporting net income and no net income—	
By industrial groups.....	26-27
By States.....	314, 316
Estate-tax returns—	
By net estate classes, and by resident and nonresident decedents.....	54-59, 68-69
By States, resident decedents.....	60-67
Individual income-tax returns—	
By income classes.....	23, 90
By sources of income.....	8, 24
By States.....	87
By years 1916-1928.....	44-46
Net loss for prior year (see also Net loss, prior year).....	6, 27
Taxes paid other than income tax—	
Corporation returns.....	318-332, 390-407, 413-423
Individual returns.....	17, 91
Taxes paid included in business deductions.....	17, 91
Deficit, corporation. (See Corporation deficit.)	
Depletion, corporate statutory deductions for, income-tax returns, by industrial groups:	
All corporations, amount and percentage of total receipts.....	318-321, 330-332
By corporations reporting net income and no net income.....	322-328
Consolidated returns.....	390-407
Fiscal year returns.....	413-423
Depreciation, corporate statutory deductions for, income-tax returns, by industrial groups:	
All corporations, amount and percentage of total receipts.....	318-321, 330-332
By corporations reporting net income and no net income.....	322-328
Consolidated returns.....	390-407
Fiscal year returns.....	413-423

Dividends:

	Page
Corporation income from, by industrial groups—	
All corporations, amount and percentage of total receipts	30, 32, 319-321
By corporations reporting net income and no net income	323-328
Consolidated returns	391-407
Fiscal year returns	414-423
Individual income from—	
By income classes, amounts and percentages	6, 8-10, 23-24, 89
By States	86
By years 1916-1928	44-46
Frequency distribution by size of specific source of income	11-13
Dividends paid to shareholders, corporation income-tax returns:	
Cash and stock, by corporations reporting net income and no net income—	
By analysis of corporation compiled receipts and statutory deductions	319-321, 323-328, 390-407, 413-423
By States	317
By years 1922-1928	29
Domestic service—restaurants, laundries, etc., income-tax returns of corporations engaged in (<i>see also</i> Service)	338, 380-385, 411

E

Earned income of individuals, tax credit of 25 per cent on:

By income classes	75
By income classes and by States	92-166
Item defined	7
Total, 1924-1928	7
Electric light and power companies, income-tax returns of corporations (<i>see also</i> Transportation and other public utilities)	338, 411
Electrical machinery and equipment, income-tax returns of corporations engaged in manufacture of (<i>see also</i> Metal products and processes)	336, 410
Electric railways, etc., income-tax returns of corporations (<i>see also</i> Transportation and other public utilities)	338, 411
Estate tax:	
By net estate classes, resident and nonresident decedents	54-59, 68-69
By periods 1916-1929, total, and by resident and nonresident decedents	69
By States, resident decedents	60-67
Changes in tax laws affecting the comparability of statistical data	462
Defined and distinguished from inheritance tax	52
Relation of taxes in returns to tax receipts for same period	52
Total before deducting tax credits, resident decedents—	
By net estate classes	54, 68
By States	60-67
Estate-tax returns:	
By periods 1916-1929, total, and by resident and nonresident decedents	69
Nonresident decedents, by net estate classes	69
Number of—	
By net estate classes	54, 68
By periods 1916-1929	69
By States	60-67
Resident decedents—	
By net estate classes	54, 68
By States, and by estates subject to and not subject to tax	60-67
Nature of property and deductions, by net estate classes	54-59
Unaudited returns tabulated	52
Exemptions from tax:	
Corporation income-tax returns	28
Individual income-tax returns	6, 21-23, 73-75
Exemptions from normal tax, individual income-tax returns	6

F

Factory machinery, etc., income-tax returns of corporations engaged in manufacture of (<i>see also</i> Metal products and processes)	336, 410
Farming, fruit, cotton, grain, stock, etc., income-tax returns of corporations engaged in (<i>see also</i> Agriculture and related industries)	334, 408.

	Page
Fertilizers, income-tax returns of corporations engaged in manufacture of (<i>see also</i> Chemicals and allied substances).....	336, 409
Fiduciary sources, individual income from:	
By income classes (amounts and percentages).....	8, 9-10, 21-24, 89
By States.....	86
By years 1916-1928.....	44-46
Finance:	
Income-tax returns of corporations engaged in, by industrial sub- groups.....	26-27, 34, 339, 412
Income-tax returns of corporations engaged in—	
By assets and liabilities, classified.....	380-385
By consolidated returns.....	34, 394, 400, 406
By income classes.....	378, 388
By States.....	371
By years 1920-1928.....	372
Compiled receipts and statutory deductions, classified.....	321,
325, 328, 332, 394, 400, 406	
Individual income from, number of returns and net profit.....	15-16
Special deductions allowed life insurance companies.....	25
Financing retail sales of automobiles, pianos, radios, etc., income-tax returns of corporations engaged in (<i>see also</i> Finance).....	339, 412
Fiscal-year returns, individual and corporation.....	1, 35
Corporations—	
By industrial groups.....	408-412
By months ending the fiscal year.....	36
By size of net income and net deficit.....	36
Compiled receipts and statutory deductions.....	413-423
Part-year returns.....	37
Food preparations, etc., income-tax returns of corporations engaged in manufacture of (<i>see</i> Food products, beverages, and tobacco).	
Food products, beverages, and tobacco:	
Income-tax returns of corporations engaged in manufacture of, by industrial subgroups.....	26, 27, 34, 334, 408
Income-tax returns of corporations engaged in manufacture of—	
By assets and liabilities, classified.....	380-385
By consolidated returns.....	34, 390, 396, 402
By income classes.....	375
By States.....	346
By years 1920-1928.....	347
Compiled receipts and statutory deductions, classified.....	318,
322, 326, 330, 390, 396, 402	
Revised data for 1927; soft drinks, tobacco, and other food products.....	340
Individual income from manufacture of, number of returns, and net profit.....	14-16
Forestry, fishing, ice harvesting, etc., income-tax returns of corporations engaged in (<i>see also</i> Agriculture and related industries).....	334, 408
Forms:	
Corporation income-tax returns 1120, 1120L.....	Follows p. 463
Individual income-tax returns 1040A, 1040.....	Follows p. 463
Frequency distribution of individual returns according to size of income from specific sources.....	10-13
Furniture, etc., income-tax returns of corporations engaged in manufac- ture of (<i>see also</i> Lumber and wood products).....	335, 409

G

Gas companies, natural and artificial, income-tax returns of corporations (<i>see also</i> Transportation and other public utilities).....	338, 411
Gloves, saddlery, harness, trunks, tanning, etc., income-tax returns of corporations engaged in manufacture of (<i>see also</i> Leather and leather products).....	335, 409
Government securities wholly and partially tax exempt, reported in indi- vidual income-tax returns. (<i>See</i> Tax-exempt securities.)	
Gross corporation income. (<i>See</i> Corporation income.)	

	Page
Gross estate, estate-tax returns:	
By net estate classes, resident and nonresident decedents.....	54, 68, 69
By periods 1916-1929, total, and by resident and nonresident decedents.....	69
By States, resident decedents.....	60-67
Gross sales, corporation returns:	
All corporations.....	318-321
By corporations reporting net income and no net income.....	322-328
Consolidated returns.....	390-407
Fiscal year returns.....	413-423

H

Hardware and tools, etc., income-tax returns of corporations engaged in the manufacture of (<i>see also</i> Metal products and processes).....	336, 410
Heads of families, classified, individual income-tax returns of, number and net income.....	5, 79-84
Holders and lessors of mining property, income-tax returns of corporations (<i>see also</i> Mining and quarrying).....	334, 408
Holding companies, income-tax returns of corporations (<i>see also</i> Finance).....	339, 412
Household machinery and equipment, income-tax returns of corporations engaged in manufacture of (<i>see also</i> Metal products and processes).....	336, 410
Husbands and wives, joint individual income-tax returns of, number and net income.....	5, 79-84

I

Income, corporations. (<i>See</i> Corporation income.)	
Income, individual. (<i>See</i> Individual income.)	
Income, statement of corporations. (<i>See</i> Corporation income statement.)	
Income tax, corporation. (<i>See</i> Corporation income tax.)	
Income tax, individual. (<i>See</i> Individual income tax.)	
Income-tax returns. (<i>See</i> Corporation income-tax returns; Individual income-tax returns.)	
Income and profits taxes paid foreign countries:	
Corporation.....	28
Individual.....	7
Individual income (<i>see also</i> Earned income; Tax-exempt securities):	
Net—	
1924-1926 figures not comparable with prior years.....	7
Average per return by States.....	73
By income classes.....	21-23, 74
By income classes and by sex and family relationship.....	82-84
By income classes and by States.....	92-166
By sex and family relationship.....	5, 79-81, 82-84
By States.....	72, 79, 87
By States and by sex and family relationship.....	79-81
By years 1913-1928, amount.....	38
By years 1916-1928 and by income classes.....	40
By years 1916-1928 and by States.....	167-179
Capital net loss from sale of assets held more than 2 years.....	6,
.....	75, 92-166
Exempt from normal tax.....	6
Item defined.....	2
Net loss for prior year (<i>see also</i> Net loss for prior year, deduction).....	6
Simple and cumulative distributions, amounts and percentages, by income classes.....	4, 77
Nontaxable, under \$10,000—	
By income classes.....	74, 82-84
By income classes and by States.....	167-179
Sources of, in detail—	
By income classes.....	8-10, 88-91
By States.....	85-87
Sources of, main—	
Amount and percentage of total.....	8
By income classes.....	8-10, 22-24
By years 1916-1928.....	44-47
Frequency distribution, by size of specific source of income.....	10-13

Individual income—Continued.

	Page
Total—	
By income classes	8, 90
By States	87
Individual income tax <i>see also</i> Individual war-profits tax; Capital net gain):	
Amount, average per return, and rate on net income	3
Amount, by States, and percentages	73
Average per return—	
By States	73
By years 1916-1928 and by income classes	41-43
By years 1916-1928 and by States	167-179
By income classes	40-41
By income classes and by States	92-166
By States	73
By years 1913-1928	38
By years 1916-1928 and by income classes	40-41
By years 1916-1928 and by States	167-179
Comparison 1928 with 1927	3
Credits. (<i>See</i> Credits, individual income-tax returns.)	
Earned net income	7
Foreign countries and possessions of the United States, paid to	7
Normal tax—	
By income classes	75
By income classes and by States	92-166
By years 1913-1928	38
Simple and cumulative distributions, amounts and percentages, by income classes	5, 78
Surtax—	
By income classes	75
By income classes and by States	92-166
By years 1913-1928	38
Total, before tax credits—	
By income classes	74-75
By income classes and by States	92-166
By years	38
Individual income-tax returns (<i>see also</i> Individual income; Individual income tax):	
1928 and 1927 returns compared	3
By income classes and, under \$10,000, by taxable and nontaxable returns	75
By income classes and by States and, under \$10,000, by taxable and nontaxable returns	92-166
By sex and family relationship—	
Amounts and percentages	5
By income classes and, under \$10,000, by taxable and nontaxable returns	82-84
By States	79-81
By States	72
By years 1913-1928, number, net income, and tax	38
By years 1916-1928 and by income classes	39
By years 1916-1928 and by States	167-179
Changes in tax laws affecting comparability of statistical data	449-457
Credits	456-457
Normal tax rates	450
Personal exemption	450
Surtax rates	452-455
Deductions in. (<i>See</i> Deductions.)	
Exemptions from normal tax: (<i>See</i> Exemptions from normal tax.)	
Fiscal and calendar year returns tabulated. (<i>See also</i> Fiscal year returns.)	
Number of—	
By cities	180-312
By counties	180-312
By income classes	4, 39, 74
By sex and family relationship	5, 79-84
By States	72, 92-166
By taxable and nontaxable returns under \$10,000	74, 92-166
By taxable and nontaxable returns by years, 1916-1928	38

Individual income-tax returns—Continued.		Page
Number of—Continued.		
By years.....	38, 167-179	179
By simple and cumulative distributions, amounts, and percentages, by income classes.....	4, 76-78	78
Frequency distribution, by size of specific source of income.....	11-13	13
Percentage of population filing, by States.....	73	73
Simple and cumulative distributions, amounts, and percentages, by income classes.....	4, 76-78	78
Sources of income—		
Amount and percentage of total.....	8	8
By income classes.....	8-10, 88-90	90
By States.....	85-87	87
By years, 1916-1928.....	44-47	47
Frequency distribution, by size of specific source of income.....	11-13	13
Special tabulation of individual returns showing net income under \$5,000.....	19-24	24
Form 1040A, comparison of total income, wages and salaries, dividends, net income and tax, as estimated in Statistics of Income and as tabulated by the collectors from the returns..	20	20
Form 1040, net income less than \$5,000, by income classes.....	21	21
Form 1040A, net income less than \$5,000, by income classes.....	22	22
Form 1040, net income less than \$5,000, distribution of income by sources of income, general deductions and net income, by income classes. Data tabulated.....	22, 23	23
Form 1040A, net income less than \$5,000, distribution of income by sources of income, general deductions and net income, by income classes. Data estimated on basis of sample.....	23	23
Form 1040, no net income, showing number of returns, sources of income, and deductions.....	24	24
Tax-exempt securities in. (See Tax-exempt securities.)		
Unaudited returns tabulated.....	1	1
Individuals required to file returns, 1914-1928. (See Changes in tax laws affecting comparability of statistical data.)		
Insurance companies, not agents (see also Finance):		
Income-tax returns of corporations engaged in.....	339, 412	412
Special deductions allowed.....	25	25
Interest and other income, individual income from (see also Tax-exempt securities):		
Amount and percentage.....	8	8
By income classes, amounts, and percentages.....	9-10, 89	89
By States.....	86	86
By years.....	44-47	47
Interest on Government obligations. (See Tax-exempt securities.)		
Interest paid by corporations, by industrial groups:		
All corporations, amount and percentage of total receipts.....	318-321, 330-332, 390-395	395
By corporations reporting net income and no net income.....	322-328, 396-407	407
Consolidated returns.....	390-407	407
Inventory, corporation balance sheets:		
By corporations reporting net income and no net income.....	32	32
By industrial groups.....	380, 382, 384	384
By size of net income and deficit.....	386	386
Iron and steel, etc., income-tax returns of corporations engaged in the manufacture of (see also Metal products and processes).....		336, 410

J

Joint returns of husbands and wives. (See Husbands.)

K

Knit goods, sweaters, hosiery, etc., income-tax returns of corporations engaged in manufacture of (see also Textiles and textile products)..... 335, 409

L

	Page
Leather and leather products:	
Income-tax returns of corporations engaged in manufacture of, by industrial subgroups.....	26-27, 335, 409
Income-tax returns of corporations engaged in manufacture of—	
By assets and liabilities, classified.....	380-385
By consolidated returns.....	34, 390
By income classes.....	375
By States.....	349-350
By years 1920-1928.....	350
Compiled receipts and statutory deductions, classified.....	318, 322, 326, 330-331, 390, 396, 402
Individual income from manufacture of, number of returns and net profit.....	14-16
Liabilities, in corporation balance sheets:	
By corporations reporting net income and no net income.....	31-32
By industrial groups.....	381-385
By size of net income and deficit.....	387, 389
Life insurance companies, income-tax returns of corporations.....	339, 412
Special deductions allowed.....	25
Loan companies, etc., income-tax returns of corporations (<i>see also</i> Finance).....	339, 412
Local transportation, taxicabs, drayage, etc., income-tax returns of corporations engaged in (<i>see also</i> Transportation and other public utilities).....	337, 411
Locomotives and railroad equipment, income-tax returns of corporations engaged in manufacture of (<i>see also</i> Metal products and processes).....	336, 410
Lumber and wood products:	
Income-tax returns of corporations engaged in manufacture of, by industrial subgroups.....	26, 27, 34, 335, 409
Income-tax returns of corporations engaged in manufacture of—	
By assets and liabilities, classified.....	380-385
By consolidated returns.....	34, 392, 398, 404
By income classes.....	376
By States.....	353
By years 1920-1928.....	354
Compiled receipts and statutory deductions, classified.....	319, 320, 323, 324, 327, 330, 392, 398, 404
Individual income from, number of returns and net profit.....	14-16

M

Manufacturing:	
Income-tax returns of corporations engaged in, by industrial subgroups.....	26, 27, 34, 334, 410
Income-tax returns of corporations engaged in—	
By assets and liabilities, classified.....	380-385
By income classes.....	375
By States.....	344
By years 1920-1928.....	345
Compiled receipts and statutory deductions, classified.....	318, 322, 326, 330, 390, 396, 402
Revised figures, Statistics of Income, 1927.....	329
Individual income from, number of returns and net profit, by industrial subgroups.....	14-16
Men, individual income-tax returns of, classified, number and net income.....	5, 79-80, 82-83
Metal products and processes:	
Income-tax returns of corporations engaged in manufacture of, by industrial subgroups.....	26, 27, 34, 334, 410
Income-tax returns of corporations engaged in manufacture of—	
By assets and liabilities, classified.....	380-385
By consolidated returns.....	34, 392, 398, 404
By income classes.....	376
By States.....	361
By years 1920-1928.....	363
Compiled receipts and statutory deductions, classified.....	319, 320, 323, 324, 327, 332, 392, 398, 404
Revised figures, Statistics of Income, 1927.....	329
Individual income from manufacture of, number of returns and net profit.....	14-16

	Page
Metal mining, iron, copper, gold, silver, etc., income-tax returns of corporations engaged in (<i>see also</i> Mining and quarrying).....	334, 408
Milling, bran, flour, meal, etc., income-tax returns of corporations engaged in manufacture of (<i>see also</i> Food products, beverages, and tobacco).....	334, 408
Mining and quarrying:	
Income-tax returns of corporations engaged in, by industrial subgroups.....	26, 27, 34, 334, 408
Income-tax returns of corporations engaged in—	
By assets and liabilities, classified.....	380-385
By consolidated returns.....	34, 390, 396, 402
By income classes.....	375
By States.....	343
By years 1920-1928.....	344
Compiled receipts and statutory deductions, classified.....	318, 322, 326, 330-331, 390, 396, 402
Individual income from, number of returns and net profit.....	14-16
Mortgages, corporation balance sheets.....	381, 383, 385, 387
Motor vehicles and accessories, income-tax returns of corporations engaged in manufacture of (<i>see also</i> Metal products and processes).....	336, 410

N

National banks, income-tax returns of corporations.....	339, 412
Net income, corporation or individual. (<i>See</i> Corporation income; Individual income.)	
Net loss for prior-year deduction:	
Corporation income-tax returns—	
By industrial groups.....	26, 27
By industrial groups and subgroups.....	334-340, 408-412
By States.....	315
By years and amount.....	27-28
Compiled receipts and statutory deductions.....	318-332, 390-407, 413-423
Individual income-tax returns—	
By income classes.....	74
By States.....	72
Years 1922-1928.....	6-7
Net estate, estate-tax returns:	
By net-estate classes.....	54-61, 68, 69
By periods 1916-1929, total, and by resident and nonresident decedents.....	69
By States, resident decedents.....	60-67
Normal income tax, individuals:	
Amount. (<i>See</i> Individual income tax.)	
Exemptions from. (<i>See</i> Exemptions from normal tax.)	
Net income subject to. (<i>See</i> Individual income.)	
Notes and accounts payable, corporation balance sheets....	32, 381, 383, 385, 387
Notes and accounts receivable, corporation balance sheets....	32, 380, 382, 384, 386

O

Oil and gas, income-tax returns of corporations engaged in the mining of (<i>see also</i> Mining and quarrying).....	334, 408
Office equipment, etc., income-tax returns of corporations engaged in manufacture of (<i>see also</i> Metal products and processes).....	336, 410

P

Packing-house products, fresh meats, hams, bacon, etc., income-tax returns of corporations engaged in manufacture of (<i>see also</i> Food products, beverages, and tobacco).....	334, 408
Paper, pulp, and products:	
Income-tax returns of corporations engaged in manufacture of, by industrial subgroups.....	26, 27, 34, 336, 409

Paper, pulp, and products—Continued.

	Page
Income-tax returns of corporations engaged in manufacture of—	
By assets and liabilities, classified	380-385
By consolidated returns	34, 392, 398, 404
By income classes	376
By States	354-356
By years 1920-1927	356
Compiled receipts and statutory deductions, classified	319-320, 323-324, 327, 330, 392, 398, 404
Individual income from manufacture of, number of returns, and net profit	14-16
Partnership returns of income, number of, 1917-1928	24
Partnership war-profits tax, 1917	38
Partnerships, individual income from:	
By income classes, amounts and percentages	8-10, 22, 23, 88
By States	85
By years	44-46
Personal exemption, individual income-tax returns:	
By income classes and, under \$10,000, by taxable and nontaxable returns	74
By States	73
Petroleum and mineral oil refining, income-tax returns of corporations engaged in	336, 409
Preferred stock corporation balance sheets:	
By industrial groups	381, 383, 385
By size of net income and deficit	387
Printing and publishing:	
Income-tax returns of corporations engaged in manufacture of, by industrial subgroups	26-27, 34, 336, 409
Income-tax returns of corporations engaged in—	
Assets and liabilities, classified	380-387
By income classes	376-377
By States	356-357
By years 1920-1928	357
Compiled receipts and statutory deductions, classified	319, 323, 327, 330, 392, 398, 404
Individual income from, number of returns, and net profits	14-16
Profits from sale of real estate, stocks, and bonds, etc., individual income from:	
By income classes, amounts and percentages	8-9, 22-23, 88
By States	85
By years	44-46
Frequency distribution, by size of specific source of income	11-13
Property in estate-tax returns of resident decedents, by net estate classes, classified	54-59
Public utilities. (<i>See</i> Transportation and other public utilities.)	

Q

Quarrying, income-tax returns of corporations engaged in (<i>see also</i> Mining and quarrying)	334, 408
--	----------

R

Radio broadcasting companies, income-tax returns of corporations (<i>see also</i> other public utilities)	338, 411
Radios, complete or in parts, income-tax returns of corporations engaged in manufacture of (<i>see also</i> Miscellaneous manufacturing)	337, 410
Rail transportation, income-tax returns of corporations engaged in (<i>see also</i> Transportation and other public utilities)	337, 411
Real estate and holding companies, etc., income-tax returns of corporations (<i>see also</i> Finance)	339, 412
Rents and royalties, individual income from:	
By income classes, amounts and percentages	9-10, 22-24, 89
By States	86
By years	44-46
Frequency distribution, by size of specific source of income	11-13

	Page
Restaurants, hotels, etc., income-tax returns of corporations engaged in (<i>see also</i> Service).....	338, 411
Retail trade, income-tax returns of corporations engaged in (<i>see also</i> Trade).....	338, 411
Royalties, individual income from. (<i>See</i> Rents and royalties.)	
Rubber and related products:	
Income-tax return of corporations engaged in manufacture of, by industrial subgroups.....	26, 27, 34, 335, 409
Income-tax returns of corporations engaged in manufacture of—	
By assets and liabilities, classified.....	380-385
By consolidated returns.....	34, 392, 398, 404
By income classes.....	376
By States.....	351
By years 1920-1928.....	352
Compiled receipts and statutory deductions, classified.....	318, 322, 326, 330, 392, 398, 404
Individual income from manufacture of, number of returns, and net profits.....	14-16
Rubber boots, shoes, etc., income-tax returns of corporations engaged in manufacture of (<i>see also</i> Rubber and related products).....	335, 409

S

Salaries and wages, individual income from. (<i>See</i> Wages and salaries.)	
Sale of real estate, stocks, bonds, etc., individual income from profits from. (<i>See</i> Profits from sale of real estate, stocks, bonds, etc.)	
Sawmill and planing-mill products, income-tax returns of corporations engaged in manufacture of (<i>see also</i> Lumber and wood products).....	335, 409
Service:	
Income-tax returns of corporations engaged in, by industrial sub- groups.....	26, 27, 34, 338, 411
Income-tax returns of corporations, engaged in—	
By assets and liabilities, classified.....	380-385
By consolidated returns.....	34, 394, 400, 406
By income classes.....	378
By States.....	369
By years 1920-1928.....	371
Compiled receipts and statutory deductions, classified.....	321, 325, 328, 332, 394, 400, 406
Individual income from, number of returns, and net profits.....	14-16
Shipbuilding and repairing, income-tax returns of corporations engaged in (<i>see also</i> Construction).....	337, 410
Silk and rayon goods, etc., income-tax returns of corporations engaged in manufacture of (<i>see also</i> Textiles and textile products).....	335, 409
Soft drinks, wine, mineral waters, etc., income-tax returns of corporations engaged in manufacture of (<i>see also</i> Food products, beverages, and tobacco).....	335, 340, 408
Special tabulation of individual returns, showing net income under \$5,000 (<i>see also</i> Individual income-tax returns).....	19-24
State and private banks, income-tax returns of corporations engaged in (<i>see also</i> Finance).....	339, 412
State and local securities reported in individual income-tax returns.....	18
Steam railroads, etc., income-tax returns of corporations engaged in (<i>see</i> <i>also</i> Transportation and other public utilities).....	337, 411
Stock dividends in corporation income-tax returns. (<i>See</i> Dividends.)	
Stock and bond brokers, income-tax returns of corporations (<i>see also</i> Finance).....	339, 412
Stone, clay, and glass products:	
Income-tax returns of corporations engaged in manufacture of, by industrial subgroups.....	26, 27, 34, 336, 409
Income-tax returns of corporations engaged in manufacture of—	
By assets and liabilities, classified.....	380-385
By income classes.....	378
By consolidated returns.....	34, 392, 398, 404
By States.....	359

Stone, clay, and glass products—Continued.

Income-tax returns of corporations engaged in manufacture of— Continued.	Page
By years 1920-1928.....	361
Compiled receipts and statutory deductions, classified.....	319, 320, 323, 324, 327, 332, 392, 398, 404
Individual income from manufacture of, number of returns, and net profits.....	14-16
Sugar—cane, beet, maple, etc., income-tax returns of corporations engaged in manufacture of (<i>see also</i> Food products, beverages, and tobacco).....	335, 408
Surplus. (<i>See</i> Corporation surplus.)	
Surtax, individual income tax. (<i>See</i> Individual income tax.)	

T

Taxes paid other than income tax:	
Individual income-tax returns—	
By income classes.....	17
By States and Territories.....	91
Corporation income-tax returns, by industrial groups.....	318-328, 330-332, 390-407
Tax-exempt income:	
Corporation income-tax returns. (<i>See</i> Exemptions, corporation returns.)	
Dividends, corporation returns. (<i>See</i> Dividends.)	
Exempt from normal tax, individual income-tax returns. (<i>See</i> Exemptions from normal tax.)	
From securities, individual and corporation returns. (<i>See</i> Tax-exempt securities.)	
Tax-exempt interest. (<i>See</i> Tax-exempt securities.)	
Tax-exempt securities in corporation balance sheets, by industrial groups.	
Tax-exempt securities:	
Corporation income from—	
All corporations, amount and percentage of total receipts.....	318, 330
By industrial groups.....	318-332, 380-385, 390-407
By corporations reporting net income and no net income.....	322-328
By size of net income and deficit.....	385-387
Consolidated returns.....	390-407
Fiscal year returns.....	413-423
In estate-tax returns of resident decedents, by net estate classes, classified.....	54-59
In individual income-tax returns—	
Partially tax exempt, Government—	
Amount owned and interest received, returns of net income over \$5,000—	
By income classes.....	17-18
Income from—	
By income classes.....	9-10
Tax forms for 1928.....	Follow page 463
Telephone and telegraph companies, income-tax returns of corporations (<i>see also</i> Transportation and other public utilities).....	338, 411
Textiles and textile products:	
Income-tax returns of corporations engaged in manufacture of, by industrial subgroups.....	26, 27, 335, 409
Income-tax returns of corporations engaged in manufacture of—	
By assets and liabilities, classified.....	380-385
By consolidated returns.....	34, 390
By income classes.....	375
By States.....	347-349
By years, 1920-1928.....	349
Compiled receipts and statutory deductions, classified.....	318, 322, 326, 330-331, 390, 396, 402
Individual income from, number of returns, and net profit.....	14-16
Theaters, legitimate, vaudeville, etc., income-tax returns of corporations (<i>see also</i> Service).....	338, 411
Tires and tubes, etc., income-tax returns of corporations engaged in the manufacture of (<i>see also</i> Rubber and related products).....	335, 409
Tobacco, cigars, cigarettes, etc., income-tax returns of corporations (<i>see also</i> Food products, beverages, and tobacco).....	335, 408

	Page
Trade:	
Income-tax returns of corporations engaged in, by industrial sub- groups.....	26, 27, 338, 411
Income-tax returns of corporations engaged in—	
By assets and liabilities, classified.....	380-385
By consolidated returns.....	34, 394
By income classes.....	378
By States.....	368-369
By years 1920-1928.....	369
Compiled receipts and statutory deductions, classified.....	321, 325, 328, 332, 394, 400, 406
Individual income from, number of returns and net profit.....	14-16
Transportation and other public utilities:	
Income-tax returns of corporations engaged in, by industrial sub- groups.....	26-27, 34, 337, 411
Income-tax returns of corporations engaged in—	
By assets and liabilities, classified.....	380-385
By income classes.....	378
By States.....	366-367
By years 1920-1928.....	367
Compiled receipts and statutory deductions, classified.....	321, 325, 328, 332, 394, 400, 406
Revised figures, Statistics of Income, 1927.....	
Individual income from, number of returns and net profit.....	14-16
Trust companies, savings banks, etc., income-tax returns of corporations (see also Finance).....	339, 412

U

United States Government bonds, wholly and partially tax exempt, re-
ported in individual income-tax returns. (See Tax-exempt securities.)

W

Wages and salaries, individual income from:	
By income classes, amounts and percentages.....	8-9, 22-24, 44-46
By States.....	85
Frequency distribution, by size of specific source of income.....	11-13
War-profits tax. (See Corporation war-profits and excess-profits taxes; Individual war-profits tax; Partnership war-profits tax.)	
Water companies, income-tax returns of corporations (see also Transporta- tion and other public utilities).....	337, 411
Water transportation, income-tax returns of corporations (see also Trans- portation and other public utilities).....	338, 411
Wholesale trade, income-tax returns of corporations engaged in (see also Trade).....	338, 411
Wives, separate individual income-tax returns of, number of returns and net income.....	5, 81, 84
Wives and husbands, joint individual returns of. (See Husbands.)	
Women, individual income-tax returns of, classified, number of returns, and net income.....	5, 80, 83
Woolen and worsted goods, income-tax returns of corporations engaged in manufacture of (see also Textiles and textile products).....	335, 406

O

