

TREASURY DEPARTMENT  
UNITED STATES INTERNAL REVENUE

# STATISTICS OF INCOME



COMPILED FROM THE RETURNS FOR 1919  
UNDER THE DIRECTION OF THE  
COMMISSIONER OF INTERNAL REVENUE



WASHINGTON  
GOVERNMENT PRINTING OFFICE  
1922

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

# CONTENTS

	Page.
OFFICIAL TRANSMITTAL.....	1
RETURNS FILED.....	1
PERSONAL INCOME-TAX RETURNS.....	1
Distribution by States and Territories, and by population.....	-
Text table—Personal returns, by States and Territories, and per capita distribution, calendar year 1919.....	2-3
Simple and cumulative distribution, by income classes.....	3
Text table—Simple and cumulative distribution of personal returns by income classes, calendar year 1919.....	4
Classification by sex and family relationship.....	5
Text table—Distribution of personal returns, by sex and family relationship, calendar year 1919.....	5
Income exempt from normal tax.....	5
Text table—Net income exempt from and amount subject to normal tax, personal returns, calendar year 1919.....	5
Service, business, and property as sources of income.....	5
Text table—Distribution by sources, personal income, calendar year 1919.....	6
Sources of income and deductions by income classes.....	6
Text tables—	
Distribution by sources of income and deductions, by income classes, calendar year 1919.....	6-7
Distribution of personal income, by sources and by income classes, showing the proportion from each source expressed in percentages, calendar year 1919.....	7
Income from business.....	8
Text table—Income reported from business pursuits, personal returns, calendar year 1919.....	8
PARTNERSHIPS AND PERSONAL SERVICE CORPORATIONS.....	8
CORPORATION INCOME-TAX RETURNS.....	8
Corporations distributed by industrial groups.....	
Text table—Distribution of corporations by industrial groups and into those reporting net income and those reporting no net income, calendar year 1919.....	9-10
Income and deductions.....	10
Text tables—	
Distribution of corporation income by industrial groups and by nature of deductions, calendar year 1919.....	11-12
Percentage distribution of corporation income and deductions by industrial groups, calendar year 1919.....	13
Income on Federal obligations not exempt from tax.....	13
Income wholly exempt from tax.....	13
Corporations reporting invested capital.....	14
Text tables—	
Corporations reporting invested capital distributed by size of invested capital, calendar year 1919.....	14-15
Corporations reporting invested capital distributed by size of net income, calendar year 1919.....	16-17
Corporations reporting invested capital distributed by industrial groups, calendar year 1919.....	18-19
INCOME RETURNS BY STATES.....	
Combined personal and corporation income and tax.....	19
Text table—Personal and corporation income and tax by States and Territories, calendar year 1919.....	20

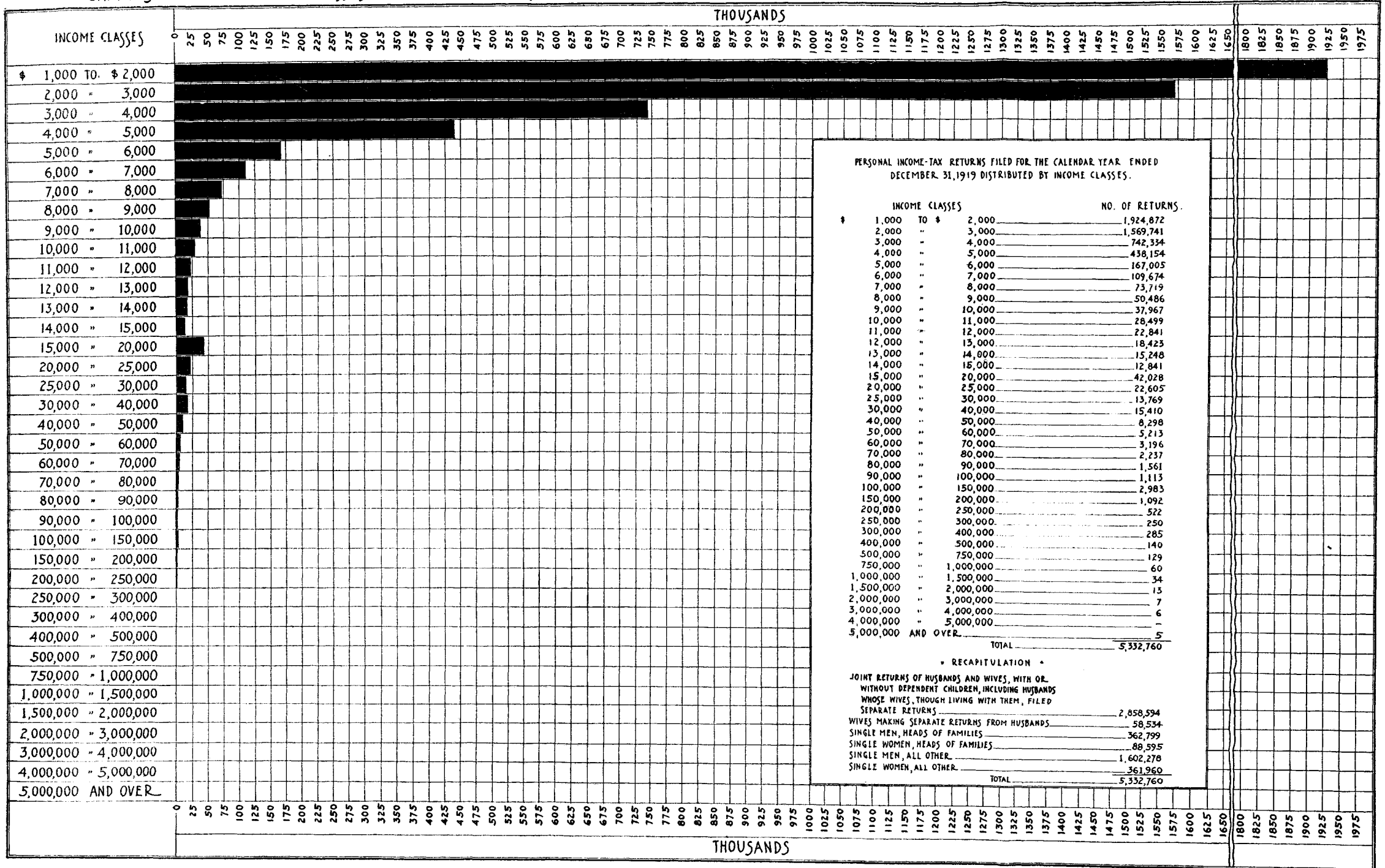
	Page.
PROGRESS OF INCOME TAXATION.....	21
Text tables—	
Personal returns, number filed for calendar years 1919, 1918, 1917, and 1916, by income classes.....	21
Personal returns, net income reported for calendar years 1919, 1918, 1917, and 1916, by income classes.....	21
Personal returns, tax yield for calendar years 1919, 1918, 1917, and 1916, by income classes.....	22
Personal returns, average tax and average rate of tax per individual, calendar years 1919, 1918, 1917, and 1916, by income classes.....	23
Personal returns, number filed for calendar years 1919, 1918, 1917, and 1916, by States and Territories.....	23
Personal returns, net income reported for calendar years 1919, 1918, 1917, and 1916, by States and Territories.....	24
Personal returns, tax yield for calendar years 1919, 1918, 1917, and 1916, by States and Territories.....	25
Personal returns, income by sources, for calendar years 1919, 1918, 1917, and 1916.....	26
Corporation returns, number filed for calendar years 1919, 1918, 1917, and 1916, by States and Territories.....	27
Corporation returns, net income reported for calendar years 1919, 1918, 1917, and 1916, by States and Territories.....	28
Corporation returns, tax yield for calendar years 1919, 1918, 1917, and 1916, by States and Territories.....	29
INCOME FLUCTUATION OF A SELECTED GROUP OF PERSONAL RETURNS (returns of 1,240 persons each of whom reported \$300,000 and over in one or more of the years 1914-1919).....	29
Text tables—	
Distribution by income classes for each of the years 1914-1919.....	30
Returns of 561 persons each of whom reported in 1914 net income under \$100,000.....	31
Returns of 388 persons each of whom reported in 1914 net income between \$100,000 and \$300,000.....	31
Returns of 234 persons each of whom reported in 1914 net income between \$300,000 and \$1,000,000.....	31
Returns of 57 persons each of whom reported in 1914 net income of \$1,000,000 and over.....	31
Net income reported for each year, by the same individuals grouped according to size of net income for 1914.....	31
Net income reported for each year, by the same individuals grouped according to size of net income for 1919.....	32
Net income and income by sources, reported each year by the same individuals grouped according to size of net income for 1914.....	33
SUMMARY OF INCOME AND TAX REPORTED BY YEARS.....	35
Text tables—	
Number of personal returns, calendar years 1914-1919, by income classes.....	35
Returns of net income by years—personal and corporation.....	35
Income tax yield by years—personal, partnership, and corporation..	36

## BASIC TABLES.

PERSONAL INCOME TABLES—Nos. 1-7 and 10-13:	
Distribution of income, by States—	
1. For the United States.....	39-40
Distribution by income classes—	
2. For the United States.....	41-42
Simple and cumulative distribution by income classes—	
3. For the United States.....	43-45
Sex and family relationship—Distribution by States—	
4. For the United States.....	46-47
Sex and family relationship—Distribution by income classes—	
5. For the United States.....	48-49
Distribution of income, by sources and by States—	
6. For the United States.....	50-51
Distribution of income by sources and by income classes—	
7. For the United States.....	52-53

	Page.
<b>PERSONAL INCOME TABLES—Nos. 1-7 and 10-13—Continued.</b>	
Distribution by income classes—	
10. By States and Territories.....	64-99
Income fluctuation of a selected group of returns (returns of 1,240 persons each of whom reported net income of \$300,000 and over in one or more years 1914-1919)—	
11. Net income reported for each year, by the same individuals grouped according to size of net income for 1914.....	100
11a. Distribution by income classes for each of the years 1914-1919, based on 1914 returns (17 tables).....	101-109
12. Net income reported for each year, by the same individuals grouped according to the size of net income for 1919.....	110
12a. Distribution by income classes for each of the years 1914-1919, based on 1919 returns (17 tables).....	111-119
Number of returns by income classes and by States and Territories, calendar years 1919, 1918, 1917, and 1916—	
13. For the United States.....	120-131
<b>CORPORATION INCOME TABLES.—Nos. 8 and 9:</b>	
Distribution by States—	
8. For the United States.....	54-55
Distribution by industries—	
9. For the United States.....	56-63
<b>CHARTS:</b>	
Chart showing by income classes the number of personal income-tax returns filed for the calendar year ended December 31, 1919.....	opposite 1
Growth of incomes—Chart showing by income classes the number of personal returns reporting \$3,000 and over 1914-1919.....	34

CHART SHOWING BY INCOME CLASSES THE NUMBER OF PERSONAL INCOME-TAX RETURNS FILED FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1919



PERSONAL INCOME-TAX RETURNS FILED FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1919 DISTRIBUTED BY INCOME CLASSES.

INCOME CLASSES	NO. OF RETURNS.
\$ 1,000 TO \$ 2,000	1,924,872
2,000 " 3,000	1,569,741
3,000 " 4,000	742,334
4,000 " 5,000	438,154
5,000 " 6,000	167,005
6,000 " 7,000	109,674
7,000 " 8,000	73,719
8,000 " 9,000	50,486
9,000 " 10,000	37,967
10,000 " 11,000	28,499
11,000 " 12,000	22,841
12,000 " 13,000	18,423
13,000 " 14,000	15,248
14,000 " 15,000	12,841
15,000 " 20,000	42,028
20,000 " 25,000	22,605
25,000 " 30,000	13,769
30,000 " 40,000	15,410
40,000 " 50,000	8,298
50,000 " 60,000	5,213
60,000 " 70,000	3,196
70,000 " 80,000	2,237
80,000 " 90,000	1,561
90,000 " 100,000	1,113
100,000 " 150,000	2,983
150,000 " 200,000	1,092
200,000 " 250,000	.522
250,000 " 300,000	.250
300,000 " 400,000	.285
400,000 " 500,000	.140
500,000 " 750,000	.129
750,000 " 1,000,000	.60
1,000,000 " 1,500,000	.34
1,500,000 " 2,000,000	.13
2,000,000 " 3,000,000	.7
3,000,000 " 4,000,000	.6
4,000,000 " 5,000,000	.5
5,000,000 AND OVER	.1
<b>TOTAL</b>	<b>5,332,760</b>

• RECAPITULATION •

JOINT RETURNS OF HUSBANDS AND WIVES, WITH OR WITHOUT DEPENDENT CHILDREN, INCLUDING HUSBANDS WHOSE WIVES, THOUGH LIVING WITH THEM, FILED SEPARATE RETURNS	2,850,594
WIVES MAKING SEPARATE RETURNS FROM HUSBANDS	58,534
SINGLE MEN, HEADS OF FAMILIES	362,799
SINGLE WOMEN, HEADS OF FAMILIES	88,595
SINGLE MEN, ALL OTHER	1,602,278
SINGLE WOMEN, ALL OTHER	361,960
<b>TOTAL</b>	<b>5,332,760</b>

# STATISTICS OF INCOME—CALENDAR YEAR 1919.

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,  
*Washington, D. C., January 12, 1922.*

Hon. A. W. MELLON,  
*Secretary of the Treasury.*

SIR: I have the honor to transmit herewith the following statistical report of economic data compiled from the returns of net income (individual, corporation, and partnership) filed for the calendar year ended December 31, 1919.

## RETURNS FILED.

The number of individuals who filed income-tax returns for the calendar year ended December 31, 1919, was 5,332,760. The total amount of net income reported by these returns was \$19,859,491,448, and the tax (normal tax and surtax) amounted to \$1,269,630,104. As compared with 1918, the above figures show a growth of 907,646 in the number of returns filed and an increase in the total net income reported amounting to \$3,934,852,093, likewise an increase of \$141,908,269 in the total tax.

The number of corporation income-tax returns for the calendar year 1919, other than those of personal service corporations, was 320,198. Of these 209,634 reported net income amounting to \$9,411,418,458; income tax, \$743,535,888; war-profits and excess-profits tax, \$1,431,805,690; total tax, \$2,175,341,578.

For the calendar year 1918 the number was 317,579, of which 202,061 reported total net income of \$8,361,511,249 and tax aggregating \$3,158,764,422.

The aggregates, net income and tax, reported by personal and corporation returns are as follows:

Year.	Net income.	Total tax.
1919.....	\$29,270,909,906	\$3,444,971,682
1918.....	24,286,150,604	4,286,486,257
Increase.....	4,984,759,302	.....
Decrease.....	.....	841,514,575

## PERSONAL INCOME-TAX RETURNS.

The following table visualizes the distribution of the personal returns by States and Territories, as well as the per capita income and tax, according to the population reported by the Fourteenth Census of the United States, 1920. As relating to the entire population of the United States subject to Federal income tax, the proportion filing returns was 5.03 per cent. The per capita net income reported was \$187.32 and the per capita income tax was \$11.98.

On the basis of returns filed, the average net income reported for 1919 was \$3,724.05, the average amount of tax \$238.08, and the average tax rate 6.39 per cent.

*Personal returns, by States and Territories, and per capita distribution, calendar year 1919.*

States and Territories.	Population, census 1920.	Returns.		Net income.		Tax.	
		Number.	Per cent of total.	Amount.	Per cent of total.	Amount.	Per cent of total.
Alabama.....	2,348,174	40,789	0.77	\$133,470,965	0.67	\$4,668,465	0.37
Alaska.....	54,899	9,427	.18	18,862,034	.09	357,783	.03
Arizona.....	334,162	20,495	.38	61,434,347	.31	1,816,899	.14
Arkansas.....	1,752,204	33,556	.64	123,704,361	.62	4,237,673	.33
California.....	3,426,861	266,720	5.00	981,170,941	4.94	48,983,856	3.86
Colorado.....	939,629	57,526	1.08	191,001,999	.96	7,196,593	.57
Connecticut.....	1,380,631	110,409	2.07	347,929,674	1.75	16,833,829	1.33
Delaware.....	223,003	16,059	.31	62,901,249	.32	7,495,453	.59
District of Columbia.....	437,571	58,616	1.10	166,399,104	.84	8,170,833	.64
Florida.....	968,470	31,107	.58	107,362,976	.54	4,363,089	.34
Georgia.....	2,895,832	58,930	1.11	219,471,959	1.11	9,134,092	.72
Hawaii.....	255,912	8,136	.15	33,164,366	.17	2,145,194	.17
Idaho.....	431,866	21,448	.40	65,472,540	.33	1,475,023	.12
Illinois.....	6,485,280	422,229	7.92	1,662,796,441	8.37	99,398,236	7.83
Indiana.....	2,930,390	130,383	2.44	417,323,251	2.10	13,541,245	1.07
Iowa.....	2,404,021	133,796	2.51	527,163,054	2.65	15,807,707	1.25
Kansas.....	1,769,257	76,451	1.43	264,971,649	1.33	9,138,315	.72
Kentucky.....	2,416,630	59,332	1.12	215,977,422	1.09	7,595,384	.60
Louisiana.....	1,798,509	52,871	.99	201,753,808	1.02	12,888,655	1.01
Maine.....	768,014	34,578	.65	112,562,525	.57	4,468,876	.35
Maryland.....	1,449,661	116,373	2.18	395,672,772	2.01	22,630,984	1.78
Massachusetts.....	3,852,356	268,307	5.03	1,090,808,058	5.49	86,566,935	6.82
Michigan.....	3,668,412	181,662	3.41	665,475,193	3.35	55,958,378	4.41
Minnesota.....	2,387,125	123,914	2.32	383,920,683	1.93	15,696,465	1.24
Mississippi.....	1,790,618	23,804	.45	101,262,053	.51	5,634,901	.44
Missouri.....	3,404,055	125,248	2.35	470,443,311	2.37	22,146,510	1.74
Montana.....	548,889	42,593	.80	108,380,657	.55	2,413,463	.19
Nebraska.....	1,296,372	87,344	1.64	287,457,592	1.45	8,639,003	.68
Nevada.....	77,407	8,740	.16	20,887,132	.11	435,002	.03
New Hampshire.....	443,083	25,601	.48	78,565,318	.45	2,811,830	.22
New Jersey.....	3,155,900	231,757	4.35	828,428,672	4.17	47,321,422	3.73
New Mexico.....	360,350	10,757	.20	31,587,990	.16	774,470	.06
New York.....	10,385,227	683,085	12.81	3,436,343,179	17.31	399,792,351	31.49
North Carolina.....	2,559,123	37,185	.70	161,613,467	.81	10,010,348	.79
North Dakota.....	646,872	27,375	.51	80,190,946	.40	1,360,509	.11
Ohio.....	5,759,394	308,309	5.78	1,075,115,926	5.41	56,505,315	4.45
Oklahoma.....	2,028,283	61,500	1.15	242,184,301	1.22	12,207,129	.96
Oregon.....	783,389	49,663	.93	166,240,606	.84	8,232,437	.65
Pennsylvania.....	8,720,017	539,172	10.11	1,838,002,395	9.26	128,195,161	10.10
Rhode Island.....	604,397	39,936	.75	146,109,811	.74	11,234,132	.88
South Carolina.....	1,633,724	37,296	.70	142,688,832	.72	5,192,020	.41
South Dakota.....	636,547	38,614	.72	133,174,792	.67	3,124,066	.25
Tennessee.....	2,337,885	50,789	.95	193,909,353	.98	9,082,054	.72
Texas.....	4,663,228	176,547	3.31	643,172,301	3.18	32,302,280	2.54
Utah.....	449,396	21,164	.40	61,913,436	.31	1,270,543	.10
Vermont.....	352,428	13,569	.25	46,204,506	.23	2,074,804	.16
Virginia.....	2,309,187	75,966	1.42	247,658,373	1.25	9,020,237	.71
Washington.....	1,356,621	114,322	2.14	325,920,733	1.64	11,615,795	.91
West Virginia.....	1,463,701	45,168	.85	147,949,092	.74	5,319,197	.42
Wisconsin.....	2,632,067	105,793	1.98	337,851,344	1.70	10,901,097	.86
Wyoming.....	194,402	18,349	.34	52,463,959	.26	1,444,063	.11
Total.....	106,021,431	5,332,760	100.00	19,859,491,448	100.00	1,269,630,104	100.00



*Personal returns, by States and Territories, and per capita distribution, calendar year 1919—Continued.*

States and Territories.	Per cent of population filing returns.	Per capita net income.	Average net income per return.	Per capita income tax.	Average amount of tax per return.
Alabama.....	1.74	\$56.84	\$3,272.23	\$1.99	\$114.45
Alaska.....	17.17	343.58	2,000.55	6.52	37.95
Arizona.....	6.13	183.85	2,997.53	5.44	88.65
Arkansas.....	1.91	70.60	3,686.50	2.42	126.29
California.....	7.73	286.32	3,678.65	14.29	183.65
Colorado.....	6.12	203.27	3,320.27	7.66	125.10
Connecticut.....	8.00	252.01	3,151.28	12.19	152.47
Delaware.....	7.20	282.06	3,916.88	33.61	466.74
District of Columbia.....	13.40	380.27	2,838.80	18.67	139.40
Florida.....	3.21	110.86	3,451.40	4.51	140.26
Georgia.....	2.03	75.79	3,724.28	3.15	155.00
Hawaii.....	3.18	129.59	4,076.25	8.38	263.67
Idaho.....	4.97	151.60	3,052.62	3.42	68.77
Illinois.....	6.51	256.40	3,938.14	15.33	235.41
Indiana.....	4.45	142.41	3,200.72	4.62	103.85
Iowa.....	5.57	219.28	3,940.05	6.58	118.15
Kansas.....	4.32	149.76	3,465.90	5.17	119.52
Kentucky.....	2.46	89.37	3,640.15	3.14	128.01
Louisiana.....	2.94	112.17	3,815.96	7.17	243.73
Maine.....	4.50	146.56	3,255.32	5.82	129.24
Maryland.....	8.03	275.01	3,425.82	15.61	194.47
Massachusetts.....	6.96	283.15	4,065.52	22.47	322.64
Michigan.....	4.95	181.41	3,663.26	15.25	308.03
Minnesota.....	5.19	160.83	3,098.28	6.58	126.67
Mississippi.....	1.33	56.55	4,253.99	3.15	236.72
Missouri.....	3.68	138.20	3,756.09	6.51	176.82
Montana.....	7.76	197.45	2,544.56	4.40	56.66
Nebraska.....	6.74	221.74	3,291.10	6.66	98.91
Nevada.....	11.20	269.84	2,389.83	5.62	49.77
New Hampshire.....	5.78	177.31	3,068.84	6.35	109.83
New Jersey.....	7.34	262.50	3,574.56	14.99	204.18
New Mexico.....	2.99	87.66	2,936.51	2.15	72.00
New York.....	6.58	330.89	5,030.62	38.49	585.27
North Carolina.....	1.45	63.15	4,346.20	3.91	269.20
North Dakota.....	4.23	123.97	2,929.35	2.10	49.70
Ohio.....	5.35	186.67	3,487.14	9.81	183.27
Oklahoma.....	3.03	119.40	3,937.96	6.01	198.49
Oregon.....	6.34	212.21	3,347.37	10.51	165.77
Pennsylvania.....	6.18	210.76	3,408.94	14.70	237.76
Rhode Island.....	6.61	241.74	3,658.60	18.59	281.30
South Carolina.....	2.21	84.75	3,825.85	3.08	139.21
South Dakota.....	6.07	209.21	3,448.87	4.91	80.91
Tennessee.....	2.17	82.94	3,817.94	3.88	178.82
Texas.....	3.79	137.92	3,643.07	6.93	182.96
Utah.....	4.71	137.77	2,925.41	2.83	60.03
Vermont.....	3.85	131.10	3,405.15	5.89	152.91
Virginia.....	3.29	107.27	3,260.12	3.91	118.74
Washington.....	8.43	240.24	2,850.90	8.56	101.61
West Virginia.....	3.09	101.08	3,275.53	3.63	117.76
Wisconsin.....	4.02	128.36	3,193.51	4.14	103.04
Wyoming.....	9.44	269.87	2,859.23	7.43	78.70
Total.....	5.03	187.32	3,724.05	11.98	238.08

**SIMPLE AND CUMULATIVE DISTRIBUTION, BY INCOME CLASSES (PERSONAL RETURNS).**

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

## STATISTICS OF INCOME.

Simple and cumulative distribution of personal returns by income classes, calendar year 1919.

Income class.	Returns.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Number in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
\$1,000 to \$2,000.....	1,924,872	36.09	5,332,760	1,924,872	100.00	36.09
\$2,000 to \$3,000.....	1,569,741	29.44	3,407,888	3,494,613	63.91	65.53
\$3,000 to \$5,000.....	1,180,488	22.14	1,838,147	4,675,101	34.47	87.67
\$5,000 to \$10,000.....	438,851	8.23	657,659	5,113,952	12.33	95.90
\$10,000 to \$25,000.....	162,485	3.04	218,808	5,276,437	4.10	98.94
\$25,000 to \$50,000.....	37,477	.70	56,323	5,313,914	1.06	99.64
\$50,000 to \$100,000.....	13,320	.25	18,846	5,327,234	.36	99.89
\$100,000 to \$150,000.....	2,983	.06	5,526	5,330,217	.11	99.95
\$150,000 to \$300,000.....	1,864	.036	2,543	5,332,081	.05	99.986
\$300,000 to \$500,000.....	425	.009	679	5,332,506	.014	99.995
\$500,000 to \$1,000,000.....	189	.004	254	5,332,695	.005	99.999
\$1,000,000 and over.....	65	.001	65	5,332,760	.001	100.00
Total.....	5,332,760	100.00				

Income class.	Net income.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
\$1,000 to \$2,000.....	\$2,829,113,151	14.25	\$19,859,491,448	\$2,829,113,151	100.00	14.25
\$2,000 to \$3,000.....	3,807,286,365	19.17	17,030,378,297	6,636,399,516	85.75	33.42
\$3,000 to \$5,000.....	4,513,264,030	22.72	13,223,091,932	11,149,663,546	66.58	56.14
\$5,000 to \$10,000.....	2,954,137,253	14.87	8,709,827,902	14,103,800,799	43.86	71.01
\$10,000 to \$25,000.....	2,412,275,757	12.15	5,753,690,649	16,516,076,556	28.99	83.16
\$25,000 to \$50,000.....	1,277,364,635	6.43	3,343,414,892	17,793,441,191	16.84	89.59
\$50,000 to \$100,000.....	896,497,209	4.51	2,066,050,257	18,689,938,400	10.41	94.10
\$100,000 to \$150,000.....	358,392,923	1.81	1,169,553,048	19,048,331,323	5.90	95.91
\$150,000 to \$300,000.....	371,148,536	1.87	811,160,125	19,419,479,859	4.09	97.78
\$300,000 to \$500,000.....	159,070,948	.80	440,011,589	19,578,550,807	2.22	98.58
\$500,000 to \$1,000,000.....	128,290,396	.65	280,940,641	19,706,841,203	1.42	99.23
\$1,000,000 and over.....	152,650,245	.77	152,650,245	19,859,491,448	.77	103.00
Total.....	19,859,491,448	100.00				

Income class.	Tax (normal tax and surtax).					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
\$1,000 to \$2,000.....	\$24,696,200	1.95	\$1,269,630,104	\$24,696,200	100.00	1.95
\$2,000 to \$3,000.....	28,257,861	2.23	1,244,933,904	52,954,061	98.05	4.18
\$3,000 to \$5,000.....	75,914,847	5.98	1,216,676,043	128,868,908	95.82	10.16
\$5,000 to \$10,000.....	91,537,910	7.21	1,140,761,196	220,406,818	89.84	17.37
\$10,000 to \$25,000.....	164,832,523	12.98	1,049,223,286	385,239,341	82.63	30.35
\$25,000 to \$50,000.....	154,946,343	12.20	884,390,763	540,185,684	69.65	42.55
\$50,000 to \$100,000.....	186,357,608	14.68	729,444,420	726,543,292	57.45	57.23
\$100,000 to \$150,000.....	118,705,303	9.35	543,086,812	845,248,595	42.77	66.58
\$150,000 to \$300,000.....	163,095,349	12.85	424,381,509	1,008,343,944	33.42	79.43
\$300,000 to \$500,000.....	86,031,032	6.78	261,286,160	1,094,374,976	20.57	86.21
\$500,000 to \$1,000,000.....	76,228,132	6.00	175,255,128	1,170,603,108	13.79	92.21
\$1,000,000 and over.....	99,026,996	7.79	99,026,996	1,269,630,104	7.79	100.00
Total.....	1,269,630,104	100.00				

## CLASSIFICATION BY SEX AND FAMILY RELATIONSHIP (PERSONAL RETURNS).

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

*Distribution of personal returns, by sex and family relationship, calendar year 1919.*

Status of family relationship.	Returns.		Net income.	
	Number.	Per cent.	Amount.	Per cent.
Joint returns of husbands and wives, with or without dependent children, and of husbands whose wives, though living with them, filed separate returns.....	2, 858, 597	53. 60	\$13, 209, 748, 645	66. 52
Wives making separate returns from husbands.....	58, 534	1. 10	465, 379, 857	2. 34
Single men, heads of families.....	362, 797	6. 81	1, 205, 019, 774	6. 07
Single women, heads of families.....	88, 595	1. 66	307, 539, 700	1. 55
Single men, all other.....	1, 602, 277	30. 04	3, 665, 857, 811	18. 46
Single women, all other.....	361, 960	6. 79	1, 005, 945, 661	5. 06
Total.....	5, 332, 760	100. 00	19, 859, 491, 448	100. 00

## INCOME EXEMPT FROM NORMAL TAX (PERSONAL RETURNS).

The amount of net income free from normal tax on account of personal exemptions, dividends, and interest on Government obligations not wholly exempt from tax, is shown in the following table:

*Net income exempt from and amount subject to normal tax, personal returns, calendar year 1919.*

Status of income.	Amount.	Per cent of total net income.
Net income exempt from normal tax:		
Personal exemption.....	\$9, 424, 293, 200	47. 45
Dividends.....	2, 453, 774, 825	12. 36
Interest on Government obligations not wholly exempt from tax.....	63, 377, 222	. 32
Total.....	11, 941, 445, 247	60. 13
Net income subject to normal tax.....	7, 918, 046, 201	39. 87
Total net income.....	19, 859, 491, 448	100. 00

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

In the table immediately following is shown the distribution of the net income reported according to its origin; that is, whether from personal service or from property.

*Distribution by sources, personal income, calendar year 1919.*

Source of income.	Amount.	Per cent of total income.
<b>Personal service:</b>		
Salaries, wages, commissions, bonuses, director's fees, etc.....	\$10,755,692,651	47.93
Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate, stock, bonds, and other property.....	6,708,344,984	29.90
Total .....	17,464,037,635	77.83
<b>Property:</b>		
Rents and royalties .....	1,019,094,265	4.54
Interest on bonds, notes, etc. ....	1,500,779,100	6.69
Dividends .....	2,453,774,825	10.94
Total .....	4,973,648,190	22.17
Total income.....	22,437,685,825	100.00
General deductions.....	2,578,194,377	11.49
Net income.....	19,859,491,448	88.51

**SOURCES OF INCOME AND DEDUCTIONS BY INCOME CLASSES (PERSONAL RETURNS).**

The distribution of income from service and business and from property, as well as the total deductions in each income class, are shown in the following table. This table also shows the proportion of the total income reported from each source, as well as the per cent of general deductions and net income to total income for each income class.

*Distribution by sources of income and deductions, by income classes, calendar year 1919.*

Income class.	Income from personal service and business.	Per cent of total income in each class.	Income from property.	Per cent of total income in each class.
\$1,000 to \$2,000.....	\$2,752,026,485	90.01	\$305,460,592	9.99
\$2,000 to \$3,000.....	3,681,232,305	89.70	422,674,701	10.30
\$3,000 to \$5,000.....	4,235,617,212	85.26	732,263,873	14.74
\$5,000 to \$10,000.....	2,726,065,040	78.10	764,235,202	21.90
\$10,000 to \$20,000.....	1,523,498,811	68.52	700,025,562	31.48
\$20,000 to \$40,000.....	1,021,162,054	61.45	640,554,517	38.55
\$40,000 to \$60,000.....	443,607,319	57.45	328,418,351	42.55
\$60,000 to \$80,000.....	243,713,712	55.23	197,551,520	44.77
\$80,000 to \$100,000.....	154,610,361	55.05	126,192,354	44.95
\$100,000 to \$150,000.....	231,901,482	53.16	204,350,694	46.84
\$150,000 to \$200,000.....	117,544,960	50.36	115,845,831	49.64
\$200,000 to \$250,000.....	72,919,674	52.23	66,687,185	47.77
\$250,000 to \$300,000.....	41,536,555	50.31	41,027,195	49.69
\$300,000 to \$500,000.....	91,227,230	46.15	106,444,622	53.85
\$500,000 to \$1,000,000.....	58,713,882	36.23	103,327,746	63.77
\$1,000,000 to \$1,500,000.....	22,145,129	44.50	27,609,495	55.50
\$1,500,000 to \$2,000,000.....	17,252,926	66.87	8,551,388	33.13
\$2,000,000 and over.....	29,262,528	26.20	82,427,362	73.8
Total.....	17,464,037,635	77.83	4,973,648,190	22.17

*Distribution by sources of income and deductions by income classes, calendar year 1919—Continued.*

Income class.	Total income.	General deductions.	Per cent of total income in each class.	Total net income.	Per cent of total income in each class.
\$1,000 to \$2,000.....	\$3,057,487,077	\$228,373,906	7.47	\$2,829,113,151	92.53
\$2,000 to \$3,000.....	4,103,907,006	296,620,641	7.23	3,807,286,365	92.77
\$3,000 to \$5,000.....	4,937,881,085	454,617,055	9.15	4,513,264,030	90.85
\$5,000 to \$10,000.....	3,490,300,242	536,162,989	15.36	2,954,137,253	84.64
\$10,000 to \$20,000.....	2,223,524,373	315,707,417	14.20	1,907,816,956	85.80
\$20,000 to \$40,000.....	1,661,716,571	250,045,646	15.05	1,411,670,925	84.95
\$40,000 to \$80,000.....	772,025,670	117,104,725	15.16	654,920,945	84.84
\$80,000 to \$100,000.....	441,265,232	67,697,263	15.34	373,567,969	84.66
\$100,000 to \$150,000.....	280,802,715	42,641,909	15.18	238,160,806	84.82
\$150,000 to \$200,000.....	436,252,176	77,859,253	17.85	358,392,923	82.15
\$200,000 to \$250,000.....	233,390,791	45,574,781	19.53	187,816,010	80.47
\$250,000 to \$300,000.....	139,606,859	24,178,708	17.32	115,428,091	82.68
\$300,000 to \$500,000.....	82,563,750	14,659,315	17.75	67,904,435	82.25
\$500,000 to \$1,000,000.....	197,671,852	38,600,904	19.53	159,070,948	80.47
\$1,000,000 to \$1,500,000.....	162,041,598	33,751,202	20.83	128,290,396	79.17
\$1,500,000 to \$2,000,000.....	49,754,624	8,086,141	16.25	41,668,483	83.75
\$2,000,000 and over.....	25,804,314	3,697,403	14.33	22,106,906	85.67
	111,689,890	22,815,034	20.43	88,874,856	79.57
Total.....	22,437,685,825	2,578,194,377	11.49	19,859,491,448	88.51

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

*Distribution of personal income, by sources and by income classes, showing the proportion from each source expressed in percentages, calendar year 1919.*

Income class.	Wages and salaries.	Busi-ness.	Partner-ship and personal service corporations.	Profits from sales of real estate, stocks, and bonds.	Rents and royalties.	Divi-dends.	Interest and invest-ment income.	Total income.
\$1,000 to \$2,000.....	77.25	8.95	1.503	2.300	3.830	1.435	4.732	100.00
\$2,000 to \$3,000.....	69.14	16.31	2.539	1.708	4.337	2.042	3.924	100.00
\$3,000 to \$5,000.....	52.50	23.97	5.14	3.66	5.60	3.99	5.14	100.00
\$5,000 to \$10,000.....	36.60	26.03	9.22	6.26	5.34	9.23	7.32	100.00
\$10,000 to \$20,000.....	32.70	16.89	12.14	6.79	4.85	17.75	8.88	100.00
\$20,000 to \$40,000.....	28.36	12.40	14.30	6.39	4.00	24.67	9.88	100.00
\$40,000 to \$80,000.....	23.39	10.57	16.83	6.66	3.51	28.68	10.36	100.00
\$80,000 to \$100,000.....	20.33	10.32	18.47	6.11	3.12	31.55	16.10	100.00
\$100,000 to \$150,000.....	19.25	8.60	20.83	6.37	2.72	31.76	10.47	100.00
\$150,000 to \$200,000.....	15.40	8.88	23.15	5.73	2.84	33.50	10.50	100.00
\$200,000 to \$250,000.....	12.41	7.74	24.15	6.06	2.25	35.50	11.89	100.00
\$250,000 to \$300,000.....	11.26	8.20	27.74	5.03	2.32	33.21	12.24	100.00
\$300,000 to \$500,000.....	9.80	6.55	29.11	4.85	2.63	35.54	11.52	100.00
\$500,000 to \$1,000,000.....	8.19	8.12	25.36	4.48	1.81	38.38	13.66	100.00
\$1,000,000 to \$1,500,000.....	5.38	4.41	21.26	5.18	2.52	47.44	13.81	100.00
\$1,500,000 to \$2,000,000.....	1.34	7.73	23.50	11.93	5.95	37.91	11.64	100.00
\$2,000,000 and over.....	8.54	6.40	25.62	26.31	1.07	27.21	4.85	100.00
	.32	.....	3.34	22.54	2.23	61.10	10.47	100.00
Total.....	47.94	17.28	8.16	4.45	4.54	10.94	6.69	100.00

## INCOME FROM BUSINESS (PERSONAL RETURNS).

The income reported by individuals as having been derived from business pursuits is shown according to industrial divisions in the following table. These data represent only such amounts reported by individuals as were derived from business operations and do not necessarily indicate the principal occupations of, or the total income reported by, the persons making the returns.

*Income reported from business pursuits, personal returns, calendar year 1919.*

Industrial groups.	Number of businesses reported.	Percent.	Net income.	Per cent.
Agricultural and related industries.....	418,945	37.26	\$1,211,260,562	31.24
Mining and quarrying.....	7,321	.65	26,624,486	.69
Manufacturing:				
Food products, liquors, and tobacco.....	12,297	1.09	54,555,206	1.41
Textile and textile products.....	11,607	1.03	98,825,170	2.55
Leather and leather products.....	3,442	.31	14,354,299	.37
Rubber and rubber goods.....	739	.07	4,051,146	.10
Lumber and lumber products.....	2,974	.26	19,738,303	.51
Paper, pulp, and products.....	437	.04	2,817,322	.07
Printing and publishing.....	6,115	.54	24,898,887	.64
Chemicals and allied substances.....	1,308	.12	8,723,781	.24
Stone, clay, and glass products.....	1,584	.14	8,671,309	.22
Metal and metal products.....	8,057	.72	33,120,955	.85
All other manufacturing industries.....	6,928	.62	37,425,769	.97
Construction.....	27,310	2.43	82,924,184	2.14
Transportation and other public utilities.....	19,563	1.74	63,779,611	1.65
Trade.....	254,645	22.65	1,006,377,364	25.95
Public service—professional, amusements, hotel, etc.....	257,554	22.90	852,040,287	21.97
Finance, banking, insurance, etc.....	45,882	4.08	184,105,486	4.75
Special cases—business not sufficiently defined to be classed with any other division.....	37,677	3.35	143,256,327	3.68
<b>Total.....</b>	<b>1,124,385</b>	<b>100.00</b>	<b>3,877,550,454</b>	<b>100.00</b>

## PARTNERSHIPS AND PERSONAL SERVICE CORPORATIONS.

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

The number of returns filed by these two forms of association was:

Partnerships.....	175,898
Personal service corporations.....	4,758
<b>Total.....</b>	<b>180,656</b>

## CORPORATION INCOME-TAX RETURNS.

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

*Distribution of corporations by industrial groups and into those reporting net income and those reporting no net income, calendar year 1919.*

Industrial groups.	Total number of corporations reporting.	Corporations reporting net income.				
		Number.	Per cent reporting net income.	Gross income.	Total deductions.	Net income.
Agricultural and related industries.....	8, 298	4, 442	53. 53	\$640, 810, 617	\$547, 301, 397	\$93, 509, 220
Mining and quarrying.....	18, 469	5, 272	28. 55	3, 904, 284, 585	3, 471, 660, 834	432, 623, 701
Manufacturing:						
Food products, liquors and tobacco.....	12, 332	9, 134	74. 07	9, 489, 362, 201	8, 869, 537, 287	619, 824, 914
Textile and textile products.....	8, 469	7, 356	86. 86	7, 014, 671, 268	6, 102, 292, 243	912, 379, 025
Leather and leather products.....	1, 849	1, 620	87. 61	2, 169, 701, 062	1, 928, 316, 652	241, 384, 410
Rubber and rubber goods.....	660	407	61. 67	1, 107, 239, 638	980, 407, 898	126, 831, 740
Lumber and wood products.....	6, 614	5, 438	82. 22	2, 329, 240, 913	2, 045, 016, 870	284, 224, 043
Paper, pulp, and products.....	1, 514	1, 242	82. 03	1, 141, 822, 033	1, 012, 587, 058	129, 234, 975
Printing and publishing.....	7, 181	5, 720	79. 65	1, 174, 549, 826	1, 045, 582, 021	128, 967, 805
Chemicals and allied substances.....	5, 102	3, 376	66. 17	4, 243, 044, 678	3, 791, 273, 995	451, 770, 683
Stone, clay, and glass products.....	3, 220	2, 338	72. 61	769, 795, 732	662, 748, 158	107, 047, 574
Metal and metal products.....	13, 118	9, 689	73. 86	12, 616, 661, 680	10, 827, 449, 106	1, 789, 212, 574
All other manufacturing industries.....	7, 793	5, 583	71. 64	3, 648, 784, 937	3, 220, 317, 695	428, 467, 242
Total manufacturing.....	67, 852	51, 903	76. 49	45, 704, 873, 968	40, 485, 528, 983	5, 219, 344, 985
Construction.....	8, 242	5, 927	71. 91	1, 771, 888, 131	1, 609, 424, 360	162, 463, 771
Transportation and other public utilities.....	20, 547	14, 104	68. 64	14, 303, 369, 304	13, 340, 309, 929	963, 059, 375
Trade.....	70, 159	58, 952	84. 03	23, 782, 322, 382	22, 334, 032, 368	1, 448, 290, 014
Public service—professional, amusements, hotels, etc.....	15, 723	11, 392	72. 45	1, 260, 708, 452	1, 137, 396, 974	123, 311, 478
Finance, banking, insurance, etc.....	72, 813	52, 275	71. 79	5, 589, 689, 912	4, 741, 405, 436	848, 284, 476
Combinations—predominant industry not ascertainable.....	9, 721	5, 185	53. 34	1, 289, 767, 488	1, 170, 733, 834	119, 033, 654
Concerns in liquidation.....	335	108	32. 24	9, 809, 081	8, 522, 881	1, 286, 200
Inactive concerns.....	28, 039	74	. 26	3, 482, 132	3, 270, 548	211, 584
Total.....	320, 198	209, 634	65. 47	88, 261, 006, 052	78, 849, 587, 594	9, 411, 418, 458

Industrial groups.	Corporations reporting net income.				
	Income tax.	War-profits and excess-profits tax.	Total tax.	Percentage distribution of total tax.	Per cent of total tax to net income.
Agricultural and related industries.....	\$7, 429, 461	\$12, 091, 650	\$19, 521, 111	0. 90	20. 87
Mining and quarrying.....	37, 738, 016	37, 343, 496	75, 081, 512	3. 45	17. 35
Manufacturing:					
Food products, liquors, and tobacco.....	49, 702, 109	101, 194, 063	150, 896, 172	6. 94	24. 34
Textile and textile products.....	70, 397, 934	202, 623, 710	273, 021, 644	12. 55	29. 92
Leather and leather products.....	17, 990, 987	56, 185, 891	74, 176, 878	3. 41	30. 73
Rubber and rubber goods.....	10, 608, 636	19, 262, 760	29, 871, 396	1. 37	23. 55
Lumber and wood products.....	22, 970, 303	44, 110, 188	67, 080, 491	3. 08	23. 60
Paper, pulp, and products.....	10, 662, 273	19, 377, 888	30, 040, 161	1. 38	23. 24
Printing and publishing.....	10, 448, 824	21, 307, 633	31, 756, 457	1. 46	24. 62
Chemicals and allied substances.....	37, 005, 241	73, 580, 705	110, 585, 946	5. 09	24. 47
Stone, clay, and glass products.....	8, 773, 699	15, 615, 754	24, 389, 453	1. 12	22. 78
Metal and metal products.....	142, 561, 320	314, 690, 473	457, 251, 793	21. 02	25. 55
All other manufacturing industries.....	33, 770, 437	76, 357, 538	110, 127, 975	5. 06	25. 70
Total manufacturing.....	414, 891, 763	944, 306, 603	1, 359, 198, 366	62. 48	26. 04
Construction.....	9, 283, 276	57, 936, 480	67, 219, 756	3. 09	41. 38
Transportation and other public utilities.....	88, 521, 684	41, 767, 725	130, 289, 409	5. 99	13. 58
Trade.....	109, 377, 097	254, 424, 744	363, 801, 841	16. 72	25. 12
Public service—professional, amusements, hotels, etc.....	9, 182, 837	16, 644, 130	25, 826, 967	1. 19	20. 94
Finance, banking, insurance, etc.....	57, 679, 505	50, 257, 592	107, 937, 097	4. 96	12. 72
Combinations—predominant industry not ascertainable.....	9, 325, 257	16, 899, 997	26, 225, 254	1. 21	22. 03
Concerns in liquidation.....	91, 399	127, 960	219, 365	. 01	17. 05
Inactive concerns.....	15, 593	5, 307	20, 900	. 04	9. 88
Total.....	743, 535, 888	1, 431, 805, 690	2, 175, 341, 578	100. 00	23. 11

<sup>1</sup> Gross income and total deductions incomplete (see text page 12).

*Distribution of corporations by industrial groups and into those reporting net income and those reporting no net income, calendar year, 1919—Continued.*

Industrial groups.	Corporations reporting no net income.				
	Number.	Per cent reporting no net income.	Gross income.	Total deductions.	Deficit.
Agriculture and related industries.....	3, 856	46. 47	\$150, 646, 994	\$179, 983, 880	\$29, 336, 886
Mining and quarrying.....	13, 197	71. 45	773, 363, 781	954, 317, 450	180, 953, 669
Manufacturing:					
Food products, liquors, and tobacco.....	3, 198	25. 93	4, 550, 449, 604	4, 641, 877, 735	91, 428, 131
Textile and textile products.....	1, 113	13. 14	120, 989, 356	129, 854, 312	8, 864, 956
Leather and leather products.....	229	12. 39	29, 295, 414	31, 322, 932	2, 027, 518
Rubber and rubber goods.....	253	38. 33	59, 618, 883	64, 341, 425	4, 722, 542
Lumber and wood products.....	1, 176	17. 78	143, 522, 600	162, 893, 706	19, 371, 106
Paper, pulp, and products.....	272	17. 97	49, 234, 294	53, 838, 320	4, 604, 026
Printing and publishing.....	1, 461	20. 35	106, 795, 103	115, 787, 183	8, 992, 680
Chemicals and allied substances.....	1, 726	33. 83	314, 105, 787	342, 170, 184	28, 064, 397
Stone, clay, and glass products.....	882	27. 39	67, 820, 179	78, 979, 068	11, 158, 829
Metal and metal products.....	3, 429	26. 14	897, 478, 703	1, 017, 312, 773	119, 834, 070
All other manufacturing industries.....	2, 210	28. 36	245, 392, 892	313, 070, 970	67, 678, 078
Total manufacturing.....	15, 949	23. 51	6, 584, 702, 815	6, 951, 448, 548	366, 745, 733
Construction.....	2, 315	28. 09	238, 185, 689	260, 047, 974	21, 862, 285
Transportation and other public utilities.....	6, 443	31. 36	1, 850, 046, 189	1, 934, 154, 717	84, 108, 528
Trade.....	11, 207	15. 97	1, 655, 812, 637	1, 724, 758, 367	68, 945, 730
Public service—Professional, amuse- ments, hotels, etc.....	4, 331	27. 55	210, 434, 302	230, 904, 755	20, 470, 453
Finance, banking, insurance, etc.....	20, 538	28. 21	869, 676, 229	1, 014, 825, 158	145, 148, 929
Combinations—Predominant industry not ascertainable.....	4, 536	46. 66	310, 116, 299	377, 869, 674	67, 753, 375
Concerns in liquidation.....	227	67. 76	11, 643, 550	17, 189, 658	5, 546, 108
Inactive concerns.....	27, 965	99. 74	3, 114, 307	7, 788, 852	4, 674, 545
Total.....	110, 564	34. 53	11, 657, 742, 792	12, 653, 289, 033	995, 546, 241

<sup>1</sup> Gross income and total deductions incomplete (see text page 12.)

#### INCOME AND DEDUCTIONS (CORPORATION RETURNS).

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



*Distribution of corporation income, by industrial groups and by nature of deductions, calendar year 1919.*

Industrial groups.	Total number of returns.	Total gross income.	Cost of goods.	Compensation of officers.	Interest paid.	Domestic tax.
Agriculture and related industries.....	8, 298	\$791, 457, 611	\$373, 580, 196	\$17, 969, 650	\$24, 323, 670	\$15, 772, 209
Mining and quarrying.....	18, 469	4, 677, 648, 366	2, 548, 019, 468	50, 069, 196	79, 457, 833	69, 218, 977
Manufacturing:						
Food products, liquors, and tobacco.....	12, 332	14, 039, 811, 805	11, 288, 287, 771	102, 735, 418	125, 565, 737	118, 842, 064
Textile and textile products.....	8, 469	7, 135, 660, 624	5, 114, 912, 127	150, 406, 756	52, 777, 813	38, 081, 292
Leather and leather products.....	1, 849	2, 198, 996, 476	1, 661, 719, 750	39, 405, 788	19, 231, 745	8, 303, 662
Rubber and rubber goods.....	660	1, 166, 858, 521	794, 115, 008	9, 589, 245	13, 288, 021	6, 969, 179
Lumber and wood products.....	6, 614	2, 472, 763, 513	1, 615, 917, 359	63, 668, 296	32, 051, 353	25, 630, 389
Paper, pulp, and products.....	1, 514	1, 191, 056, 327	826, 981, 145	25, 292, 607	12, 334, 746	12, 744, 338
Printing and publishing.....	7, 181	1, 281, 344, 929	530, 434, 036	55, 119, 332	9, 309, 786	8, 668, 607
Chemicals and allied substances.....	5, 102	4, 557, 150, 465	3, 229, 900, 998	59, 375, 415	43, 278, 647	30, 360, 140
Stone, clay, and glass products.....	3, 220	837, 615, 911	498, 042, 058	23, 811, 517	9, 283, 189	6, 509, 502
Metal and metal products.....	13, 118	13, 514, 140, 383	9, 044, 525, 883	203, 724, 391	122, 447, 338	126, 560, 917
All other manufacturing industries.....	7, 793	3, 894, 177, 829	2, 607, 968, 759	89, 556, 357	30, 463, 616	27, 805, 284
Total manufacturing.....	67, 852	52, 289, 576, 783	37, 212, 804, 894	822, 685, 122	470, 031, 391	410, 475, 374
Construction.....	8, 242	2, 010, 073, 820	1, 228, 488, 764	59, 053, 423	18, 273, 016	7, 214, 710
Transportation and other public utilities.....	20, 547	1 5, 153, 415, 493	1 1, 144, 599, 732	1 66, 558, 816	1 469, 185, 982	1 111, 686, 294
Trade.....	70, 159	25, 438, 135, 019	19, 857, 264, 572	604, 292, 570	251, 974, 803	94, 355, 275
Public service—professional, amusements, hotels, etc....	15, 723	1, 471, 142, 754	392, 422, 350	75, 200, 701	26, 496, 905	22, 990, 719
Finance, banking, insurance, etc.....	72, 813	6, 459, 366, 141	.....	263, 322, 092	837, 231, 516	180, 555, 222
Combinations—predominant industry not ascertainable.....	9, 721	1, 599, 883, 787	1, 053, 275, 858	33, 112, 921	29, 830, 400	16, 372, 527
Concerns in liquidation.....	335	21, 452, 631	11, 800, 186	615, 393	505, 599	2, 794, 910
Inactive concerns.....	28, 039	6, 596, 439	4, 160, 391	219, 582	383, 428	149, 998
Total.....	320, 198	99, 918, 748, 844	63, 826, 416, 411	1, 993, 099, 466	2, 207, 694, 543	931, 586, 215

<sup>1</sup> Gross income and total deductions incomplete (see text page 12).

*Distribution of corporation income, by industrial groups and by nature of deductions, calendar year 1919—Continued.*

Industrial groups.	Exhaustion, amortization, and depletion.	Miscellaneous expense.	Total deductions.	Net income before deducting tax.	Income tax, war profits, and excess profits tax.	Net income after deducting tax.
Agriculture and related industries.....	\$27,377,974	\$268,261,578	\$727,285,277	\$64,172,334	\$19,521,111	\$44,651,223
Mining and quarrying.....	475,051,952	1,204,160,908	4,425,978,334	251,670,032	75,081,512	176,588,520
Manufacturing:						
Food products, liquors, and tobacco.....	168,321,659	1,707,662,373	13,511,415,022	528,396,783	150,896,172	377,500,611
Textile and textile products.....	104,751,984	771,216,583	6,232,146,555	903,514,069	273,021,644	630,492,425
Leather and leather products.....	15,577,055	215,401,584	1,959,639,584	239,356,892	74,176,878	165,180,014
Rubber and rubber goods.....	22,371,119	198,416,751	1,044,749,323	122,109,198	29,871,396	92,237,802
Lumber and wood products.....	90,547,915	380,095,264	2,207,910,576	264,852,937	67,080,491	197,772,446
Paper, pulp and products.....	32,638,820	156,433,722	1,066,425,378	124,630,949	30,040,161	94,590,788
Printing and publishing.....	27,063,677	530,773,766	1,161,369,204	119,975,725	31,756,457	88,219,268
Chemicals and allied substances.....	107,155,139	663,374,440	4,133,444,179	423,706,286	110,585,946	313,120,340
Stone, clay, and glass products.....	33,437,812	170,643,088	741,727,166	95,888,745	24,389,453	71,499,292
Metal and metal products.....	334,825,764	2,012,677,586	11,844,761,879	1,669,378,504	457,251,793	1,212,126,711
All other manufacturing industries.....	79,834,692	697,759,957	3,533,388,665	360,789,164	110,127,975	250,661,189
Total manufacturing.....	1,016,525,636	7,504,455,114	47,436,977,531	4,852,599,252	1,359,198,366	3,493,400,886
Construction.....	34,339,162	522,103,259	1,869,472,334	140,601,486	67,219,756	73,381,730
Transportation and other public utilities.....	187,447,727	12,294,986,095	14,274,464,646	878,950,847	130,289,409	748,661,438
Trade.....	137,699,785	3,113,203,730	24,058,790,735	1,379,344,284	363,801,841	1,015,542,443
Public service—professional, amusements, hotels, etc.....	49,642,778	801,548,276	1,368,301,729	102,841,025	25,826,967	77,014,058
Finance, banking, insurance, etc.....	107,988,483	4,367,133,281	5,756,230,594	703,135,547	107,937,097	595,198,450
Combinations—predominant industry not ascertainable.....	37,527,202	378,484,600	1,548,603,508	51,280,279	26,225,254	25,055,025
Concerns in liquidation.....	176,740	9,819,711	25,712,539	24,259,908	219,365	24,479,273
Inactive concerns.....	191,591	5,954,410	11,059,400	24,462,961	20,900	24,483,861
Total.....	2,073,969,030	20,470,110,962	91,502,876,627	8,415,872,217	2,175,341,578	6,240,530,639

<sup>1</sup> Gross income and total deductions incomplete (see text page 12).

\* Deficit.

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

Percentage distribution of corporation income and deductions by industrial groups, calendar year 1919.

Industrial groups.	Total gross income.	Cost of goods.	Compensation of officers.	Interest paid.	Domestic tax.	Exhaustion, amortization, and depletion.	Miscellaneous expenses.	Total deductions.	Net income before deducting tax.	Income tax, war profits, and excess profits tax.	Net income after deducting tax.
Agriculture and related industries	100.00	47.20	2.27	3.07	1.99	3.46	33.90	91.89	8.11	2.47	5.64
Mining and quarrying	100.00	54.48	1.07	1.70	1.48	10.16	25.73	94.62	5.38	1.60	3.78
Manufacturing:											
Food products, liquors, and tobacco.	100.00	80.41	.73	.89	.85	1.20	12.16	96.24	3.76	1.07	2.69
Textile and textile products	100.00	71.66	2.11	.74	.55	1.47	10.81	87.34	12.66	3.83	8.83
Leather and leather products	100.00	75.57	1.79	.87	.38	.71	9.80	89.12	10.88	3.37	7.51
Rubber and rubber goods	100.00	68.05	.82	1.14	.61	1.92	17.00	89.54	10.46	2.56	7.90
Lumber and wood products	100.00	65.35	2.57	1.30	1.04	3.06	15.37	89.29	10.71	2.71	8.00
Paper, pulp and products	100.00	69.43	2.12	1.04	1.07	2.74	13.13	89.53	10.47	2.52	7.95
Printing and publishing	100.00	41.40	4.30	.73	.68	2.11	41.42	90.64	9.36	2.43	6.83
Chemicals and allied substances	100.00	70.87	1.30	.95	.67	2.35	14.53	90.70	9.30	2.43	6.87
Stone, clay and glass products	100.00	59.47	2.84	1.11	.78	3.99	20.37	88.56	11.44	2.91	8.53
Metal and metal products	100.00	66.93	1.51	.91	.94	2.48	14.88	87.65	12.35	3.38	8.97
All other manufacturing industries	100.00	66.97	2.30	.78	.72	2.05	17.92	90.74	9.26	2.83	6.43
Total manufacturing	100.00	71.17	1.57	.90	.79	1.94	14.35	90.72	9.28	2.60	6.68
Construction	100.00	61.11	2.94	.91	.36	1.71	25.97	93.00	7.00	3.35	3.65
Transportation and other public utilities	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Trade	100.00	78.06	2.38	.99	.37	.54	12.24	94.58	5.42	1.43	3.99
Public service—Professional, amusements, hotels, etc.	100.00	26.67	5.11	1.80	1.56	3.38	54.48	93.00	7.00	1.76	5.24
Finance, banking, insurance, etc.	100.00	.....	4.08	12.96	2.80	1.67	67.61	89.12	10.88	1.67	9.21
Combinations—Predominant industry not ascertainable	100.00	65.83	2.07	1.86	1.02	2.35	23.66	96.79	3.21	1.64	1.57
Concerns in liquidation	100.00	55.00	2.87	2.36	13.02	.82	45.77	119.84	219.84	1.02	20.86
Inactive concerns	100.00	63.07	3.33	5.81	2.27	2.90	90.27	167.65	267.65	.32	267.97
Total	100.00	63.88	1.99	2.21	.93	2.08	20.48	91.57	8.43	2.18	6.25

<sup>1</sup> Not given, due to incomplete data.  
<sup>2</sup> Deficit.

INCOME ON FEDERAL OBLIGATIONS NOT EXEMPT FROM TAX  
(CORPORATION RETURNS).

Interest on obligations of the United States or its possessions and war finance corporation bonds, not exempt from tax, and included in gross income, amounted to \$298,436,843.

INCOME WHOLLY EXEMPT FROM TAX (CORPORATION RETURNS).

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

Dividends on stock of domestic corporations, and dividends on stock of personal service corporations declared out of profits earned prior to Jan. 1, 1918	\$375,838.134
Interest on obligations of the United States, and its possessions, States, Territories, and political subdivisions thereof, and interest on farm loan bonds, issued under the Federal farm loan act	178,548.102
Total	554,386,236

## CORPORATIONS REPORTING INVESTED CAPITAL.

The size of invested capital in its relationship to net income and tax reported is shown in the following tables:

*Corporations reporting invested capital distributed by size of invested capital, calendar year 1919.*

Invested capital class.	Num-ber.	Invested capital.	Net income.	Income tax.	War-profits and excess-profit tax.
Under \$500.....	741	\$159, 752	\$611, 460	\$17, 995	\$29, 081
\$500 to \$1,000.....	1, 277	833, 651	1, 065, 696	20, 465	43, 721
\$1,000 to \$2,000.....	4, 045	5, 289, 691	4, 683, 114	128, 751	264, 500
\$2,000 to \$3,000.....	4, 299	10, 193, 927	5, 138, 092	119, 669	166, 125
\$3,000 to \$4,000.....	3, 787	12, 640, 098	5, 086, 053	124, 256	150, 387
\$4,000 to \$5,000.....	3, 120	13, 716, 808	5, 008, 866	147, 596	207, 873
\$5,000 to \$6,000.....	6, 182	32, 233, 223	10, 633, 270	317, 711	464, 943
\$6,000 to \$7,000.....	3, 565	22, 679, 421	6, 780, 675	216, 453	252, 332
\$7,000 to \$8,000.....	3, 058	22, 792, 808	6, 524, 458	222, 699	272, 429
\$8,000 to \$9,000.....	2, 849	23, 919, 213	6, 563, 529	243, 886	304, 055
\$9,000 to \$10,000.....	2, 555	24, 147, 289	6, 566, 337	258, 268	365, 376
\$10,000 to \$11,000.....	7, 893	80, 375, 236	23, 535, 295	1, 005, 567	2, 901, 070
\$11,000 to \$12,000.....	2, 764	31, 680, 294	8, 243, 100	347, 940	581, 894
\$12,000 to \$13,000.....	3, 603	44, 661, 372	10, 659, 401	450, 412	761, 880
\$13,000 to \$14,000.....	2, 568	34, 636, 045	8, 531, 216	381, 156	564, 057
\$14,000 to \$15,000.....	2, 425	35, 119, 367	8, 150, 612	380, 724	545, 627
\$15,000 to \$20,000.....	13, 286	226, 257, 552	47, 828, 431	2, 300, 727	3, 294, 375
\$20,000 to \$25,000.....	11, 097	244, 132, 299	49, 108, 478	2, 619, 509	4, 351, 831
\$25,000 to \$30,000.....	10, 793	290, 619, 612	52, 906, 710	2, 937, 121	4, 924, 601
\$30,000 to \$40,000.....	14, 837	566, 798, 822	102, 340, 870	6, 440, 479	10, 575, 661
\$40,000 to \$50,000.....	9, 772	434, 345, 712	78, 349, 753	5, 099, 857	9, 833, 253
\$50,000 to \$60,000.....	9, 702	522, 170, 761	86, 813, 006	5, 783, 466	11, 289, 247
\$60,000 to \$70,000.....	6, 338	408, 258, 524	71, 129, 215	4, 856, 561	10, 203, 347
\$70,000 to \$80,000.....	4, 982	373, 659, 950	64, 406, 595	4, 478, 352	9, 897, 349
\$80,000 to \$90,000.....	3, 878	328, 797, 159	57, 467, 476	4, 035, 266	9, 172, 110
\$90,000 to \$100,000.....	3, 395	322, 204, 107	57, 579, 181	4, 147, 489	9, 676, 704
\$100,000 to \$150,000.....	13, 380	1, 610, 128, 528	270, 300, 027	19, 550, 761	49, 403, 026
\$150,000 to \$200,000.....	6, 784	1, 168, 054, 364	209, 335, 944	15, 561, 748	38, 222, 269
\$200,000 to \$250,000.....	4, 912	1, 092, 011, 979	190, 639, 555	14, 388, 490	35, 122, 273
\$250,000 to \$300,000.....	3, 316	903, 232, 823	155, 345, 580	12, 001, 551	28, 169, 469
\$300,000 to \$400,000.....	4, 443	1, 530, 818, 350	281, 342, 302	21, 569, 360	55, 030, 328
\$400,000 to \$500,000.....	2, 761	1, 230, 124, 046	232, 891, 603	17, 930, 800	45, 712, 826
\$500,000 to \$750,000.....	4, 107	2, 534, 217, 171	457, 800, 982	35, 525, 521	88, 276, 362
\$750,000 to \$1,000,000.....	2, 040	1, 758, 459, 747	312, 532, 594	24, 704, 602	57, 717, 242
\$1,000,000 to \$1,500,000.....	2, 385	2, 880, 691, 037	518, 925, 161	40, 710, 124	101, 361, 718
\$1,500,000 to \$2,000,000.....	1, 184	2, 630, 790, 182	369, 002, 426	29, 228, 320	71, 450, 334
\$2,000,000 to \$3,000,000.....	1, 290	3, 150, 372, 427	539, 472, 063	42, 304, 323	104, 013, 483
\$3,000,000 to \$4,000,000.....	639	2, 205, 998, 328	354, 960, 866	27, 325, 890	68, 139, 565
\$4,000,000 to \$5,000,000.....	411	1, 831, 024, 453	264, 177, 748	22, 033, 329	45, 880, 223
\$5,000,000 to \$10,000,000.....	785	5, 446, 056, 544	816, 450, 548	65, 545, 683	144, 675, 951
\$10,000,000 to \$20,000,000.....	418	5, 763, 029, 530	812, 996, 100	67, 143, 755	117, 394, 149
\$20,000,000 to \$30,000,000.....	132	3, 172, 130, 859	408, 642, 972	34, 353, 695	62, 870, 536
\$30,000,000 to \$40,000,000.....	71	2, 464, 754, 956	243, 389, 571	20, 636, 718	25, 428, 875
\$40,000,000 to \$50,000,000.....	39	1, 730, 963, 752	192, 790, 669	15, 914, 083	25, 119, 424
\$50,000,000 to \$60,000,000.....	16	863, 109, 514	99, 477, 739	9, 415, 458	10, 035, 115
\$60,000,000 to \$70,000,000.....	23	1, 418, 625, 703	141, 868, 478	11, 667, 299	10, 861, 891
\$70,000,000 to \$80,000,000.....	16	1, 205, 799, 090	111, 196, 459	9, 980, 944	12, 026, 863
\$80,000,000 to \$90,000,000.....	10	826, 251, 469	75, 884, 069	6, 729, 924	6, 553, 589
\$90,000,000 to \$100,000,000.....	10	960, 955, 010	88, 486, 408	8, 066, 998	5, 838, 731
\$100,000,000 and over.....	54	14, 240, 408, 593	1, 372, 149, 169	117, 599, 410	127, 908, 303
Total.....	192, 037	66, 130, 351, 148	9, 305, 769, 954	736, 971, 161	1, 425, 289, 083
Invested capital not clearly indicated.....	17, 597	.....	105, 648, 504	6, 564, 727	6, 516, 607
Total reporting net income.....	209, 634	.....	9, 411, 418, 458	743, 535, 888	1, 431, 805, 690
Reporting no net income.....	110, 564	.....	1, 995, 546, 241	.....	.....
Grand total.....	320, 198	.....	8, 415, 872, 217	743, 535, 888	1, 431, 805, 690

° Deficit.

Corporations reporting invested capital distributed by size of net income, calendar year 1919—Continued.

Invested capital class.	Total tax.	Average net income.	Average tax.	Per cent of net income to invested capital.	Per cent of total tax to net income.
Under \$500.....	\$47,076	\$825.18	\$63.53	382.75	7.70
\$500 to \$1,000.....	64,186	834.53	50.26	127.83	6.02
\$1,000 to \$2,000.....	393,251	1,157.75	97.22	88.53	8.40
\$2,000 to \$3,000.....	285,794	1,195.18	66.48	50.40	5.56
\$3,000 to \$4,000.....	274,643	1,343.03	72.52	40.24	5.40
\$4,000 to \$5,000.....	355,469	1,605.41	113.93	36.52	7.10
\$5,000 to \$6,000.....	782,654	1,720.04	126.60	32.99	7.36
\$6,000 to \$7,000.....	468,785	1,920.01	131.50	29.90	6.91
\$7,000 to \$8,000.....	495,128	2,133.57	161.91	28.62	7.59
\$8,000 to \$9,000.....	547,941	2,303.80	192.32	27.44	8.35
\$9,000 to \$10,000.....	623,644	2,569.99	244.09	27.19	9.50
\$10,000 to \$11,000.....	3,906,637	2,981.79	494.95	29.28	16.60
\$11,000 to \$12,000.....	929,834	2,982.31	336.41	26.02	11.28
\$12,000 to \$13,000.....	1,212,292	2,958.48	336.47	23.87	11.37
\$13,000 to \$14,000.....	945,213	3,322.12	368.07	24.63	11.08
\$14,000 to \$15,000.....	926,351	3,361.07	382.00	23.21	11.37
\$15,000 to \$20,000.....	5,595,302	3,599.91	421.14	21.14	11.70
\$20,000 to \$25,000.....	6,971,340	4,425.38	628.22	20.12	14.20
\$25,000 to \$30,000.....	7,861,722	4,901.95	728.41	18.20	14.86
\$30,000 to \$40,000.....	17,016,140	6,897.68	1,146.87	18.06	16.63
\$40,000 to \$50,000.....	14,933,110	8,017.78	1,528.15	18.04	19.06
\$50,000 to \$60,000.....	17,052,713	8,947.95	1,757.65	16.63	19.64
\$60,000 to \$70,000.....	15,060,418	11,222.66	2,376.21	17.42	21.17
\$70,000 to \$80,000.....	14,375,701	12,927.86	2,885.53	17.24	22.32
\$80,000 to \$90,000.....	13,207,376	14,818.84	3,405.72	17.48	22.98
\$90,000 to \$100,000.....	13,824,193	16,959.99	4,071.93	17.87	24.01
\$100,000 to \$150,000.....	65,955,787	20,201.80	4,929.43	16.79	24.40
\$150,000 to \$200,000.....	53,784,017	30,857.30	7,928.07	17.92	25.69
\$200,000 to \$250,000.....	49,510,763	38,810.98	10,079.55	17.46	25.97
\$250,000 to \$300,000.....	40,171,020	46,847.28	12,114.30	17.20	25.86
\$300,000 to \$400,000.....	76,599,688	63,322.60	17,240.53	18.38	27.23
\$400,000 to \$500,000.....	63,643,626	84,350.45	23,050.93	18.93	27.33
\$500,000 to \$750,000.....	123,801,883	111,468.46	30,144.12	18.06	27.05
\$750,000 to \$1,000,000.....	82,421,844	153,202.25	40,402.86	17.77	26.37
\$1,000,000 to \$1,500,000.....	142,071,842	217,578.68	59,568.91	18.01	27.38
\$1,500,000 to \$2,000,000.....	100,678,654	311,657.45	85,032.65	18.17	27.28
\$2,000,000 to \$5,000,000.....	146,317,806	418,195.40	113,424.66	17.12	27.12
\$5,000,000 to \$4,000,000.....	95,465,455	555,494.31	149,398.21	16.09	26.89
\$4,000,000 to \$5,000,000.....	67,913,552	642,768.24	165,239.78	14.43	25.71
\$5,000,000 to \$10,000,000.....	210,221,634	1,040,064.39	267,798.26	14.99	25.75
\$10,000,000 to \$20,000,000.....	184,537,904	1,944,966.75	441,478.24	14.11	22.70
\$20,000,000 to \$30,000,000.....	97,224,231	3,095,780.09	736,547.20	12.88	23.79
\$30,000,000 to \$40,000,000.....	46,065,583	3,428,022.13	648,811.17	9.87	18.93
\$40,000,000 to \$50,000,000.....	41,033,507	4,943,350.48	1,052,141.21	11.14	21.28
\$50,000,000 to \$60,000,000.....	19,450,573	6,217,358.69	1,215,660.81	11.53	19.55
\$60,000,000 to \$70,000,000.....	22,529,190	6,168,194.69	979,530.00	10.00	15.88
\$70,000,000 to \$80,000,000.....	22,007,807	6,949,780.56	1,375,487.94	9.22	19.79
\$80,000,000 to \$90,000,000.....	13,283,513	7,588,406.90	1,328,351.30	9.18	17.50
\$90,000,000 to \$100,000,000.....	13,905,729	8,848,640.80	1,390,572.90	9.21	15.71
\$100,000,000 and over.....	245,507,713	25,410,169.79	4,546,439.13	9.63	17.89
Total.....	2,162,260,244	48,458.21	11,250.60	14.07	23.24
Invested capital not clearly indicated.....	13,081,334	6,003.78	743.38	.....	12.38
Total reporting net income.....	2,175,341,578	44,894.52	10,376.85	.....	23.11
Reporting no net income.....	.....	.....	.....	.....	.....
Grand total.....	2,175,341,578	.....	.....	.....	.....

Corporations reporting invested capital distributed by size of net income, calendar year 1919.

Net income class.	Number.	Invested capital.	Net income.	Income tax.	War profits and excess profits tax.
Under \$1,000.....	33,249	\$1,793,426,097	\$13,847,848	\$30,178	\$67,991
\$1,000 to \$2,000.....	23,393	719,871,773	35,106,016	79,748	46,132
\$2,000 to \$3,000.....	19,324	651,618,271	48,008,107	1,056,709	136,536
\$3,000 to \$4,000.....	15,319	569,574,200	53,176,716	2,275,808	228,982
\$4,000 to \$5,000.....	11,720	522,126,541	52,595,729	2,830,672	698,471
\$5,000 to \$6,000.....	8,857	483,906,317	48,580,488	2,918,994	1,249,351
\$6,000 to \$7,000.....	7,104	448,899,348	46,131,841	2,955,092	1,712,960
\$7,000 to \$8,000.....	5,756	413,200,988	43,203,617	2,897,889	1,997,249
\$8,000 to \$9,000.....	4,666	364,576,036	39,700,650	2,766,238	2,141,804
\$9,000 to \$10,000.....	4,027	394,084,650	38,337,645	2,750,536	2,311,660
\$10,000 to \$11,000.....	3,430	315,129,708	36,079,648	2,618,624	2,345,124
\$11,000 to \$12,000.....	3,055	325,584,981	35,193,921	2,600,136	2,411,204
\$12,000 to \$13,000.....	2,590	285,697,553	32,427,393	2,424,246	2,440,134
\$13,000 to \$14,000.....	2,324	265,383,778	31,450,321	2,376,363	2,487,092
\$14,000 to \$15,000.....	2,067	275,641,101	30,002,421	2,280,387	2,429,225
\$15,000 to \$20,000.....	8,276	1,204,535,553	143,982,119	11,130,842	13,085,875
\$20,000 to \$25,000.....	5,362	943,598,551	119,683,385	9,416,376	12,534,180
\$25,000 to \$30,000.....	3,777	907,340,174	113,547,426	8,961,159	14,466,213
\$30,000 to \$40,000.....	4,939	1,420,473,609	171,135,066	13,527,648	22,184,778
\$40,000 to \$50,000.....	3,252	1,131,818,670	145,544,364	11,566,739	20,727,767
\$50,000 to \$60,000.....	2,493	988,961,360	137,205,725	10,872,582	20,764,851
\$60,000 to \$70,000.....	1,717	774,914,213	111,293,891	8,901,328	17,038,914
\$70,000 to \$80,000.....	1,386	716,965,268	103,725,457	8,195,623	16,078,960
\$80,000 to \$90,000.....	1,143	679,962,252	96,784,009	7,659,114	16,501,009
\$90,000 to \$100,000.....	940	625,420,191	89,251,700	7,168,779	14,942,194
\$100,000 to \$150,000.....	3,580	2,749,177,353	436,316,332	34,801,205	74,302,461
\$150,000 to \$200,000.....	1,849	2,016,817,574	321,150,447	25,612,912	57,418,265
\$200,000 to \$250,000.....	1,195	1,736,113,571	267,445,254	21,455,407	46,214,805
\$250,000 to \$300,000.....	906	1,648,469,638	246,472,618	19,654,948	43,841,520
\$300,000 to \$400,000.....	1,088	2,144,795,221	375,872,554	29,599,940	68,845,442
\$400,000 to \$500,000.....	631	1,615,021,264	282,183,267	22,872,353	53,194,310
\$500,000 to \$750,000.....	892	3,153,862,263	546,136,361	43,356,916	102,137,548
\$750,000 to \$1,000,000.....	491	2,497,525,885	423,699,188	33,864,573	77,963,752
\$1,000,000 to \$1,500,000.....	462	3,419,711,467	564,133,896	45,393,722	101,414,431
\$1,500,000 to \$2,000,000.....	207	2,478,607,841	357,955,514	29,615,530	63,442,927
\$2,000,000 to \$3,000,000.....	214	3,043,665,795	521,001,954	41,078,656	90,452,579
\$3,000,000 to \$4,000,000.....	118	2,513,887,594	411,047,591	33,438,813	67,307,802
\$4,000,000 to \$5,000,000.....	55	1,408,677,081	244,750,774	18,844,811	45,207,989
\$5,000,000 to \$10,000,000.....	114	4,805,846,381	756,882,164	60,860,945	128,374,028
\$10,000,000 to \$20,000,000.....	44	4,674,021,609	601,846,228	52,725,081	59,239,003
\$20,000,000 to \$30,000,000.....	11	1,536,583,950	264,206,779	19,434,850	45,443,307
\$30,000,000 to \$40,000,000.....	6	2,025,251,464	205,377,040	18,658,811	16,705,882
\$40,000,000 to \$50,000,000.....	3	2,168,410,506	144,672,653	13,581,175	6,621,445
\$50,000,000 and over.....	5	3,271,194,508	518,623,897	41,858,703	86,132,931
Total.....	192,037	65,130,351,148	9,305,769,954	736,971,161	1,425,289,083
Invested capital not clearly indicated.....	17,597	.....	105,648,504	6,564,727	6,516,607
Total reporting net income.....	209,634	.....	9,411,418,458	743,535,888	1,431,805,690
Reporting no net income.....	110,564	.....	1,995,546,241	.....	.....
Grand total.....	320,198	.....	8,415,872,217	743,535,888	1,431,805,690

<sup>1</sup> Deficit.

Corporations reporting invested capital distributed by size of net income, calendar year 1919—Continued.

Net income class.	Total tax.	Average invested capital.	Average tax.	Per cent of net income to invested capital.	Per cent of total tax to net income.
Under \$1,000.....	\$98,169	\$53,939	\$2.95	0.77	0.71
\$1,000 to \$2,000.....	125,880	30,773	5.38	4.88	3.36
\$2,000 to \$3,000.....	1,193,245	33,721	61.75	7.37	2.49
\$3,000 to \$4,000.....	2,504,790	37,181	163.51	9.34	4.71
\$4,000 to \$5,000.....	3,529,143	44,550	301.12	10.07	6.71
\$5,000 to \$6,000.....	4,168,345	54,635	470.63	10.04	8.58
\$6,000 to \$7,000.....	4,668,052	63,190	657.10	10.28	10.12
\$7,000 to \$8,000.....	4,895,138	71,786	850.44	10.46	11.33
\$8,000 to \$9,000.....	4,908,042	78,135	1,051.87	10.89	12.36
\$9,000 to \$10,000.....	5,062,196	97,861	1,257.06	9.73	13.20
\$10,000 to \$11,000.....	4,963,748	91,875	1,447.16	11.45	13.76
\$11,000 to \$12,000.....	5,011,340	106,574	1,640.37	10.81	14.24
\$12,000 to \$13,000.....	4,864,380	110,308	1,878.13	11.35	15.00
\$13,000 to \$14,000.....	4,863,455	114,193	2,092.71	11.85	15.46
\$14,000 to \$15,000.....	4,709,612	133,353	2,278.48	10.88	15.70
\$15,000 to \$20,000.....	24,216,717	145,546	2,926.14	11.95	16.82
\$20,000 to \$25,000.....	21,950,556	175,979	4,093.73	12.68	18.34
\$25,000 to \$30,000.....	23,427,372	240,228	6,202.64	12.51	20.63
\$30,000 to \$40,000.....	35,712,426	287,603	7,230.70	12.05	20.87
\$40,000 to \$50,000.....	32,294,506	348,038	9,930.66	12.86	22.19
\$50,000 to \$60,000.....	31,637,433	396,695	12,690.51	13.57	23.06
\$60,000 to \$70,000.....	25,940,242	451,319	15,107.89	14.36	23.31
\$70,000 to \$80,000.....	24,274,583	517,291	17,514.13	14.47	23.40
\$80,000 to \$90,000.....	24,160,123	594,893	21,137.47	14.23	24.96
\$90,000 to \$100,000.....	22,110,973	665,341	23,522.31	14.27	24.77
\$100,000 to \$150,000.....	109,103,666	767,927	30,475.88	15.87	25.01
\$150,000 to \$200,000.....	83,031,177	1,090,761	44,905.99	15.92	25.85
\$200,000 to \$250,000.....	67,670,212	1,452,815	56,627.79	15.40	25.30
\$250,000 to \$300,000.....	63,496,468	1,819,503	70,084.40	14.95	25.76
\$300,000 to \$400,000.....	98,445,382	1,971,319	90,482.89	17.52	26.19
\$400,000 to \$500,000.....	76,066,663	2,559,463	120,549.39	17.47	26.96
\$500,000 to \$750,000.....	145,494,464	3,535,720	163,110.39	17.32	26.64
\$750,000 to \$1,000,000.....	111,828,325	5,086,611	227,756.26	16.96	26.39
\$1,000,000 to \$1,500,000.....	146,808,153	7,401,973	317,766.56	16.50	26.02
\$1,500,000 to \$2,000,000.....	93,058,457	11,973,951	449,557.76	14.44	26.00
\$2,000,000 to \$3,000,000.....	131,531,235	14,222,737	614,631.94	17.12	25.25
\$3,000,000 to \$4,000,000.....	100,746,615	21,304,132	853,784.87	16.35	24.51
\$4,000,000 to \$5,000,000.....	64,052,800	25,612,310	1,164,596.36	17.37	26.17
\$5,000,000 to \$10,000,000.....	189,234,973	42,156,547	1,659,955.90	15.75	25.00
\$10,000,000 to \$20,000,000.....	111,964,084	106,227,764	2,544,638.27	12.87	18.60
\$20,000,000 to \$30,000,000.....	64,878,157	139,689,450	5,898,014.27	17.19	24.56
\$30,000,000 to \$40,000,000.....	35,364,693	337,541,911	5,894,115.50	10.14	17.22
\$40,000,000 to \$50,000,000.....	20,202,620	722,803,502	6,734,206.67	6.67	13.96
\$50,000,000 and over.....	127,991,634	654,238,902	25,598,326.80	15.85	24.68
Total.....	2,162,260,244	344,377	11,259.60	14.07	23.24
Invested capital not clearly indicated.....	13,081,334	.....	743.38	.....	12.38
Total reporting net income.....	2,175,341,578	.....	10,376.85	.....	23.11
Reporting no net income.....	.....	.....	.....	.....	.....
Grand total.....	2,175,341,578	.....	.....	.....	.....

*Corporations reporting invested capital distributed by industrial groups, calendar year 1919.*

Industrial groups.	Number.	Invested capital.	Net income.	Income tax.
Agriculture and related industries.....	4, 011	\$763, 001, 652	\$93, 040, 085	\$7, 415, 209
<b>Mining and quarrying:</b>				
Coal mining.....	1, 518	1, 175, 891, 538	98, 912, 336	8, 390, 535
Metal mining.....	373	443, 920, 553	72, 192, 392	6, 469, 539
Gas and oil.....	1, 091	1, 589, 427, 593	197, 946, 304	17, 333, 018
All other mining and quarrying.....	1, 726	1, 092, 171, 676	61, 326, 268	5, 344, 731
Total mining and quarrying.....	4, 708	4, 241, 411, 360	430, 377, 300	37, 597, 823
<b>Manufacturing:</b>				
Food products, liquors, and tobacco.....	8, 484	2, 550, 966, 167	618, 403, 458	49, 169, 747
Textile and textile products.....	7, 062	3, 269, 686, 969	911, 336, 029	70, 401, 755
Leather and leather products.....	1, 548	794, 374, 746	240, 559, 203	17, 985, 654
Rubber and rubber goods.....	379	671, 117, 655	126, 280, 705	10, 557, 526
Lumber and wood products.....	5, 216	1, 675, 612, 626	283, 952, 142	23, 050, 278
Paper and pulp products.....	1, 195	711, 566, 766	128, 633, 939	10, 608, 819
Printing and publishing.....	5, 192	642, 853, 168	127, 182, 958	10, 288, 053
Chemicals and allied substances.....	3, 097	2, 807, 053, 310	450, 348, 512	37, 334, 379
Stone, clay, and glass products.....	2, 190	748, 114, 349	106, 788, 815	8, 764, 421
Metal and metal products.....	9, 280	10, 126, 360, 716	1, 788, 471, 333	142, 587, 891
All other manufacturing industries.....	5, 273	2, 163, 958, 788	427, 827, 023	33, 520, 160
Total manufacturing.....	48, 916	26, 191, 665, 260	5, 209, 784, 117	414, 268, 683
Construction.....	5, 233	603, 833, 976	154, 528, 376	8, 796, 130
<b>Transportation and other public utilities:</b>				
Steam railroads.....	291	8, 646, 237, 303	413, 495, 792	39, 723, 927
Electric railroads.....	235	691, 441, 493	28, 402, 342	2, 742, 546
Ocean lines, transoceanic and coastal.....	95	264, 252, 749	61, 997, 033	5, 093, 140
All other transportation.....	6, 329	1, 360, 538, 644	127, 569, 527	10, 021, 909
Electric light and power companies.....	1, 046	761, 548, 949	49, 734, 661	4, 664, 586
Gas companies.....	287	159, 367, 485	9, 670, 801	865, 831
Telephone and telegraph companies.....	2, 060	1, 170, 691, 424	82, 110, 582	7, 752, 059
All other public utilities.....	2, 222	1, 793, 327, 923	174, 888, 909	16, 118, 720
Total transportation and other public utilities.....	12, 565	14, 847, 505, 970	947, 869, 647	86, 982, 718
Trade.....	54, 296	7, 158, 955, 264	1, 420, 989, 486	107, 754, 968
Public service—Professional, amusements, hotels, etc.....	10, 983	891, 492, 027	121, 394, 339	8, 558, 342
<b>Finance, banking, insurance, etc.:</b>				
Banks, general, not precisely defined, or private bankers.....	8, 272	992, 309, 501	107, 233, 032	6, 504, 747
National banks.....	6, 732	3, 154, 855, 325	253, 933, 769	15, 949, 266
State banks.....	7, 309	348, 553, 843	48, 566, 512	2, 740, 758
All other banking.....	22, 866	4, 430, 531, 798	297, 705, 857	22, 386, 234
Life insurance, stock and mutual companies.....	71	134, 769, 398	2, 375, 209	121, 761
Accident, fire, and marine, stock and mutual companies.....	361	512, 873, 434	49, 450, 035	4, 231, 170
All other insurance companies.....	1, 408	805, 991, 415	57, 738, 205	4, 764, 524
Total finance, banking, insurance, etc....	47, 019	10, 379, 884, 714	817, 002, 619	56, 698, 460
Combinations, predominant industry not ascertainable.....	4, 177	1, 030, 040, 510	109, 434, 119	8, 803, 684
Concerns in liquidation.....	97	20, 673, 884	1, 210, 599	83, 403
Inactive concerns.....	32	1, 886, 531	139, 267	11, 741
Total reporting invested capital.....	192, 037	66, 130, 351, 148	9, 305, 769, 954	736, 971, 161



*Corporations reporting invested capital distributed by industrial groups, calendar year 1919—Continued.*

Industrial groups.	War-profits and excess-profits tax.	Total tax.	Per cent of net income to invested capital.	Per cent of total tax to net income.
Agriculture and related industries.....	\$11,703,740	\$19,118,949	12.19	20.55
Mining and quarrying:				
Coal mining.....	9,255,479	17,646,014	8.41	17.84
Metal mining.....	2,690,155	9,159,694	16.26	12.69
Gas and oil.....	21,146,891	38,539,909	12.45	19.47
All other mining and quarrying.....	4,116,252	9,460,983	5.94	15.43
Total mining and quarrying.....	37,208,777	74,806,600	10.15	17.38
Manufacturing:				
Food products, liquors, and tobacco.....	101,093,810	150,263,557	24.24	24.30
Textile and textile products.....	202,252,045	272,653,900	27.87	29.92
Leather and leather products.....	56,001,271	73,986,925	30.28	30.76
Rubber and rubber goods.....	18,813,453	29,370,979	18.82	23.26
Lumber and wood products.....	43,679,705	66,729,983	16.95	23.50
Paper and pulp products.....	19,227,043	29,835,862	17.35	23.19
Printing and publishing.....	21,064,125	31,352,178	19.76	24.65
Chemicals and allied substances.....	72,725,170	110,059,549	16.04	24.44
Stone, clay, and glass products.....	15,615,408	24,379,829	14.27	22.83
Metal and metal products.....	314,365,081	456,952,972	17.65	25.55
All other manufacturing industries.....	76,504,247	110,024,407	19.77	25.70
Total manufacturing.....	941,341,358	1,355,610,041	19.89	26.03
Construction.....	55,772,370	64,568,500	25.59	41.78
Transportation and other public utilities:				
Steam railroads.....	3,714,333	43,438,260	4.78	10.51
Electric railroads.....	442,330	3,184,876	4.11	11.21
Ocean lines, transoceanic and coastal.....	12,750,313	17,843,453	23.46	28.78
All other transportation.....	14,119,965	24,141,874	9.38	18.92
Electric light and power companies.....	1,222,618	5,887,204	6.53	11.84
Gas companies.....	349,413	1,215,244	6.07	12.57
Telephone and telegraph companies.....	844,040	8,596,099	7.01	10.47
All other public utilities.....	8,589,191	24,707,911	9.75	14.13
Total transportation and other public utilities.....	42,032,203	129,014,921	6.38	13.61
Trade.....	254,765,656	362,520,624	19.85	25.51
Public service—Professional, amusements, hotels, etc.....	15,548,172	24,106,514	13.62	19.86
Finance, banking, insurance, etc.:				
Banks, general, not precisely defined, or private bankers.....	5,455,162	11,959,909	10.81	11.15
National banks.....	18,740,323	34,689,589	8.05	13.66
State banks.....	2,555,266	5,296,024	13.93	10.90
All other banking.....	15,769,503	38,155,737	6.72	12.82
Life insurance, stock and mutual companies.....	112,991	234,752	1.76	9.88
Accident, fire, and marine, stock and mutual companies.....	3,059,111	7,290,281	9.64	14.74
All other insurance companies.....	4,067,338	8,831,862	7.16	15.29
Total finance, banking, insurance, etc.....	49,759,694	106,458,154	7.87	13.03
Combinations, predominant industry not ascertainable.....	17,023,840	25,827,524	10.62	23.60
Concerns in liquidation.....	130,497	213,900	5.86	17.67
Inactive concerns.....	2,776	14,517	7.38	10.42
Total reporting invested capital.....	1,425,289,083	2,162,260,244	14.07	23.24

### INCOME RETURNS BY STATES.

#### COMBINED PERSONAL AND CORPORATION INCOME AND TAX.

The following table exhibits by States and Territories the combined personal and corporation incomes and income taxes for the calendar year 1919. The amounts do not represent, however, what may be called the geographical distribution of income. The figures are compiled from the returns filed in each State. An individual

files his income-tax return in the district in which is located his legal residence or principal place of business, and a corporation files its income-tax return in the district in which is located its principal place of business or the principal office or agency. Consequently, income reported by an individual or corporation in one State may have been derived from sources in other States.

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

*Personal and corporation income and tax by States and Territories, calendar year 1919.*

States and Territories.	Net income.				Tax.	
	Personal.	Corporation. <sup>1</sup>	Personal and corporation.	Per cent for each State.	Personal and corporation.	Per cent for each State.
Alabama.....	\$133,470,965	\$37,012,996	\$170,483,961	0.58	\$12,025,624	0.35
Alaska.....	18,862,034	499,514	19,361,548	.07	425,642	.01
Arizona.....	61,434,347	9,928,696	71,363,043	.24	3,260,190	.09
Arkansas.....	123,704,361	27,764,783	151,469,144	.52	10,030,039	.29
California.....	981,170,941	342,599,672	1,323,770,613	4.52	132,497,133	3.85
Colorado.....	191,001,999	79,287,797	270,289,796	.92	24,787,094	.72
Connecticut.....	347,929,674	175,757,795	523,687,469	1.79	55,871,632	1.65
Delaware.....	62,901,249	36,679,540	99,580,789	.34	16,084,310	.47
District of Columbia.....	166,399,104	29,746,693	196,145,797	.67	14,582,338	.42
Florida.....	107,362,976	25,285,566	132,648,542	.45	8,673,063	.25
Georgia.....	219,471,959	83,470,756	302,942,715	1.03	30,486,348	.89
Hawaii.....	33,164,366	40,922,726	74,087,092	.25	13,182,975	.38
Idaho.....	65,472,540	11,399,127	76,871,667	.26	3,225,458	.09
Illinois.....	1,662,796,441	833,157,670	2,495,954,111	8.53	288,719,957	8.38
Indiana.....	417,323,251	142,371,858	559,695,109	1.91	46,956,947	1.36
Iowa.....	527,163,054	71,809,349	598,972,403	2.05	29,930,591	.87
Kansas.....	264,971,649	116,251,721	381,223,370	1.30	30,126,229	.87
Kentucky.....	215,977,422	70,588,761	286,566,183	.98	22,866,488	.66
Louisiana.....	201,753,808	88,957,200	290,711,008	.99	35,674,605	1.04
Maine.....	112,562,525	48,758,261	161,320,786	.55	15,293,633	.44
Maryland.....	398,672,772	93,967,364	492,640,136	1.68	44,880,465	1.30
Massachusetts.....	1,090,808,058	654,556,714	1,745,364,772	5.96	255,498,234	7.42
Michigan.....	665,475,193	517,774,681	1,183,249,874	4.04	215,525,055	6.26
Minnesota.....	383,920,683	190,433,359	574,354,042	1.96	51,021,768	1.48
Mississippi.....	101,262,053	18,702,567	119,964,620	.42	9,400,061	.27
Missouri.....	470,443,311	286,507,230	756,950,541	2.59	93,074,770	2.70
Montana.....	108,380,657	14,867,974	123,248,631	.42	4,170,283	.12
Nebraska.....	287,457,592	45,160,163	332,617,755	1.14	17,087,908	.50
Nevada.....	20,887,132	3,336,250	24,223,382	.08	843,714	.02
New Hampshire.....	78,565,318	25,505,450	104,070,768	.36	8,789,034	.26
New Jersey.....	828,428,672	254,570,015	1,082,998,687	3.70	112,653,910	3.27
New Mexico.....	31,587,990	4,273,632	35,861,622	.12	1,351,608	.04
New York.....	3,436,343,179	2,392,486,064	5,828,829,243	19.91	901,260,106	26.16
North Carolina.....	161,613,467	114,681,366	276,294,833	.94	39,820,264	1.16
North Dakota.....	80,190,946	9,152,029	89,342,975	.31	2,365,148	.07
Ohio.....	1,075,115,926	619,258,196	1,694,374,122	5.79	204,665,610	5.94
Oklahoma.....	242,184,301	41,622,387	283,806,688	.97	20,821,150	.60
Oregon.....	166,240,606	48,138,408	214,379,014	.73	23,208,519	.67
Pennsylvania.....	1,838,002,395	902,728,720	2,740,731,115	9.36	327,173,572	9.50
Rhode Island.....	146,109,811	112,140,991	258,250,802	.88	42,266,986	1.23
South Carolina.....	142,688,832	63,423,640	206,112,472	.71	22,943,148	.67
South Dakota.....	133,174,792	12,080,876	145,255,668	.50	4,983,610	.15
Tennessee.....	193,909,353	69,106,207	263,015,560	.90	25,736,315	.75
Texas.....	643,172,301	128,674,523	771,846,824	2.64	61,074,597	1.77
Utah.....	61,913,436	23,992,237	85,905,673	.30	5,266,090	.15
Vermont.....	46,204,506	12,480,258	58,684,764	.20	4,951,589	.14
Virginia.....	247,658,373	128,641,705	376,300,078	1.29	34,635,612	1.01
Washington.....	325,920,733	96,005,295	421,926,028	1.44	35,781,929	1.04
West Virginia.....	147,949,092	74,646,962	222,596,054	.76	23,029,103	.67
Wisconsin.....	337,851,344	172,213,124	510,064,468	1.74	53,265,248	1.55
Wyoming.....	52,463,959	8,039,590	60,503,549	.21	2,720,980	.08
Total.....	19,859,491,448	9,411,418,458	29,270,909,906	100.00	3,444,971,682	100.00

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

PROGRESS OF INCOME TAXATION.

The growth of taxable income covering the period 1919, 1918, 1917, and 1916 is exhibited in the succeeding tables.

*Personal returns, number filed for calendar years 1919, 1918, 1917, and 1916, by income classes.*

Income class.	Number of returns.				Increase. <sup>1</sup>					
	1919	1918	1917	1916	1919-18		1918-17		1917-16	
					Num-ber.	Per-cent.	Num-ber.	Per-cent.	Num-ber.	Per-cent.
\$1,000 to \$2,000.....	1,924,872	1,516,938	1,640,758	.....	407,934	27	-123,820	-8	1,640,758	.....
\$2,000 to \$3,000.....	1,569,741	1,496,878	838,707	.....	72,863	5	658,171	78	838,707	.....
\$3,000 to \$5,000.....	1,180,488	932,336	560,763	157,149	248,152	27	371,573	66	403,614	257
\$5,000 to \$10,000.....	438,851	319,356	270,666	150,553	119,495	37	48,690	18	120,113	80
\$10,000 to \$25,000.....	162,485	116,569	112,502	80,880	45,916	39	4,067	4	31,622	39
\$25,000 to \$50,000.....	37,477	28,542	30,391	23,734	8,935	31	1,849	-6	6,657	28
\$50,000 to \$100,000.....	13,320	9,996	12,439	10,452	3,324	33	2,443	-20	1,987	19
\$100,000 to \$150,000.....	2,983	2,358	3,302	2,900	625	27	944	-29	402	14
\$150,000 to \$300,000.....	1,864	1,514	2,347	2,437	350	23	833	-35	90	-4
\$300,000 to \$500,000.....	425	382	559	714	43	11	177	-32	155	-22
\$500,000 to \$1,000,000.....	189	178	315	376	11	6	137	-43	61	-16
\$1,000,000 and over.....	65	67	141	206	-2	-3	74	-52	65	-32
Total.....	5,332,760	4,425,114	3,472,890	<sup>2</sup> 437,036	907,646	21	952,224	27	3,035,854	695

<sup>1</sup> A minus sign (-) indicates decrease.

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

*Personal returns, net income reported for calendar years 1919, 1918, 1917, and 1916, by income classes.*

Income class.	Net income.			
	1919	1918	1917	1916
\$1,000 to \$2,000.....	\$2,829,113,151	\$2,232,354,577	\$2,461,137,000	.....
\$2,000 to \$3,000.....	3,807,286,365	3,626,824,833	2,064,977,328	.....
\$3,000 to \$5,000.....	4,513,264,030	3,535,219,007	2,115,864,601	\$624,669,015
\$5,000 to \$10,000.....	2,954,137,253	2,145,690,016	1,827,508,088	1,037,247,977
\$10,000 to \$25,000.....	2,412,275,757	1,736,548,050	1,687,165,619	1,235,015,786
\$25,000 to \$50,000.....	1,277,364,635	978,042,710	1,042,320,083	822,661,658
\$50,000 to \$100,000.....	896,497,209	679,720,737	846,894,335	722,795,474
\$100,000 to \$150,000.....	358,392,923	284,106,740	400,492,040	357,355,318
\$150,000 to \$300,000.....	371,148,536	305,024,817	474,651,960	505,859,406
\$300,000 to \$500,000.....	159,070,948	144,545,428	209,904,969	271,938,017
\$500,000 to \$1,000,000.....	128,290,396	119,075,548	214,631,270	256,771,325
\$1,000,000 and over.....	152,650,245	137,486,892	306,835,914	464,263,644
Total.....	19,859,491,448	15,924,639,355	13,652,383,207	6,298,577,620

Personal returns, net income reported for calendar years 1919, 1918, 1917, and 1916, by income classes—Continued.

Income class.	Increase. <sup>1</sup>					
	1919-18		1918-17		1917-16	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
\$1,000 to \$2,000.....	\$596,758,574	27	-\$228,782,423	-9	\$2,461,137,000	.....
\$2,000 to \$3,000.....	190,461,532	5	1,561,847,505	76	2,064,977,328	.....
\$3,000 to \$5,000.....	978,045,023	28	1,419,354,406	67	1,491,195,586	239
\$5,000 to \$10,000.....	808,447,237	38	318,181,928	17	790,260,111	76
\$10,000 to \$25,000.....	675,727,707	39	49,382,431	3	452,149,833	37
\$25,000 to \$50,000.....	299,321,925	31	-64,277,373	-6	219,658,425	27
\$50,000 to \$100,000.....	216,776,472	32	-167,173,598	-20	124,098,861	17
\$100,000 to \$150,000.....	74,286,183	26	-116,385,300	-29	43,136,722	12
\$150,000 to \$300,000.....	66,123,719	22	-169,627,143	-36	-31,207,446	-6
\$300,000 to \$500,000.....	14,525,520	10	-65,359,541	-31	-62,033,048	-23
\$500,000 to \$1,000,000.....	9,214,848	8	-95,555,722	-15	-42,140,055	-16
\$1,000,000 and over.....	15,163,353	11	-169,349,022	-55	-157,427,730	-34
Total.....	3,934,852,093	25	2,272,256,148	17	7,353,805,587	117

<sup>1</sup> A minus sign (-) indicates decrease.

Personal returns, tax yield for calendar years 1919, 1918, 1917, and 1916, by income classes.

Income class.	Tax yield.			
	1919	1918	1917	1916
\$1,000 to \$2,000.....	\$24,696,200	\$26,481,602	\$16,243,504	.....
\$2,000 to \$3,000.....	28,257,861	35,415,344	9,097,378	.....
\$3,000 to \$5,000.....	75,914,847	82,928,720	18,283,457	\$775,504
\$5,000 to \$10,000.....	81,537,910	93,057,963	44,066,389	6,301,183
\$10,000 to \$25,000.....	164,832,523	142,448,679	80,695,149	11,637,014
\$25,000 to \$50,000.....	154,946,343	130,240,648	76,593,344	11,602,681
\$50,000 to \$100,000.....	186,357,608	147,428,655	85,027,556	16,298,587
\$100,000 to \$150,000.....	118,705,303	95,680,064	55,766,236	12,423,481
\$150,000 to \$300,000.....	163,095,349	136,155,916	86,718,157	24,007,267
\$300,000 to \$500,000.....	86,031,032	79,164,847	50,227,598	17,951,410
\$500,000 to \$1,000,000.....	76,228,132	69,834,148	59,349,187	20,901,911
\$1,000,000 and over.....	99,026,996	88,885,249	109,424,999	51,487,356
Total.....	1,269,630,104	1,127,721,835	691,492,954	173,386,694

Income class.	Increase. <sup>1</sup>					
	1919-18		1918-17		1917-16	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
\$1,000 to \$2,000.....	-\$1,785,402	-7	\$10,238,098	60	\$16,243,504	.....
\$2,000 to \$3,000.....	-7,157,483	-20	26,317,966	289	9,097,378	.....
\$3,000 to \$5,000.....	-7,013,873	-8	64,645,263	354	17,507,653	2,257
\$5,000 to \$10,000.....	-1,520,053	-2	48,991,574	111	37,765,206	599
\$10,000 to \$25,000.....	22,383,844	16	61,753,530	77	69,058,135	593
\$25,000 to \$50,000.....	24,705,695	19	53,647,304	70	64,990,663	560
\$50,000 to \$100,000.....	38,928,953	26	62,401,099	73	68,728,969	422
\$100,000 to \$150,000.....	23,025,239	24	39,913,828	72	43,342,755	349
\$150,000 to \$300,000.....	26,939,433	20	49,437,759	57	62,710,890	261
\$300,000 to \$500,000.....	6,866,185	9	28,937,249	58	32,276,188	180
\$500,000 to \$1,000,000.....	6,393,984	9	10,484,961	18	38,447,276	184
\$1,000,000 and over.....	10,141,747	11	-20,539,750	-19	57,937,643	113
Total.....	141,908,269	13	436,228,881	63	518,106,260	299

<sup>1</sup> A minus sign (-) indicates decrease.

Personal returns, average tax and average rate of tax per individual, calendar years 1919, 1918, 1917, and 1916, by income classes.

Income class.	1919		1918		1917		1916	
	Average tax per individual.	Average rate of tax, per cent.	Average tax per individual.	Average rate of tax, per cent.	Average tax per individual.	Average rate of tax, per cent.	Average tax per individual.	Average rate of tax, per cent.
\$1,000 to \$2,000.....	12.83	0.87	\$17.46	1.19	\$9.90	0.66	.....	.....
\$2,000 to \$3,000.....	18.00	.74	23.66	.98	10.85	.44	.....	.....
\$3,000 to \$5,000.....	64.31	1.68	88.95	2.35	32.60	.86	\$4.94	0.12
\$5,000 to \$10,000.....	208.59	3.10	291.39	4.34	162.80	2.41	41.85	.61
\$10,000 to \$25,000.....	1,014.45	6.83	1,222.01	8.20	717.27	4.78	143.88	.94
\$25,000 to \$50,000.....	4,134.44	12.13	4,563.12	13.32	2,520.26	7.34	488.86	1.41
\$50,000 to \$100,000.....	13,990.81	20.79	14,748.76	21.69	6,835.56	10.04	1,559.37	2.25
\$100,000 to \$150,000.....	39,793.93	33.12	40,576.79	33.68	16,888.62	13.92	4,283.96	3.43
\$150,000 to \$300,000.....	87,497.50	43.94	89,871.89	44.64	36,948.51	18.27	9,851.16	4.75
\$300,000 to \$500,000.....	202,425.96	54.08	207,237.82	54.77	89,852.59	23.93	25,142.03	6.60
\$500,000 to \$1,000,000.....	403,323.45	59.42	392,326.67	58.65	188,410.12	27.63	55,590.19	8.14
\$1,000,000 and over.....	1,523,492.25	64.87	1,326,645.51	64.65	776,063.82	35.65	249,938.62	11.09
General average.....	238.08	6.39	254.85	7.08	199.11	5.06	396.60	2.75

Personal returns, number filed for calendar years 1919, 1918, 1917, and 1916, by States and Territories.

States and Territories.	Number of returns.			
	1919	1918	1917	1916
Alabama.....	40,789	38,988	21,844	2,097
Alaska.....	9,427	7,606	4,570	243
Arizona.....	20,495	13,701	12,264	994
Arkansas.....	33,556	20,612	17,839	2,255
California.....	266,720	206,471	182,232	21,208
Colorado.....	57,526	54,160	40,627	4,435
Connecticut.....	110,409	86,489	64,472	9,713
Delaware.....	16,059	10,239	8,032	1,346
District of Columbia.....	58,616	43,776	29,737	6,808
Florida.....	31,107	19,102	15,336	1,779
Georgia.....	58,930	39,073	38,252	3,444
Hawaii.....	8,136	4,242	3,131	1,144
Idaho.....	21,448	19,249	16,414	756
Illinois.....	422,229	366,918	319,497	37,525
Indiana.....	130,383	104,581	85,021	7,004
Iowa.....	133,796	118,933	114,970	8,497
Kansas.....	76,451	64,794	63,065	4,290
Kentucky.....	59,332	47,098	34,692	3,887
Louisiana.....	52,871	33,432	32,317	4,517
Maine.....	34,578	25,104	17,112	2,823
Maryland.....	116,373	87,085	60,954	9,674
Massachusetts.....	268,307	209,786	156,111	32,291
Michigan.....	181,662	135,349	111,562	11,448
Minnesota.....	123,914	84,515	80,009	7,556
Mississippi.....	23,804	19,949	15,382	1,440
Missouri.....	125,248	110,890	91,698	12,956
Montana.....	42,593	34,464	28,646	1,801
Nebraska.....	87,344	96,049	82,472	4,286
Nevada.....	8,740	7,097	6,623	364
New Hampshire.....	25,601	17,317	10,809	1,735
New Jersey.....	231,757	185,706	134,960	19,701
New Mexico.....	10,757	13,084	11,616	813
New York.....	683,085	559,753	489,089	93,155
North Carolina.....	37,185	21,738	22,977	2,207
North Dakota.....	27,375	29,120	20,941	1,176
Ohio.....	308,309	306,918	190,273	21,774
Oklahoma.....	61,500	46,818	48,758	2,539
Oregon.....	49,663	34,592	25,071	2,800
Pennsylvania.....	539,172	518,729	328,171	40,289
Rhode Island.....	39,936	32,921	23,927	3,745
South Carolina.....	37,296	20,239	22,321	1,204
South Dakota.....	38,614	45,505	39,654	971
Tennessee.....	50,789	38,232	31,451	4,414
Texas.....	176,547	114,500	95,416	10,514
Utah.....	21,164	18,517	14,636	1,259
Vermont.....	13,569	9,965	7,258	1,100
Virginia.....	75,966	51,207	37,951	4,190
Washington.....	114,322	95,422	56,322	5,360
West Virginia.....	45,168	48,876	28,281	2,575
Wisconsin.....	105,793	94,704	70,554	8,261
Wyoming.....	18,349	7,821	7,663	673
Nonresident aliens and citizens residing abroad.....	.....	3,678	.....	.....
Total.....	1 5,332,760	1 4,425,114	1 3,472,890	2 437,036

<sup>1</sup> Net incomes \$1,000 and over.

<sup>2</sup> Net incomes \$3,000 and over.

Personal returns net income reported for calendar years 1919, 1918, 1917, and 1916, by States and Territories.

States and Territories.	Net income.			
	1919	1918	1917	1916
Alabama.....	\$133,470,965	\$121,250,953	\$73,508,562	\$18,469,010
Alaska.....	18,862,034	15,434,987	10,549,506	1,878,419
Arizona.....	61,434,347	41,579,450	39,635,508	11,777,241
Arkansas.....	123,704,361	76,354,037	68,296,287	17,683,678
California.....	981,170,941	701,850,380	632,608,546	228,324,945
Colorado.....	191,001,999	159,487,951	137,853,875	53,854,130
Connecticut.....	347,929,674	295,617,840	249,186,724	133,858,341
Delaware.....	62,901,249	48,358,031	56,459,176	57,798,410
District of Columbia.....	166,399,104	138,966,315	104,357,892	67,334,621
Florida.....	107,362,976	63,681,401	54,378,496	17,401,202
Georgia.....	219,471,959	148,366,439	137,775,612	32,992,965
Hawaii.....	33,164,366	20,054,940	21,888,755	20,362,022
Idaho.....	65,472,540	55,954,296	46,465,514	7,927,064
Illinois.....	1,662,796,441	1,256,309,485	1,119,960,600	484,290,833
Indiana.....	417,323,251	325,549,440	261,265,426	74,637,683
Iowa.....	527,163,054	450,267,585	337,283,861	65,604,874
Kansas.....	264,971,649	218,524,054	202,159,002	39,638,465
Kentucky.....	215,977,422	166,350,127	124,826,244	38,506,976
Louisiana.....	201,753,808	137,261,983	134,349,180	51,274,633
Maine.....	112,562,525	84,033,212	66,950,710	30,435,945
Maryland.....	398,672,772	303,421,092	253,433,289	121,009,584
Massachusetts.....	1,090,808,058	868,460,461	717,512,002	474,292,762
Michigan.....	665,475,193	415,313,164	387,824,910	162,533,104
Minnesota.....	383,920,683	291,074,629	275,510,103	93,201,384
Mississippi.....	101,262,053	70,323,185	61,763,713	14,831,796
Missouri.....	470,443,311	409,013,021	362,026,687	147,069,303
Montana.....	108,380,657	90,091,830	81,207,992	19,467,019
Nebraska.....	287,457,592	306,053,565	251,988,895	36,559,607
Nevada.....	20,887,132	17,826,669	16,423,316	2,799,775
New Hampshire.....	78,565,318	56,889,284	42,843,296	19,557,542
New Jersey.....	828,428,672	653,112,589	521,042,424	254,068,880
New Mexico.....	31,587,990	36,591,416	31,644,721	7,496,732
New York.....	3,436,343,179	2,719,713,784	2,774,035,148	1,922,864,651
North Carolina.....	161,613,467	89,748,811	84,220,131	24,825,826
North Dakota.....	80,190,946	89,586,415	61,233,723	9,219,055
Ohio.....	1,075,115,926	993,314,432	740,406,422	318,822,511
Oklahoma.....	242,184,301	163,678,297	170,751,358	66,811,462
Oregon.....	166,240,606	111,601,050	84,746,023	24,968,572
Pennsylvania.....	1,838,002,395	1,770,848,133	1,360,802,293	643,243,991
Rhode Island.....	146,109,811	129,630,322	112,129,569	65,257,163
South Carolina.....	142,688,832	73,855,345	70,917,349	9,882,947
South Dakota.....	133,174,792	151,725,486	109,794,860	7,474,252
Tennessee.....	193,909,353	139,173,691	111,964,540	39,867,675
Texas.....	643,172,301	392,975,557	350,297,337	113,278,037
Utah.....	61,913,436	52,454,404	45,044,946	14,281,206
Vermont.....	46,204,506	34,063,265	29,540,804	14,628,955
Virginia.....	247,658,373	173,104,495	130,682,859	42,216,464
Washington.....	325,920,733	266,096,746	169,727,615	49,697,247
West Virginia.....	147,949,092	156,557,747	106,061,550	30,170,809
Wisconsin.....	337,851,344	290,199,685	228,190,253	87,614,595
Wyoming.....	52,463,959	26,413,937	28,855,603	6,523,787
Nonresident aliens and citizens residing abroad.....		56,473,942		
Total.....	19,859,491,448	15,924,639,355	13,652,383,207	6,298,577,620

<sup>1</sup> Net incomes \$1,000 and over.

<sup>2</sup> Net incomes \$3,000 and over.

Personal returns, tax yield for calendar years 1919, 1918, 1917, and 1916, by States and Territories.

States and Territories.	Tax yield.			
	1919	1918	1917	1916
Alabama.....	\$4,668,465	\$4,431,563	\$2,023,984	\$175,989
Alaska.....	357,783	316,859	132,769	17,922
Arizona.....	1,816,899	1,724,116	1,019,262	191,519
Arkansas.....	4,237,673	3,269,477	1,848,177	157,513
California.....	48,983,856	36,070,926	20,355,424	3,595,636
Colorado.....	7,196,593	5,844,925	5,184,948	1,055,758
Connecticut.....	16,833,829	17,690,343	10,595,737	2,824,846
Delaware.....	7,495,453	7,158,522	9,350,461	3,695,605
District of Columbia.....	8,170,833	8,669,100	4,446,620	1,068,644
Florida.....	4,363,089	2,367,463	1,584,917	322,636
Georgia.....	9,134,092	7,077,184	3,250,342	378,062
Hawaii.....	2,145,194	1,857,352	1,174,831	366,802
Idaho.....	1,475,023	1,493,518	839,646	140,496
Illinois.....	99,398,236	84,560,642	49,103,261	10,947,250
Indiana.....	13,541,245	11,456,898	5,978,782	1,165,961
Iowa.....	15,807,707	15,928,158	5,445,816	518,845
Kansas.....	9,138,315	7,880,244	5,428,495	555,943
Kentucky.....	7,595,384	7,918,960	2,943,196	384,497
Louisiana.....	12,888,655	9,353,518	4,936,825	778,693
Maine.....	4,468,876	4,263,003	2,467,852	371,367
Maryland.....	22,630,984	20,415,237	12,378,724	2,405,523
Massachusetts.....	86,566,938	81,307,340	44,478,907	10,892,685
Michigan.....	55,958,378	22,336,385	15,159,388	3,240,682
Minnesota.....	15,696,465	15,262,760	8,356,172	1,553,282
Mississippi.....	5,634,901	3,542,849	2,252,612	195,054
Missouri.....	22,146,510	20,716,692	10,880,241	2,373,327
Montana.....	2,413,463	3,012,902	1,548,582	304,448
Nebraska.....	8,639,003	9,373,582	5,285,238	347,778
Nevada.....	435,002	412,342	241,944	18,505
New Hampshire.....	2,811,830	2,827,724	1,517,183	258,173
New Jersey.....	47,321,422	43,109,648	25,710,042	5,545,231
New Mexico.....	774,470	989,825	713,829	83,935
New York.....	399,792,351	354,263,417	251,785,795	77,970,521
North Carolina.....	10,010,348	5,575,001	2,747,673	560,970
North Dakota.....	1,360,509	2,219,954	936,862	66,344
Ohio.....	56,505,315	55,170,252	31,928,937	7,722,306
Oklahoma.....	12,207,129	7,649,280	5,682,493	4,347,797
Oregon.....	8,232,437	6,049,987	3,298,630	337,051
Pennsylvania.....	128,195,161	137,781,370	79,454,848	17,612,739
Rhode Island.....	11,234,132	13,512,766	8,805,953	1,915,104
South Carolina.....	5,192,020	2,732,593	1,815,909	77,198
South Dakota.....	3,124,066	4,139,239	1,171,328	48,563
Tennessee.....	9,082,054	6,795,268	2,794,197	413,078
Texas.....	32,302,280	21,575,479	13,447,453	2,643,697
Utah.....	1,270,543	1,347,780	1,364,652	167,688
Vermont.....	2,074,804	1,821,823	1,459,253	365,004
Virginia.....	9,020,237	7,674,725	3,929,273	593,304
Washington.....	11,615,795	9,743,163	4,377,754	776,470
West Virginia.....	5,319,197	5,709,295	3,303,285	416,386
Wisconsin.....	10,901,097	11,382,127	5,716,256	1,253,257
Wyoming.....	1,444,063	1,272,692	838,196	67,510
Nonresident aliens and citizens residing abroad.....		8,665,567		
<b>Total.....</b>	<b>1 1,269,630,104</b>	<b>1 1,127,721,835</b>	<b>1 691,492,954</b>	<b>2 173,386,694</b>

<sup>1</sup> Net incomes \$1,000 and over.

<sup>2</sup> Net incomes \$3,000 and over.

*Personal returns, income by sources for calendar years 1919, 1918, 1917, and 1916.*

Source of income.	Income.			
	1919	1918	1917	1916
<b>Personal service:</b>				
Salaries, wages, commissions, bonuses, directors' fees, etc.....	\$10,755,692,651	\$8,267,391,550	\$3,648,437,902	\$1,478,346,372
Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate, stocks, bonds, and other property.....	6,708,344,984	4,630,455,322	3,958,670,028	3,010,404,924
Total.....	17,464,037,635	12,897,846,872	7,607,107,930	4,488,751,296
<b>Property:</b>				
Rents and royalties.....	1,019,094,265	975,679,666	684,343,399	643,802,657
Interest on bonds, notes, etc.....	1,500,779,100	1,403,485,601	936,715,456	1,080,879,405
Dividends.....	2,453,774,825	2,468,749,244	2,848,842,499	2,136,468,625
Total.....	4,973,648,190	4,847,914,601	4,469,901,354	3,861,150,687
Total income.....	22,437,685,825	17,745,761,473	12,077,009,284	8,349,901,983
General deductions.....	2,578,194,377	1,821,122,118	885,763,077	2,051,324,363
Net income.....	<sup>2</sup> 19,859,491,448	<sup>2</sup> 15,924,639,355	<sup>2</sup> 11,191,246,207	<sup>4</sup> 6,298,577,620

Source of income.	Increase. <sup>1</sup>					
	1919-18		1918-17		1917-16	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
<b>Personal service:</b>						
Salaries, wages, commissions, bonuses, directors' fees, etc.....	\$2,488,301,101	30	\$4,618,953,648	127	\$2,170,091,530	147
Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate, stocks, bonds, and other property.....	2,077,889,662	45	671,785,294	17	948,265,104	32
Total.....	4,566,190,763	35	5,290,738,942	70	3,118,356,634	69
<b>Property:</b>						
Rents and royalties.....	43,414,599	4	291,336,267	43	40,540,742	6
Interest on bonds, notes, etc.....	97,293,409	7	466,770,235	50	-144,163,949	-13
Dividends.....	-14,974,419	-61	-380,093,255	-13	712,373,874	33
Total.....	125,733,589	3	378,013,247	8	608,750,667	16
Total income.....	4,691,924,352	26	5,668,752,189	47	3,727,107,301	45
General deductions.....	757,072,259	42	935,359,041	106	-1,165,561,286	-57
Net income.....	3,934,852,093	25	4,733,393,148	42	4,892,668,587	78

<sup>1</sup> A minus sign (—) indicates decrease.

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

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

<sup>4</sup> Compiled from returns reporting net incomes of \$3,000 and over.

In the study of the above table it should be observed that in 1919, 1918, and 1917 the figures for each source of income are the positive gain items reported, and represent the gross income, less losses plus other deductions applicable to each source. Wherever schedules within the returns reported net losses, such losses are included in general deductions, which represent in addition to the losses such



other deductions as were not chargeable to any of the sources of income, and include interest on personal indebtedness, taxes on dwellings and personal property, and other taxes not reported elsewhere; also other miscellaneous deductions, including contributions in 1918 and 1919, but not in 1917.

The source of income items for 1916 represent gross income, the deductions not having been allocated to the several sources, but reported in lump sum in the returns under the heading "General deductions."

*Corporation returns, number filed for calendar years 1919, 1918, 1917, and 1916, by States and Territories.*

States and Territories.	Number of corporations.			
	1919	1918	1917	1916
Alabama.....	2,983	3,228	3,470	3,361
Alaska.....	63	127	212	206
Arizona.....	1,514	1,101	1,460	1,390
Arkansas.....	2,135	1,993	2,521	2,344
California.....	14,716	15,964	18,369	17,986
Colorado.....	6,794	7,170	7,618	7,479
Connecticut.....	4,405	4,799	4,976	4,852
Delaware.....	816	688	1,071	960
District of Columbia.....	995	719	1,263	1,130
Florida.....	2,845	3,023	2,991	2,869
Georgia.....	4,420	4,384	4,956	4,758
Hawaii.....	521	480	617	571
Idaho.....	1,690	1,184	1,889	1,780
Illinois.....	20,214	20,406	22,389	21,931
Indiana.....	8,788	8,589	9,019	8,546
Iowa.....	7,798	8,257	9,288	9,064
Kansas.....	4,631	4,474	4,604	4,487
Kentucky.....	4,571	4,307	5,580	5,405
Louisiana.....	4,001	3,661	4,096	3,705
Maine.....	2,841	2,693	3,311	3,084
Maryland.....	3,885	3,498	4,250	4,039
Massachusetts.....	13,286	12,622	13,799	13,273
Michigan.....	9,626	9,021	9,993	9,823
Minnesota.....	8,588	8,576	9,486	9,276
Mississippi.....	1,436	1,132	1,811	1,653
Missouri.....	12,764	13,332	14,840	14,262
Montana.....	3,337	3,804	3,774	3,613
Nebraska.....	4,510	4,464	4,684	4,561
Nevada.....	958	440	1,051	939
New Hampshire.....	1,003	993	1,177	1,052
New Jersey.....	9,392	8,807	10,112	9,777
New Mexico.....	940	965	1,013	979
New York.....	48,494	47,535	46,144	44,632
North Carolina.....	4,396	4,212	5,155	5,021
North Dakota.....	2,639	2,752	3,124	2,769
Ohio.....	17,088	15,815	17,615	17,660
Oklahoma.....	5,904	6,321	7,364	7,150
Oregon.....	4,252	4,398	5,352	5,022
Pennsylvania.....	16,944	18,473	20,834	20,460
Rhode Island.....	1,748	1,617	2,271	2,133
South Carolina.....	3,501	3,554	4,087	3,915
South Dakota.....	2,337	2,202	2,588	2,442
Tennessee.....	4,392	4,186	4,714	4,670
Texas.....	8,709	8,198	9,039	8,693
Utah.....	2,572	2,542	3,545	3,481
Vermont.....	751	794	936	905
Virginia.....	5,027	5,009	6,012	5,950
Washington.....	9,059	9,287	9,043	9,908
West Virginia.....	4,004	3,519	4,559	4,381
Wisconsin.....	10,154	10,961	11,923	11,635
Wyoming.....	1,651	1,303	1,341	1,291
Total.....	320,198	317,579	351,426	341,253

*Corporation returns, net income reported for calendar years 1919, 1918, 1917, and 1916, by States and Territories.*

States and Territories.	Net income.			
	1919	1918	1917	1916
Alabama.....	\$37,012,996	\$44,240,690	\$60,430,518	\$45,892,777
Alaska.....	499,514	694,256	997,554	744,903
Arizona.....	9,928,696	11,712,463	31,808,428	30,924,259
Arkansas.....	27,764,783	20,279,541	23,999,993	24,791,391
California.....	342,599,672	226,771,653	322,280,909	279,952,569
Colorado.....	79,287,797	74,209,860	96,761,318	57,043,218
Connecticut.....	175,757,795	162,323,386	181,855,545	189,211,399
Delaware.....	36,679,540	46,730,072	128,477,428	136,270,898
District of Columbia.....	29,746,693	15,100,500	34,393,560	41,460,981
Florida.....	25,285,566	14,073,439	18,677,504	17,670,823
Georgia.....	83,470,756	72,142,676	73,150,726	56,508,639
Hawaii.....	40,922,726	24,023,809	38,002,867	45,704,636
Idaho.....	11,399,127	7,305,194	14,951,419	10,817,234
Illinois.....	833,157,670	759,325,582	1,133,783,726	762,145,412
Indiana.....	142,371,858	114,146,476	138,322,867	101,751,368
Iowa.....	71,809,349	60,992,499	77,849,313	57,610,384
Kansas.....	116,251,721	81,794,544	121,396,212	104,070,570
Kentucky.....	70,588,761	69,821,552	82,895,744	66,519,119
Louisiana.....	88,957,200	57,167,621	88,178,618	52,633,117
Maine.....	48,758,261	52,047,078	55,824,590	38,312,774
Maryland.....	93,967,364	84,761,692	109,891,583	87,284,003
Massachusetts.....	654,556,714	614,896,233	831,735,324	467,503,662
Michigan.....	517,774,681	338,729,021	307,749,892	375,253,744
Minnesota.....	190,433,359	138,101,260	273,447,667	205,685,329
Mississippi.....	18,702,567	11,244,051	14,814,159	11,382,856
Missouri.....	286,507,230	258,919,402	302,119,274	222,630,602
Montana.....	14,867,974	28,821,251	31,302,667	33,580,309
Nebraska.....	45,160,163	33,872,984	46,189,285	35,742,854
Nevada.....	3,336,250	2,288,227	3,805,024	3,778,312
New Hampshire.....	25,505,450	14,468,053	16,319,046	14,861,724
New Jersey.....	254,570,015	191,018,725	256,292,144	245,706,911
New Mexico.....	4,273,632	6,628,744	14,592,888	15,138,195
New York.....	2,392,486,064	2,153,317,770	2,201,115,746	2,274,661,422
North Carolina.....	114,681,366	107,028,177	91,608,121	60,882,803
North Dakota.....	9,152,023	9,900,561	9,795,608	10,664,421
Ohio.....	619,258,196	643,186,133	936,433,205	630,144,978
Oklahoma.....	41,622,387	37,626,312	76,978,292	112,358,867
Oregon.....	48,138,408	34,694,323	34,385,889	18,732,510
Pennsylvania.....	902,728,720	963,262,739	1,476,497,279	1,122,447,066
Rhode Island.....	112,140,991	78,399,455	76,633,837	71,874,276
South Carolina.....	63,423,640	58,292,576	54,561,634	23,512,698
South Dakota.....	12,080,876	9,704,447	10,856,357	7,924,094
Tennessee.....	69,106,207	53,465,096	68,770,977	48,737,212
Texas.....	128,674,523	124,123,481	208,191,837	123,551,835
Utah.....	23,992,237	19,170,237	49,028,217	57,600,820
Vermont.....	12,480,258	10,211,205	12,630,109	9,201,351
Virginia.....	128,641,705	107,670,674	136,977,815	93,482,931
Washington.....	96,005,295	70,751,208	84,300,592	53,468,785
West Virginia.....	74,646,962	76,642,276	109,543,951	66,409,707
Wisconsin.....	172,213,124	158,550,172	149,917,972	132,762,577
Wyoming.....	8,039,590	6,861,873	9,785,041	8,895,659
Total.....	9,411,418,458	8,361,511,249	10,730,360,211	8,765,908,984

Corporation returns, tax yield for calendar years 1919, 1918, 1917, and 1916, by States and Territories.

States and Territories.	Tax.			
	1919	1918	1917	1916
Alabama.....	\$7,357,159	\$14,880,689	\$15,174,347	\$912,402
Alaska.....	67,859	202,818	249,860	14,636
Arizona.....	1,443,291	3,913,183	6,598,863	619,181
Arkansas.....	5,792,366	5,747,375	3,962,299	487,130
California.....	83,513,277	71,857,906	58,384,268	5,458,102
Colorado.....	17,590,501	28,033,824	14,656,097	1,115,854
Connecticut.....	39,037,803	65,472,179	44,742,693	3,713,384
Delaware.....	8,588,857	19,937,765	29,154,615	2,894,425
District of Columbia.....	6,411,505	4,792,854	4,117,157	778,274
Florida.....	4,314,974	3,005,475	2,401,069	351,040
Georgia.....	21,352,256	28,978,044	12,312,967	1,082,190
Hawaii.....	11,037,781	8,014,383	11,381,001	889,751
Idaho.....	1,750,435	1,833,894	2,497,452	212,526
Illinois.....	189,321,721	278,662,236	219,018,819	15,014,845
Indiana.....	33,415,702	40,491,541	28,179,169	2,001,337
Iowa.....	14,122,884	16,100,592	12,517,328	1,113,903
Kansas.....	20,987,914	19,619,483	19,611,875	2,073,911
Kentucky.....	15,271,104	23,978,936	17,390,723	1,303,454
Louisiana.....	22,785,950	18,300,881	17,557,639	1,047,775
Maine.....	10,824,757	18,645,089	8,082,526	744,773
Maryland.....	22,249,481	30,116,417	18,699,793	1,658,036
Massachusetts.....	168,931,296	274,088,286	137,224,705	8,927,594
Michigan.....	159,566,677	143,175,293	60,968,508	7,362,945
Minnesota.....	35,325,303	35,545,623	48,898,270	4,053,243
Mississippi.....	3,765,160	3,180,341	1,927,457	222,380
Missouri.....	70,928,260	103,399,779	57,452,011	4,347,717
Montana.....	1,756,820	5,463,830	3,891,316	663,332
Nebraska.....	8,448,905	8,259,550	6,728,556	701,490
Nevada.....	408,712	438,975	431,467	75,148
New Hampshire.....	5,977,204	6,671,273	3,181,312	285,939
New Jersey.....	65,332,488	59,670,460	47,280,689	4,819,514
New Mexico.....	577,138	1,277,469	3,204,692	303,499
New York.....	501,467,755	807,306,499	394,470,651	44,464,771
North Carolina.....	29,809,916	59,678,099	20,353,098	1,200,185
North Dakota.....	1,004,639	1,485,977	2,144,686	207,064
Ohio.....	148,160,295	267,344,555	218,117,703	12,364,799
Oklahoma.....	8,614,021	10,324,532	14,476,725	2,196,340
Oregon.....	14,976,082	12,277,923	6,331,770	357,644
Pennsylvania.....	198,978,411	385,262,742	387,895,679	22,276,545
Rhode Island.....	31,032,854	35,882,763	17,236,710	1,395,766
South Carolina.....	17,751,128	26,302,736	9,069,122	445,222
South Dakota.....	1,859,544	2,001,261	1,780,969	155,845
Tennessee.....	16,654,261	19,108,846	12,841,971	949,638
Texas.....	28,772,317	34,459,589	36,004,391	2,352,057
Utah.....	3,995,547	6,147,459	7,349,631	1,145,035
Vermont.....	2,876,785	3,882,248	2,200,582	180,639
Virginia.....	25,615,375	31,014,980	18,948,380	1,709,418
Washington.....	24,166,134	23,869,313	14,143,322	1,054,032
West Virginia.....	17,709,906	34,955,959	28,631,705	1,314,023
Wisconsin.....	42,364,151	60,827,480	30,893,450	2,615,579
Wyoming.....	1,276,917	1,875,018	1,675,681	170,818
Total.....	2,175,341,578	3,158,764,422	2,142,445,769	171,805,150

### INCOME FLUCTUATION OF A SELECTED GROUP OF PERSONAL RETURNS.

The preceding tables of personal returns show the income class distribution of the total number of returns filed each year. The variation in the number of returns in the several income classes from year to year are shown in aggregates without regard to the changes in the composition of the personnel.

The extent to which a group of returns falling in specific income classes in one year may be spread throughout the range of income classes in succeeding years is illustrated in the following tables, which show the income class dispersion of a given group of individuals from year to year as well as the changes in the nature of the income reported.

During the years 1914-1919, inclusive, there were 1,636 persons who in one or more of those years reported net income of \$300,000 or over. Of this group of persons there were 1,240 whose returns for each of the years were available. The returns of the lacking 396 persons were either not available for all of the years or could not be included in the tabulation. Some were for estates which terminated during this period. Others were not comparable for the entire period, as in some years the returns contained the incomes of several members of the same family, while in other years separate returns were filed for each member. And again the returns of others were not procurable in one or more of the years, due to their income being below the minimum required by the law to be reported.

*Distribution by income classes for each of the years 1914-1919.*

[Returns and net income of 1,240 persons each of whom reported \$300,000 and over in one or more of the above years.]

Income class.	1914		1915		1916	
	Number.	Net income.	Number.	Net income.	Number.	Net income.
Reporting deficit.....	23	\$1,571,606	10	\$812,138	3	\$153,983
Under \$10,000.....	59	890,562	24	174,446	8	58,657
\$10,000 to \$25,000.....	104	1,765,378	53	896,759	19	353,826
\$25,000 to \$50,000.....	156	5,913,947	96	3,527,744	31	1,109,383
\$50,000 to \$100,000.....	219	16,063,020	170	12,632,651	73	5,550,709
\$100,000 to \$150,000.....	150	18,495,835	111	13,921,702	83	10,461,057
\$150,000 to \$200,000.....	102	17,792,202	136	23,746,300	96	16,839,499
\$200,000 to \$250,000.....	79	17,971,504	92	20,651,313	96	21,404,470
\$250,000 to \$300,000.....	57	15,381,653	87	24,138,796	124	33,374,292
\$300,000 to \$400,000.....	98	33,395,936	127	43,662,066	165	57,455,270
\$400,000 to \$500,000.....	46	29,526,125	72	32,381,540	112	50,228,359
\$500,000 to \$750,000.....	69	42,050,577	116	70,107,128	185	110,814,994
\$750,000 to \$1,000,000.....	21	18,263,309	43	37,408,821	90	76,304,258
\$1,000,000 to \$1,500,000.....	26	31,270,554	40	48,899,750	66	78,935,921
\$1,500,000 to \$2,000,000.....	16	27,446,872	34	59,278,971	33	56,632,627
\$2,000,000 to \$3,000,000.....	8	18,899,957	17	42,580,252	27	61,927,657
\$3,000,000 and over.....	7	49,326,108	12	102,248,454	32	181,121,111
Total.....	1,240	333,871,933	1,240	535,444,555	1,240	765,418,107

Income class.	1917		1918		1919	
	Number.	Net income.	Number.	Net income.	Number.	Net income.
Reporting deficit.....	3	\$19,161	12	\$2,365,537	35	\$5,561,812
Under \$10,000.....	8	53,671	9	50,960	14	85,582
\$10,000 to \$25,000.....	10	170,315	28	505,373	33	545,771
\$25,000 to \$50,000.....	23	833,151	54	2,102,887	59	2,192,909
\$50,000 to \$100,000.....	61	4,598,442	120	9,106,213	123	8,977,929
\$100,000 to \$150,000.....	68	8,486,026	115	14,363,956	143	18,152,528
\$150,000 to \$200,000.....	77	13,317,934	123	21,408,409	111	19,457,871
\$200,000 to \$250,000.....	77	17,318,356	89	20,182,052	99	22,198,375
\$250,000 to \$300,000.....	105	29,192,892	95	26,097,267	84	23,057,778
\$300,000 to \$400,000.....	295	101,776,731	243	84,580,278	214	73,681,222
\$400,000 to \$500,000.....	161	71,483,543	121	53,942,119	111	49,512,663
\$500,000 to \$750,000.....	172	104,892,405	123	75,076,595	105	62,224,912
\$750,000 to \$1,000,000.....	72	61,530,438	44	37,207,569	53	45,181,507
\$1,000,000 to \$1,500,000.....	49	59,389,705	30	35,833,536	26	32,104,537
\$1,500,000 to \$2,000,000.....	25	41,807,348	16	26,878,507	12	20,407,687
\$2,000,000 to \$3,000,000.....	19	46,046,173	11	26,777,977	7	17,845,218
\$3,000,000 and over.....	15	94,439,726	7	44,587,320	11	71,295,821
Total.....	1,240	655,317,695	1,240	476,385,481	1,240	460,357,496

*Distribution by income classes for each of the years 1914-1919.*

[Returns of 561 persons, each of whom reported in 1914 net income under \$100,000.]

Income class.	1914	1915	1916	1917	1918	1919
Under \$100,000.....	561	322	122	87	150	159
\$100,000 to \$300,000.....		161	240	201	225	189
\$300,000 to \$1,000,000.....		63	172	255	183	205
\$1,000,000 and over.....		15	27	18	3	8
Total.....	561	561	561	561	561	561

[Returns of 388 persons, each of whom reported in 1914 net income between \$100,000 and \$300,000.]

Income class.	1914	1915	1916	1917	1918	1919
Under \$100,000.....		31	11	16	46	63
\$100,000 to \$300,000.....	388	243	139	98	140	175
\$300,000 to \$1,000,000.....		104	209	261	191	143
\$1,000,000 and over.....		10	29	13	11	7
Total.....	388	388	388	388	388	388

[Returns of 234 persons, each of whom reported in 1914 net income between \$300,000 and \$1,000,000.]

Income class.	1914	1915	1916	1917	1918	1919
Under \$100,000.....					20	34
\$100,000 to \$300,000.....		22	15	27	52	67
\$300,000 to \$1,000,000.....	234	187	168	174	144	115
\$1,000,000 and over.....		25	51	33	18	18
Total.....	234	234	234	234	234	234

[Returns of 57 persons, each of whom reported in 1914 net income of \$1,000,000 and over.]

Income class.	1914	1915	1916	1917	1918	1919
Under \$100,000.....			1	2	7	8
\$100,000 to \$300,000.....			2	1	5	6
\$300,000 to \$1,000,000.....		4	3	10	13	20
\$1,000,000 and over.....	57	53	51	44	32	23
Total.....	57	57	57	57	57	57

*Net income reported for each year, by the same individuals grouped according to size of net income for 1914.*

[Returns of 1,240 persons, each of whom reported net income of \$300,000 and over in one or more years, 1914-1919.]

Income class.	Number.	Net income.					
		1914	1915	1916	1917	1918	1919
Under \$100,000.....	561	\$22,551,301	\$98,967,016	\$199,905,496	\$182,555,213	\$132,235,883	\$142,628,952
\$100,000 to \$300,000.....	388	69,641,194	121,097,492	192,529,141	165,690,343	133,293,613	112,655,907
\$300,000 to \$1,000,000....	234	114,735,947	179,925,979	208,856,283	157,205,548	114,221,402	105,643,524
\$1,000,000 and over.....	57	126,943,491	135,454,068	164,127,187	149,866,591	96,634,583	99,429,113
Total.....	1,240	333,871,933	535,444,555	765,418,107	655,317,695	476,385,481	460,357,496

*Net income reported for each year, by the same individuals grouped according to size of net income for 1919.*

[Returns of 1,240 persons, each of whom reported net income of \$300,000 and over in one or more years, 1914-1919.]

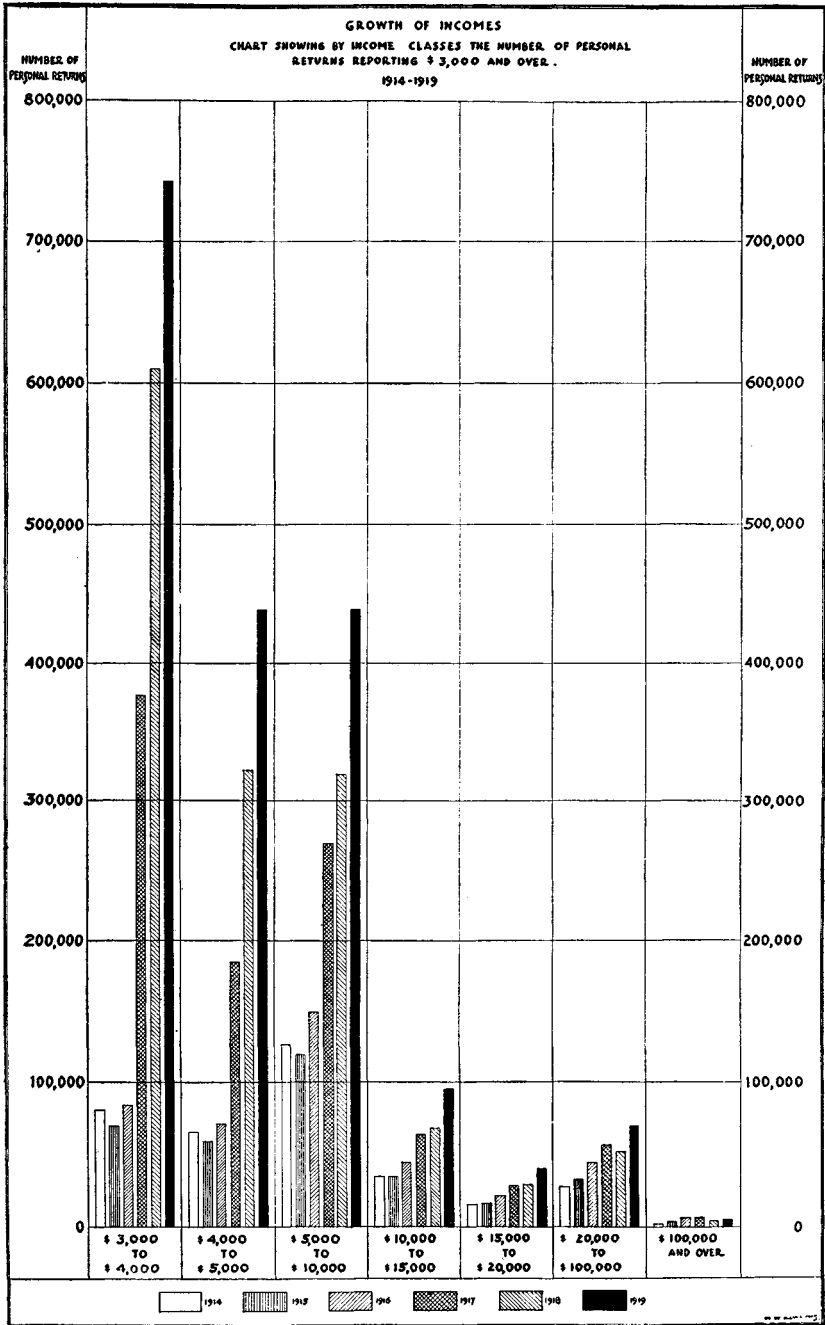
Income class. Distribution based on 1919 returns.	Num- ber.	Net income.					
		1914	1915	1916	1917	1918	1919
Under \$100,000.....	264	\$47,087,237	\$88,579,164	\$157,879,193	\$116,804,298	\$52,691,468	\$6,237,379
\$100,000 to \$300,000....	437	80,165,266	132,638,690	225,038,177	182,315,433	124,489,895	82,866,550
\$300,000 to \$1,000,000..	483	127,457,552	187,720,470	257,856,718	232,579,831	207,596,729	229,600,304
\$1,000,000 and over....	56	79,161,878	126,506,231	124,644,019	123,618,133	91,607,389	141,653,263
Total.....	1,240	333,871,933	535,444,555	765,418,107	655,317,695	476,385,481	460,357,496

Net income and income by sources reported each year by the same individuals, grouped according to size of net income for 1914.

[Returns of 1,240 persons, each of whom reported net income of \$300,000 and over in one or more years 1914-1919.]

Income class. (Distribution based on 1914 returns)	Number.	Year.	Net income.	Sources of income.					Miscellaneous deductions.	Total tax.	Net income after deducting tax.	Per cent of tax to net income.
				Salaries, commissions, fees, etc.	Business and profits from sales of real estate, stocks, bonds, etc.	Rents and royalties.	Dividends.	Interest.				
Under \$100,000.....	561	1914	\$22,551,301	\$4,808,118	\$11,553,455	\$1,177,013	\$11,081,630	\$4,330,976	\$10,399,891	\$339,784	\$22,211,517	1.51
		1915	98,967,016	6,106,197	58,181,041	1,625,145	34,789,454	6,412,335	8,147,156	4,122,412	94,844,604	4.17
		1916	199,905,496	14,227,719	101,004,332	2,993,200	86,599,788	8,260,965	13,180,508	16,289,998	133,615,498	8.15
		1917	182,555,213	25,805,695	64,112,966	2,769,071	94,715,543	10,449,195	15,297,257	49,420,569	133,134,344	27.07
		1918	132,235,883	22,643,331	60,910,277	2,670,314	53,588,578	12,334,649	19,911,266	67,320,726	64,915,157	50.91
1919	142,628,952	21,790,282	77,251,286	2,878,190	49,049,031	14,011,149	22,350,986	74,361,465	68,267,487	52.14		
\$100,000 to \$300,000.....	388	1914	69,641,194	6,141,013	22,166,068	4,076,406	40,905,233	11,196,451	14,843,977	2,128,816	67,512,378	3.05
		1915	121,097,492	9,263,506	54,793,137	4,182,218	55,530,621	12,376,037	15,048,027	5,287,631	115,809,861	4.37
		1916	192,529,141	14,433,731	79,999,848	4,556,128	95,075,687	15,786,445	17,322,698	15,862,673	176,666,468	8.24
		1917	165,690,343	17,657,132	51,682,500	2,660,360	100,546,379	16,310,431	23,166,459	49,391,150	116,239,193	29.81
		1918	135,295,613	17,928,700	43,065,259	2,088,603	82,266,370	16,872,557	28,867,876	71,964,654	61,328,959	53.98
1919	112,655,907	16,515,601	32,529,909	2,661,173	69,076,566	16,845,477	24,972,819	59,890,630	52,765,277	53.16		
\$300,000 to \$1,000,000.....	234	1914	114,735,947	3,135,005	19,863,150	12,061,095	80,944,608	19,535,845	20,803,756	5,018,472	109,717,475	4.37
		1915	179,925,979	3,321,843	65,801,858	12,181,893	99,231,079	21,060,008	21,670,702	9,366,473	170,559,506	5.21
		1916	208,856,283	3,462,328	62,551,254	12,873,531	129,765,923	25,345,435	25,142,188	19,816,323	189,039,960	9.49
		1917	157,205,548	4,399,440	24,042,173	5,174,814	125,642,808	25,889,077	27,942,764	49,669,927	107,535,621	31.60
		1918	114,221,402	4,510,981	10,774,115	4,456,726	99,169,208	25,330,214	30,019,842	64,250,903	49,970,499	56.25
1919	105,643,524	4,190,928	7,986,257	4,071,359	98,419,799	24,335,579	33,360,398	59,790,899	45,852,625	56.60		
\$1,000,000 and over.....	57	1914	126,943,491	1,250,710	11,268,074	6,878,209	93,688,967	29,760,249	15,902,718	7,346,825	119,596,666	5.79
		1915	135,454,068	1,460,137	15,820,488	6,945,017	99,148,500	29,832,767	17,752,841	7,971,243	127,452,825	5.89
		1916	164,127,187	1,149,055	23,850,172	7,969,100	120,694,429	30,157,627	19,693,196	18,298,513	145,728,374	11.21
		1917	149,866,591	1,270,498	4,469,631	4,637,922	143,241,429	30,881,238	34,637,067	59,771,128	90,095,463	39.88
		1918	96,634,583	1,671,542	1,933,292	5,410,280	101,723,870	27,577,895	24,740,078	61,633,454	65,001,129	63.78
1919	99,429,113	1,478,567	1,213,375	5,866,255	97,203,162	22,468,661	28,800,907	61,979,472	37,453,641	62.33		
Assembled.....	1,240	1914	333,871,933	15,334,846	64,850,747	24,192,723	226,620,438	64,823,521	14,833,897	319,038,036	4.44	
		1915	535,444,555	20,151,683	194,596,524	24,934,273	288,699,654	69,681,147	62,618,726	20,747,759	508,696,796	5.00
		1916	765,418,107	33,272,833	267,405,606	28,391,959	432,135,827	79,550,472	75,338,590	70,367,807	695,056,300	9.20
		1917	655,317,695	49,132,765	144,307,270	15,242,107	464,149,159	83,529,941	101,043,547	208,253,074	447,064,621	31.78
		1918	476,385,481	46,754,554	105,356,359	14,625,923	336,748,026	79,277,498	106,376,879	265,169,737	211,215,744	55.66
1919	460,357,496	43,975,378	118,980,827	15,476,977	313,748,558	77,660,866	109,485,110	256,018,466	204,339,030	55.61		

<sup>1</sup> Loss.





## SUMMARY OF INCOME AND TAX REPORTED BY YEARS.

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

*Number of personal returns. calendar years 1914-1919, by income classes.*

Income class.	1914	1915	1916	1917	1918	1919
\$1,000 to \$2,000.....				1,640,758	1,516,938	1,924,872
\$2,000 to \$3,000.....				838,707	1,496,878	1,569,741
\$3,000 to \$4,000.....	82,754	69,045	85,122	374,958	610,095	742,334
\$4,000 to \$5,000.....	66,525	58,949	72,027	185,805	322,241	438,154
\$5,000 to \$10,000.....	127,448	120,402	150,553	270,666	319,356	438,851
\$10,000 to \$15,000.....	34,141	34,102	45,309	65,800	69,992	97,852
\$15,000 to \$20,000.....	15,790	16,475	22,618	29,896	30,227	42,028
\$20,000 to \$25,000.....	8,672	9,707	12,953	16,806	16,350	22,605
\$25,000 to \$30,000.....	5,483	6,196	8,055	10,571	10,206	13,769
\$30,000 to \$40,000.....	6,008	7,005	10,068	12,733	11,887	15,410
\$40,000 to \$50,000.....	3,185	4,100	5,611	7,087	6,449	8,298
\$50,000 to \$100,000.....	5,161	6,847	10,452	12,439	9,996	13,320
\$100,000 to \$150,000.....	1,189	1,793	2,900	3,302	2,358	2,983
\$150,000 to \$200,000.....	406	724	1,284	1,302	866	1,092
\$200,000 to \$250,000.....	233	386	726	703	401	522
\$250,000 to \$300,000.....	130	216	427	342	247	250
\$300,000 to \$400,000.....	147	254	469	380	260	285
\$400,000 to \$500,000.....	69	122	245	179	122	140
\$500,000 to \$1,000,000.....	114	209	376	315	178	189
\$1,000,000 and over.....	60	120	206	141	67	65
Total.....	357,515	336,652	429,401	3,472,890	4,425,114	5,332,760
Married women making separate returns from husbands.....			17,635			
Total number of returns filed.....	357,515	336,652	437,036	3,472,890	4,425,114	5,332,760

<sup>1</sup> 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 husband's income.

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

*Returns of net income by years.*

## PERSONAL.

Year.	Number of returns.	Net income.	Increase from year to year.
1913.....	<sup>1</sup> 357,598	<sup>2</sup> \$3,900,000,000	
1914.....	<sup>1</sup> 357,515	4,000,000,000	\$100,000,000
1915.....	<sup>1</sup> 336,652	4,600,000,000	600,000,000
1916.....	<sup>1</sup> 437,036	6,300,000,000	1,700,000,000
1917.....	<sup>2</sup> 3,472,890	13,700,000,000	7,400,000,000
1918.....	<sup>2</sup> 4,425,114	16,000,000,000	2,300,000,000
1919.....	<sup>2</sup> 5,332,760	19,900,000,000	3,900,000,000

## CORPORATION.

Year.	Total number of returns.	Returns showing taxable income.	Returns showing no taxable income.	Net income.	Increase from year to year.
1909.....	262,490	<sup>4</sup> 52,498	209,992	\$3,590,000,000	
1910.....	270,202	<sup>4</sup> 54,040	216,162	3,761,000,000	\$171,000,000
1911.....	288,352	<sup>4</sup> 55,129	233,223	3,503,000,000	<sup>5</sup> 258,000,000
1912.....	305,336	<sup>4</sup> 61,116	244,220	4,151,000,000	648,000,000
1913.....	316,909	188,866	128,043	4,714,000,000	563,000,000
1914.....	<sup>6</sup> 299,445	174,205	125,240	3,940,000,000	<sup>5</sup> 774,000,000
1915.....	<sup>6</sup> 366,443	190,911	175,532	5,310,000,000	1,370,000,000
1916.....	341,253	206,984	134,269	8,765,900,000	3,455,900,000
1917.....	351,426	232,079	119,347	10,730,400,000	1,964,500,000
1918.....	317,579	202,061	115,518	8,490,000,000	<sup>5</sup> 2,330,400,000
1919.....	320,198	209,634	110,564	9,412,000,000	1,012,000,000

<sup>1</sup> Returns reporting net income of \$3,000 and over.

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

<sup>3</sup> Returns reporting net income of \$1,000 and over.

<sup>4</sup> Returns showing net income in excess of \$5,000 exemption.

<sup>5</sup> Decrease.

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

*Income tax yield by years.*

Year.	Personal.			
	Normal tax.	Surtax.	War profits and excess profits tax.	Total tax.
1913 <sup>1</sup> .....	\$12,728,038	\$15,525,497	.....	\$28,253,535
1914 <sup>1</sup> .....	16,559,493	24,486,669	.....	41,046,162
1915 <sup>1</sup> .....	23,995,777	43,947,818	.....	67,943,595
1916 .....	51,440,558	121,946,136	.....	173,386,694
1917 .....	156,897,441	433,345,732	\$101,249,781	691,492,954
1918 .....	476,432,808	651,289,027	.....	1,127,721,835
1919 .....	468,104,801	801,525,303	.....	1,269,630,104

Year.	Partnership.	Corporation.			
	War profits and excess profits tax.	Income tax.	War profits and excess profits tax.	Total tax.	Grand total.
1913 <sup>1</sup> .....	.....	<sup>2</sup> \$43,127,740	.....	<sup>2</sup> \$43,127,740	\$71,381,275
1914 <sup>1</sup> .....	.....	39,144,532	.....	39,144,532	80,190,694
1915 <sup>1</sup> .....	.....	56,993,657	.....	56,993,657	124,937,252
1916 .....	.....	171,805,150	.....	171,805,150	345,191,844
1917 .....	\$103,887,984	503,698,029	\$1,638,747,740	2,142,445,769	2,937,826,707
1918 .....	.....	653,198,483	2,505,565,939	3,158,764,422	4,286,486,257
1919 .....	.....	743,535,888	1,431,805,690	2,175,341,578	3,444,971,682

<sup>1</sup> Annual Report of Commissioner of Internal Revenue for fiscal year ended June 30, immediately follow the year shown above.  
<sup>2</sup> Includes excise tax, \$10,071,077, act of Aug. 5, 1909.

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

Respectfully,

D. H. BLAIR,  
*Commissioner of Internal Revenue.*

Approved: January 12, 1922.

A. W. MELLON,  
*Secretary of the Treasury.*

---

---

## BASIC TABLES.

---

---

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

[Income returned for the calendar year ended Dec. 31, 1919.]

States and Territories.	Returns.		Net income.		Exemptions from normal tax.			Net income subject to normal tax.	Normal tax.	Surtax.	Total tax.	
	Number.	Per cent of total.	Amount.	Per cent of total.	Personal exemption.	Dividends.	Interest on Government obligations. <sup>1</sup>				Amount.	Per cent of total.
Alabama.....	40,789	0.77	\$133,470,965	0.67	\$76,473,400	\$8,320,724	\$349,240	\$48,327,601	\$2,782,793	\$1,885,672	\$4,668,465	0.37
Alaska.....	9,427	.18	18,862,034	.09	13,608,800	111,074	6,678	5,135,482	344,367	13,416	357,783	.03
Arizona.....	20,495	.38	61,434,347	.31	35,947,600	3,538,435	91,706	21,856,606	1,139,361	677,538	1,816,699	.14
Arkansas.....	33,556	.64	123,704,361	.62	66,473,200	7,628,478	269,454	49,333,229	2,740,974	1,496,699	4,237,673	.33
California.....	266,720	5.00	981,170,941	4.94	453,613,900	105,504,158	1,945,212	420,107,671	24,070,315	24,913,541	48,983,856	3.86
Colorado.....	57,526	1.08	191,001,999	.96	107,028,400	18,640,330	533,842	64,799,427	3,551,868	3,644,725	7,196,593	.57
Connecticut.....	110,409	2.07	347,929,674	1.75	180,369,400	63,769,083	1,258,948	102,532,238	6,202,587	10,631,242	16,833,829	1.33
Delaware.....	16,059	.31	62,901,249	.32	27,620,800	18,888,472	257,477	16,134,500	1,089,675	6,465,778	7,495,453	.59
District of Columbia.....	58,616	1.10	166,399,104	.84	87,987,200	16,936,398	482,398	60,993,108	3,498,208	4,672,625	8,170,833	.64
Florida.....	31,107	.58	107,362,976	.54	57,981,400	10,246,213	274,061	38,861,302	2,206,411	2,156,678	4,363,000	.34
Georgia.....	58,930	1.11	219,471,959	1.11	114,268,600	18,253,305	804,765	86,145,289	4,987,069	4,147,023	9,134,092	.72
Hawaii.....	8,136	.15	33,164,366	.17	14,675,000	9,030,178	43,085	9,415,503	569,194	1,576,000	2,145,194	.17
Idaho.....	21,448	.40	65,472,540	.33	41,771,800	2,378,728	64,554	21,257,458	1,127,334	347,689	1,475,023	.12
Illinois.....	422,229	7.92	1,662,796,441	8.37	762,686,800	184,616,130	4,382,846	711,110,665	40,449,391	58,948,845	99,398,236	7.83
Indiana.....	130,383	2.44	417,323,251	2.10	240,027,000	34,646,360	1,024,552	141,625,339	7,695,234	5,846,011	13,541,245	1.07
Iowa.....	133,796	2.51	527,163,054	2.65	259,174,400	24,525,932	798,397	242,664,325	11,837,329	3,970,378	15,807,707	1.25
Kansas.....	76,451	1.43	264,971,649	1.33	144,981,600	11,250,676	509,846	108,229,527	5,645,155	3,493,160	9,138,315	.72
Kentucky.....	59,332	1.12	215,977,422	1.09	111,014,400	20,843,128	606,266	83,513,628	4,568,179	3,027,205	7,595,384	.60
Louisiana.....	52,871	.99	201,753,808	1.02	96,819,000	19,315,486	471,435	85,147,887	5,396,601	7,492,054	12,888,655	1.01
Maine.....	34,578	.65	112,562,525	.57	61,341,800	14,201,892	335,214	36,683,619	2,011,521	2,457,354	4,468,876	.35
Maryland.....	116,373	2.18	398,672,772	2.01	197,212,400	41,299,362	3,455,132	156,705,878	9,166,942	13,464,042	22,630,984	1.78
Massachusetts.....	268,307	5.03	1,090,808,058	5.49	446,223,200	201,864,510	4,014,859	438,705,489	26,593,167	59,973,771	86,566,938	6.82
Michigan.....	181,662	3.41	665,475,193	3.35	320,634,800	88,048,233	1,842,783	254,949,377	14,828,439	41,129,939	55,958,378	4.41
Minnesota.....	123,914	2.32	383,920,683	1.93	225,170,400	44,409,882	1,179,727	113,160,674	6,645,004	9,051,461	15,696,465	1.24
Mississippi.....	23,804	.45	101,262,053	.51	45,283,000	5,085,661	114,143	50,779,249	3,052,263	2,582,638	5,634,901	.44
Missouri.....	125,248	2.35	470,443,311	2.37	229,308,100	62,278,935	1,717,606	177,138,670	10,171,021	11,975,489	22,146,510	1.74
Montana.....	42,593	.80	108,380,657	.55	74,284,266	6,077,957	110,279	27,868,191	1,531,968	881,495	2,413,463	.19
Nebraska.....	87,344	1.64	287,457,592	1.45	166,379,400	13,264,195	475,721	107,338,276	5,701,972	2,937,081	8,639,003	.68
Nevada.....	8,740	.16	20,887,132	.11	13,747,000	1,971,903	18,587	6,149,642	310,005	124,997	435,002	.03
New Hampshire.....	25,601	.48	78,565,318	.45	44,206,200	11,398,711	347,111	22,613,296	1,355,702	1,456,128	2,811,830	.22
New Jersey.....	231,757	4.35	828,428,672	4.17	415,767,600	99,574,116	1,947,922	311,139,034	18,475,428	28,845,994	47,321,422	3.73
New Mexico.....	10,757	.20	31,587,990	.16	20,836,400	1,977,416	31,699	8,742,475	575,600	198,870	774,470	.06
New York.....	683,055	12.81	3,436,343,179	17.31	1,157,089,600	614,692,594	15,796,394	1,648,764,591	107,301,114	292,491,237	399,792,351	31.49
North Carolina.....	37,185	.70	161,613,467	.81	72,647,200	19,193,021	629,822	69,143,424	3,974,560	6,035,788	10,010,348	.79

<sup>1</sup> Interest on Government obligations not wholly exempt from tax.

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

States and Territories.	Returns.		Net income.		Exemptions from normal tax.			Net income subject to normal tax.	Normal tax.	Surtax.	Total tax.	
	Number.	Per cent of total.	Amount.	Per cent of total.	Personal exemption.	Dividends.	Interest on Government obligations. <sup>1</sup>				Amount.	Per cent of total.
North Dakota.....	27,375	0.51	\$80,190,946	0.40	\$54,686,200	\$4,273,081	\$62,999	\$21,168,666	\$1,121,790	\$238,719	\$1,360,509	0.11
Ohio.....	308,309	5.78	1,075,115,926	5.41	553,200,000	163,947,256	4,986,799	352,981,871	21,090,768	35,414,547	56,505,315	4.45
Oklahoma.....	61,500	1.15	242,184,301	1.22	119,268,200	12,981,788	529,662	109,404,671	6,094,159	6,112,970	12,207,129	.96
Oregon.....	49,663	.93	166,240,606	.84	82,142,000	12,467,453	300,275	71,330,872	3,780,312	4,452,125	8,232,437	.65
Pennsylvania.....	539,172	10.11	1,838,002,395	9.26	895,122,400	245,523,300	6,392,061	690,964,634	41,903,756	86,291,405	128,195,161	10.10
Rhode Island.....	39,936	.75	146,109,811	.74	65,842,800	30,773,134	647,636	48,846,241	2,994,391	8,239,741	11,234,132	.88
South Carolina.....	37,296	.70	142,688,832	.72	71,005,200	9,641,784	281,421	61,760,427	3,236,633	1,955,387	5,192,020	.41
South Dakota.....	38,614	.72	133,174,792	.67	77,081,900	3,778,013	138,433	52,176,446	2,555,619	568,447	3,124,066	.25
Tennessee.....	50,789	.95	193,909,353	.98	95,727,000	16,311,274	508,738	81,362,341	4,785,337	4,296,717	9,082,054	.72
Texas.....	176,547	3.31	643,172,301	3.18	338,967,600	35,252,762	1,103,511	267,848,428	16,108,271	16,194,009	32,302,280	2.54
Utah.....	21,164	.40	61,913,436	.31	39,865,400	6,835,029	106,922	15,106,085	859,813	410,730	1,270,543	.10
Vermont.....	13,569	.25	46,204,506	.23	23,486,000	7,219,500	137,480	15,361,526	862,122	1,212,682	2,074,804	.16
Virginia.....	75,966	1.42	247,658,373	1.25	136,270,700	21,949,208	564,893	88,873,572	5,021,521	3,998,716	9,020,237	.71
Washington.....	114,322	2.14	325,920,733	1.64	180,268,600	19,927,776	433,873	125,290,484	6,687,613	4,928,182	11,615,795	.91
West Virginia.....	45,168	.85	147,949,092	.74	85,731,200	19,870,618	296,634	42,050,640	2,514,050	2,805,147	5,319,197	.42
Wisconsin.....	105,793	1.98	337,851,344	1.70	191,918,200	37,648,138	600,253	107,684,753	5,923,150	4,977,947	10,901,097	.86
Wyoming.....	18,349	.34	52,463,959	.26	31,045,800	2,593,014	63,271	18,761,874	968,745	475,318	1,444,063	.11
Total.....	5,332,760	100.00	19,859,491,448	100.00	9,424,293,200	2,453,774,825	63,377,222	7,918,046,201	468,104,801	801,525,303	1,269,630,104	100.00

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

[Income returned for the calendar year ended Dec. 31, 1919.]

Income class.	Number of returns.	Net income.	Exemptions from normal tax.			Normal tax.	Surtax.	Total tax.	Average amount of tax per individual.	Average rate of tax per cent.
			Personal exemption.	Dividends.	Interest on Government obligations. <sup>1</sup>					
\$1,000 to \$2,000 <sup>2</sup> .....	536,046	\$829,331,321	\$1,097,674,000	\$30,009,938	.....	.....	.....	.....	.....	.....
\$2,000 to \$2,000.....	1,388,826	1,999,781,830	1,382,966,700	13,579,107	\$66,492	\$24,696,200	\$24,696,200	\$17.78	1.23	
\$2,000 to \$3,000 <sup>2</sup> .....	529,269	1,207,859,326	1,290,453,500	47,771,042	.....	.....	.....	.....	.....	
\$2,000 to \$3,000.....	1,040,472	2,599,427,039	1,869,820,100	35,904,156	80,797	28,257,861	28,257,861	27.16	1.09	
\$3,000 to \$4,000 <sup>2</sup> .....	27,305	90,743,612	61,975,500	38,730,159	8,239	.....	.....	.....	.....	
\$3,000 to \$4,000.....	715,029	2,462,185,894	1,476,226,400	53,715,584	200,533	37,658,780	37,658,780	52.67	1.53	
\$4,000 to \$5,000 <sup>2</sup> .....	8,959	39,937,529	16,874,100	33,191,526	.....	.....	.....	.....	.....	
\$4,000 to \$5,000.....	429,195	1,920,396,995	897,842,600	72,522,462	450,405	38,256,067	38,256,067	89.13	1.99	
\$5,000 to \$6,000.....	167,005	913,242,237	347,919,700	69,000,834	3,026,550	20,030,959	20,837,885	124.77	2.28	
\$6,000 to \$7,000.....	109,674	704,233,382	225,877,600	71,044,145	3,067,587	17,210,561	19,217,359	175.22	2.73	
\$7,000 to \$8,000.....	73,719	549,005,475	150,724,400	65,148,884	2,870,049	15,515,438	18,293,100	248.15	3.33	
\$8,000 to \$9,000.....	50,486	427,391,591	102,799,600	60,061,704	2,446,223	13,688,701	16,860,150	333.96	3.94	
\$9,000 to \$10,000.....	37,967	360,264,568	76,892,600	56,969,770	2,088,305	12,747,806	16,329,416	430.09	4.53	
\$10,000 to \$11,000.....	28,499	298,741,396	57,115,600	51,548,052	1,895,801	11,115,245	14,808,882	519.63	4.96	
\$11,000 to \$12,000.....	22,841	262,547,502	45,680,400	48,218,135	1,769,071	10,344,570	14,202,060	621.78	5.41	
\$12,000 to \$13,000.....	18,423	230,074,304	36,701,800	44,080,679	1,211,800	9,512,024	13,452,232	730.19	5.85	
\$13,000 to \$14,000.....	15,248	205,859,632	30,323,200	40,957,190	1,260,502	8,698,603	12,716,360	833.97	6.18	
\$14,000 to \$15,000.....	12,841	186,215,957	25,310,600	39,885,022	1,160,745	7,984,373	12,084,547	941.09	6.48	
\$15,000 to \$20,000.....	42,028	724,378,165	82,021,000	169,956,875	4,896,657	32,286,924	53,205,426	1,265.95	7.34	
\$20,000 to \$25,000.....	22,605	504,458,801	43,590,200	132,167,485	3,640,965	23,483,480	20,879,536	1,962.53	8.79	
\$25,000 to \$30,000.....	13,769	376,457,979	26,438,800	109,083,845	2,723,665	17,675,537	37,947,304	2,756.00	10.08	
\$30,000 to \$40,000.....	15,410	530,754,145	29,009,400	168,692,831	4,137,076	25,093,240	38,081,884	4,099.62	11.90	
\$40,000 to \$50,000.....	8,298	370,152,511	15,626,600	121,825,056	2,542,459	17,948,138	35,875,777	53,823,915	6,486.37	14.54
\$50,000 to \$60,000.....	5,213	284,768,434	9,699,400	99,625,332	1,968,291	13,764,825	34,864,546	48,629,371	9,328.48	17.08
\$60,000 to \$70,000.....	3,196	206,515,321	5,892,000	74,815,645	1,762,469	9,818,475	30,326,310	40,144,785	12,560.95	19.44
\$70,000 to \$80,000.....	2,237	167,052,648	4,171,400	64,433,929	1,265,842	7,864,732	28,644,868	36,509,600	16,320.79	21.86
\$80,000 to \$90,000.....	1,561	132,629,947	2,847,800	49,816,222	1,125,061	6,439,707	26,120,745	32,560,452	20,858.71	24.55
\$90,000 to \$100,000.....	1,113	105,530,859	2,012,200	39,384,249	966,971	5,098,466	23,414,934	28,513,400	25,618.51	27.02
\$100,000 to \$150,000.....	2,983	358,392,923	5,323,200	146,150,758	3,757,325	17,401,853	101,303,450	118,705,303	39,793.93	33.12
\$150,000 to \$200,000.....	1,092	187,816,010	1,940,200	82,854,462	2,264,258	8,891,502	68,081,248	76,972,750	70,487.87	40.98
\$200,000 to \$250,000.....	522	115,428,091	983,600	46,356,471	1,833,054	5,882,396	47,071,736	52,754,132	101,061.56	45.71
\$250,000 to \$300,000.....	250	67,904,435	440,400	29,351,109	854,406	3,253,588	30,114,879	33,368,467	133,473.87	49.14
\$300,000 to \$400,000.....	285	96,614,153	494,800	46,486,908	1,098,507	4,615,053	46,209,076	50,824,129	178,330.28	52.61

<sup>1</sup> Interest on Government obligations not wholly exempt from tax.

<sup>2</sup> Nontaxable. Personal exemption and dividends exceed net income.

STATISTICS OF INCOME.

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

Income class.	Number of returns.	Net income.	Exemptions from normal tax.			Normal tax.	Surtax.	Total tax.	Average amount of tax per individual.	Average rate of tax per cent.
			Personal exemption.	Dividends.	Interest on Government obligations.					
\$400,000 to \$500,000.....	140	\$62,456,795	\$254,000	\$20,378,403	\$977,575	\$3,065,334	\$32,141,569	\$35,206,903	\$251,477.88	56.37
\$500,000 to \$750,000.....	129	76,782,508	231,200	44,608,092	1,295,861	2,886,359	41,861,914	44,748,273	346,885.84	58.28
\$750,000 to \$1,000,000.....	60	51,507,888	111,000	32,261,756	614,837	1,907,987	29,571,872	31,479,859	524,664.31	61.12
\$1,000,000 to \$1,500,000.....	34	41,668,483	56,600	18,859,412	2,808,518	1,774,975	23,739,007	25,513,982	750,411.24	61.23
\$1,500,000 to \$2,000,000.....	13	22,106,906	23,400	7,022,013	307,289	1,243,852	13,506,533	14,750,385	1,134,645.00	66.72
\$2,000,000 to \$3,000,000.....	7	17,579,035	13,600	11,317,770	217,866	594,909	10,960,546	11,555,455	1,650,779.29	65.73
\$3,000,000 to \$4,000,000.....	6	20,670,922	12,600	10,222,333	332,803	868,930	13,037,159	13,906,089	2,317,681.50	67.27
\$4,000,000 to \$5,000,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$5,000,000 and over.....	5	50,624,899	11,400	46,705,480	382,368	727,351	32,573,734	33,301,085	6,660,217.00	65.77
<b>Total.....</b>	5,332,760	19,859,491,448	9,424,293,200	2,453,774,825	63,377,222	468,104,801	801,525,303	1,269,630,104	238.08	6.39

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

[Income returned for the calendar year ended Dec. 31, 1919.]

Income class.	Returns.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Number in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
\$1,000 to \$2,000 .....	1,924,872	36.09	5,332,760	1,924,872	100.00	36.09
\$2,000 to \$3,000 .....	1,569,741	29.43	3,407,888	3,494,613	63.91	65.52
\$3,000 to \$4,000 .....	742,334	13.92	1,838,147	4,236,947	34.48	79.44
\$4,000 to \$5,000 .....	438,154	8.22	1,095,813	4,675,101	20.56	87.66
\$5,000 to \$6,000 .....	167,005	3.13	657,659	4,842,106	12.34	90.79
\$6,000 to \$7,000 .....	109,674	2.06	490,654	4,951,780	9.21	92.85
\$7,000 to \$8,000 .....	73,719	1.38	380,980	5,025,499	7.15	94.23
\$8,000 to \$9,000 .....	50,486	.95	307,261	5,075,985	5.77	95.18
\$9,000 to \$10,000 .....	37,967	.70	256,775	5,113,952	4.82	95.88
\$10,000 to \$11,000 .....	28,499	.53	218,808	5,142,451	4.12	96.41
\$11,000 to \$12,000 .....	22,841	.42	190,309	5,165,292	3.59	96.83
\$12,000 to \$13,000 .....	18,423	.35	167,468	5,183,715	3.17	97.18
\$13,000 to \$14,000 .....	15,248	.28	149,045	5,198,963	2.82	97.46
\$14,000 to \$15,000 .....	12,841	.24	133,797	5,211,804	2.54	97.70
\$15,000 to \$20,000 .....	42,028	.78	120,956	5,253,832	2.30	98.48
\$20,000 to \$25,000 .....	22,605	.42	78,928	5,276,437	1.52	98.90
\$25,000 to \$30,000 .....	13,769	.26	56,323	5,290,206	1.10	99.16
\$30,000 to \$40,000 .....	15,410	.29	42,554	5,305,616	.84	99.45
\$40,000 to \$50,000 .....	8,298	.15	27,144	5,313,914	.55	99.60
\$50,000 to \$60,000 .....	5,213	.10	18,846	5,319,127	.40	99.70
\$60,000 to \$70,000 .....	3,196	.06	13,633	5,322,323	.30	99.76
\$70,000 to \$80,000 .....	2,237	.04	10,437	5,324,560	.24	99.80
\$80,000 to \$90,000 .....	1,561	.04	8,200	5,326,121	.20	99.84
\$90,000 to \$100,000 .....	1,113	.02	6,639	5,327,234	.16	99.86
\$100,000 to \$150,000 .....	2,983	.08	5,526	5,330,217	.14	99.94
\$150,000 to \$200,000 .....	1,092	.02	2,543	5,331,309	.06	99.96
\$200,000 to \$250,000 .....	522	.01	1,451	5,331,831	.04	99.97
\$250,000 to \$300,000 .....	250	.01	929	5,332,081	.03	99.98
\$300,000 to \$400,000 .....	285	.01	679	5,332,366	.02	99.99
\$400,000 to \$500,000 .....	140	.004	394	5,332,506	.01	99.994
\$500,000 to \$750,000 .....	129	.003	254	5,332,635	.006	99.997
\$750,000 to \$1,000,000 .....	60	.002	125	5,332,695	.003	99.999
\$1,000,000 to \$1,500,000 .....	34	.0005	65	5,332,729	.001	99.9995
\$1,500,000 to \$2,000,000 .....	13	.0002	31	5,332,742	.0005	99.9997
\$2,000,000 to \$3,000,000 .....	7	.0001	18	5,332,749	.0003	99.9998
\$3,000,000 to \$4,000,000 .....	6	.0001	11	5,332,755	.0002	99.9999
\$4,000,000 to \$5,000,000 .....						
\$5,000,000 and over .....	5	.0001	5	5,332,760	.0001	100.00
<b>Total.....</b>	<b>5,332,760</b>	<b>100.00</b>				



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

Income class.	Net income.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under class above.
\$1,000 to \$2,000 .....	\$2,829, 113, 151	14. 25	\$19, 859, 491, 448	\$2, 829, 113, 151	100. 00	14. 25
\$2,000 to \$3,000 .....	3, 807, 286, 365	19. 17	17, 030, 378, 297	6, 636, 399, 516	85. 75	33. 42
\$3,000 to \$4,000 .....	2, 552, 929, 506	12. 86	13, 223, 091, 932	9, 189, 329, 022	66. 58	46. 28
\$4,000 to \$5,000 .....	1, 960, 334, 524	9. 87	10, 670, 162, 426	11, 149, 663, 546	53. 72	56. 15
\$5,000 to \$6,000 .....	913, 242, 237	4. 60	8, 709, 827, 902	12, 062, 905, 783	43. 85	60. 75
\$6,000 to \$7,000 .....	704, 233, 382	3. 55	7, 796, 585, 665	12, 767, 139, 165	39. 25	64. 30
\$7,000 to \$8,000 .....	549, 005, 475	2. 76	7, 092, 352, 283	13, 316, 144, 640	35. 70	67. 06
\$8,000 to \$9,000 .....	427, 391, 591	2. 15	6, 543, 346, 808	13, 743, 536, 231	32. 94	69. 21
\$9,000 to \$10,000 .....	360, 264, 568	1. 81	6, 115, 955, 217	14, 103, 800, 799	30. 79	71. 02
\$10,000 to \$11,000 .....	298, 741, 396	1. 50	5, 755, 690, 649	14, 402, 542, 195	28. 98	72. 52
\$11,000 to \$12,000 .....	282, 547, 502	1. 32	5, 456, 949, 253	14, 665, 089, 697	27. 48	73. 84
\$12,000 to \$13,000 .....	230, 074, 304	1. 16	5, 194, 401, 751	14, 895, 164, 001	26. 16	75. 00
\$13,000 to \$14,000 .....	205, 859, 632	1. 04	4, 964, 327, 447	15, 101, 023, 633	25. 00	76. 04
\$14,000 to \$15,000 .....	186, 215, 957	. 94	4, 758, 467, 815	15, 287, 239, 590	23. 96	76. 98
\$15,000 to \$20,000 .....	724, 378, 165	3. 65	4, 572, 251, 858	16, 011, 617, 755	23. 02	80. 63
\$20,000 to \$25,000 .....	504, 458, 801	2. 54	3, 847, 873, 693	16, 516, 076, 556	19. 37	83. 17
\$25,000 to \$30,000 .....	376, 457, 979	1. 90	3, 343, 414, 892	16, 892, 534, 535	16. 83	85. 07
\$30,000 to \$40,000 .....	530, 754, 145	2. 67	2, 966, 956, 913	17, 423, 288, 680	14. 93	87. 74
\$40,000 to \$50,000 .....	370, 152, 511	1. 86	2, 436, 202, 768	17, 793, 441, 191	12. 26	89. 60
\$50,000 to \$60,000 .....	284, 768, 434	1. 43	2, 066, 050, 257	18, 078, 209, 625	10. 40	91. 08
\$60,000 to \$70,000 .....	206, 515, 321	1. 04	1, 781, 281, 823	18, 284, 724, 946	8. 97	92. 07
\$70,000 to \$80,000 .....	167, 032, 648	. 84	1, 574, 766, 502	18, 451, 777, 594	7. 93	92. 91
\$80,000 to \$90,000 .....	132, 629, 947	. 67	1, 407, 713, 854	18, 584, 407, 541	7. 09	93. 58
\$90,000 to \$100,000 .....	105, 530, 859	. 53	1, 275, 083, 907	18, 689, 938, 400	6. 42	94. 11
\$100,000 to \$150,000 .....	358, 392, 923	1. 81	1, 169, 553, 048	19, 048, 331, 323	5. 89	95. 92
\$150,000 to \$200,000 .....	187, 816, 010	. 95	811, 160, 125	19, 236, 147, 333	4. 08	96. 87
\$200,000 to \$250,000 .....	115, 428, 091	. 58	623, 344, 115	19, 351, 575, 424	3. 13	97. 45
\$250,000 to \$300,000 .....	67, 904, 435	. 34	507, 916, 024	19, 419, 479, 859	2. 55	97. 79
\$300,000 to \$400,000 .....	96, 614, 153	. 49	440, 011, 589	19, 516, 094, 012	2. 21	98. 28
\$400,000 to \$500,000 .....	62, 456, 795	. 31	343, 397, 436	19, 578, 550, 807	1. 72	98. 59
\$500,000 to \$750,000 .....	76, 782, 508	. 39	280, 940, 611	19, 655, 333, 315	1. 41	98. 98
\$750,000 to \$1,000,000 .....	51, 507, 888	. 26	204, 158, 133	19, 706, 841, 203	1. 02	99. 24
\$1,000,000 to \$1,500,000 .....	41, 668, 483	. 21	152, 650, 245	19, 748, 509, 686	. 76	99. 45
\$1,500,000 to \$2,000,000 .....	22, 106, 906	. 11	110, 981, 762	19, 770, 616, 592	. 55	99. 56
\$2,000,000 to \$3,000,000 .....	17, 579, 035	. 09	88, 874, 856	19, 788, 195, 627	. 44	99. 65
\$3,000,000 to \$4,000,000 .....	20, 670, 922	. 10	71, 295, 821	19, 808, 866, 549	. 35	99. 75
\$4,000,000 to \$5,000,000 .....						
\$5,000,000 and over .....	50, 624, 899	. 25	50, 624, 899	19, 859, 491, 448	. 25	100. 00
Total .....	19, 859, 491, 448	100. 00				

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

Income class.	Tax (income tax and surtax).					
	Simple distribution.		Cumulative distribution.		Cumulative percentage.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
\$1,000 to \$2,000.....	\$24,696,200	1.95	\$1,269,630,104	\$24,696,200	100.00	1.95
\$2,000 to \$3,000.....	28,257,861	2.23	1,244,933,904	52,954,061	98.05	4.18
\$3,000 to \$4,000.....	37,658,780	2.97	1,216,676,043	90,612,841	95.82	7.15
\$4,000 to \$5,000.....	38,256,067	3.02	1,179,017,263	128,868,908	92.85	10.17
\$5,000 to \$6,000.....	20,837,885	1.64	1,140,761,196	149,706,793	89.83	11.81
\$6,000 to \$7,000.....	19,217,359	1.51	1,119,923,311	168,924,152	88.19	13.32
\$7,000 to \$8,000.....	18,293,100	1.44	1,100,705,952	187,217,252	86.68	14.76
\$8,000 to \$9,000.....	16,860,150	1.33	1,082,412,852	204,077,402	85.24	16.09
\$9,000 to \$10,000.....	16,329,416	1.29	1,065,552,702	220,406,818	83.91	17.38
\$10,000 to \$11,000.....	14,808,882	1.17	1,049,223,286	235,215,760	82.62	18.55
\$11,000 to \$12,000.....	14,202,060	1.12	1,034,414,404	249,417,760	81.45	19.67
\$12,000 to \$13,000.....	13,452,232	1.06	1,020,212,344	262,869,992	80.33	20.73
\$13,000 to \$14,000.....	12,716,360	1.00	1,006,760,112	275,586,352	79.27	21.73
\$14,000 to \$15,000.....	12,084,547	.95	994,043,752	287,670,889	78.27	22.68
\$15,000 to \$20,000.....	53,205,426	4.19	981,959,205	340,876,325	77.32	26.87
\$20,000 to \$25,000.....	44,363,016	3.49	928,753,779	385,239,341	73.13	30.36
\$25,000 to \$30,000.....	37,947,304	2.98	884,390,763	423,186,645	69.64	33.34
\$30,000 to \$40,000.....	63,175,124	4.98	846,443,459	486,361,769	66.66	38.32
\$40,000 to \$50,000.....	53,823,915	4.24	783,268,335	540,185,684	61.68	42.56
\$50,000 to \$60,000.....	48,629,371	3.83	729,444,420	588,815,055	57.44	46.39
\$60,000 to \$70,000.....	40,144,785	3.16	680,815,049	628,959,840	53.61	49.55
\$70,000 to \$80,000.....	36,509,600	2.88	640,670,264	665,469,440	50.45	52.43
\$80,000 to \$90,000.....	32,560,452	2.57	604,160,664	698,029,892	47.57	55.00
\$90,000 to \$100,000.....	28,513,400	2.25	571,600,212	726,543,292	45.00	57.25
\$100,000 to \$150,000.....	118,705,303	9.35	543,086,812	845,248,595	42.75	66.60
\$150,000 to \$200,000.....	76,972,750	6.06	424,381,509	922,221,345	33.40	72.66
\$200,000 to \$250,000.....	52,754,132	4.15	347,408,759	974,975,477	27.34	76.81
\$250,000 to \$300,000.....	33,368,467	2.63	294,654,627	1,008,343,944	23.19	79.44
\$300,000 to \$400,000.....	50,824,129	4.00	261,286,160	1,059,168,073	20.56	83.44
\$400,000 to \$500,000.....	35,206,903	2.77	210,462,031	1,094,374,976	16.56	86.21
\$500,000 to \$750,000.....	44,748,273	3.52	175,255,128	1,139,123,249	13.79	89.73
\$750,000 to \$1,000,000.....	31,479,859	2.47	130,506,855	1,170,603,108	10.27	92.20
\$1,000,000 to \$1,500,000.....	25,513,982	2.01	99,026,996	1,196,117,090	7.80	94.21
\$1,500,000 to \$2,000,000.....	14,750,385	1.16	73,513,014	1,210,867,475	5.79	95.37
\$2,000,000 to \$3,000,000.....	11,555,455	.91	58,762,629	1,222,422,930	4.63	96.28
\$3,000,000 to \$4,000,000.....	13,906,089	1.10	47,207,174	1,236,329,019	3.72	97.38
\$4,000,000 to \$5,000,000.....						
\$5,000,000 and over.....	33,301,085	2.62	33,301,085	1,269,630,104	2.62	100.00
Total.....	1,269,630,104	100.00				

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

[Income returned for the calendar year ended Dec. 31, 1919.]

States and Territories.	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, filed separate returns.		Single men—Heads of families.		Single women—Heads of families.		Single men—All others.		Single women—All others.		Wives making separate returns from husbands.		Grand total.	
	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.
Alabama.....	23, 159	\$92, 703, 355	2, 871	\$8, 227, 731	384	\$1, 165, 321	11, 775	\$24, 426, 297	2, 252	\$4, 790, 312	348	\$2, 157, 949	40, 789	\$133, 470, 965
Alaska.....	2, 846	7, 055, 913	581	1, 230, 218	.....	.....	5, 999	10, 570, 120	.....	.....	1	5, 783	9, 427	15, 862, 034
Arizona.....	10, 627	39, 442, 811	1, 302	5, 821, 776	270	742, 898	7, 546	15, 498, 860	614	1, 263, 783	136	664, 219	20, 495	61, 434, 347
Arkansas.....	22, 102	92, 735, 248	2, 702	8, 315, 583	496	1, 551, 001	6, 552	16, 412, 950	1, 390	3, 275, 850	318	1, 413, 729	33, 556	123, 704, 361
California.....	131, 222	615, 793, 598	19, 618	63, 498, 968	6, 425	25, 242, 241	85, 552	194, 602, 084	20, 534	58, 517, 084	3, 589	23, 510, 966	266, 720	981, 170, 941
Colorado.....	33, 769	132, 401, 753	4, 702	13, 024, 697	1, 102	3, 100, 656	14, 415	31, 024, 585	3, 115	7, 791, 393	423	3, 658, 913	57, 526	191, 001, 999
Connecticut.....	47, 655	203, 405, 495	7, 659	29, 103, 117	1, 478	5, 190, 127	40, 802	79, 524, 723	11, 668	29, 888, 118	1, 147	9, 812, 094	110, 409	347, 929, 674
Delaware.....	7, 981	41, 504, 850	772	3, 600, 259	320	1, 101, 491	5, 077	10, 053, 990	1, 750	3, 981, 571	159	2, 659, 088	16, 059	62, 901, 249
District of Columbia.....	25, 010	93, 312, 139	840	5, 414, 623	450	2, 830, 669	9, 916	24, 960, 306	21, 224	33, 031, 674	576	4, 849, 693	58, 616	166, 399, 104
Florida.....	19, 091	77, 995, 098	1, 796	5, 609, 153	572	2, 177, 604	7, 486	16, 177, 951	1, 920	4, 178, 696	242	1, 224, 474	31, 107	107, 362, 976
Georgia.....	37, 479	159, 625, 557	4, 025	13, 235, 698	963	2, 720, 186	12, 678	32, 786, 196	3, 147	7, 678, 732	638	3, 425, 590	58, 930	219, 471, 959
Hawaii.....	4, 426	20, 524, 860	999	1, 272, 790	165	711, 205	2, 015	6, 150, 751	952	3, 472, 477	179	1, 032, 283	8, 136	33, 164, 366
Idaho.....	13, 273	48, 143, 471	1, 246	3, 466, 875	335	785, 470	5, 952	11, 534, 466	533	1, 212, 606	89	329, 652	21, 448	65, 472, 540
Illinois.....	244, 143	1, 154, 203, 314	26, 751	94, 172, 316	7, 479	26, 947, 091	111, 735	275, 265, 946	26, 465	75, 662, 149	5, 656	36, 545, 025	422, 229	1, 662, 796, 441
Indiana.....	79, 585	301, 019, 615	8, 954	25, 432, 418	1, 260	3, 448, 287	34, 975	71, 303, 507	4, 716	11, 655, 243	893	4, 564, 181	130, 383	417, 323, 251
Iowa.....	91, 407	405, 135, 679	6, 305	26, 698, 275	1, 106	4, 493, 559	26, 843	67, 821, 085	6, 413	16, 096, 378	1, 722	6, 917, 277	133, 790	527, 163, 054
Kansas.....	51, 056	198, 662, 308	4, 082	14, 409, 520	864	2, 860, 590	16, 480	37, 639, 309	3, 285	8, 258, 757	684	3, 141, 165	76, 451	264, 971, 649
Kentucky.....	35, 986	150, 267, 173	4, 624	15, 693, 314	988	3, 408, 252	14, 009	35, 152, 511	2, 938	7, 779, 300	787	3, 676, 872	59, 332	215, 977, 422
Louisiana.....	27, 510	135, 517, 924	4, 749	16, 112, 730	1, 247	3, 463, 214	15, 512	34, 966, 109	3, 458	9, 255, 635	395	2, 458, 196	52, 871	201, 753, 808
Maine.....	18, 452	74, 854, 834	3, 143	7, 244, 483	653	1, 738, 698	9, 671	20, 546, 524	2, 247	6, 277, 439	412	1, 900, 547	34, 578	112, 662, 525
Maryland.....	56, 111	248, 745, 135	6, 630	22, 407, 266	4, 176	10, 972, 446	29, 203	69, 780, 847	18, 648	37, 512, 974	1, 605	9, 254, 104	116, 373	398, 672, 772
Massachusetts.....	129, 211	685, 045, 439	17, 449	55, 692, 375	4, 756	16, 997, 781	86, 318	215, 007, 889	25, 898	81, 659, 591	4, 675	36, 704, 953	263, 307	1, 090, 808, 058
Michigan.....	101, 626	473, 918, 928	9, 713	33, 119, 191	2, 146	7, 386, 968	55, 695	113, 454, 632	10, 998	25, 084, 668	1, 484	12, 510, 806	181, 662	655, 473, 193
Minnesota.....	66, 530	262, 856, 537	10, 311	27, 131, 300	2, 000	4, 478, 302	38, 538	69, 809, 062	5, 769	13, 658, 519	766	5, 986, 963	123, 914	383, 920, 683
Mississippi.....	14, 697	73, 469, 210	1, 905	6, 400, 395	251	1, 340, 684	5, 766	15, 626, 873	913	2, 988, 574	272	1, 436, 317	23, 804	101, 262, 053
Missouri.....	73, 121	327, 762, 509	8, 852	29, 775, 347	2, 032	6, 700, 322	31, 764	74, 923, 668	8, 193	20, 943, 886	1, 286	10, 332, 579	125, 248	470, 443, 311
Montana.....	21, 607	67, 590, 230	2, 710	6, 697, 169	452	1, 094, 243	15, 918	29, 247, 884	1, 742	3, 161, 836	164	589, 295	42, 593	108, 380, 637
Nebraska.....	54, 653	210, 701, 204	5, 162	17, 057, 675	1, 248	3, 604, 967	21, 287	44, 740, 750	4, 500	8, 796, 049	524	2, 556, 947	87, 344	287, 457, 592
Nevada.....	3, 573	11, 293, 764	379	895, 459	42	145, 928	4, 497	7, 950, 198	205	480, 138	44	121, 645	8, 740	20, 887, 132

New Hampshire	12,724	49,508,838	2,037	4,798,779	354	1,157,254	8,363	16,399,695	1,958	5,318,856	165	1,381,896	25,601	78,565,318
New Jersey	126,029	558,362,560	16,307	49,951,092	5,798	17,212,119	63,678	139,006,584	17,378	44,740,050	2,567	19,156,267	231,757	828,428,672
New Mexico	6,970	23,104,614	776	1,982,695	124	339,291	2,607	5,459,846	253	468,881	27	232,663	10,737	31,587,990
New York	343,862	2,182,804,760	44,148	206,434,775	14,416	64,018,502	213,244	632,752,806	55,513	218,515,857	11,902	131,816,479	683,085	3,436,343,179
North Carolina	23,940	116,985,619	2,618	12,884,531	489	2,187,963	8,317	23,132,655	1,489	3,585,843	332	2,836,856	37,185	161,613,467
North Dakota	15,773	54,719,396	4,886	11,246,403	56	243,528	5,711	12,038,556	817	1,528,896	132	414,167	27,375	80,190,946
Ohio	169,020	728,196,971	26,322	75,294,874	4,776	14,375,135	90,102	190,532,761	15,703	43,078,135	2,385	23,638,050	308,309	1,075,115,926
Oklahoma	40,343	180,151,511	3,743	13,096,753	1,382	4,487,033	12,566	33,329,147	2,753	6,847,860	713	4,271,997	61,500	242,184,301
Oregon	23,435	107,237,375	2,859	9,569,698	784	2,449,418	19,609	38,679,431	2,717	6,366,134	259	1,938,550	49,663	166,240,606
Pennsylvania	243,028	1,127,632,690	36,879	113,597,584	5,289	22,007,392	217,634	439,339,887	31,747	95,923,416	4,595	39,501,426	539,172	1,838,002,395
Rhode Island	17,485	87,988,316	2,922	8,399,841	1,001	2,684,905	14,249	29,794,277	3,700	12,050,719	579	5,191,753	39,936	146,109,811
South Carolina	22,515	101,296,770	2,663	9,406,108	569	1,806,938	9,225	23,348,472	1,859	4,498,948	465	2,331,596	37,296	142,688,832
South Dakota	26,290	101,645,693	2,165	7,658,589	375	1,285,201	8,152	19,015,865	1,369	2,742,546	263	826,898	38,614	133,174,792
Tennessee	30,327	138,516,352	3,999	14,313,460	632	2,219,086	11,783	28,311,643	3,659	8,089,702	389	2,459,110	50,789	193,909,353
Texas	105,375	446,107,356	14,905	45,207,906	4,454	12,227,587	39,629	95,368,481	9,685	23,172,107	2,499	21,088,864	176,547	643,172,301
Utah	12,242	43,331,260	1,073	3,345,270	173	547,649	6,337	11,563,167	1,148	2,253,675	189	872,415	21,164	61,913,436
Vermont	6,878	29,846,189	1,185	3,429,677	187	614,005	4,048	8,042,821	1,141	3,201,772	130	1,070,042	13,569	46,204,506
Virginia	40,712	165,017,177	5,470	16,209,701	1,137	3,309,503	24,188	51,525,968	3,873	8,711,916	584	2,884,108	75,966	247,658,373
Washington	48,133	193,866,007	6,712	17,704,909	1,558	3,868,356	54,022	98,882,955	3,543	8,040,545	354	3,557,961	114,322	325,920,733
West Virginia	26,332	103,523,528	3,210	9,105,370	443	1,278,704	13,236	27,495,981	1,516	4,463,990	431	2,079,519	45,168	147,949,092
Wisconsin	59,602	231,674,600	6,864	19,178,418	837	2,573,217	34,040	69,747,362	4,013	10,747,382	467	3,928,365	105,793	337,851,344
Wyoming	9,164	32,537,110	820	2,441,620	131	538,313	7,581	15,124,377	561	1,342,999	92	479,540	18,349	52,463,959
Total	2,858,597	13,209,748,645	362,797	1,205,019,774	88,595	307,539,700	1,602,277	3,665,857,811	331,960	1,005,945,661	58,534	465,379,857	5,332,760	19,859,491,448

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

[Income returned for the calendar year ended Dec. 31, 1919.]

Income class.	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, filed separate returns.		Single men—Heads of families.		Single women—Heads of families.		Single men—All others.		Single women—All others.		Wives making separate returns from husbands.		Grand total.	
	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.
\$1,000-\$2,000 <sup>1</sup> .....	269,598	\$447,907,532	157,137	\$236,482,620	45,867	\$65,039,864	30,983	\$37,880,062	30,127	\$38,792,668	2,334	\$3,228,575	536,046	\$829,331,321
\$1,000-\$2,000.....	11,074	16,666,076	2,175	3,207,130	340	591,820	1,129,300	1,642,464,911	232,818	317,602,991	13,119	19,248,902	1,388,826	1,999,781,830
\$2,000-\$3,000 <sup>1</sup> .....	475,580	1,084,630,581	35,616	89,630,886	7,518	17,332,331	3,865	9,291,731	5,332	12,692,275	1,358	3,281,522	529,269	1,207,859,326
\$2,000-\$3,000.....	665,794	1,700,735,456	62,037	156,126,784	10,099	25,306,620	258,985	612,253,154	35,653	85,794,130	7,904	19,210,895	1,040,472	2,599,427,039
\$3,000-\$4,000 <sup>1</sup> .....	20,679	68,067,427	1,469	4,922,790	870	2,989,282	1,112	3,833,926	2,533	8,745,198	642	2,184,989	27,305	90,743,612
\$3,000-\$4,000.....	565,770	1,950,177,301	41,693	143,429,248	6,948	23,996,350	77,832	265,896,412	16,095	55,217,631	6,691	23,468,952	715,029	2,402,185,894
\$4,000-\$5,000 <sup>1</sup> .....	5,557	24,803,486	505	2,233,823	600	2,651,703	341	1,700,617	1,390	6,156,016	526	2,401,884	8,959	39,937,529
\$4,000-\$5,000.....	344,181	1,540,163,831	23,964	107,213,599	5,134	22,814,769	40,014	178,971,241	10,466	46,736,522	5,436	24,497,033	429,195	1,920,396,995
\$5,000-\$6,000.....	132,360	723,364,046	9,955	54,650,322	2,399	13,117,535	13,725	74,936,280	5,192	28,551,918	3,374	18,622,136	167,005	913,242,237
\$6,000-\$7,000.....	86,273	553,024,348	6,395	41,434,869	1,727	11,136,116	8,968	57,711,692	3,724	24,190,824	2,587	16,735,533	109,674	704,233,382
\$7,000-\$8,000.....	57,130	425,025,178	4,235	31,685,154	1,344	9,990,939	6,256	46,704,527	2,903	21,730,452	1,851	13,869,225	73,719	549,005,475
\$8,000-\$9,000.....	38,204	323,351,560	3,155	26,737,913	987	8,321,811	4,710	39,894,421	2,080	17,652,373	1,350	11,433,513	50,486	427,391,591
\$9,000-\$10,000.....	28,506	270,535,424	2,272	21,504,700	751	7,131,167	3,548	33,656,048	1,620	15,388,724	1,270	12,048,505	37,967	360,264,568
\$10,000-\$11,000.....	21,118	221,336,035	1,721	18,054,181	502	5,253,515	2,726	28,584,683	1,409	14,801,377	1,023	10,711,605	28,499	298,741,396
\$11,000-\$12,000.....	16,806	193,173,193	1,332	15,306,428	419	4,810,513	2,226	25,581,161	1,209	13,915,795	849	9,760,412	22,841	262,547,502
\$12,000-\$13,000.....	13,486	168,436,845	1,156	14,407,119	375	4,682,700	1,754	21,899,672	943	11,799,583	709	8,848,385	18,423	230,074,304
\$13,000-\$14,000.....	11,151	150,484,209	921	12,443,973	285	3,850,707	1,518	20,517,515	773	10,443,010	600	8,120,224	15,248	205,859,632
\$14,000-\$15,000.....	9,255	134,173,632	750	10,883,632	265	3,842,651	1,339	19,416,957	658	9,563,989	574	8,335,096	12,841	185,215,957
\$15,000-\$20,000.....	30,375	523,550,256	2,287	39,526,428	795	13,662,462	4,234	72,993,623	2,331	40,060,122	2,006	34,585,274	42,028	724,378,165
\$20,000-\$25,000.....	16,071	358,525,182	1,258	28,047,971	464	10,441,389	2,343	52,344,373	1,321	29,538,297	1,148	25,561,589	22,605	504,458,801
\$25,000-\$30,000.....	9,861	269,697,775	734	20,042,671	210	5,738,882	1,487	40,542,033	782	21,379,837	695	19,056,781	13,769	376,457,979
\$30,000-\$40,000.....	10,800	372,071,664	752	25,840,329	270	9,269,159	1,788	61,619,667	948	32,519,346	852	29,433,980	15,410	530,754,145
\$40,000-\$50,000.....	5,793	258,409,272	437	19,507,324	141	6,295,789	900	40,109,781	513	22,886,324	514	22,944,021	8,298	370,152,511
\$50,000-\$60,000.....	3,637	198,680,602	250	13,902,585	79	4,307,655	601	32,991,628	321	17,442,606	325	17,743,358	5,213	284,768,434
\$60,000-\$70,000.....	2,234	144,377,571	134	8,618,707	48	3,065,204	388	25,102,020	202	13,050,999	190	12,300,820	3,196	206,515,321
\$70,000-\$80,000.....	1,593	118,940,605	99	7,405,193	47	3,499,394	230	17,115,935	131	9,811,920	137	10,279,601	2,237	167,052,648
\$80,000-\$90,000.....	1,086	92,409,177	59	5,097,494	24	2,025,510	193	16,300,373	104	7,986,817	95	7,986,817	1,561	132,629,947
\$90,000-\$100,000.....	779	73,935,429	54	5,098,099	17	1,597,637	126	11,954,298	58	5,482,884	79	7,492,522	1,113	105,530,859
\$100,000-\$150,000.....	2,110	253,131,453	123	14,744,251	44	5,370,795	384	46,184,918	175	21,207,990	147	17,753,516	2,983	358,392,923

\$150,000-\$200,000.....	743	128,152,719	51	8,685,668	12	2,104,003	144	24,625,445	65	11,191,512	77	13,056,663	1,092	187,816,010
\$200,000-\$250,000.....	377	83,354,817	28	6,185,078	3	648,496	63	13,909,104	33	7,258,061	18	4,072,535	522	115,428,091
\$250,000-\$300,000.....	167	45,497,567	11	2,988,959	4	1,069,599	49	13,267,839	10	2,680,541	9	2,399,930	250	67,904,435
\$300,000-\$400,000.....	181	61,225,831	14	4,683,344	1	( <sup>2</sup> )	53	18,106,305	16	5,540,264	20	6,724,311	285	96,614,153
\$400,000-\$500,000.....	97	43,229,300	8	3,545,295	3	1,274,992	15	6,890,673	9	3,990,061	8	3,525,474	140	62,456,795
\$500,000-\$750,000.....	83	48,987,415	4	2,678,866	2	1,210,394	20	12,157,470	12	6,758,047	8	4,995,316	129	76,782,508
\$750,000-\$1,000,000.....	44	37,820,078	4	3,495,045	.....	.....	6	5,169,146	.....	.....	6	5,023,619	60	51,507,888
\$1,000,000-\$1,500,000.....	24	29,276,898	1	( <sup>2</sup> )	.....	.....	6	7,133,068	1	( <sup>2</sup> )	2	( <sup>2</sup> )	34	41,068,483
\$1,500,000-\$2,000,000.....	8	13,579,745	.....	.....	.....	.....	1	( <sup>2</sup> )	3	( <sup>2</sup> )	1	( <sup>2</sup> )	13	22,106,906
\$2,000,000-\$3,000,000.....	3	7,157,611	1	( <sup>2</sup> )	1	( <sup>2</sup> )	2	( <sup>2</sup> )	.....	.....	.....	.....	7	17,579,035
\$3,000,000-\$4,000,000.....	5	( <sup>2</sup> )	.....	.....	.....	.....	1	( <sup>2</sup> )	.....	.....	.....	.....	6	( <sup>2</sup> )
\$4,000,000-\$5,000,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$5,000,000 and over.....	4	( <sup>2</sup> )	.....	.....	.....	.....	1	( <sup>2</sup> )	.....	.....	.....	.....	5	( <sup>2</sup> )
Classes grouped <sup>2</sup> .....	.....	51,681,524	.....	3,916,306	.....	3,097,947	.....	26,145,102	.....	6,560,798	.....	4,435,344	.....	71,295,821
Total.....	2,858,597	13,209,748,645	362,797	1,205,019,774	88,595	307,539,700	1,802,277	3,665,857,811	361,960	1,005,945,661	58,534	465,379,857	5,332,760	19,859,491,448

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayer.

**TABLE 6.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY SOURCES AND BY STATES, FOR THE UNITED STATES.**

[Income returned for the calendar year ended Dec. 31, 1919.]

States and Territories.	Number of returns.	Wages and salaries.	Business.	Partnerships and personal service corporations.	Profits from sales of real estate, stocks, bonds, etc.	Rents and royalties.	Dividends.	Interest and investment income.	Interest on Government obligations not wholly exempt from tax.	Total income.	General deductions.	Net income.
Alabama.....	40,789	\$85,460,520	\$19,947,379	\$13,656,343	\$2,783,153	\$7,209,432	\$8,320,724	\$7,407,197	\$349,240	\$145,133,988	\$11,663,023	\$133,470,965
Alaska.....	9,427	14,053,531	3,512,741	439,632	10,189	158,558	111,074	992,825	6,678	19,285,228	423,194	18,862,034
Arizona.....	20,495	39,233,069	11,120,169	3,873,733	2,621,034	3,497,576	3,538,435	3,395,898	91,706	67,371,620	5,937,273	61,434,347
Arkansas.....	33,556	54,185,806	32,948,538	17,586,450	7,991,961	11,443,367	7,628,478	6,768,649	269,454	138,822,703	15,118,342	123,704,361
California.....	266,720	471,394,470	218,931,098	81,127,687	49,554,690	64,798,355	105,504,158	85,308,264	1,945,212	1,078,563,934	97,302,993	981,170,941
Colorado.....	57,526	98,645,568	45,495,398	13,473,366	12,255,162	9,273,219	18,640,330	14,207,972	533,842	212,524,857	21,522,858	191,001,999
Connecticut.....	110,409	224,323,703	34,233,020	16,426,926	10,424,240	11,923,657	63,769,088	24,816,420	1,258,948	387,176,002	39,246,328	347,929,674
Delaware.....	16,059	33,736,805	6,771,344	2,147,586	4,393,533	1,684,556	18,888,472	4,609,516	257,477	72,489,289	9,588,040	62,901,249
District of Columbia.....	58,616	98,836,439	23,540,198	10,559,599	4,484,534	9,085,216	16,936,398	17,776,011	482,398	181,700,793	15,301,689	166,399,104
Florida.....	31,107	55,223,256	24,816,041	10,634,327	5,767,033	6,144,931	10,246,213	7,152,734	274,061	120,258,596	12,895,620	107,362,976
Georgia.....	58,930	121,714,556	44,965,371	22,367,306	8,311,207	19,863,291	18,253,305	12,962,719	804,765	249,242,610	29,770,651	219,471,959
Hawaii.....	8,136	18,866,492	2,648,645	1,702,212	1,631,110	1,238,644	9,030,178	1,310,767	43,685	36,471,733	3,307,367	33,164,366
Idaho.....	21,448	27,091,033	24,465,438	5,560,563	5,557,399	3,558,699	2,378,728	3,361,019	64,554	72,037,433	6,564,938	65,472,540
Illinois.....	422,229	840,136,254	476,914,403	124,773,912	65,698,377	137,860,917	184,616,130	107,699,425	4,382,846	1,942,082,264	279,285,823	1,662,796,441
Indiana.....	130,383	234,833,548	98,902,827	25,269,422	16,231,802	27,023,388	34,646,360	17,423,153	1,024,552	455,355,142	38,031,891	417,323,251
Iowa.....	133,796	153,159,321	250,369,278	40,472,940	47,860,411	38,424,655	24,525,932	27,220,395	798,397	582,831,329	55,668,275	527,163,054
Kansas.....	76,451	99,353,379	94,581,795	22,454,907	20,949,980	32,178,248	11,250,676	11,838,324	509,846	293,117,155	28,145,506	264,971,649
Kentucky.....	39,332	103,614,293	55,306,625	19,604,301	17,998,258	10,456,521	20,843,128	13,122,782	606,266	241,552,174	25,574,752	215,977,422
Louisiana.....	52,871	108,010,362	38,464,528	22,446,859	9,199,881	12,427,816	19,315,486	13,693,413	471,435	224,029,780	22,275,972	201,753,808
Maine.....	34,578	65,717,147	18,571,350	7,323,645	3,342,749	3,107,569	14,201,892	10,239,892	335,214	122,839,458	10,276,933	112,562,525
Maryland.....	116,373	234,610,406	61,433,110	31,962,979	14,034,955	14,220,793	41,299,362	33,120,971	3,455,132	434,137,708	35,464,936	398,672,772
Massachusetts.....	268,307	609,509,488	132,616,004	112,315,615	32,703,985	28,628,467	201,864,510	90,770,036	4,014,859	1,212,422,964	121,614,906	1,090,808,058
Michigan.....	181,662	378,924,813	112,036,422	42,157,970	57,107,704	25,033,131	88,048,233	37,239,844	1,842,783	742,390,900	76,915,707	665,475,193
Minnesota.....	123,914	202,830,867	87,480,438	23,489,969	19,002,378	18,231,555	44,409,882	34,312,231	1,179,727	430,937,047	47,016,364	383,920,683
Mississippi.....	23,804	42,534,990	29,618,744	18,250,678	6,712,099	7,808,156	5,085,661	6,398,869	114,143	116,523,340	15,261,287	101,262,053
Missouri.....	125,248	260,357,179	91,577,854	35,781,858	20,283,407	25,486,992	62,278,935	32,402,568	1,717,606	529,886,406	59,443,095	470,443,311
Montana.....	42,593	79,267,053	15,103,649	4,034,158	2,488,909	4,531,647	6,077,987	6,802,206	140,279	118,445,888	10,065,231	108,380,657
Nebraska.....	87,344	101,974,915	120,571,990	15,529,157	26,917,137	21,936,473	13,264,195	14,940,818	475,721	315,610,900	28,253,308	287,457,592
Nevada.....	8,740	13,606,001	4,068,623	1,204,861	912,504	653,355	971,903	796,068	18,587	22,231,902	1,344,770	20,887,132
New Hampshire.....	25,601	45,754,364	13,047,098	5,611,224	2,356,268	2,959,598	11,398,711	4,980,793	347,111	86,455,162	7,889,844	78,565,318
New Jersey.....	231,757	527,242,930	112,829,079	57,577,094	26,855,243	29,919,474	99,574,116	62,925,352	1,947,922	918,871,240	90,442,568	828,428,672
New Mexico.....	10,757	18,450,181	7,191,066	2,330,599	874,040	1,924,926	1,977,416	2,100,734	31,699	34,880,661	3,292,671	31,587,990
New York.....	683,085	1,855,137,179	455,380,900	524,981,043	190,497,707	109,305,166	614,692,594	340,677,721	15,796,394	4,106,468,704	670,125,525	3,436,343,179
North Carolina.....	37,185	78,857,876	33,707,115	19,207,525	12,885,203	10,472,116	19,103,021	7,601,203	629,822	182,553,701	20,940,234	161,613,467
North Dakota.....	27,375	31,258,697	44,466,100	5,176,119	2,817,355	2,876,279	4,273,081	4,348,913	62,999	95,279,543	15,088,597	80,190,946

Ohio.....	308,309	650,886,216	161,437,103	66,575,989	43,274,718	49,520,540	163,947,256	40,552,508	4,986,799	1,181,181,129	106,065,208	1,075,115,926
Oklahoma.....	61,500	101,170,139	57,911,008	23,661,093	25,064,862	40,497,950	12,981,768	11,911,626	529,662	273,728,108	31,543,807	242,184,301
Oregon.....	49,663	80,373,433	39,203,465	15,456,710	5,111,548	9,925,330	12,467,459	19,585,451	300,275	182,423,671	16,183,065	166,240,606
Pennsylvania.....	539,172	1,152,074,481	231,310,092	153,783,390	53,294,980	50,319,576	245,523,300	147,274,646	6,392,061	2,039,972,526	201,970,131	1,838,002,395
Rhode Island.....	39,936	84,873,949	17,450,847	8,748,070	2,325,377	4,571,266	30,773,134	11,522,784	647,636	160,913,063	14,803,252	146,109,811
South Carolina.....	37,296	64,048,258	41,201,623	11,589,238	10,708,721	11,595,254	9,641,784	9,926,977	281,421	158,993,276	16,304,444	142,688,832
South Dakota.....	38,614	31,909,155	74,960,668	8,124,587	15,560,510	7,590,142	3,778,013	11,246,376	138,433	153,307,884	20,133,092	133,174,792
Tennessee.....	50,789	107,548,836	35,765,586	26,018,781	11,228,538	8,862,290	16,311,274	9,357,820	508,738	215,601,863	21,692,510	193,909,353
Texas.....	176,547	305,478,966	138,778,442	81,281,019	67,531,001	68,251,815	35,252,762	38,238,198	1,103,511	735,915,714	92,743,413	643,172,301
Utah.....	21,164	40,788,783	12,115,298	2,876,637	1,462,492	2,310,130	6,835,029	2,695,821	106,922	69,191,112	7,277,676	61,913,436
Vermont.....	13,569	22,309,460	9,321,954	4,269,941	1,205,705	1,420,675	7,219,500	4,410,782	137,480	50,295,497	4,090,991	46,204,506
Virginia.....	75,966	163,480,650	35,684,444	19,509,409	13,174,207	13,007,862	21,949,208	12,073,495	564,893	279,444,168	31,785,795	247,658,373
Washington.....	114,322	212,502,158	63,654,832	16,807,550	7,845,389	14,878,892	19,927,776	14,816,559	433,873	350,867,029	24,946,296	325,920,733
West Virginia.....	45,168	87,786,517	23,434,703	11,354,611	12,032,384	8,145,297	19,870,618	6,062,776	296,634	168,983,540	21,034,448	147,949,092
Wisconsin.....	105,793	190,323,941	77,694,246	16,505,752	12,649,515	10,209,899	37,648,138	25,014,331	600,253	370,646,075	32,794,731	337,851,344
Wyoming.....	18,349	32,231,218	9,991,770	3,354,407	3,378,713	2,640,597	2,593,014	1,986,026	63,271	56,239,016	3,775,057	52,463,959
Total.....	5,332,760	10,755,692,651	3,877,550,454	1,831,430,243	999,364,237	1,019,094,265	2,453,774,825	1,437,401,878	63,377,222	22,437,685,825	2,578,194,377	19,859,491,448





\$750,000 to \$1,000,000 . . .	60	3,517,703	3,732,739	12,751,330	3,732,302	2,076,091	32,261,756	6,842,869	614,837	65,529,627	14,021,739	51,507,888
\$1,000,000 to \$1,500,000 . . .	34	667,650	3,847,718	11,692,218	5,937,543	2,962,430	18,859,412	2,979,135	2,808,518	49,754,624	8,086,141	41,668,483
\$1,500,000 to \$2,000,000 . . .	13	2,203,902	1,650,558	6,611,499	6,786,967	277,513	7,022,013	944,573	307,289	25,804,314	3,697,408	22,106,906
\$2,000,000 to \$3,000,000 . . .	7	131,418	.....	553,260	7,746,789	26,083	11,317,770	2,674,161	217,866	22,667,347	5,088,312	17,579,035
\$3,000,000 to \$4,000,000 . . .	6	153,130	.....	3,156,799	6,353,453	2,342,616	10,222,333	1,370,837	332,803	23,931,971	3,261,049	20,670,922
\$4,000,000 to \$5,000,000 . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$5,000,000 and over . . . . .	5	74,346	.....	20,000	11,073,333	121,504	46,705,480	6,713,541	332,368	65,090,572	14,465,673	50,624,899
Total . . . . .	5,332,760	10,753,692,651	3,877,550,454	1,831,430,243	999,364,287	1,019,094,265	2,453,774,825	1,437,401,878	63,377,222	22,437,685,825	2,578,194,377	19,859,491,448

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

Table 8.—CORPORATION RETURNS—DISTRIBUTION BY STATES FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1919.]

States and Territories.	Total number of corporations.	Corporations reporting net income.										Corporations reporting no net income.			
		Number reporting net income.	Percent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Percent of total tax.	Number reporting no net income.	Percent of total number in each State.	Gross income.	Deductions.	Deficit.
Alabama.....	2,983	2,092	70.13	\$408,416,618	\$371,403,622	\$37,012,996	\$2,834,379	\$4,522,780	\$7,357,159	0.34	891	29.87	\$44,926,281	\$49,663,021	\$4,736,740
Alaska.....	63	36	57.14	5,208,713	4,709,199	499,514	41,398	26,461	67,859	.01	27	42.86	300,276	400,931	100,655
Arizona.....	1,514	627	40.35	104,581,122	94,652,426	9,928,696	774,548	668,743	1,443,291	.07	887	59.65	12,134,030	16,415,619	4,281,589
Arkansas.....	2,135	1,721	80.61	393,739,652	365,974,869	27,764,783	2,089,928	3,702,438	5,792,366	.27	414	19.39	16,692,130	19,068,655	2,376,525
California.....	14,716	8,259	56.12	3,294,089,553	2,951,489,881	342,599,672	26,532,275	56,981,002	83,513,277	3.84	6,457	43.88	357,827,393	435,665,151	77,837,758
Colorado.....	6,704	3,107	46.35	807,999,998	728,712,201	79,287,797	6,237,031	11,353,470	17,590,501	.81	3,597	53.65	165,788,176	182,616,423	16,828,247
Connecticut.....	4,405	3,012	68.38	1,553,856,933	1,378,099,138	175,757,795	13,944,182	25,093,621	39,037,803	1.79	1,393	31.62	217,982,006	261,089,505	43,107,499
Delaware.....	816	466	57.11	334,790,234	298,110,694	36,679,540	3,051,705	5,537,152	8,588,857	.39	350	42.89	17,887,479	20,500,858	2,613,379
District of Columbia.....	995	659	66.23	212,922,598	183,175,905	29,746,693	2,380,341	4,031,164	6,411,505	.29	336	33.77	19,550,946	22,484,793	2,933,847
Florida.....	2,845	1,671	58.73	271,609,675	246,324,109	25,285,566	1,967,606	2,347,308	4,314,974	.20	1,174	41.27	52,270,145	63,604,681	11,334,536
Georgia.....	4,420	3,457	78.89	958,377,060	874,906,304	83,470,756	6,495,595	14,856,661	21,352,256	.98	933	21.11	62,827,382	68,915,504	6,088,122
Hawaii.....	521	357	68.52	189,325,500	148,402,774	40,922,726	3,096,592	7,941,189	11,037,781	.51	164	31.48	4,617,435	6,065,435	1,448,000
Idaho.....	1,690	951	56.27	139,493,420	128,094,293	11,399,127	866,210	884,225	1,750,435	.08	739	43.73	19,512,348	22,041,724	2,529,376
Illinois.....	20,214	13,792	68.23	9,437,663,058	8,604,505,388	833,157,670	66,614,011	122,707,710	189,321,721	8.70	6,422	31.77	4,179,415,874	4,265,445,076	86,029,202
Indiana.....	8,788	6,227	70.86	1,578,739,596	1,436,367,738	142,371,858	10,732,348	22,683,354	33,415,702	1.54	2,561	29.14	156,121,599	168,946,855	12,825,286
Iowa.....	5,378	5,373	68.90	1,102,603,896	1,030,794,547	71,809,349	5,259,785	8,863,099	14,122,884	.65	2,425	31.10	130,764,441	142,103,366	11,338,925
Kansas.....	4,531	3,436	75.83	953,144,030	836,892,309	116,251,721	9,771,492	11,216,422	20,987,914	.96	1,095	24.17	80,387,157	87,716,944	7,329,727
Kentucky.....	4,571	3,075	67.27	639,458,091	568,869,330	70,588,761	5,459,932	9,811,172	15,271,104	.70	1,496	32.73	70,249,155	76,695,661	6,446,506
Louisiana.....	4,001	2,690	67.23	950,986,340	862,029,140	88,957,200	6,885,473	15,900,477	22,785,950	1.05	1,311	32.77	99,716,348	107,905,977	8,189,629
Maine.....	2,841	1,908	67.16	489,053,461	440,295,200	48,758,261	3,833,086	6,991,671	10,824,757	.50	933	32.84	36,377,598	43,525,673	7,148,075
Maryland.....	3,885	2,647	68.13	904,191,353	810,223,989	93,967,364	7,470,128	14,779,353	22,249,481	1.02	1,238	31.87	79,402,634	88,053,285	8,650,851
Massachusetts.....	13,286	8,894	66.94	5,826,613,819	5,172,057,105	654,556,714	51,101,030	117,830,266	168,931,296	7.76	4,392	33.06	495,981,643	557,847,895	61,866,252
Michigan.....	9,626	6,637	68.95	3,832,177,880	3,314,403,199	517,774,681	38,506,222	121,600,455	159,566,677	7.34	2,989	31.05	159,533,186	176,489,390	16,956,204
Minnesota.....	8,588	5,946	69.24	2,053,409,031	1,862,975,672	190,433,359	15,633,731	19,691,572	35,325,303	1.62	2,642	30.76	99,093,959	110,578,948	11,484,989
Mississippi.....	1,436	1,177	81.96	214,347,116	195,644,549	18,702,567	1,396,154	2,369,006	3,765,160	.17	259	18.04	16,710,429	17,987,984	1,277,555
Missouri.....	12,764	8,740	68.47	3,446,312,072	3,159,804,842	286,507,230	22,995,190	48,833,070	70,928,260	3.26	4,024	31.53	219,719,520	245,881,772	26,162,252
Montana.....	3,337	1,770	53.04	189,172,306	174,304,332	14,867,974	1,123,195	633,625	1,756,820	.08	1,567	46.96	53,643,019	59,639,442	5,996,423
Nebraska.....	4,510	3,515	77.94	813,246,571	768,086,408	45,160,163	3,356,164	5,092,741	8,448,905	.39	995	22.06	57,433,369	62,297,550	4,864,181
Nevada.....	958	285	29.75	41,423,847	38,077,597	3,336,250	245,196	163,516	408,712	.02	673	70.25	8,611,488	10,936,425	2,324,937
New Hampshire.....	1,003	725	72.48	211,782,100	186,276,600	25,505,450	1,938,115	4,039,089	5,977,204	.27	276	27.52	9,189,118	10,106,324	917,206
New Jersey.....	9,392	6,035	64.26	2,945,523,469	2,690,933,454	254,570,015	19,584,420	45,748,068	65,332,488	3.00	3,357	35.74	507,688,469	593,778,908	86,090,439
New Mexico.....	940	494	52.55	57,550,264	53,276,632	4,273,632	317,342	259,796	577,138	.03	446	47.45	17,737,095	19,693,268	1,956,173

New York.....	48,494	30,470	62.83	18,656,719,065	16,264,233,001	2,392,486,064	196,187,661	305,280,094	501,467,755	23.05	18,024	37.17	1,919,255,589	2,112,305,354	193,049,765
North Carolina..	4,396	3,501	79.64	1,038,581,596	923,900,230	114,681,366	8,707,081	21,102,835	23,809,916	1.37	895	20.36	41,551,748	45,214,471	3,662,723
North Dakota....	2,639	2,135	80.90	156,461,674	147,309,645	9,152,029	505,850	498,789	1,004,639	.05	504	19.10	16,911,971	18,326,472	1,414,501
Ohio.....	17,088	12,194	71.36	6,158,568,288	5,539,310,092	619,258,196	48,737,520	99,422,775	148,160,295	6.81	4,894	28.64	503,983,805	545,371,887	41,388,082
Oklahoma.....	5,904	3,295	55.81	593,992,416	552,370,029	41,622,387	3,018,767	5,585,254	8,614,021	.40	2,609	44.19	122,333,300	143,670,579	21,337,279
Oregon.....	4,252	2,260	53.15	552,358,559	504,220,151	48,138,408	3,148,273	11,827,809	14,976,082	.69	1,992	46.85	126,701,583	137,129,966	10,428,383
Pennsylvania....	16,944	11,100	65.51	7,511,000,220	6,608,271,500	902,728,720	72,770,211	126,208,200	198,978,411	9.15	5,844	34.49	606,669,257	658,884,288	52,215,031
Rhode Island....	1,748	1,177	67.33	827,427,430	715,286,439	112,140,991	8,411,324	22,621,530	31,032,854	1.43	571	32.67	50,802,282	56,377,593	5,575,311
South Carolina..	3,501	2,454	70.09	533,227,512	409,803,872	63,423,640	4,711,748	13,039,380	17,751,128	.82	1,047	29.91	22,766,500	25,159,870	2,393,370
South Dakota....	2,337	1,887	80.74	186,871,186	174,790,310	12,080,876	753,398	1,104,146	1,859,544	.09	450	19.26	11,381,731	12,413,012	1,031,281
Tennessee.....	4,392	3,093	70.42	775,754,296	706,648,089	69,106,207	5,129,212	11,525,049	16,654,261	.77	1,299	29.58	87,487,625	94,179,064	6,691,439
Texas.....	8,709	5,957	68.40	1,735,819,029	1,607,144,506	128,674,523	9,830,138	18,942,179	28,772,317	1.32	2,752	31.60	275,867,057	334,616,698	58,749,641
Utah.....	2,872	1,442	50.21	304,848,895	280,856,658	23,992,237	1,865,686	2,129,861	3,995,547	.18	1,430	49.79	36,455,022	40,959,450	5,504,428
Vermont.....	751	561	74.70	123,559,138	111,078,880	12,480,258	950,811	1,925,974	2,876,785	.13	190	25.30	10,558,019	11,521,873	963,854
Virginia.....	5,027	3,423	68.09	1,006,231,371	877,639,666	128,641,705	10,654,033	14,961,342	25,615,375	1.17	1,604	31.91	56,548,136	67,778,547	11,230,411
Washington.....	9,059	4,744	52.37	1,180,531,957	1,084,526,662	96,005,295	6,967,780	17,198,354	24,166,134	1.11	4,315	47.63	134,525,116	151,306,844	16,781,728
West Virginia...	4,004	2,448	61.14	625,093,926	550,446,964	74,646,962	6,165,721	11,544,185	17,709,906	.81	1,556	38.86	42,282,441	49,188,010	6,905,569
Wisconsin.....	10,154	6,875	67.71	1,859,614,073	1,687,400,949	172,213,124	12,775,659	29,588,492	42,364,151	1.95	3,279	32.29	108,269,386	117,319,196	9,049,810
Wyoming.....	1,651	805	48.76	72,486,045	64,446,455	8,039,590	608,151	668,766	1,276,917	.06	846	51.24	14,300,236	17,402,786	3,102,550
Total, United States..	320,198	209,634	65.47	88,261,006,052	78,849,587,594	9,411,418,458	743,535,888	1,431,805,690	2,175,341,578	100.00	110,504	34.53	11,657,742,792	12,653,289,033	995,546,241

Table 9.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1919.]

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
			Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
AGRICULTURE AND RELATED INDUSTRIES.									
I. Farming:									
1	Cotton farming.....	21	11	\$237,169	\$19,399	\$19,437	\$38,836	10	\$171,048
2	Grain farming.....	50	32	1,204,225	94,801	199,543	294,344	18	64,760
3	Fruit farming.....	968	497	7,726,045	581,631	1,187,412	1,769,043	441	2,573,151
4	Stock farming.....	876	461	5,457,933	448,650	191,985	640,635	415	5,147,995
5	All other farming.....	5,249	2,907	64,164,775	5,055,922	9,038,324	14,094,246	2,342	16,118,260
	Total farming.....	7,134	3,908	78,790,147	6,200,403	10,636,701	16,837,104	3,226	24,075,214
II. Related industries:									
6	Logging.....	405	234	8,211,265	688,252	780,331	1,468,583	171	2,409,248
7	Fishing.....	194	100	2,668,504	231,725	247,589	479,314	94	706,679
8	Ice harvesting.....	101	76	1,698,737	121,564	367,603	489,167	25	83,280
9	All other related industries.....	402	95	1,956,458	174,977	48,848	223,825	307	1,826,743
	Total related industries.....	1,102	505	14,534,964	1,216,518	1,444,371	2,660,889	597	5,025,950
10	Agriculture, n. p. d., <sup>1</sup> or combinations of I and II.....	62	29	184,109	12,540	10,578	23,118	33	235,722
	Grand total agriculture and related industries.....	8,298	4,442	93,509,220	7,429,461	12,091,650	19,521,111	3,856	29,336,886
MINING AND QUARRYING.									
I. Mining:									
11	Coal mining.....	3,228	1,581	99,142,382	8,402,818	9,298,252	17,701,070	1,647	23,748,807
Metal mining—									
12	Iron.....	119	47	3,829,527	325,442	292,362	617,804	72	1,444,307
13	Copper.....	241	29	10,490,792	916,619	7,226	923,845	212	10,051,758
14	Lead and zinc.....	192	35	9,502,566	883,879	162,962	1,046,841	157	2,695,184
15	Gold, silver, and precious metals.....	516	122	5,195,635	478,786	101,278	580,064	394	10,829,985
16	All other mining.....	2,489	263	44,053,032	3,931,764	2,146,457	6,078,221	2,226	23,489,858
Nonmetal mining—									
17	Oil.....	2,820	1,098	194,028,005	17,032,714	20,868,157	37,900,871	1,722	41,004,128
18	Gas.....	179	117	4,359,090	386,095	348,708	734,803	62	265,050
19	Salt, mines and other sources.....	40	23	3,968,041	354,105	361,204	715,309	17	266,962

20	All other nonmetal mining.....	3,499	779	36,605,129	3,217,282	2,192,678	5,409,960	2,720	19,217,803
21	All other mining concerns, n. p. d., <sup>1</sup> combinations and tributary industries.....	3,969	576	10,687,024	946,820	460,836	1,407,656	3,393	43,761,510
	Total mining.....	17,292	4,670	421,861,223	36,876,324	36,240,120	73,116,444	12,622	176,775,352
	II. Quarrying:								
22	Stone.....	290	166	3,478,089	284,967	323,110	608,077	124	785,966
23	Clay, sand, gravel.....	538	295	3,466,992	268,406	298,146	566,552	243	1,410,730
24	Precious and semiprecious.....	17	13	1,499,263	116,339	307,079	423,418	4	6,689
25	All other quarrying, n. p. d. <sup>1</sup> .....	235	93	2,008,190	167,289	172,432	339,721	142	1,415,727
	Total quarrying.....	1,080	567	10,452,534	837,001	1,100,767	1,937,768	513	3,619,112
26	Mining and quarrying combinations, but main business not given.....	97	35	309,944	24,691	2,609	27,300	62	559,205
	Grand total mining and quarrying.....	18,469	5,272	432,623,701	37,738,016	37,343,496	75,081,512	13,197	180,953,669
	MANUFACTURING.								
	I. Food products, liquors, and tobacco:								
27	Bread and bakery products and retail sale.....	955	677	29,993,204	2,452,679	3,964,604	6,417,283	278	1,433,208
28	Milling, flour, meal, feed.....	1,637	1,330	62,867,986	5,189,918	10,889,111	16,079,029	307	3,079,796
29	Cereal preparations, etc.....	146	78	6,510,876	523,176	1,169,979	1,693,155	68	1,544,510
30	Dairy products and condensed milk.....	2,335	1,771	30,352,437	2,359,399	4,590,557	6,949,956	564	2,258,826
31	Butter substitutes.....	38	31	3,011,323	221,974	686,031	908,005	7	148,926
32	Chocolate, confectionery, ice cream, etc.....	1,078	889	68,342,006	4,959,654	16,687,101	21,646,755	189	993,777
33	Coffee and spices.....	92	80	3,722,469	301,756	560,777	862,533	12	1,319,552
34	Fish canning and preserving.....	234	132	5,312,759	425,605	629,606	1,055,211	102	1,342,679
35	Fruit and vegetable canning and preserving, etc.....	917	667	30,132,441	2,175,494	6,938,368	9,113,862	250	2,636,934
36	Meat packing, etc.....	420	303	21,888,865	1,439,407	2,464,935	3,904,342	117	47,701,513
37	Poultry and eggs, packed.....	6	1	16,547	1,184	2,709	3,893	5	131,592
38	Sugar making and refining, cane and beet.....	190	150	132,455,257	10,877,542	21,832,671	32,710,213	40	1,460,254
39	Ice manufacturing, etc.....	983	826	17,063,833	1,448,603	1,695,492	3,144,095	157	713,080
40	Soft drinks, etc.....	1,164	802	16,962,650	1,182,058	3,793,190	4,975,248	362	2,626,420
41	Breweries and distilleries, etc.....	697	412	37,987,438	3,050,905	5,697,694	8,748,599	285	15,364,404
42	Tobacco.....	502	361	80,031,033	7,022,802	8,077,478	15,100,280	141	1,058,701
43	All other food products.....	938	624	73,173,790	6,069,953	11,513,760	17,583,713	314	7,613,959
	Total food products, liquors, and tobacco.....	12,332	9,134	619,824,914	49,702,109	101,194,063	150,896,172	3,198	91,428,131
	II. Textile and textile products:								
	Textile fabrics—								
44	Cotton goods, etc.....	1,129	1,045	306,104,198	23,852,825	68,207,504	92,060,329	84	2,109,529
45	Woolen and worsted goods, etc.....	467	413	108,382,598	8,330,927	22,707,086	31,038,013	54	906,676
46	Silk goods, etc.....	596	549	96,189,220	7,442,358	27,025,209	34,467,567	47	446,723
47	Felt goods and products, except hats.....	40	33	3,473,138	266,925	744,777	1,011,702	7	112,165
48	Linen and flax, etc.....	28	19	2,702,264	361,519	216,561	581,080	9	96,193
49	All other textile fabrics.....	595	494	108,781,295	8,365,398	23,647,057	32,012,485	101	806,688
	Total textile fabrics.....	2,855	2,553	625,632,713	48,622,952	142,548,224	191,171,176	302	4,477,974

<sup>1</sup> N. p. d.—Main business not precisely defined.

Table 9.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES—Continued.

58

STATISTICS OF INCOME.

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.				Corporations reporting no net income.		
			Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
	MANUFACTURING—continued.								
	II. Textile and textile products—Continued.								
	Textile products, other than clothing—								
50	Carpets, rugs, mattings, etc.....	101	82	\$25,060,702	\$1,965,431	\$4,901,946	\$6,867,377	19	\$598,501
51	Cordage and twine.....	56	49	6,933,237	553,926	1,294,698	1,848,624	7	87,725
52	Artificial leather, oilcloth, linoleum, etc.....	23	19	4,507,326	354,009	926,329	1,280,338	4	35,174
53	All other textile products other than clothing.....	734	632	50,282,511	3,940,971	9,327,253	13,268,224	102	506,680
	Total, textile products, other than clothing.....	914	782	86,783,776	6,814,337	16,450,226	23,264,563	132	1,228,080
	Clothing—								
54	Custom-made clothing, etc.....	652	547	10,836,845	725,656	2,619,623	3,345,279	105	270,460
	Factory-made clothing—								
55	Men's clothing, suits, overcoats.....	397	364	25,429,697	1,948,092	5,499,056	7,447,148	33	168,400
56	Women's clothing, suits, coats, skirts.....	1,075	908	15,823,012	1,137,214	2,912,695	4,049,909	167	683,357
57	Hats and caps, etc.....	504	425	14,183,714	1,084,240	2,855,528	3,939,768	79	430,527
58	Corsets.....	70	60	5,515,121	425,023	1,146,250	1,571,273	10	24,065
59	Shirts, collars, cuffs.....	177	157	8,045,544	622,275	1,685,403	2,307,678	20	54,729
60	Hosiery and all knit goods.....	795	675	51,327,706	3,781,584	11,622,013	15,403,597	120	664,342
61	All other clothing.....	1,030	885	68,800,897	5,236,561	15,284,692	20,521,253	145	863,022
	Total, clothing.....	4,700	4,021	199,962,536	14,960,645	43,625,260	58,585,905	679	3,158,902
	Total, textile and textile products.....	8,469	7,356	912,379,025	70,397,934	202,623,710	273,021,644	1,113	8,864,956
	III. Leather and leather products:								
62	Boots, shoes, cut stock, and findings.....	810	708	109,132,891	8,037,471	25,855,585	33,893,056	102	757,070
63	Gloves.....	83	70	1,335,706	96,017	253,112	349,129	13	83,016
64	Saddlery and harness.....	120	115	5,170,952	365,295	1,172,630	1,537,925	5	11,796
65	Trunks and valises.....	100	93	4,051,390	288,873	987,576	1,276,449	7	19,062
66	All other leather and leather products.....	736	634	121,693,471	9,203,331	27,916,988	37,120,319	102	1,156,574
	Total, leather and leather products.....	1,849	1,620	241,384,410	17,990,987	56,185,891	74,176,878	229	2,027,518

	IV. Rubber and rubber goods; also celluloid, ivory, shell, and bone:								
67	Boots, shoes, and garments.....	39	32	1,943,336	150,327	359,789	510,116	7	7,151
68	Belting, hose, and tires.....	130	66	50,287,494	4,087,951	8,960,260	13,048,211	64	2,413,446
69	Celluloid, ivory, shell, and bone.....	53	45	4,274,016	344,231	730,839	1,075,070	8	24,887
70	All other rubber goods.....	438	264	70,326,894	6,026,127	9,211,872	15,237,999	174	2,277,058
	Total, rubber and rubber goods.....	660	407	126,831,740	10,608,636	19,262,760	29,871,396	253	4,722,542
	V. Lumber and wood products:								
71	Saw and planing mill products, etc.....	2,953	2,386	150,947,830	12,618,919	19,436,502	32,055,421	567	14,231,563
72	Furniture, all classes.....	1,109	978	50,240,453	3,800,174	10,593,638	14,393,812	131	799,138
73	Auto, carriage, and wagon bodies and parts, etc.....	407	329	21,591,428	1,695,410	3,931,991	5,627,401	78	791,166
74	All other lumber and wood products.....	2,145	1,745	61,444,332	4,855,800	10,148,057	15,003,857	400	3,549,239
	Total, lumber and wood products.....	6,614	5,438	284,224,043	22,970,303	44,110,188	67,080,491	1,176	19,371,106
	VI. Paper, pulp, and products:								
75	All paper, pulp, paper products, etc.....	1,514	1,242	129,234,975	10,662,273	19,377,888	30,040,161	272	4,604,026
	VII. Printing and publishing:								
76	General printing and publishing, etc.....	6,277	4,919	109,269,138	8,927,296	18,329,380	27,256,676	1,358	8,376,175
77	Special processes and tributary industries, etc.....	904	801	19,698,667	1,521,528	2,978,253	4,499,781	103	615,905
	Total, printing and publishing.....	7,181	5,720	128,967,805	10,448,824	21,307,633	31,756,457	1,461	8,992,080
	VIII. Chemicals and allied substances:								
78	Chemicals proper, acids and other compounds, etc.....	1,232	825	78,968,835	6,335,082	13,087,153	19,422,235	407	9,920,363
79	Paints and varnishes, etc.....	584	467	24,836,491	1,950,378	4,539,526	6,489,904	117	786,425
80	Oils, vegetable and animal, etc.....	424	263	14,768,948	1,245,507	2,069,859	3,315,366	161	3,555,559
81	Petroleum and mineral oil refining and products.....	440	260	170,744,789	13,677,123	32,905,415	46,582,538	180	5,614,074
82	Soaps.....	157	105	7,314,266	629,835	430,207	1,060,042	52	493,020
83	Fertilizers.....	216	184	24,931,777	2,216,603	2,546,453	4,763,056	32	515,391
84	All other chemicals and allied substances.....	2,049	1,272	130,205,577	10,950,713	18,002,092	28,952,805	777	7,179,565
	Total, chemicals and allied substances.....	5,102	3,376	451,770,683	37,005,241	73,580,705	110,585,946	1,726	28,064,397
	IX. Stone, clay and glass products:								
85	Cut building stone, crushed stone, etc.....	1,251	893	31,986,378	2,733,583	2,792,583	5,526,166	358	5,686,460
86	Brick, tile, terra cotta, fire brick, etc.....	1,422	1,037	32,428,639	2,666,592	3,539,865	6,206,457	385	3,969,863
	Glass and glass products—								
87	Glass manufacture, plate or window glass, etc.....	513	385	41,621,059	3,285,000	9,220,245	12,505,245	128	1,468,575
88	Combinations of stone, clay, and glass manufacture.....	34	23	1,011,498	88,524	63,061	151,585	11	33,931
	Total, stone, clay, and glass products.....	3,220	2,338	107,047,574	8,773,699	15,615,754	24,389,453	882	11,158,829



Table 9.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES—Continued.

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
			Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
TRADE.									
127	Wholesalers and jobbers, including exporters, importers, etc.....	14,222	11,987	\$498,516,334	\$38,927,573	\$88,831,533	\$127,759,106	2,235	\$23,407,615
128	Department stores, either wholesale or retail, or both.....	902	874	138,793,103	10,706,320	29,205,568	39,911,888	28	363,564
129	Retail stores, all other, etc.....	37,518	32,453	435,918,239	31,296,113	70,425,525	101,721,638	5,065	21,375,608
130	Commission trade, including commercial travelers and special agents, etc.....	2,514	1,744	51,070,628	3,775,428	10,484,649	14,260,077	770	3,961,226
131	All other trade, n. p. d., <sup>1</sup> etc.....	15,003	11,894	323,991,710	24,671,663	55,477,469	80,149,132	3,109	19,837,717
	Grand total, trade.....	70,159	58,952	1,448,290,014	109,377,097	254,424,744	363,801,841	11,207	68,945,730
SERVICE.									
I. Domestic service:									
132	Restaurants, lunch rooms, etc.....	1,179	840	9,826,395	728,304	1,221,101	1,949,405	339	3,178,982
133	Hotels, board and lodging houses.....	1,780	1,342	27,467,133	2,218,563	3,019,859	5,238,422	438	4,374,171
134	Laundries, cleaning and dyeing.....	2,129	1,725	17,529,136	1,293,730	1,709,131	3,002,861	404	1,046,246
135	All other domestic service, n. p. d., <sup>1</sup> etc.....	217	161	2,240,568	168,507	332,179	500,686	56	302,809
	Total, domestic service.....	5,305	4,068	57,063,232	4,409,104	6,282,270	10,691,374	1,237	8,902,208
II. Amusements:									
136	Theaters, or theatrical organizations, etc.....	632	472	10,944,855	837,517	1,914,556	2,752,073	160	1,077,744
137	Moving pictures.....	1,258	984	9,142,186	614,831	1,406,792	2,021,623	274	1,735,086
138	All other amusements.....	2,026	1,406	16,532,349	1,331,839	2,827,608	4,159,447	620	2,299,448
	Total, amusements.....	3,916	2,862	36,619,390	2,784,187	6,148,956	8,933,143	1,054	5,112,278
III. Professional and other services:									
139	Business services, advertising, appraisers, auditors, actuaries, etc.....	1,172	803	6,447,689	440,233	1,013,553	1,453,786	369	1,206,791
140	Educational service, including art, colleges, schools, libraries, etc., teachers, etc.....	719	500	4,080,006	307,921	377,899	685,820	219	873,240
141	Curative services, physicians, surgeons, etc.....	969	666	3,427,676	225,174	275,186	500,360	303	736,141
142	Legal services, lawyers, patent attorneys, etc.....	886	782	3,347,041	227,052	144,390	371,442	124	316,316

143	Engineering, mechanical design, invention, scientific research, etc.....	382	224	4,238,825	287,122	1,116,738	1,403,860	158	1,359,804
144	All other service, n. p. d., <sup>1</sup> etc.....	2,374	1,507	8,087,619	502,044	1,285,138	1,787,182	867	1,963,675
	Total, professional and other services.....	6,502	4,462	29,628,856	1,989,546	4,212,904	6,202,450	2,040	6,455,967
	Grand total, service.....	15,723	11,392	123,311,478	9,182,837	16,644,130	25,826,967	4,331	20,470,453
	FINANCE.								
	I. Banking and related business:								
145	Bank, general, n. p. d., <sup>1</sup> or private bankers.....	9,158	8,700	109,438,605	6,682,636	5,458,026	12,140,662	458	3,382,113
146	National banks.....	7,251	6,839	254,297,503	15,963,806	18,745,544	34,709,350	412	2,514,230
147	State banks.....	7,998	7,520	48,982,028	2,750,955	2,557,676	5,308,631	478	1,166,670
148	Trust companies, or bank and trust companies.....	2,151	1,954	118,535,687	7,602,908	5,681,271	13,284,179	197	2,811,727
149	Loan companies, etc.....	1,718	1,387	16,707,752	1,380,950	655,186	2,036,136	331	1,927,074
150	Stock and bond brokers.....	451	281	4,655,124	365,538	531,186	896,724	170	1,523,269
151	Real estate, loan, and insurance agents, realty holding and development companies.....	9,948	6,844	36,373,589	2,566,921	1,560,506	4,127,427	3,104	18,522,760
152	Holding and leasing realty, not realty business, etc.....	30,556	16,365	126,762,784	10,224,553	6,341,014	16,565,567	14,191	59,207,949
	Total, banking and related business.....	69,231	49,890	715,753,072	47,538,267	41,530,409	89,068,676	19,341	91,053,792
	II. Insurance companies, not agents:								
153	Life insurance, stock, and mutual companies.....	183	105	3,218,609	198,932	112,991	311,923	78	11,878,929
154	Accident, stock companies only.....	68	61	3,773,535	316,560	147,584	464,144	7	251,772
155	Fire, stock companies only.....	239	199	34,572,039	2,953,344	2,538,157	5,491,501	40	2,607,076
156	Marine, stock companies only.....	18	15	1,229,870	135,585	40,201	175,786	3	75,526
157	Accident, fire, and marine, mutual.....	272	131	24,141,284	1,228,937	571,927	1,800,864	141	27,057,730
158	Fidelity and bonding.....	10	7	630,514	49,821	3,368	53,189	3	13,917
159	All other insurance companies, n. p. d., <sup>1</sup> and combinations.....	378	262	26,357,236	2,166,449	2,291,515	4,457,964	116	3,195,902
	Total, insurance companies.....	1,168	780	93,023,087	7,049,628	5,705,743	12,755,371	388	45,080,852
160	All other finance, n. p. d., <sup>1</sup> and combinations of I and II, etc.....	2,414	1,605	38,608,317	3,091,610	3,021,440	6,113,050	809	9,012,285
	Grand total, finance.....	72,813	52,275	848,284,476	57,679,505	50,257,592	107,937,097	20,538	145,148,929
	ALL OTHER.								
161	All other active concerns whose business can not be identified with any main division; also combinations of main divisions when the main business is not given.....	9,721	5,185	119,033,654	9,325,257	16,899,997	26,225,254	4,536	67,753,375
162	Concerns in liquidation.....	335	108	1,286,200	91,399	127,966	219,365	227	5,546,108
163	Inactive concerns.....	28,039	74	211,584	15,593	5,307	20,900	27,965	4,674,545
	Grand total, all other concerns.....	38,095	5,367	120,531,438	9,432,249	17,033,270	26,465,519	32,728	77,974,028
	Grand total.....	320,198	209,634	9,411,418,458	743,535,888	1,431,805,690	2,175,341,578	110,564	995,546,241

<sup>1</sup> N. p. d.—Main business not precisely defined.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax.

[Income returned for the calendar year ended Dec. 31, 1919.]

**ALABAMA.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 <sup>1</sup> .....	3,475	\$5,284,259	\$7,206,800	\$73,834			
\$1,000 to \$2,000.....	10,028	14,484,274	10,103,600	65,903	\$174,426		\$174,426
\$2,000 to \$3,000 <sup>1</sup> .....	6,903	15,747,879	17,772,200	102,719			
\$2,000 to \$3,000.....	7,985	19,971,334	14,870,400	146,161	199,551		199,551
\$3,000 to \$4,000 <sup>1</sup> .....	201	652,864	641,000	60,530			
\$3,000 to \$4,000.....	5,181	17,711,250	10,944,200	376,553	255,899		255,899
\$4,000 to \$5,000 <sup>1</sup> .....	34	150,549	102,800	47,919			
\$4,000 to \$5,000.....	2,483	11,042,565	5,458,200	313,024	210,177		210,177
\$5,000 to \$6,000.....	1,073	5,859,769	2,350,200	385,829	133,031	\$5,102	138,133
\$6,000 to \$7,000.....	888	5,487,745	1,695,200	423,416	136,601	14,307	150,908
\$7,000 to \$8,000.....	547	3,880,800	1,112,600	377,836	114,713	19,542	134,255
\$8,000 to \$9,000.....	359	3,045,934	777,000	319,258	104,336	23,492	127,828
\$9,000 to \$10,000.....	274	2,593,863	578,400	246,152	99,190	24,967	124,157
\$10,000 to \$11,000.....	197	2,059,964	417,000	324,961	77,038	24,644	101,682
\$11,000 to \$12,000.....	186	2,132,751	388,200	307,540	86,338	31,535	117,873
\$12,000 to \$13,000.....	104	1,294,361	236,000	163,671	54,991	21,672	76,663
\$13,000 to \$14,000.....	112	1,505,213	237,200	214,416	67,616	28,174	95,790
\$14,000 to \$15,000.....	86	1,243,243	180,200	150,308	58,457	26,883	85,340
\$15,000 to \$20,000.....	264	4,563,390	565,200	879,631	219,430	132,681	352,111
\$20,000 to \$25,000.....	139	3,071,355	291,600	564,375	151,808	124,322	276,130
\$25,000 to \$30,000.....	87	2,371,449	171,800	465,717	124,187	127,158	251,345
\$30,000 to \$40,000.....	74	5,517,224	148,800	808,330	111,711	175,856	287,567
\$40,000 to \$50,000.....	49	2,194,864	101,000	340,033	136,558	211,458	348,016
\$50,000 to \$60,000.....	17	918,777	34,600	375,969	38,857	109,527	148,384
\$60,000 to \$70,000.....	14	904,729	28,800	192,907	59,909	133,058	192,967
\$70,000 to \$80,000.....	10	736,880	21,600	188,096	43,764	125,028	168,792
\$80,000 to \$90,000.....	6	521,254	9,600	159,990	25,809	101,960	127,769
\$90,000 to \$100,000.....	3	282,790	6,400	40,178	19,162	62,498	81,660
\$100,000 to \$150,000.....	8	883,619	19,600	127,039	58,067	231,003	289,070
\$150,000 to \$200,000.....	2	356,759	3,200	78,429	21,167	130,805	151,972
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Grand total.....	40,789	133,470,965	76,473,400	8,320,724	2,782,793	1,885,672	4,668,465

**ALASKA.**

\$1,000 to \$2,000 <sup>1</sup> .....	881	\$1,483,243	\$1,895,000				
\$1,000 to \$2,000.....	4,240	6,253,030	4,240,800		\$118,997		\$118,997
\$2,000 to \$3,000 <sup>1</sup> .....	992	2,150,273	2,445,800	\$33,054			
\$2,000 to \$3,000.....	2,246	5,006,954	3,341,800		94,772		94,772
\$3,000 to \$4,000 <sup>1</sup> .....							
\$3,000 to \$4,000.....	1,000	3,333,912	1,550,400		106,600		106,600
\$4,000 to \$5,000 <sup>1</sup> .....							
\$4,000 to \$5,000.....	3	13,743	6,200		302		302
\$5,000 to \$6,000.....	14	77,325	28,000	707	1,990	\$74	2,064
\$6,000 to \$7,000.....	16	104,090	34,000	8,432	2,612	322	2,934
\$7,000 to \$8,000.....	12	88,645	23,800	10,684	2,669	454	3,123
\$8,000 to \$9,000.....	5	42,137	10,800	3,653	1,462	314	1,776
\$9,000 to \$10,000.....	3	28,551	5,000		1,324	287	1,611
\$10,000 to \$11,000.....	1	(2)	(2)		(2)	(2)	(2)
\$11,000 to \$12,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$12,000 to \$13,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)
\$13,000 to \$14,000.....	1	(2)	(2)		(2)	(2)	(2)
\$14,000 to \$15,000.....	1	(2)	(2)		(2)	(2)	(2)

<sup>1</sup> Nontaxable. Personal exemption and dividends exceed net income.  
<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

ALASKA—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surt.&x.	Total tax.
			Personal exemption.	Dividends.			
\$15,000 to \$20,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$20,000 to \$25,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$25,000 to \$30,000.....	3	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$30,000 to \$40,000.....							
\$40,000 to \$50,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$50,000 to \$60,000.....							
\$60,000 to \$70,000.....							
\$70,000 to \$80,000.....							
\$80,000 to \$90,000.....							
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....							
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		\$280,131	\$27,200	\$54,544	\$13,639	\$11,965	\$25,604
Grand total.....	9,427	18,862,034	13,608,800	111,074	344,367	13,416	357,783

ARIZONA.

\$1,000 to \$2,000 <sup>1</sup> .....	1,503	\$2,438,282	\$3,048,600	\$34,701			
\$1,000 to \$2,000.....	6,022	9,344,596	6,083,600	35,332	\$130,241		\$130,241
\$2,000 to \$3,000 <sup>1</sup> .....	3,539	8,069,430	8,530,200	73,925			
\$2,000 to \$3,000.....	4,032	9,960,600	7,091,600	38,122	114,278		114,278
\$3,000 to \$4,000 <sup>1</sup> .....	52	182,554	136,600	46,009			
\$3,000 to \$4,000.....	2,195	7,472,173	4,432,200	63,656	119,177		119,177
\$4,000 to \$5,000 <sup>1</sup> .....	11	46,980	26,800	20,306			
\$4,000 to \$5,000.....	1,216	5,454,821	2,598,800	196,393	106,513		106,513
\$5,000 to \$6,000.....	573	2,942,864	1,138,600	162,161	64,766	\$2,387	67,153
\$6,000 to \$7,000.....	390	2,387,347	810,200	138,579	55,177	6,304	61,481
\$7,000 to \$8,000.....	234	1,745,533	508,000	158,095	53,509	9,056	62,565
\$8,000 to \$9,000.....	152	1,289,543	335,800	155,055	44,545	9,544	54,089
\$9,000 to \$10,000.....	111	1,053,502	233,400	94,304	40,594	10,138	50,732
\$10,000 to \$11,000.....	75	783,946	162,400	63,702	33,468	10,035	43,503
\$11,000 to \$12,000.....	69	738,946	155,800	121,912	32,227	11,274	43,501
\$12,000 to \$13,000.....	44	550,779	93,200	87,504	23,698	9,806	33,504
\$13,000 to \$14,000.....	36	484,132	78,000	60,032	22,362	9,270	31,632
\$14,000 to \$15,000.....	24	344,914	55,600	94,208	12,663	7,282	19,945
\$15,000 to \$20,000.....	98	1,658,392	203,600	241,953	84,196	46,617	130,813
\$20,000 to \$25,000.....	34	765,429	74,000	167,911	36,786	32,020	68,806
\$25,000 to \$30,000.....	29	789,960	55,800	177,783	38,148	42,453	80,601
\$30,000 to \$40,000.....	28	973,554	49,600	273,522	48,366	71,009	119,375
\$40,000 to \$50,000.....	7	301,217	13,400	106,814	13,509	28,017	41,326
\$50,000 to \$60,000.....	6	326,068	12,200	136,595	13,547	39,692	53,239
\$60,000 to \$70,000.....	5	329,837	7,400	78,109	18,715	49,636	68,401
\$70,000 to \$80,000.....	3	218,061	5,400	66,340	11,370	36,418	47,788
\$80,000 to \$90,000.....	1	( <sup>2</sup> )				( <sup>2</sup> )	( <sup>2</sup> )
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$150,000 to \$200,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							

<sup>1</sup> Nontaxable. Personal exemption and dividends exceed net income.  
<sup>2</sup> Classes grouped to conceal net income and identity of the taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

## ARIZONA—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,500,000 to \$2,000,000							
\$2,000,000 to \$3,000,000							
\$3,000,000 to \$4,000,000							
\$4,000,000 to \$5,000,000							
\$5,000,000 and over							
Classes grouped <sup>2</sup> .....		\$731,387	\$6,400	\$640,409	\$21,506	\$246,530	\$268,036
Grand total.....	20,495	61,434,347	35,947,600	3,538,435	1,139,361	677,538	1,816,899

## ARKANSAS.

\$1,000 to \$2,000 <sup>1</sup> .....	2,030	\$2,913,023	\$4,121,100	\$223,494			
\$1,000 to \$2,000.....	4,746	7,022,868	4,787,900	52,314	\$90,298		\$90,298
\$2,000 to \$3,000 <sup>1</sup> .....	6,834	15,722,459	16,640,600	273,578			
\$2,000 to \$3,000.....	6,466	16,333,782	12,073,000	110,237	168,064		168,064
\$3,000 to \$4,000 <sup>1</sup> .....	319	1,041,220	886,000	269,658			
\$3,000 to \$4,000.....	5,179	17,771,261	10,984,200	406,714	262,397		262,397
\$4,000 to \$5,000 <sup>1</sup> .....	66	294,812	115,200	246,919			
\$4,000 to \$5,000.....	2,948	13,188,788	6,468,200	340,595	256,125		256,125
\$5,000 to \$6,000.....	1,350	7,374,988	2,899,600	397,671	162,711	\$6,264	168,975
\$6,000 to \$7,000.....	990	6,391,081	1,896,800	386,533	167,228	14,740	181,968
\$7,000 to \$8,000.....	592	4,432,909	1,286,800	330,762	138,761	22,785	161,546
\$8,000 to \$9,000.....	404	3,422,812	871,400	334,292	118,117	25,130	143,247
\$9,000 to \$10,000.....	286	2,701,246	611,600	294,067	106,094	26,792	132,886
\$10,000 to \$11,000.....	212	2,227,448	446,600	287,105	87,890	27,330	115,220
\$11,000 to \$12,000.....	159	1,824,824	342,400	243,776	75,290	26,589	101,879
\$12,000 to \$13,000.....	153	1,900,533	330,600	236,855	84,069	32,023	116,092
\$13,000 to \$14,000.....	109	1,471,680	219,400	258,382	63,299	27,899	91,198
\$14,000 to \$15,000.....	93	1,348,986	196,400	145,848	66,371	29,752	96,123
\$15,000 to \$20,000.....	283	4,855,196	608,800	619,871	246,959	138,538	385,497
\$20,000 to \$25,000.....	138	3,052,038	289,200	450,376	166,918	124,495	291,413
\$25,000 to \$30,000.....	61	1,666,393	126,400	300,712	90,701	89,813	180,514
\$30,000 to \$40,000.....	70	2,387,068	148,800	341,821	143,727	168,182	311,909
\$40,000 to \$50,000.....	26	1,165,284	56,200	164,804	72,458	113,663	186,121
\$50,000 to \$60,000.....	15	831,178	32,200	205,542	49,072	103,307	152,379
\$60,000 to \$70,000.....	9	582,817	17,000	129,221	33,437	85,870	119,307
\$70,000 to \$80,000.....	7	517,905	15,800	94,329	31,432	88,156	119,588
\$80,000 to \$90,000.....	5	421,314	11,400	69,705	26,394	82,463	108,857
\$90,000 to \$100,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$100,000 to \$150,000.....	4	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		840,448	9,600	413,387	33,162	262,908	296,070
Grand total.....	33,556	123,704,361	66,473,200	7,628,478	2,740,974	1,496,699	4,237,673

## CALIFORNIA.

\$1,000 to \$2,000 <sup>1</sup> .....	27,034	\$42,539,891	\$53,689,600	\$2,783,066			
\$1,000 to \$2,000.....	72,071	106,603,558	72,682,200	774,482	\$1,383,826		\$1,383,826
\$2,000 to \$3,000 <sup>1</sup> .....	16,677	38,291,191	39,164,600	4,632,855			
\$2,000 to \$3,000.....	53,748	133,738,113	94,084,500	1,733,524	1,561,880		1,561,880
\$3,000 to \$4,000 <sup>1</sup> .....	2,167	7,286,896	4,568,800	4,076,205			
\$3,000 to \$4,000.....	35,857	123,719,961	71,631,400	2,667,230	2,014,102		2,014,102
\$4,000 to \$5,000 <sup>1</sup> .....	813	3,563,839	1,601,600	2,827,138			

<sup>1</sup> Nontaxable. Personal exemption and dividends exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of the taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

CALIFORNIA—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$4,000 to \$5,000.....	22,868	\$101,986,259	\$45,772,600	\$3,519,443	\$2,111,998		\$2,111,998
\$5,000 to \$6,000.....	8,760	48,041,406	17,625,400	3,916,897	1,107,953	\$42,744	1,150,697
\$6,000 to \$7,000.....	6,032	38,997,794	12,331,600	3,182,531	1,009,695	116,213	1,125,908
\$7,000 to \$8,000.....	3,996	29,839,577	7,997,400	3,589,537	909,079	154,711	1,062,790
\$8,000 to \$9,000.....	2,989	25,212,163	5,964,000	2,979,981	822,484	186,878	1,009,362
\$9,000 to \$10,000.....	2,132	20,242,675	4,260,000	2,549,221	745,771	199,304	945,075
\$10,000 to \$11,000.....	1,596	16,710,816	3,125,800	2,576,935	659,720	204,741	864,461
\$11,000 to \$12,000.....	1,326	15,233,156	2,567,200	2,724,291	629,842	221,885	851,727
\$12,000 to \$13,000.....	1,058	13,203,649	2,066,200	1,962,269	581,896	224,469	806,365
\$13,000 to \$14,000.....	870	11,733,379	1,697,800	1,915,968	519,756	228,077	747,833
\$14,000 to \$15,000.....	719	10,421,320	1,364,800	1,764,869	459,976	227,682	687,658
\$15,000 to \$20,000.....	2,275	39,189,874	4,389,600	8,403,665	1,832,579	1,127,957	2,960,536
\$20,000 to \$25,000.....	1,179	26,125,653	2,249,400	6,859,060	1,248,808	1,070,223	2,319,031
\$25,000 to \$30,000.....	660	18,003,073	1,251,200	4,650,155	897,654	971,455	1,869,109
\$30,000 to \$40,000.....	788	26,965,366	1,492,600	8,423,689	1,287,709	1,919,992	3,207,701
\$40,000 to \$50,000.....	380	16,997,777	714,800	4,935,981	859,228	1,646,986	2,506,214
\$50,000 to \$60,000.....	220	12,030,593	412,200	3,503,955	627,923	1,452,703	2,080,626
\$60,000 to \$70,000.....	155	10,000,386	267,200	3,378,952	500,986	1,458,243	1,959,229
\$70,000 to \$80,000.....	82	6,101,922	150,400	2,405,682	286,942	1,027,107	1,314,049
\$80,000 to \$90,000.....	59	4,969,775	113,200	1,070,591	291,402	971,879	1,263,281
\$90,000 to \$100,000.....	35	3,301,462	62,000	1,643,793	129,041	730,107	859,148
\$100,000 to \$150,000.....	107	12,735,657	193,000	4,506,695	644,918	3,544,880	4,189,798
\$150,000 to \$200,000.....	29	4,951,385	54,400	1,625,970	260,671	1,769,801	2,030,472
\$200,000 to \$250,000.....	19	4,162,597	36,800	1,104,067	239,558	1,687,826	1,927,384
\$250,000 to \$300,000.....	6	1,626,905	9,800	895,855	63,698	721,202	784,900
\$300,000 to \$400,000.....	7	2,340,471	9,800	809,429	125,776	1,075,592	1,201,368
\$400,000 to \$500,000.....	2	862,153	3,000	635,107	18,344	440,176	458,520
\$500,000 to \$750,000.....	2	1,090,314	5,000	468,330	49,024	584,820	633,844
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....	2	2,380,765	4,000	6,570	189,076	905,888	1,094,964
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Grand total.....	266,720	981,170,941	453,613,900	105,504,158	24,070,315	24,913,541	48,983,856

COLORADO.

\$1,000 to \$2,000 <sup>1</sup> .....	8,910	\$13,942,104	\$18,781,200	\$364,835			
\$1,000 to \$2,000.....	11,723	16,941,481	11,846,200	98,366	\$215,246		\$215,246
\$2,000 to \$3,000 <sup>1</sup> .....	6,813	15,471,073	16,995,000	509,910			
\$2,000 to \$3,000.....	11,438	28,763,526	20,906,200	333,991	305,785		305,785
\$3,000 to \$4,000 <sup>1</sup> .....	280	940,938	739,200	371,228			
\$3,000 to \$4,000.....	7,099	24,416,073	14,712,000	491,338	373,310		373,310
\$4,000 to \$5,000 <sup>1</sup> .....	140	640,039	303,600	551,987			
\$4,000 to \$5,000.....	4,014	17,851,248	8,510,200	874,953	347,719		347,719
\$5,000 to \$6,000.....	2,134	11,043,639	4,327,600	748,658	216,452	\$3,787	220,239
\$6,000 to \$7,000.....	1,427	8,972,449	2,957,800	712,292	175,901	22,648	198,549
\$7,000 to \$8,000.....	833	6,077,571	1,670,200	668,338	150,565	31,527	182,092
\$8,000 to \$9,000.....	545	4,454,187	1,054,000	494,188	123,836	30,078	153,914
\$9,000 to \$10,000.....	496	4,656,197	927,800	589,548	132,036	45,398	177,434
\$10,000 to \$11,000.....	261	2,729,697	536,600	454,099	103,613	33,503	137,116
\$11,000 to \$12,000.....	218	2,500,430	451,200	425,797	99,526	36,756	136,281
\$12,000 to \$13,000.....	164	2,047,243	332,800	376,791	83,891	35,056	118,947
\$13,000 to \$14,000.....	124	1,672,276	243,800	438,501	62,167	32,687	94,804
\$14,000 to \$15,000.....	87	1,258,556	176,800	336,623	51,043	27,465	78,508
\$15,000 to \$20,000.....	328	6,657,857	655,200	1,174,484	255,573	162,334	417,907
\$20,000 to \$25,000.....	149	3,291,395	292,200	942,258	141,811	145,849	287,660
\$25,000 to \$30,000.....	94	2,566,862	180,200	754,105	114,089	138,171	252,260
\$30,000 to \$40,000.....	95	3,275,327	164,400	1,120,147	143,263	234,694	377,957
\$40,000 to \$50,000.....	48	2,140,200	83,400	983,383	86,575	206,604	293,279
\$50,000 to \$60,000.....	38	2,059,480	68,800	732,080	97,189	248,682	345,871
\$60,000 to \$70,000.....	14	910,941	27,600	281,312	47,720	134,606	182,326
\$70,000 to \$80,000.....	20	1,478,432	30,600	579,542	60,685	251,202	311,887
\$80,000 to \$90,000.....	2	173,859	2,200	156,754	1,636	35,233	36,869
\$90,000 to \$100,000.....	6	572,432	13,000	230,242	26,082	128,157	154,239

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

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

**COLORADO—Continued.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$100,000 to \$150,000....	12	\$1,438,932	\$17,600	\$659,054	\$63,024	\$406,364	\$469,388
\$150,000 to \$200,000....	8	1,350,485	11,600	867,651	42,871	480,350	523,221
\$200,000 to \$250,000....	3	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$250,000 to \$300,000....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$300,000 to \$400,000....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$400,000 to \$500,000....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$500,000 to \$750,000....							
\$750,000 to \$1,000,000....							
\$1,000,000 to \$1,500,000....							
\$1,500,000 to \$2,000,000....							
\$2,000,000 to \$3,000,000....							
\$3,000,000 to \$4,000,000....							
\$4,000,000 to \$5,000,000....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		1,707,070	9,400	1,317,875	30,260	773,525	803,785
Grand total.....	57,526	191,001,999	107,028,400	18,640,330	3,551,868	3,644,725	7,196,593

**CONNECTICUT.**

\$1,000 to \$2,000 <sup>1</sup> .....	13,197	\$19,817,915	\$26,414,200	\$1,134,527			
\$1,000 to \$2,000.....	41,517	58,445,923	41,872,800	204,034	\$657,689		\$657,689
\$2,000 to \$3,000 <sup>1</sup> .....	10,650	24,289,634	25,748,000	2,063,825			
\$2,000 to \$3,000.....	19,507	48,422,743	35,753,200	701,210	480,713		480,713
\$3,000 to \$4,000 <sup>1</sup> .....	585	1,968,876	1,006,600	1,384,086			
\$3,000 to \$4,000.....	9,401	32,207,006	19,322,000	838,839	485,709		485,709
\$4,000 to \$5,000 <sup>1</sup> .....	117	535,663	240,000	319,812			
\$4,000 to \$5,000.....	5,388	24,071,121	11,116,800	1,444,116	479,059		479,059
\$5,000 to \$6,000.....	2,189	11,938,811	4,277,200	2,071,260	223,457	\$10,327	233,784
\$6,000 to \$7,000.....	1,589	10,043,466	3,121,400	1,968,586	195,803	31,703	227,506
\$7,000 to \$8,000.....	1,142	8,539,132	2,201,400	1,860,844	215,423	45,209	260,632
\$8,000 to \$9,000.....	734	6,215,204	1,379,200	1,739,455	166,693	46,703	213,396
\$9,000 to \$10,000.....	564	5,354,738	1,077,200	1,505,779	157,273	53,027	210,300
\$10,000 to \$11,000.....	457	4,779,758	853,200	1,420,113	146,879	58,643	205,522
\$11,000 to \$12,000.....	385	4,416,178	705,600	1,553,710	132,509	64,910	197,419
\$12,000 to \$13,000.....	323	4,030,504	590,600	1,269,752	131,765	68,490	200,255
\$13,000 to \$14,000.....	278	3,753,788	503,800	1,170,603	115,411	73,322	188,733
\$14,000 to \$15,000.....	193	2,797,074	338,400	1,203,456	83,060	61,460	144,520
\$15,000 to \$20,000.....	748	12,922,383	1,303,600	5,405,658	428,483	374,606	803,089
\$20,000 to \$25,000.....	412	9,167,220	753,400	4,203,503	307,042	378,180	685,222
\$25,000 to \$30,000.....	267	7,270,887	474,000	3,539,305	246,643	388,049	634,692
\$30,000 to \$40,000.....	285	9,797,600	480,200	4,770,680	345,961	702,676	1,048,637
\$40,000 to \$50,000.....	131	5,858,953	242,200	3,085,046	192,894	570,541	763,435
\$50,000 to \$60,000.....	102	5,542,201	180,600	2,504,687	205,360	672,963	878,323
\$60,000 to \$70,000.....	81	5,216,164	133,000	3,108,656	158,866	763,725	922,591
\$70,000 to \$80,000.....	47	3,513,287	85,200	2,158,623	105,800	608,305	714,105
\$80,000 to \$90,000.....	25	2,108,038	38,400	1,250,290	70,193	411,908	482,101
\$90,000 to \$100,000.....	14	1,327,006	27,200	700,710	50,230	294,895	345,125
\$100,000 to \$150,000.....	51	6,212,701	79,200	3,923,062	207,521	1,777,552	1,985,073
\$150,000 to \$200,000.....	11	1,965,986	20,600	764,568	95,739	721,561	817,300
\$200,000 to \$250,000.....	9	1,916,390	18,600	1,038,925	66,992	767,424	834,416
\$250,000 to \$300,000.....	3	805,633	4,600	558,665	24,025	355,909	379,934
\$300,000 to \$400,000.....	6	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )
\$1,000,000 to \$1,500,000....							
\$1,500,000 to \$2,000,000....							
\$2,000,000 to \$3,000,000....							
\$3,000,000 to \$4,000,000....							
\$4,000,000 to \$5,000,000....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		2,677,691	7,000	2,902,534	25,395	1,329,154	1,354,549
Grand total.....	110,409	347,229,674	180,369,400	63,709,088	6,202,587	10,631,242	16,833,829

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—(Continued).

**DELAWARE.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 <sup>1</sup> .....	1,486	\$2,389,549	\$3,075,000	\$42,385			
\$1,000 to \$2,000.....	5,621	7,753,384	5,682,400	46,303	\$81,348		\$81,348
\$2,000 to \$3,000 <sup>1</sup> .....	2,124	4,734,333	5,284,000	34,831			
\$2,000 to \$3,000.....	2,993	7,413,814	5,664,200	98,869	67,353		67,353
\$3,000 to \$4,000 <sup>1</sup> .....	19	61,625	52,400	20,049			
\$3,000 to \$4,000.....	1,478	5,046,027	3,136,200	80,663	72,586		72,586
\$4,000 to \$5,000 <sup>1</sup> .....							
\$4,000 to \$5,000.....	670	2,968,125	1,383,600	166,233	57,287		57,287
\$5,000 to \$6,000.....	356	2,002,824	736,800	226,675	40,770	\$2,237	43,007
\$6,000 to \$7,000.....	284	1,777,690	601,000	183,740	38,195	4,329	42,524
\$7,000 to \$8,000.....	143	1,067,744	291,400	246,322	27,198	5,684	32,882
\$8,000 to \$9,000.....	134	1,138,453	249,400	290,104	31,584	8,553	40,137
\$9,000 to \$10,000.....	91	862,864	182,200	184,260	26,870	8,471	35,341
\$10,000 to \$11,000.....	75	786,446	151,400	171,021	25,857	10,787	36,644
\$11,000 to \$12,000.....	50	574,055	98,200	103,574	22,424	8,429	30,853
\$12,000 to \$13,000.....	53	661,946	105,000	230,628	21,760	11,365	33,125
\$13,000 to \$14,000.....	41	556,133	78,600	168,087	20,177	11,120	31,297
\$14,000 to \$15,000.....	27	389,516	53,800	99,139	15,541	8,401	23,942
\$15,000 to \$20,000.....	130	2,275,646	263,200	671,441	91,349	67,271	158,620
\$20,000 to \$25,000.....	74	1,639,428	151,600	492,753	72,467	66,999	139,466
\$25,000 to \$30,000.....	38	1,034,228	71,600	455,563	39,639	55,365	95,004
\$30,000 to \$40,000.....	55	1,878,833	106,200	678,893	75,192	132,073	207,265
\$40,000 to \$50,000.....	30	1,339,328	57,600	599,260	53,312	129,043	182,355
\$50,000 to \$60,000.....	17	929,331	27,200	753,082	15,815	113,566	129,381
\$60,000 to \$70,000.....	10	640,726	18,200	423,298	16,658	93,371	110,029
\$70,000 to \$80,000.....	9	683,439	17,000	401,570	19,760	119,733	139,493
\$80,000 to \$90,000.....	7	601,813	15,600	355,419	17,070	120,608	137,678
\$90,000 to \$100,000.....	7	667,327	9,200	386,778	20,423	149,247	169,670
\$100,000 to \$150,000.....	18	2,190,376	28,400	1,439,785	63,414	626,174	689,588
\$150,000 to \$200,000.....	6	1,118,573	9,600	825,925	20,882	419,461	440,343
\$200,000 to \$250,000.....	3	669,815	4,800	315,194	28,443	274,419	302,862
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....	3	1,018,001	6,000	1,112,823		486,870	486,870
\$400,000 to \$500,000.....	2	874,201	4,000	1,403,142		447,767	447,767
\$500,000 to \$750,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$750,000 to \$1,000,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$1,000,000 to \$1,500,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		5,160,776	5,000	6,180,663	6,301	3,024,435	3,030,736
Grand total.....	16,059	62,901,249	27,620,800	18,888,472	1,089,675	6,405,778	7,495,453

**DISTRICT OF COLUMBIA.**

\$1,000 to \$2,000 <sup>1</sup> .....	9,495	\$11,339,025	\$12,495,200	\$202,067			
\$1,000 to \$2,000.....	23,432	32,335,319	23,557,000	134,982	\$349,467		\$349,467
\$2,000 to \$3,000 <sup>1</sup> .....	3,047	6,648,443	8,247,000	375,300			
\$2,000 to \$3,000.....	10,037	25,347,059	18,475,200	376,305	264,831		264,831
\$3,000 to \$4,000 <sup>1</sup> .....	286	915,229	572,200	368,479			
\$3,000 to \$4,000.....	4,534	15,245,004	9,096,200	247,165	236,808		236,808
\$4,000 to \$5,000 <sup>1</sup> .....	197	886,541	394,000	508,613			
\$4,000 to \$5,000.....	2,775	12,288,423	5,703,000	525,372	245,717		245,717
\$5,000 to \$6,000.....	1,298	7,004,906	2,696,200	569,819	150,425	\$4,938	155,363
\$6,000 to \$7,000.....	781	5,079,131	1,577,200	587,394	111,988	14,534	126,522
\$7,000 to \$8,000.....	516	3,875,553	1,006,000	450,827	117,380	20,814	138,194
\$8,000 to \$9,000.....	334	2,839,037	631,400	361,392	100,839	21,387	122,226
\$9,000 to \$10,000.....	287	2,743,099	560,200	411,914	100,131	27,221	127,352
\$10,000 to \$11,000.....	204	2,147,758	392,600	371,222	82,974	26,564	109,538
\$11,000 to \$12,000.....	156	1,790,699	296,200	376,278	69,923	26,215	96,138
\$12,000 to \$13,000.....	116	1,446,447	211,000	378,288	54,141	24,835	78,976
\$13,000 to \$14,000.....	128	1,726,394	247,200	365,622	71,734	33,894	105,628
\$14,000 to \$15,000.....	92	1,336,049	171,800	272,373	59,814	30,483	90,297
\$15,000 to \$20,000.....	344	6,013,503	642,400	1,418,634	279,838	177,734	457,572

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.



**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

**DISTRICT OF COLUMBIA—Continued.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$20,000 to \$25,000.....	161	\$3,601,772	\$302,400	\$977,467	\$162,757	\$147,512	\$310,269
\$25,000 to \$30,000.....	101	2,755,147	191,400	684,379	136,529	147,514	284,043
\$30,000 to \$40,000.....	111	3,810,581	202,200	1,056,278	192,045	274,027	466,072
\$40,000 to \$50,000.....	55	2,528,871	100,600	734,709	128,748	249,382	378,130
\$50,000 to \$60,000.....	41	2,224,993	74,000	688,517	113,127	269,947	383,074
\$60,000 to \$70,000.....	14	906,780	24,200	379,951	41,439	133,214	174,653
\$70,000 to \$80,000.....	16	1,204,494	26,400	612,529	44,123	209,152	253,275
\$80,000 to \$90,000.....	12	1,028,280	21,000	448,444	42,848	204,941	247,789
\$90,000 to \$100,000.....	11	1,038,147	18,200	441,728	47,583	229,701	277,284
\$100,000 to \$150,000.....	21	2,572,396	33,600	1,214,549	116,808	739,356	856,164
\$150,000 to \$200,000.....	5	843,389	9,600	433,953	27,562	299,847	327,409
\$200,000 to \$250,000.....	4	876,861	5,600	649,416	15,597	356,158	371,755
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		1,999,774	6,000	312,427	133,032	1,003,255	1,136,287
Grand total.....	58,616	166,399,104	87,987,200	16,936,398	3,498,208	4,672,625	8,170,833

**FLORIDA.**

\$1,000 to \$2,000 <sup>1</sup> .....	3,555	\$5,564,389	\$7,533,800	\$235,359			
\$1,000 to \$2,000.....	6,986	9,965,494	6,989,000	56,838	\$117,407		\$117,407
\$2,000 to \$3,000 <sup>1</sup> .....	3,537	8,053,012	8,628,200	498,286			
\$2,000 to \$3,000.....	6,081	15,237,601	11,518,400	167,963	146,587		146,587
\$3,000 to \$4,000 <sup>1</sup> .....	237	798,061	465,400	397,696			
\$3,000 to \$4,000.....	4,345	14,938,709	9,381,200	204,312	214,350		214,350
\$4,000 to \$5,000 <sup>1</sup> .....	114	514,115	234,600	384,125			
\$4,000 to \$5,000.....	2,427	10,929,371	5,218,400	232,568			219,432
\$5,000 to \$7,000.....	1,049	5,517,241	2,145,400	345,645	120,104	\$4,697	124,801
\$6,000 to \$7,000.....	770	4,720,143	1,538,800	448,669	109,441	9,605	119,046
\$7,000 to \$8,000.....	404	3,011,872	861,800	316,291	88,507	15,600	104,107
\$8,000 to \$9,000.....	289	2,448,273	593,000	310,205	83,190	18,397	101,587
\$9,000 to \$10,000.....	247	2,342,091	521,400	265,600	67,082	23,185	110,267
\$10,000 to \$11,000.....	165	1,728,098	360,200	207,334	68,430	20,595	89,025
\$11,000 to \$12,000.....	130	1,492,361	263,200	272,055	58,079	21,422	79,501
\$12,000 to \$13,000.....	122	1,512,959	267,200	179,440	67,013	25,154	92,167
\$13,000 to \$14,000.....	78	1,054,045	171,200	148,498	46,389	20,642	67,031
\$14,000 to \$15,000.....	66	956,037	132,400	237,939	37,719	20,489	58,208
\$15,000 to \$20,000.....	238	4,105,658	507,600	661,615	199,891	117,516	317,407
\$20,000 to \$25,000.....	106	2,346,447	216,200	522,339	114,301	96,000	210,301
\$25,000 to \$30,000.....	76	2,079,345	158,000	649,812	92,924	112,178	205,102
\$30,000 to \$40,000.....	60	2,074,045	124,600	687,377	104,169	149,147	253,316
\$40,000 to \$50,000.....	32	1,424,141	63,800	426,468	69,382	137,518	206,900
\$50,000 to \$60,000.....	14	757,778	29,400	183,334	41,090	91,493	132,583
\$60,000 to \$70,000.....	5	327,696	9,200	69,375	20,435	48,938	69,373
\$70,000 to \$80,000.....	8	591,005	15,600	290,154	23,564	100,458	124,022
\$80,000 to \$90,000.....	2	166,947	4,600	67,369	7,228	32,359	39,587
\$90,000 to \$100,000.....	2	186,309	5,400	23,875	12,208	40,643	52,851
\$100,000 to \$150,000.....	8	1,008,106	15,400	499,647	38,185	295,254	333,439
\$150,000 to \$200,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

**FLORIDA—Continued.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,500,000 to \$2,000,000.							
\$2,000,000 to \$3,000,000.							
\$3,000,000 to \$4,000,000.							
\$4,000,000 to \$5,000,000.							
\$5,000,000 and over.							
Classes grouped <sup>2</sup>		\$1,511,407	\$8,000	\$1,253,419	\$19,304	\$755,388	\$774,692
Grand total.....	31,107	107,362,976	57,981,400	10,246,213	2,206,411	2,156,678	4,363,089

**GEORGIA.**

\$1,000 to \$2,000 <sup>1</sup>	6,854	\$10,653,172	\$14,246,000	\$286,844			
\$1,000 to \$2,000	8,904	13,118,582	8,927,400	84,501	\$165,604		\$165,604
\$2,000 to \$3,000 <sup>1</sup>	9,101	20,873,595	22,993,000	405,505			
\$2,000 to \$3,000	10,484	26,167,546	18,685,000	407,995	285,999		285,999
\$3,000 to \$4,000 <sup>1</sup>	359	1,215,211	842,200	407,655			
\$3,000 to \$4,000	9,305	31,956,100	19,229,400	617,004	486,397		486,397
\$4,000 to \$5,000 <sup>1</sup>	152	650,982	289,200	373,711			
\$4,000 to \$5,000	5,615	24,987,938	12,150,800	839,078	483,367		483,367
\$5,000 to \$6,000	2,130	11,305,241	4,344,400	722,019	255,956	\$6,663	262,619
\$6,000 to \$7,000	1,417	8,818,359	2,903,600	686,020	222,481	21,452	243,933
\$7,000 to \$8,000	930	6,963,574	2,013,200	698,383	205,447	37,209	242,656
\$8,000 to \$9,000	673	5,707,910	1,447,000	584,030	192,738	43,408	236,146
\$9,000 to \$10,000	488	4,631,589	1,053,000	614,763	175,042	46,303	221,345
\$10,000 to \$11,000	355	3,712,300	749,200	544,633	142,806	45,845	188,651
\$11,000 to \$12,000	282	3,231,593	581,000	484,885	131,085	46,846	177,931
\$12,000 to \$13,000	209	2,607,516	423,000	417,806	109,429	44,652	154,081
\$13,000 to \$14,000	204	2,748,044	423,400	382,695	124,475	53,720	178,195
\$14,000 to \$15,000	162	2,339,870	357,800	354,533	111,338	51,207	162,545
\$15,000 to \$20,000	527	9,109,861	1,093,000	1,798,251	421,449	282,699	684,148
\$20,000 to \$25,000	251	5,603,691	516,000	1,168,921	278,066	230,311	508,377
\$25,000 to \$30,000	126	3,412,743	255,400	857,556	159,111	184,251	343,362
\$30,000 to \$40,000	167	5,744,303	347,600	1,511,315	300,632	409,164	709,796
\$40,000 to \$50,000	80	3,548,806	150,800	862,385	191,521	341,156	532,671
\$50,000 to \$60,000	45	2,495,492	85,200	672,871	133,421	309,650	443,071
\$60,000 to \$70,000	21	1,357,625	37,600	559,798	61,536	199,832	261,368
\$70,000 to \$80,000	18	1,345,628	38,000	252,809	79,112	231,857	310,969
\$80,000 to \$90,000	13	1,096,746	26,200	236,513	64,907	215,345	280,252
\$90,000 to \$100,000	6	575,045	11,800	204,056	22,524	129,255	151,779
\$100,000 to \$150,000	15	1,787,672	29,000	391,334	102,010	502,239	604,249
\$150,000 to \$200,000	3	509,726	6,200	81,479	32,827	181,977	214,804
\$200,000 to \$250,000	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$250,000 to \$300,000	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$300,000 to \$400,000		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$400,000 to \$500,000	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$500,000 to \$750,000							
\$750,000 to \$1,000,000							
\$1,000,000 to \$1,500,000							
\$1,500,000 to \$2,000,000							
\$2,000,000 to \$3,000,000							
\$3,000,000 to \$4,000,000							
\$4,000,000 to \$5,000,000							
\$5,000,000 and over							
Classes grouped <sup>2</sup>		1,195,499	7,200	683,757	47,789	551,982	599,771
Grand total.....	58,930	219,471,959	114,268,600	18,253,305	4,987,069	4,147,023	9,134,092

**HAWAII.**

\$1,000 to \$2,000 <sup>1</sup>	783	\$1,212,024	\$1,698,000	\$118,238		
\$1,000 to \$2,000	1,746	2,568,954	1,720,400	55,418	\$35,610	\$35,610
\$2,000 to \$3,000 <sup>1</sup>	723	1,699,756	1,880,000	141,627		
\$2,000 to \$3,000	1,807	4,543,629	3,114,600	94,864	53,700	53,700
\$3,000 to \$4,000 <sup>1</sup>	98	327,724	215,000	213,575		

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

## HAWAII—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$3,000 to \$4,000.....	1,320	\$4,545,920	\$2,827,800	\$169,351	\$65,170		\$65,170
\$4,000 to \$5,000 <sup>1</sup> .....	34	153,637	61,200	144,849			
\$4,000 to \$5,000.....	687	3,052,099	1,428,800	153,880	58,148		58,148
\$5,000 to \$6,000.....	209	1,127,071	400,200	209,443	20,030	\$324	20,354
\$6,000 to \$7,000.....	154	1,004,668	279,600	279,136	20,861	2,464	23,325
\$7,000 to \$8,000.....	90	674,486	165,600	221,500	13,874	3,594	17,468
\$8,000 to \$9,000.....	66	563,360	125,400	165,753	14,584	4,309	18,893
\$9,000 to \$10,000.....	59	561,163	111,000	187,475	14,485	5,605	20,090
\$10,000 to \$11,000.....	41	428,953	80,600	163,274	11,647	5,247	16,894
\$11,000 to \$12,000.....	30	343,334	47,400	141,494	9,018	5,028	14,046
\$12,000 to \$13,000.....	28	346,889	55,800	102,573	11,668	5,856	17,524
\$13,000 to \$14,000.....	21	282,001	37,600	116,868	8,114	5,497	13,611
\$14,000 to \$15,000.....	16	231,825	29,800	76,478	8,317	5,107	13,424
\$15,000 to \$20,000.....	59	999,628	107,400	427,816	32,499	28,276	60,775
\$20,000 to \$25,000.....	40	878,534	69,600	511,434	22,978	35,562	58,540
\$25,000 to \$30,000.....	16	436,669	32,000	236,130	13,095	23,429	36,524
\$30,000 to \$40,000.....	36	1,262,265	61,200	718,078	34,442	92,356	126,798
\$40,000 to \$50,000.....	15	656,797	26,800	497,801	14,048	62,555	76,603
\$50,000 to \$60,000.....	12	638,815	23,400	533,864	6,425	75,689	82,114
\$60,000 to \$70,000.....	13	854,837	26,600	453,733	28,184	128,131	156,315
\$70,000 to \$80,000.....	11	828,377	19,200	645,241	13,275	142,972	156,247
\$80,000 to \$90,000.....	7	591,671	7,200	510,877	9,973	116,404	122,377
\$90,000 to \$100,000.....	4	376,325	7,600	282,329	6,953	82,946	89,899
\$100,000 to \$150,000.....	5	575,905	6,600	260,721	23,835	157,021	180,856
\$150,000 to \$200,000.....	3	511,479	4,000	339,123	13,147	182,962	196,109
\$200,000 to \$250,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		885,271	4,000	827,235	9,114	404,666	413,780
Grand total.....	8,136	33,164,366	14,675,000	9,030,178	569,194	1,576,000	2,145,194

## IDAHO.

\$1,000 to \$2,000 <sup>1</sup> .....	2,645	\$4,240,084	\$6,045,000	\$24,221			
\$1,000 to \$2,000.....	4,522	6,533,466	4,567,200	14,663	\$78,405		\$78,405
\$2,000 to \$3,000 <sup>1</sup> .....	3,000	6,956,561	7,748,600	146,805			
\$2,000 to \$3,000.....	3,756	9,403,289	6,802,200	62,575	103,809		103,809
\$3,000 to \$4,000 <sup>1</sup> .....	231	764,753	699,200	204,942			
\$3,000 to \$4,000.....	3,163	10,972,508	6,860,400	161,514	159,675		159,675
\$4,000 to \$5,000 <sup>1</sup> .....	36	153,431	105,200	53,560			
\$4,000 to \$5,000.....	1,859	8,227,782	4,110,000	169,175	158,236		158,236
\$5,000 to \$6,000.....	846	4,574,707	1,815,000	54,635	108,611	\$3,957	112,568
\$6,000 to \$7,000.....	510	3,275,482	1,081,400	160,814	82,022	8,753	90,775
\$7,000 to \$8,000.....	248	1,849,572	548,200	122,635	56,883	9,507	66,390
\$8,000 to \$9,000.....	144	1,223,466	322,800	136,988	40,444	9,251	49,695
\$9,000 to \$10,000.....	108	1,021,878	240,400	89,332	38,987	9,862	48,849
\$10,000 to \$11,000.....	73	763,215	162,000	76,848	30,844	9,197	40,041
\$11,000 to \$12,000.....	65	744,860	139,800	79,943	32,398	10,728	43,126
\$12,000 to \$13,000.....	40	497,348	92,000	52,158	22,164	8,783	30,947
\$13,000 to \$14,000.....	37	496,899	83,000	70,320	21,157	9,528	30,685
\$14,000 to \$15,000.....	25	364,025	52,800	22,474	19,233	8,090	27,323
\$15,000 to \$20,000.....	81	1,376,623	169,000	278,938	62,990	38,287	101,277
\$20,000 to \$25,000.....	27	619,012	56,400	126,862	31,109	26,606	57,715
\$25,000 to \$30,000.....	10	279,405	23,800	65,981	13,994	15,539	29,533
\$30,000 to \$40,000.....	14	481,342	30,200	111,355	24,377	34,570	58,947
\$40,000 to \$50,000.....	2	88,323	4,800	12,503	5,362	8,448	13,810
\$50,000 to \$60,000.....							
\$60,000 to \$70,000.....	3	202,673	6,000	40,203	12,337	31,240	43,577

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—(Continued).

IDAHO—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$70,000 to \$80,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$80,000 to \$90,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....							
\$150,000 to \$200,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		\$356,836	\$6,400	\$39,334	\$24,297	\$105,343	\$129,640
Grand total.....	21,448	65,472,540	41,771,800	2,378,728	1,127,334	347,639	1,475,023

ILLINOIS.

\$1,000 to \$2,000 <sup>1</sup> .....	41,901	\$65,507,992	\$88,379,800	\$741,721			
\$1,000 to \$2,000.....	89,768	129,026,370	89,284,600	842,285	\$1,624,936		\$1,624,936
\$2,000 to \$3,000 <sup>1</sup> .....	29,410	67,316,900	73,400,200	1,344,692			
\$2,000 to \$3,000.....	87,172	218,280,176	154,265,600	2,534,716	2,496,560		2,496,560
\$3,000 to \$4,000 <sup>1</sup> .....	1,352	4,497,170	3,672,600	1,000,522			
\$3,000 to \$4,000.....	64,955	224,397,829	131,989,400	3,649,522	3,550,401		3,550,401
\$4,000 to \$5,000 <sup>1</sup> .....	513	2,355,528	950,800	2,435,181			
\$4,000 to \$5,000.....	46,992	209,904,047	97,469,600	5,900,524	4,289,047		4,289,047
\$5,000 to \$6,000.....	16,716	93,989,432	35,144,200	4,655,522	2,210,219	\$108,695	2,318,914
\$6,000 to \$7,000.....	10,152	65,480,235	21,220,800	5,359,231	1,659,660	156,467	1,846,127
\$7,000 to \$8,000.....	6,940	51,669,592	14,304,600	4,352,595	1,518,502	251,476	1,769,978
\$8,000 to \$9,000.....	4,807	40,594,888	9,907,000	4,899,865	1,274,270	275,781	1,550,051
\$9,000 to \$10,000.....	3,333	31,603,110	6,795,800	5,017,510	1,217,741	311,874	1,529,615
\$10,000 to \$11,000.....	2,628	27,525,943	5,319,200	3,210,331	1,119,264	339,191	1,458,455
\$11,000 to \$12,000.....	1,916	22,019,375	3,857,400	3,227,177	918,523	325,835	1,244,358
\$12,000 to \$13,000.....	1,576	19,681,694	3,157,800	2,957,452	859,273	339,014	1,198,287
\$13,000 to \$14,000.....	1,255	16,915,377	2,525,000	2,651,086	757,676	329,080	1,086,756
\$14,000 to \$15,000.....	1,049	15,198,951	2,088,000	3,039,110	677,952	333,209	1,011,161
\$15,000 to \$20,000.....	3,533	61,672,721	6,957,400	12,131,468	2,842,899	1,756,758	4,599,657
\$20,000 to \$25,000.....	1,898	42,464,861	3,713,000	8,910,973	2,075,829	1,769,278	3,845,117
\$25,000 to \$30,000.....	994	27,161,035	1,929,200	8,489,453	1,203,757	1,468,533	2,672,290
\$30,000 to \$40,000.....	1,227	42,170,874	2,338,400	13,535,202	2,007,634	3,029,709	5,037,343
\$40,000 to \$50,000.....	660	29,314,783	1,248,200	10,241,113	1,370,992	2,835,023	4,206,015
\$50,000 to \$60,000.....	438	23,902,198	810,800	9,932,524	1,049,356	2,916,480	3,965,836
\$60,000 to \$70,000.....	260	16,788,635	496,600	5,462,365	829,642	2,455,940	3,295,582
\$70,000 to \$80,000.....	172	12,847,955	329,200	5,217,072	617,071	2,196,949	2,814,020
\$80,000 to \$90,000.....	117	9,902,295	225,000	3,557,760	462,697	1,934,995	2,396,792
\$90,000 to \$100,000.....	91	8,624,878	162,800	3,817,579	388,222	1,914,952	2,283,174
\$100,000 to \$150,000.....	236	28,250,664	429,600	12,849,856	1,265,601	7,935,332	9,230,933
\$150,000 to \$200,000.....	78	13,276,032	138,400	7,450,868	509,368	4,741,077	5,250,445
\$200,000 to \$250,000.....	31	6,805,651	57,000	2,802,304	306,723	2,736,204	3,072,927
\$250,000 to \$300,000.....	10	2,731,790	19,200	1,441,623	114,807	1,214,174	1,328,981
\$300,000 to \$400,000.....	22	7,668,357	49,000	5,331,032	444,372	3,695,024	4,139,396
\$400,000 to \$500,000.....	12	5,288,191	22,400	3,030,144	192,975	2,713,681	2,906,656
\$500,000 to \$750,000.....	6	3,657,608	9,400	4,053,866	39,667	2,001,930	2,041,597
\$750,000 to \$1,000,000.....	5	4,405,950	10,200	3,965,032	83,959	2,537,103	2,621,062
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....	2	3,179,843	4,200	1,967,667	101,326	1,933,917	2,035,243
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....	2	6,807,761	4,400	1,906,085	388,460	4,292,064	4,630,524
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Grand total.....	422,229	1,662,796,441	762,686,800	184,616,130	40,449,391	58,948,845	99,398,236

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

INDIANA.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 <sup>1</sup> .....	15,805	\$24,740,111	\$33,124,000	\$429,000			
\$1,000 to \$2,000.....	27,495	40,565,361	27,609,000	369,369	\$510,316		\$510,316
\$2,000 to \$3,000 <sup>1</sup> .....	14,815	34,042,814	36,805,600	1,049,972			
\$2,000 to \$3,000.....	30,437	76,703,147	56,365,200	866,714	788,219		788,219
\$3,000 to \$4,000 <sup>1</sup> .....	586	1,954,181	1,164,800	789,798			
\$3,000 to \$4,000.....	18,362	63,069,622	37,827,800	1,694,157	943,512		943,512
\$4,000 to \$5,000 <sup>1</sup> .....	184	813,231	381,400	573,225			
\$4,000 to \$5,000.....	10,637	47,443,224	22,263,800	2,018,079	920,991		920,991
\$5,000 to \$6,000.....	3,812	20,748,238	7,896,200	1,319,170	449,097	\$17,155	466,252
\$6,000 to \$7,000.....	2,040	12,876,814	4,107,400	1,523,392	295,511	35,125	330,636
\$7,000 to \$8,000.....	1,324	9,824,942	2,541,200	1,248,657	266,266	50,858	317,124
\$8,000 to \$9,000.....	866	7,349,389	1,798,800	1,143,856	229,295	55,713	285,008
\$9,000 to \$10,000.....	657	6,218,402	1,347,200	1,148,084	211,267	60,924	272,191
\$10,000 to \$11,000.....	500	5,239,458	1,042,600	879,823	194,546	64,557	269,103
\$11,000 to \$12,000.....	399	4,578,313	814,400	971,864	170,234	67,019	237,253
\$12,000 to \$13,000.....	285	3,569,989	576,000	1,019,851	140,614	61,570	202,184
\$13,000 to \$14,000.....	237	3,190,570	473,400	653,717	133,704	62,057	195,761
\$14,000 to \$15,000.....	302	4,381,530	627,800	1,592,563	135,560	97,025	232,585
\$15,000 to \$20,000.....	610	10,490,398	1,225,000	2,743,605	440,743	303,355	744,098
\$20,000 to \$25,000.....	354	7,883,427	690,200	2,309,116	345,495	323,912	669,407
\$25,000 to \$30,000.....	221	6,033,457	443,400	1,772,849	274,764	322,727	597,491
\$30,000 to \$40,000.....	191	6,550,709	378,200	2,130,727	302,222	466,002	768,224
\$40,000 to \$50,000.....	79	3,519,137	162,800	1,260,455	165,260	346,812	512,072
\$50,000 to \$60,000.....	66	3,629,827	123,000	1,593,606	149,166	445,891	595,057
\$60,000 to \$70,000.....	32	2,078,380	63,200	569,964	103,848	306,819	410,667
\$70,000 to \$80,000.....	24	1,807,582	46,000	403,376	104,450	313,575	418,025
\$80,000 to \$90,000.....	15	1,265,674	31,400	534,776	52,571	248,605	301,176
\$90,000 to \$100,000.....	11	1,038,801	24,000	373,829	50,101	229,970	280,071
\$100,000 to \$150,000.....	24	2,928,166	45,600	1,028,265	143,251	838,710	981,961
\$150,000 to \$200,000.....	8	1,435,299	16,800	388,207	87,598	527,847	615,445
\$200,000 to \$250,000.....	3	676,822	6,400	245,980	33,489	278,623	312,112
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....	2	673,236	4,400	312	53,144	321,160	374,304
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Grand total.....	130,383	417,323,251	240,027,000	34,646,360	7,695,234	5,846,011	13,541,245

IOWA.

\$1,000 to \$2,000 <sup>1</sup> .....	3,745	\$6,041,831	\$8,531,600	\$38,960			
\$1,000 to \$2,000.....	20,313	29,539,487	20,267,600	348,689	\$367,591		\$367,591
\$2,000 to \$3,000 <sup>1</sup> .....	3,029	7,002,481	7,962,200	52,166			
\$2,000 to \$3,000.....	28,415	73,159,447	54,335,200	356,696	728,794		728,794
\$3,000 to \$4,000 <sup>1</sup> .....	234	757,441	762,800				
\$3,000 to \$4,000.....	32,205	112,036,728	67,631,000	967,899	1,736,531		1,736,531
\$4,000 to \$5,000 <sup>1</sup> .....	22	102,630	51,200	55,623			
\$4,000 to \$5,000.....	24,017	107,707,285	51,158,200	2,102,491	2,192,867		2,192,867
\$5,000 to \$6,000.....	7,066	38,995,900	16,072,800	1,157,731	991,905	\$39,310	1,031,215
\$6,000 to \$7,000.....	4,906	32,114,871	11,090,400	1,108,705	862,115	103,418	965,533
\$7,000 to \$8,000.....	2,418	18,020,287	5,398,000	1,159,711	564,667	93,090	657,757
\$8,000 to \$9,000.....	1,776	15,043,252	3,935,000	1,529,203	460,189	113,965	654,154
\$9,000 to \$10,000.....	1,317	12,490,380	2,906,200	811,278	492,600	123,967	616,567
\$10,000 to \$11,000.....	872	9,128,635	1,864,000	833,468	383,341	113,956	497,297
\$11,000 to \$12,000.....	632	7,261,577	1,354,200	779,540	313,635	106,218	419,853
\$12,000 to \$13,000.....	477	5,946,826	1,021,800	621,484	273,685	101,762	375,447
\$13,000 to \$14,000.....	358	4,819,832	742,600	504,817	229,838	93,163	323,001
\$14,000 to \$15,000.....	310	4,479,357	670,400	637,285	208,670	97,913	306,583
\$15,000 to \$20,000.....	825	14,043,296	1,699,200	2,330,522	686,337	404,527	1,090,864
\$20,000 to \$25,000.....	330	7,351,942	665,000	1,655,701	356,164	304,713	660,877
\$25,000 to \$30,000.....	188	5,098,732	379,800	1,453,440	235,820	270,387	506,207
\$30,000 to \$40,000.....	176	5,987,315	361,000	1,851,653	285,419	422,190	707,609
\$40,000 to \$50,000.....	70	3,085,948	136,800	1,234,918	127,800	291,450	419,270

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

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

IOWA—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000.....	41	\$2,209,731	\$79,600	\$1,103,475	\$80,316	\$265,421	\$345,737
\$60,000 to \$70,000.....	15	963,357	28,600	408,937	41,423	139,352	180,775
\$70,000 to \$80,000.....	14	1,047,215	26,400	591,452	37,942	180,601	218,543
\$80,000 to \$90,000.....	6	497,349	8,600	230,761	19,821	95,620	115,441
\$90,000 to \$100,000.....	7	661,087	14,200	240,260	33,837	146,331	180,168
\$100,000 to \$150,000....	10	1,211,095	17,000	788,704	33,472	342,870	376,342
\$150,000 to \$200,000....	2	337,740	3,000	170,413	12,550	120,154	132,704
\$200,000 to \$250,000....							
\$250,000 to \$300,000....							
\$300,000 to \$400,000....							
\$400,000 to \$500,000....							
\$500,000 to \$750,000....							
\$750,000 to \$1,000,000..							
\$1,000,000 to \$1,500,000.							
\$1,500,000 to \$2,000,000.							
\$2,000,000 to \$3,000,000.							
\$3,000,000 to \$4,000,000.							
\$4,000,000 to \$5,000,000.							
\$5,000,000 and over.....							
Grand total.....	133,796	527,163,054	259,174,400	24,525,932	11,837,329	3,970,378	15,807,707

KANSAS.

\$1,000 to \$2,000 <sup>1</sup> .....	7,715	\$11,944,273	\$16,848,600	\$151,537			
\$1,000 to \$2,000.....	11,982	17,256,012	11,880,200	95,084	\$239,104		\$239,104
\$2,000 to \$3,000 <sup>1</sup> .....	5,490	12,576,762	13,239,800	199,212			
\$2,000 to \$3,000.....	18,519	46,915,434	34,260,000	347,280	491,889		491,889
\$3,000 to \$4,000 <sup>1</sup> .....	172	543,119	452,600	91,220			
\$3,000 to \$4,000.....	13,959	48,183,975	29,239,000	420,181	747,043		747,043
\$4,000 to \$5,000 <sup>1</sup> .....	25	109,623	31,800	78,407			
\$4,000 to \$5,000.....	9,992	44,631,216	21,398,000	975,490	892,366		892,366
\$5,000 to \$6,000.....	2,678	14,664,249	5,567,600	982,158	323,230	\$13,985	337,215
\$6,000 to \$7,000.....	1,727	10,857,874	3,508,600	655,730	270,197	29,114	299,311
\$7,000 to \$8,000.....	1,106	8,215,758	2,162,600	638,354	253,839	39,457	233,296
\$8,000 to \$9,000.....	651	5,521,974	1,388,800	542,313	190,890	41,818	232,708
\$9,000 to \$10,000.....	449	4,262,822	917,400	472,973	160,936	42,244	203,180
\$10,000 to \$11,000.....	351	3,681,472	731,200	395,990	149,943	45,622	195,565
\$11,000 to \$12,000.....	260	2,983,205	552,400	382,990	129,660	44,020	173,680
\$12,000 to \$13,000.....	223	2,772,832	470,800	269,829	126,000	46,993	172,993
\$13,000 to \$14,000.....	170	2,289,208	357,600	304,437	104,872	35,252	148,804
\$14,000 to \$15,000.....	113	1,635,846	234,600	349,445	67,954	103,206	148,804
\$15,000 to \$20,000.....	369	6,307,366	758,800	951,099	308,629	179,925	488,554
\$20,000 to \$25,000.....	178	3,940,686	358,600	682,924	219,201	161,629	380,830
\$25,000 to \$30,000.....	100	2,715,714	195,000	441,213	150,175	144,822	294,997
\$30,000 to \$40,000.....	95	3,288,108	181,800	541,303	188,962	235,348	424,310
\$40,000 to \$50,000.....	59	2,634,961	112,400	346,340	161,615	253,293	414,908
\$50,000 to \$60,000.....	25	1,346,232	47,600	232,766	80,741	160,542	241,283
\$60,000 to \$70,000.....	12	754,063	21,000	120,917	47,025	107,448	154,473
\$70,000 to \$80,000.....	5	371,015	11,600	110,886	20,134	63,445	83,579
\$80,000 to \$90,000.....	4	331,693	7,600	82,239	18,864	65,028	83,892
\$90,000 to \$100,000.....	4	387,272	7,400	12,839	28,743	87,009	115,752
\$100,000 to \$150,000....	12	1,357,629	24,200	270,143	83,735	364,629	448,364
\$150,000 to \$200,000....	2	356,751	3,200	96,057	20,998	130,802	151,800
\$200,000 to \$250,000....	3	(?)	(?)	(?)	(?)	(?)	(?)
\$250,000 to \$300,000....							
\$300,000 to \$400,000....							
\$400,000 to \$500,000....							
\$500,000 to \$750,000....							
\$750,000 to \$1,000,000..							
\$1,000,000 to \$1,500,000.	1	(?)	(?)		(?)	(?)	(?)
\$1,500,000 to \$2,000,000.							
\$2,000,000 to \$3,000,000.							
\$3,000,000 to \$4,000,000.							
\$4,000,000 to \$5,000,000.							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		2,131,505	8,600	9,320	168,410	1,156,803	1,325,213
Grand total.....	76,451	264,971,649	144,981,600	11,250,676	5,645,155	3,493,160	9,138,315

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

**KENTUCKY.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 <sup>1</sup>	6,607	\$10,281,758	\$13,370,400	\$567,224			
\$1,000 to \$2,000	9,433	14,086,972	9,387,000	160,591	\$186,887		\$186,887
\$2,000 to \$5,000 <sup>1</sup>	7,293	16,564,253	18,317,800	662,776			
\$2,000 to \$5,000	11,676	29,589,062	20,629,200	525,988	343,768		343,768
\$3,000 to \$4,000 <sup>1</sup>	443	1,495,466	1,057,200	563,906			
\$3,000 to \$4,000	9,088	31,102,601	18,497,800	941,162	473,065		473,065
\$4,000 to \$5,000 <sup>1</sup>	100	437,770	200,200	275,251			
\$4,000 to \$5,000	6,523	29,252,893	13,277,800	1,227,093	597,530		597,530
\$5,000 to \$6,000	2,221	12,103,312	4,413,000	936,045	262,046	\$10,135	272,181
\$6,000 to \$7,000	1,531	9,731,321	2,986,600	1,051,672	230,438	27,408	257,846
\$7,000 to \$8,000	1,034	7,515,652	1,933,400	966,901	200,361	35,668	236,029
\$8,000 to \$9,000	658	5,579,184	1,367,600	979,510	176,182	42,322	218,504
\$9,000 to \$10,000	501	4,737,806	1,018,400	802,618	165,607	47,952	213,559
\$10,000 to \$11,000	360	3,773,816	735,400	596,136	144,407	46,352	190,759
\$11,000 to \$12,000	284	3,255,569	576,600	677,089	126,308	47,744	174,052
\$12,000 to \$13,000	192	2,395,583	398,800	538,793	91,015	40,735	131,750
\$13,000 to \$14,000	191	2,569,367	400,800	482,881	105,107	49,741	154,848
\$14,000 to \$15,000	148	2,145,280	310,200	314,959	105,722	47,010	152,732
\$15,000 to \$20,000	451	7,714,100	906,200	1,744,140	343,891	221,686	565,577
\$20,000 to \$25,000	222	4,977,233	430,200	1,381,029	225,460	207,392	432,852
\$25,000 to \$30,000	116	3,173,505	230,800	997,127	141,538	171,182	312,720
\$30,000 to \$40,000	119	4,446,526	235,000	1,203,969	188,422	285,733	474,155
\$40,000 to \$50,000	52	2,325,546	104,400	629,173	118,276	226,896	345,172
\$50,000 to \$60,000	27	1,492,787	51,800	518,025	69,558	182,869	252,427
\$60,000 to \$70,000	23	1,502,916	39,000	712,199	57,479	223,625	281,104
\$70,000 to \$80,000	13	965,667	26,400	558,722	24,485	165,308	189,793
\$80,000 to \$90,000	11	935,314	22,600	236,000	53,513	186,756	240,569
\$90,000 to \$100,000	4	377,730	8,800	100,013	20,999	83,519	104,518
\$100,000 to \$150,000	8	1,051,784	14,600	279,844	66,830	319,471	386,301
\$150,000 to \$200,000	2	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000							
\$250,000 to \$300,000							
\$300,000 to \$400,000							
\$400,000 to \$500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000							
\$750,000 to \$1,000,000							
\$1,000,000 to \$1,500,000							
\$1,500,000 to \$2,000,000							
\$2,000,000 to \$3,000,000							
\$3,000,000 to \$4,000,000							
\$4,000,000 to \$5,000,000							
\$5,000,000 and over							
Classes grouped <sup>2</sup>		799,699	6,400	202,281	48,985	357,701	406,686
Grand total	59,332	215,977,422	111,014,400	20,843,128	4,568,179	3,027,205	7,595,384

**LOUISIANA.**

\$1,000 to \$2,000 <sup>1</sup>	6,205	\$9,386,691	\$13,071,400	\$230,330			
\$1,000 to \$2,000	14,180	19,207,126	14,291,000	59,711	201,524		\$201,524
\$2,000 to \$3,000 <sup>1</sup>	6,685	15,197,213	16,892,200	441,971			
\$2,000 to \$3,000	9,139	22,631,349	17,419,800	167,885	207,415		207,415
\$3,000 to \$4,000 <sup>1</sup>	278	920,530	693,600	227,322			
\$3,000 to \$4,000	5,511	18,932,650	11,876,400	482,889	264,375		264,375
\$4,000 to \$5,000 <sup>1</sup>	131	580,642	268,600	468,477			
\$4,000 to \$5,000	2,860	12,733,790	6,149,400	410,129	248,391		248,391
\$5,000 to \$6,000	1,882	10,025,978	3,667,800	651,328	208,223	\$8,320	216,543
\$6,000 to \$7,000	1,950	8,588,506	2,713,600	653,818	204,961	24,342	229,303
\$7,000 to \$8,000	884	6,567,702	1,884,600	531,958	192,893	33,256	226,149
\$8,000 to \$9,000	554	4,693,467	1,191,800	491,643	163,477	35,391	198,868
\$9,000 to \$10,000	463	4,395,432	987,800	559,468	159,837	43,652	203,489
\$10,000 to \$11,000	321	3,368,609	661,200	355,953	142,582	41,477	184,059
\$11,000 to \$12,000	274	3,148,854	580,400	466,157	135,788	46,545	182,333
\$12,000 to \$13,000	232	2,891,930	502,000	488,136	122,793	49,291	172,084
\$13,000 to \$14,000	222	2,995,711	464,800	462,898	137,864	60,967	198,831
\$14,000 to \$15,000	154	2,228,643	335,000	335,000	103,858	48,632	152,490

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax.—Continued.

LOUISIANA—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$15,000 to \$20,000.....	554	\$9,609,774	\$1,170,200	\$1,561,427	\$470,326	\$279,750	\$750,076
\$20,000 to \$25,000.....	284	6,305,545	587,400	1,203,193	329,981	259,592	589,573
\$25,000 to \$30,000.....	166	4,557,078	355,460	987,504	245,204	245,030	490,234
\$30,000 to \$40,000.....	225	7,779,915	449,200	1,746,819	413,041	566,229	979,270
\$40,000 to \$50,000.....	97	4,318,147	208,400	964,075	248,015	418,669	666,684
\$50,000 to \$60,000.....	63	3,429,326	127,800	834,950	190,186	417,011	613,197
\$60,000 to \$70,000.....	41	2,651,066	69,000	773,782	141,867	387,898	529,765
\$70,000 to \$80,000.....	27	1,978,007	38,400	555,953	106,708	334,113	440,821
\$80,000 to \$90,000.....	21	1,767,335	38,600	488,481	105,901	345,919	451,820
\$90,000 to \$100,000.....	6	576,717	12,000	153,192	32,432	130,075	162,507
\$100,000 to \$150,000.....	34	4,068,105	69,000	769,203	254,684	1,145,897	1,400,581
\$150,000 to \$200,000.....	17	3,032,129	32,400	1,204,900	145,404	1,111,895	1,257,299
\$200,000 to \$250,000.....	5	1,111,935	8,800	15,943	95,915	484,711	550,626
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....	6	2,082,906	11,000	577,098	116,956	1,003,392	1,120,348
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Grand total.....	52,871	201,753,808	96,819,000	19,315,486	5,396,601	7,492,054	12,888,655

MAINE.

\$1,000 to \$2,000 <sup>1</sup> .....	3,976	\$5,977,017	\$8,098,200	\$326,672			
\$1,000 to \$2,000.....	9,143	12,844,921	9,135,600	100,999	\$153,185		\$153,185
\$2,000 to \$3,000 <sup>1</sup> .....	4,497	10,411,559	10,620,800	536,115			
\$2,000 to \$3,000.....	5,944	14,838,617	10,904,400	192,628	153,824		153,824
\$3,000 to \$4,000 <sup>1</sup> .....	260	3,809,657	575,260	295,039			
\$3,000 to \$4,000.....	4,319	14,803,052	9,015,200	383,989	218,252		218,252
\$4,000 to \$5,000 <sup>1</sup> .....	87	395,080	148,600	266,070			
\$4,000 to \$5,000.....	2,724	12,298,093	5,637,400	532,080	245,533		245,533
\$5,000 to \$6,000.....	982	5,303,958	2,033,600	564,034	101,631	\$3,967	105,598
\$6,000 to \$7,000.....	710	4,511,179	1,452,200	543,640	94,441	12,138	106,579
\$7,000 to \$8,000.....	444	3,298,196	885,000	653,219	77,939	17,049	94,988
\$8,000 to \$9,000.....	267	2,262,828	528,800	513,866	63,862	19,165	83,027
\$9,000 to \$10,000.....	218	2,068,833	421,600	439,464	67,364	20,696	88,060
\$10,000 to \$11,000.....	137	1,432,939	271,200	337,630	47,487	17,721	65,208
\$11,000 to \$12,000.....	121	1,389,535	231,400	332,549	51,064	20,350	71,414
\$12,000 to \$13,000.....	95	1,152,496	182,800	290,246	44,992	20,142	65,134
\$13,000 to \$14,000.....	68	916,073	121,600	334,960	29,943	17,872	47,815
\$14,000 to \$15,000.....	82	1,189,511	159,800	267,429	47,849	26,202	74,051
\$15,000 to \$20,000.....	179	3,075,829	333,000	1,066,192	111,278	89,326	200,604
\$20,000 to \$25,000.....	98	2,201,897	174,200	777,693	85,375	92,275	177,650
\$25,000 to \$30,000.....	72	1,909,162	137,800	755,385	82,325	108,970	191,295
\$30,000 to \$40,000.....	65	2,256,750	115,600	839,845	90,880	163,457	260,337
\$40,000 to \$50,000.....	33	1,471,693	63,600	751,615	52,298	141,649	193,947
\$50,000 to \$60,000.....	16	869,354	31,200	526,928	23,086	111,843	134,929
\$60,000 to \$70,000.....	15	975,537	27,400	439,956	35,329	145,381	183,710
\$70,000 to \$80,000.....	4	298,447	7,400	86,618	13,654	51,422	67,076
\$80,000 to \$90,000.....	5	420,385	5,000	318,328	7,681	82,234	89,915
\$90,000 to \$100,000.....	2	185,745	2,000	110,485	6,422	40,395	46,817
\$100,000 to \$150,000.....	7	837,118	11,400	541,714	23,428	235,870	259,298
\$150,000 to \$200,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$200,000 to \$250,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$400,000 to \$500,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							

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

<sup>2</sup> Classes grouped to conceal net incomes and identity of taxpayers.



**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES, showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.**

MAINE—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$2,000,000 to \$3,000,000.							
\$3,000,000 to \$4,000,000.							
\$4,000,000 to \$5,000,000.							
\$5,000,000 and over.							
Classes grouped <sup>2</sup> .....		\$2,008,064	\$8,800	\$1,076,504	\$71,399	\$1,019,231	\$1,090,630
Grand total.....	34,578	112,562,525	61,341,800	14,201,892	2,011,521	2,457,355	4,468,876

MARYLAND.

\$1,000 to \$2,000 <sup>1</sup> .....	12,457	\$18,863,889	\$24,834,000	\$487,714			
\$1,000 to \$2,000.....	35,438	50,184,981	35,660,800	343,293	\$581,557		\$581,557
\$2,000 to \$3,000 <sup>1</sup> .....	9,157	20,927,402	22,479,000	657,850			
\$2,000 to \$3,000.....	25,570	63,776,743	46,832,000	986,466	651,175		651,175
\$3,000 to \$4,000 <sup>1</sup> .....	554	1,823,206	1,309,000	796,002			
\$3,000 to \$4,000.....	14,306	48,863,242	29,164,600	1,535,602	747,391		747,391
\$4,000 to \$5,000 <sup>1</sup> .....	79	358,772	147,800	321,668			
\$4,000 to \$5,000.....	6,305	27,947,685	12,124,200	1,946,857	549,666		549,666
\$5,000 to \$6,000.....	3,010	16,613,603	6,050,200	1,154,624	369,592	\$14,142	383,734
\$6,000 to \$7,000.....	2,001	12,832,806	4,015,200	1,305,294	303,872	39,507	343,379
\$7,000 to \$8,000.....	1,431	10,642,320	2,851,800	1,296,778	283,955	54,881	338,836
\$8,000 to \$9,000.....	897	7,614,344	1,776,800	1,081,420	242,779	57,131	299,910
\$9,000 to \$10,000.....	666	6,334,559	1,329,400	907,444	232,725	62,994	295,719
\$10,000 to \$11,000.....	567	5,991,626	1,094,200	1,007,172	230,066	73,956	303,962
\$11,000 to \$12,000.....	425	4,896,719	859,600	758,323	201,797	71,590	273,387
\$12,000 to \$13,000.....	372	4,640,975	724,000	975,497	189,695	79,616	269,311
\$13,000 to \$14,000.....	311	4,205,386	611,200	747,534	184,025	81,632	265,657
\$14,000 to \$15,000.....	268	3,906,753	512,200	898,156	163,148	86,998	249,246
\$15,000 to \$20,000.....	890	15,397,021	1,727,200	2,967,949	732,312	447,580	1,179,892
\$20,000 to \$25,000.....	523	11,657,819	996,400	2,735,932	573,810	480,680	1,054,490
\$25,000 to \$30,000.....	394	8,300,193	585,600	2,370,587	405,067	447,422	852,489
\$30,000 to \$40,000.....	305	10,507,124	558,800	2,803,344	529,803	750,013	1,279,816
\$40,000 to \$50,000.....	172	7,750,542	329,800	2,307,777	393,599	755,460	1,149,039
\$50,000 to \$60,000.....	98	5,409,914	192,400	1,351,688	297,796	665,311	963,607
\$60,000 to \$70,000.....	47	3,401,991	96,600	1,151,654	140,655	438,248	578,303
\$70,000 to \$80,000.....	39	2,919,449	73,000	919,148	148,804	503,612	652,416
\$80,000 to \$90,000.....	28	2,393,724	56,200	619,169	130,683	476,841	607,524
\$90,000 to \$100,000.....	26	2,355,363	49,400	720,604	134,449	543,677	678,126
\$100,000 to \$150,000.....	62	7,473,297	113,400	2,800,184	362,554	2,119,821	2,482,375
\$150,000 to \$200,000.....	18	3,137,085	30,200	1,050,303	146,215	1,136,675	1,282,890
\$200,000 to \$250,000.....	8	1,796,911	16,400	666,611	87,952	738,227	826,179
\$250,000 to \$300,000.....	2	521,915	4,200	267,966	20,739	228,169	248,908
\$300,000 to \$400,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000.....		(2)	(2)	(2)	(2)	(2)	(2)
\$1,000,000 to \$1,500,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		5,463,413	12,800	1,387,752	131,721	3,110,259	3,241,980
Grand total.....	116,373	398,672,772	197,212,400	41,299,362	9,166,942	13,464,042	22,630,984

MASSACHUSETTS.

\$1,000 to \$2,000 <sup>1</sup> .....	20,064	\$30,114,831	\$37,988,400	\$3,794,624			
\$1,000 to \$2,000.....	76,577	113,329,085	76,137,400	1,641,835	\$1,439,441		\$1,439,441
\$2,000 to \$3,000 <sup>1</sup> .....	22,165	50,133,997	51,474,200	4,674,509			
\$2,000 to \$3,000.....	57,550	143,205,478	102,012,800	3,075,714	1,522,326		1,522,326
\$3,000 to \$4,000 <sup>1</sup> .....	1,601	5,878,961	2,834,800	4,231,815			
\$3,000 to \$4,000.....	36,859	127,111,575	73,082,000	3,580,517	2,015,328		2,015,328
\$4,000 to \$5,000 <sup>1</sup> .....	1,201	5,360,165	1,841,200	4,412,535			

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

MASSACHUSETTS—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$5,000.....	21,285	\$95,315,825	\$42,354,600	\$5,437,768	\$1,896,479		\$1,896,479
\$5,000 to \$6,000.....	6,122	33,706,679	11,833,400	5,690,084	689,907	\$30,245	720,152
\$6,000 to \$7,000.....	4,226	27,480,145	8,127,200	4,893,333	654,577	83,940	738,517
\$7,000 to \$8,000.....	3,072	23,149,625	5,810,600	4,950,375	573,873	134,473	708,346
\$8,000 to \$9,000.....	2,336	20,019,551	4,405,600	4,773,203	549,061	168,762	717,823
\$9,000 to \$10,000.....	1,801	17,182,952	3,442,200	4,573,794	489,775	170,065	659,840
\$10,000 to \$11,000.....	1,461	15,357,358	2,754,600	4,018,505	481,885	188,221	670,106
\$11,000 to \$12,000.....	1,206	13,906,063	2,255,600	3,612,243	495,776	204,985	700,761
\$12,000 to \$13,000.....	955	12,005,406	1,761,200	3,920,383	387,255	205,790	593,035
\$13,000 to \$14,000.....	857	10,640,191	1,597,000	3,421,045	428,564	226,945	656,509
\$14,000 to \$15,000.....	721	10,515,048	1,325,400	3,127,069	396,442	232,135	628,577
\$15,000 to \$20,000.....	2,518	43,775,607	4,652,200	14,608,908	1,615,460	1,271,443	2,886,903
\$20,000 to \$25,000.....	1,465	32,876,739	2,720,400	10,839,776	1,337,325	1,362,072	2,699,397
\$25,000 to \$30,000.....	1,023	28,269,150	1,928,000	10,160,025	1,162,610	1,523,836	2,686,446
\$30,000 to \$40,000.....	1,089	37,725,653	2,018,800	14,757,822	1,534,005	2,705,901	4,239,906
\$40,000 to \$50,000.....	618	27,662,554	1,114,600	11,079,298	1,189,017	2,687,907	3,876,924
\$50,000 to \$60,000.....	388	21,276,305	685,800	8,574,854	923,283	2,599,106	3,522,389
\$60,000 to \$70,000.....	252	16,347,814	438,400	7,362,885	661,146	2,402,522	3,063,668
\$70,000 to \$80,000.....	174	13,051,794	335,800	5,799,907	537,106	2,244,159	2,781,265
\$80,000 to \$90,000.....	124	10,464,467	217,800	4,449,393	493,585	2,077,434	2,571,019
\$90,000 to \$100,000.....	101	9,548,613	189,200	3,828,999	447,988	2,111,217	2,559,205
\$100,000 to \$150,000.....	262	31,919,164	447,800	14,520,683	1,404,480	9,133,092	10,537,572
\$150,000 to \$200,000.....	115	19,876,811	208,600	7,796,158	1,036,876	7,164,775	8,201,651
\$200,000 to \$250,000.....	46	10,185,249	92,600	3,671,667	500,083	4,156,157	4,656,240
\$250,000 to \$300,000.....	26	7,100,086	48,200	2,175,540	382,225	3,155,311	3,537,536
\$300,000 to \$400,000.....	22	7,522,183	40,600	3,143,492	339,369	3,606,196	3,945,565
\$400,000 to \$500,000.....	10	4,582,025	19,400	1,111,045	274,635	2,371,777	2,646,412
\$500,000 to \$750,000.....	7	4,037,465	13,400	1,508,444	205,254	2,188,549	2,393,803
\$750,000 to \$1,000,000.....	4	3,505,222	7,000	2,115,960	105,180	2,017,382	2,122,562
\$1,000,000 to \$1,500,000.....	3	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$1,500,000 to \$2,000,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		5,868,222	6,400	494,090	422,851	3,548,384	3,971,235
Grand total.....	268,307	1,090,808,058	446,223,200	201,808,207	26,593,167	59,973,771	89,566,938

MICHIGAN.

\$1,000 to \$2,000 <sup>1</sup> .....	14,371	\$22,700,808	\$29,347,200	\$672,295			
\$1,000 to \$2,000.....	50,663	71,866,830	50,975,600	298,512	\$843,191		\$843,191
\$2,000 to \$3,000 <sup>1</sup> .....	18,950	42,938,953	43,804,800	1,709,281			
\$2,000 to \$3,000.....	36,769	92,124,018	67,704,200	972,388	947,611		947,611
\$3,000 to \$4,000 <sup>1</sup> .....	475	1,553,048	1,094,200	703,791			
\$3,000 to \$4,000.....	24,783	85,243,657	53,263,800	1,508,570	1,221,724		1,221,724
\$4,000 to \$5,000 <sup>1</sup> .....	159	706,010	317,200	574,874			
\$4,000 to \$5,000.....	15,721	70,201,258	33,536,800	1,848,516	1,402,880		1,402,880
\$5,000 to \$6,000.....	5,489	30,026,820	11,366,600	2,244,952	646,915	\$26,018	672,933
\$6,000 to \$7,000.....	3,418	21,198,972	7,217,400	2,316,801	583,741	47,694	631,435
\$7,000 to \$8,000.....	2,143	15,985,607	4,510,200	2,070,705	464,949	83,394	548,343
\$8,000 to \$9,000.....	1,387	11,741,180	2,841,200	1,771,451	375,865	88,244	464,109
\$9,000 to \$10,000.....	1,061	10,050,056	2,164,800	1,735,705	346,486	101,106	447,592
\$10,000 to \$11,000.....	845	8,845,960	1,718,400	1,605,324	350,387	108,693	439,080
\$11,000 to \$12,000.....	688	7,894,576	1,404,800	1,483,856	300,425	115,631	416,076
\$12,000 to \$13,000.....	536	6,682,077	1,093,200	1,126,813	275,917	113,710	389,627
\$13,000 to \$14,000.....	436	5,887,130	891,000	1,329,473	238,569	114,648	353,217
\$14,000 to \$15,000.....	344	4,876,581	679,000	1,025,647	214,603	108,745	323,348
\$15,000 to \$20,000.....	1,228	21,142,499	2,478,000	5,252,523	927,089	612,297	1,539,386
\$20,000 to \$25,000.....	673	15,025,243	1,310,200	4,258,010	674,494	622,811	1,297,305
\$25,000 to \$30,000.....	378	10,337,203	763,600	3,630,222	440,178	566,666	1,006,844
\$30,000 to \$40,000.....	431	14,781,790	809,400	5,374,061	645,965	1,057,886	1,703,851
\$40,000 to \$50,000.....	240	10,623,929	458,200	4,104,444	462,757	1,019,393	1,482,150
\$50,000 to \$60,000.....	157	8,534,848	288,200	3,208,227	389,406	1,018,976	1,428,382
\$60,000 to \$70,000.....	68	4,400,789	135,400	1,544,115	210,257	646,421	856,678
\$70,000 to \$80,000.....	48	3,562,999	89,200	1,061,069	141,537	638,964	750,501

<sup>1</sup> Nontaxable. Personal exemption and dividends exceed net income.  
<sup>2</sup> Classes grouped to conceal net income and identity of tax payers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

MICHIGAN—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$80,000 to \$90,000.....	34	\$2,913,546	\$71,800	\$1,088,591	\$139,177	\$581,104	\$720,281
\$90,000 to \$100,000.....	34	3,214,579	59,400	1,949,661	107,852	712,668	820,520
\$100,000 to \$150,000.....	73	8,701,602	131,200	4,013,405	387,386	2,444,599	2,831,985
\$150,000 to 200,000.....	26	4,517,921	39,800	3,399,523	95,247	1,633,296	1,728,543
\$200,000 to \$250,000.....	16	3,579,710	32,800	2,465,588	116,643	1,467,985	1,584,628
\$250,000 to \$300,000.....	4	1,103,184	7,000	609,402	38,751	491,951	530,702
\$300,000 to \$400,000.....	2	698,500	4,600	285,103	32,452	337,075	369,527
\$400,000 to \$500,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$500,000 to \$750,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$750,000 to \$1,000,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$2,000,000 to \$3,000,000.....	3	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$3,000,000 to \$4,000,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
Classes grouped <sup>2</sup> .....		41,793,310	25,600	20,208,235	1,825,985	26,379,944	28,205,929
Grand total.....	181,662	665,475,193	320,634,800	88,048,133	14,828,439	41,129,939	55,958,378

MINNESOTA.

\$1,000 to \$2,000 <sup>1</sup> .....	13,594	\$20,915,030	\$27,760,000	\$359,756			
\$1,000 to \$2,000.....	35,243	48,437,763	35,358,400	403,521	\$540,631		\$540,631
\$2,000 to \$3,000 <sup>1</sup> .....	15,027	34,162,763	37,912,200	772,657			
\$2,000 to \$3,000.....	27,169	67,200,472	53,389,200	1,190,139	547,388		547,388
\$3,000 to \$4,000 <sup>1</sup> .....	667	2,162,900	1,482,800	686,825			
\$3,000 to \$4,000.....	13,923	47,541,760	30,672,800	1,746,481	605,170		605,170
\$4,000 to \$5,000 <sup>1</sup> .....	200	900,872	446,400	546,948			
\$4,000 to \$5,000.....	6,591	29,576,363	14,279,600	2,800,493	493,960		493,960
\$5,000 to \$6,000.....	3,102	17,079,948	6,538,000	1,367,400	341,120	\$15,208	356,328
\$6,000 to \$7,000.....	2,107	13,629,803	4,321,600	1,471,010	331,067	40,545	371,612
\$7,000 to \$8,000.....	1,510	11,262,204	2,996,400	1,419,435	272,414	59,079	331,493
\$8,000 to \$9,000.....	888	7,546,541	1,930,800	1,184,134	235,172	57,331	292,503
\$9,000 to \$10,000.....	646	6,069,562	1,395,400	963,060	221,031	62,774	283,805
\$10,000 to \$11,000.....	470	4,892,186	1,003,600	804,993	183,707	60,815	244,522
\$11,000 to \$12,000.....	374	4,304,001	786,200	1,055,774	153,024	63,483	216,507
\$12,000 to \$13,000.....	282	3,528,013	587,400	684,421	144,030	60,910	204,940
\$13,000 to \$14,000.....	221	2,987,573	450,600	753,487	116,513	58,568	175,081
\$14,000 to \$15,000.....	199	2,866,230	422,000	663,972	114,005	63,442	177,447
\$15,000 to \$20,000.....	644	10,369,625	1,337,400	3,120,302	444,857	277,062	721,919
\$20,000 to \$25,000.....	312	6,960,391	650,600	2,150,203	297,138	289,063	586,201
\$25,000 to \$30,000.....	185	4,952,116	367,000	1,754,749	212,661	258,118	470,779
\$30,000 to \$40,000.....	200	6,889,084	393,200	2,707,871	285,716	499,531	785,247
\$40,000 to \$50,000.....	102	4,977,860	205,400	1,832,319	199,331	454,604	653,935
\$50,000 to \$60,000.....	67	3,683,935	125,600	1,886,329	136,309	445,700	582,009
\$60,000 to \$70,000.....	45	2,859,582	89,200	1,276,909	117,472	423,822	541,294
\$70,000 to \$80,000.....	34	2,586,523	60,200	1,710,533	66,125	453,454	519,579
\$80,000 to \$90,000.....	23	1,977,009	38,200	1,807,821	29,987	405,039	435,026
\$90,000 to \$100,000.....	21	1,968,293	43,000	1,031,719	66,464	435,242	501,706
\$100,000 to \$150,000.....	44	5,255,225	82,200	2,919,980	190,304	1,480,194	1,670,498
\$150,000 to \$200,000.....	10	1,759,675	18,400	940,988	66,703	640,516	707,219
\$200,000 to \$250,000.....	5	1,081,342	10,200	911,231	19,125	436,533	455,658
\$250,000 to \$300,000.....	4	1,123,012	7,400	1,249,029	16,762	503,847	520,609
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....	3	1,315,453	5,000	235,393	79,252	674,475	753,727
\$500,000 to \$750,000.....	2	1,477,574	4,000		117,566	832,106	949,672
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Grand total.....	123,914	383,920,683	225,170,400	44,409,882	6,645,004	9,051,461	15,696,465

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

MISSISSIPPI.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 <sup>1</sup> .....	2,241	\$3,514,032	\$4,619,400	\$90,162			
\$1,000 to \$2,000.....	3,817	5,661,958	3,838,600	30,328	\$72,928		\$72,928
\$2,000 to \$3,000 <sup>1</sup> .....	3,362	7,640,194	8,004,600	95,802			
\$2,000 to \$3,000.....	4,103	10,351,111	7,252,400	97,586	120,967		120,967
\$3,000 to \$4,000 <sup>1</sup> .....	50	161,123	135,200	40,488			
\$3,000 to \$4,000.....	3,358	11,599,001	6,946,800	211,243	179,087		179,087
\$4,000 to \$5,000 <sup>1</sup> .....	30	145,137	77,800	86,602			
\$4,000 to \$5,000.....	2,468	11,089,247	5,176,400	281,241	227,759		227,759
\$5,000 to \$6,000.....	1,116	6,052,162	2,337,600	300,068	129,311	\$4,803	134,114
\$6,000 to \$7,000.....	726	4,478,749	1,499,400	253,867	112,059	12,344	124,403
\$7,000 to \$8,000.....	458	3,380,643	993,800	205,630	112,688	18,560	131,248
\$8,000 to \$9,000.....	334	2,893,526	716,600	144,737	107,062	21,740	128,802
\$9,000 to \$10,000.....	243	2,350,045	524,400	133,001	94,218	22,814	117,032
\$10,000 to \$11,000.....	203	2,114,172	423,000	134,767	94,753	26,472	121,225
\$11,000 to \$12,000.....	131	1,480,212	290,200	140,573	65,097	21,390	86,487
\$12,000 to \$13,000.....	136	1,688,724	280,000	144,383	82,106	28,522	110,628
\$13,000 to \$14,000.....	121	1,626,665	254,600	178,542	86,239	31,825	118,064
\$14,000 to \$15,000.....	85	1,230,784	173,400	121,498	63,190	27,351	90,541
\$15,000 to \$20,000.....	316	5,031,961	662,200	629,577	284,212	158,650	442,862
\$20,000 to \$25,000.....	172	3,831,299	370,800	382,722	222,861	159,133	381,994
\$25,000 to \$30,000.....	90	2,372,107	191,400	167,020	155,267	132,505	287,772
\$30,000 to \$40,000.....	111	3,717,565	229,000	304,736	239,918	270,152	510,070
\$40,000 to \$50,000.....	52	2,296,983	103,600	99,544	164,047	220,887	384,934
\$50,000 to \$60,000.....	31	1,673,685	71,000	73,417	119,346	202,914	322,260
\$60,000 to \$70,000.....	15	968,994	35,200	95,061	65,675	144,796	210,471
\$70,000 to \$80,000.....	11	789,533	27,400	140,414	45,110	123,069	166,179
\$80,000 to \$90,000.....	4	354,750	8,800	48,362	22,541	69,241	91,782
\$90,000 to \$100,000.....	3	285,512	4,600	196,894	13,572	64,066	77,638
\$100,000 to \$150,000.....	11	1,313,397	21,000	225,779	82,707	369,803	452,510
\$150,000 to \$200,000.....	3	481,676	7,600	8,322	37,041	166,268	203,309
\$200,000 to \$250,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$250,000 to \$300,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		688,006	6,200	23,295	52,502	285,333	337,835
Grand total.....	23,804	101,262,053	45,283,000	5,085,661	3,052,263	2,582,638	5,634,901

MISSOURI.

\$1,000 to \$2,000 <sup>1</sup> .....	14,065	\$22,147,201	\$29,825,100	\$686,455			
\$1,000 to \$2,000.....	28,755	40,920,063	28,983,600	196,877	\$486,733		\$486,733
\$2,000 to \$3,000 <sup>1</sup> .....	11,633	26,857,793	29,052,900	1,583,576			
\$2,000 to \$3,000.....	25,168	63,370,541	47,525,600	504,789	617,432		617,432
\$3,000 to \$4,000 <sup>1</sup> .....	730	2,488,775	1,894,800	853,774			
\$3,000 to \$4,000.....	16,728	57,526,687	34,588,600	1,248,398	874,742		874,742
\$4,000 to \$5,000 <sup>1</sup> .....	212	941,538	418,500	742,958			
\$4,000 to \$5,000.....	10,242	45,922,227	21,341,000	1,913,981	902,783		902,783
\$5,000 to \$6,000.....	4,768	25,940,908	9,881,800	2,159,645	550,250	\$21,109	571,359
\$6,000 to \$7,000.....	2,914	18,744,940	5,967,800	2,462,979	422,242	52,802	475,044
\$7,000 to \$8,000.....	1,961	14,624,843	4,032,400	2,020,676	399,172	73,839	473,011
\$8,000 to \$9,000.....	1,364	11,537,649	2,789,000	1,903,298	341,679	81,970	423,649
\$9,000 to \$10,000.....	1,016	9,636,376	1,990,600	1,799,091	326,018	95,993	422,011
\$10,000 to \$11,000.....	750	7,904,693	1,491,200	1,578,786	285,187	109,390	391,577
\$11,000 to \$12,000.....	623	7,166,730	1,220,000	1,584,431	262,976	106,009	368,985
\$12,000 to \$13,000.....	486	6,056,853	965,000	1,140,993	230,075	103,567	333,642
\$13,000 to \$14,000.....	403	5,442,545	793,200	1,396,673	209,160	106,896	316,056
\$14,000 to \$15,000.....	341	4,915,210	649,000	1,334,641	190,131	109,120	299,251
\$15,000 to \$20,000.....	1,138	19,580,620	2,210,800	5,763,617	743,644	567,429	1,311,073

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

**MISSOURI—Continued.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$20,000 to \$25,000.....	594	\$13,255,923	\$1,140,800	\$4,385,221	\$538,475	\$552,462	\$1,090,937
\$25,000 to \$30,000.....	362	9,901,987	693,400	3,469,016	413,971	533,295	947,266
\$30,000 to \$40,000.....	407	13,974,970	768,600	5,582,906	565,064	1,001,535	1,566,599
\$40,000 to \$50,000.....	194	8,608,553	356,400	3,545,873	361,473	827,461	1,188,934
\$50,000 to \$60,000.....	143	7,818,219	264,200	2,632,837	370,235	955,073	1,325,308
\$60,000 to \$70,000.....	78	4,981,873	151,000	2,420,149	190,579	725,086	915,665
\$70,000 to \$80,000.....	58	4,312,591	104,000	2,113,223	167,415	738,866	906,281
\$80,000 to \$90,000.....	34	2,858,117	61,200	1,072,284	136,279	551,546	687,825
\$90,000 to \$100,000.....	16	1,527,019	30,600	795,276	50,681	341,984	392,665
\$100,000 to \$150,000.....	38	4,469,791	63,400	2,198,481	182,604	1,241,125	1,423,729
\$150,000 to \$200,000.....	10	1,716,180	21,400	465,669	96,845	615,764	712,609
\$200,000 to \$250,000.....	8	1,714,192	17,200	1,000,882	67,832	688,597	756,429
\$250,000 to \$300,000.....	2	512,234	3,400	248,400	20,477	220,921	241,398
\$300,000 to \$400,000.....	3	1,039,292	4,600	87	82,006	500,283	582,289
\$400,000 to \$500,000.....	2	851,971	4,000	4,053	67,194	433,671	500,865
\$500,000 to \$750,000.....	2	1,144,807	3,000	1,078,935	17,667	619,696	637,363
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Grand total.....	125,248	470,443,311	229,308,100	62,278,935	10,171,021	11,975,489	22,146,510

**MONTANA.**

\$1,000 to \$2,000 <sup>1</sup> .....	6,213	\$9,977,892	\$13,325,600	\$186,539			
\$1,000 to \$2,000.....	13,424	19,814,096	13,455,000	72,022	\$250,189		\$250,189
\$2,000 to \$3,000 <sup>1</sup> .....	5,357	12,132,953	13,516,800	275,441			
\$2,000 to \$3,000.....	8,877	21,879,211	15,521,600	157,890	263,820		263,820
\$3,000 to \$4,000 <sup>1</sup> .....	238	799,632	589,600	313,656			
\$3,000 to \$4,000.....	4,336	14,767,314	9,010,600	397,660	217,624		217,624
\$4,000 to \$5,000 <sup>1</sup> .....	79	353,075	177,600	210,028			
\$4,000 to \$5,000.....	2,015	9,073,732	4,382,200	260,594	177,934		177,934
\$5,000 to \$6,000.....	729	3,998,668	1,592,400	224,175	85,053	\$3,559	88,612
\$6,000 to \$7,000.....	333	2,141,550	693,200	267,058	48,577	6,000	54,577
\$7,000 to \$8,000.....	248	1,862,568	510,600	262,895	51,696	9,943	61,639
\$8,000 to \$9,000.....	150	1,268,227	314,600	145,020	42,676	9,521	52,197
\$9,000 to \$10,000.....	120	1,130,999	249,800	226,653	35,808	11,114	46,922
\$10,000 to \$11,000.....	76	798,869	158,400	191,377	26,685	11,097	37,782
\$11,000 to \$12,000.....	67	767,893	136,000	145,842	29,147	11,231	40,378
\$12,000 to \$13,000.....	48	596,679	100,600	159,402	21,217	10,087	31,304
\$13,000 to \$14,000.....	33	446,658	67,000	87,356	15,070	8,803	26,873
\$14,000 to \$15,000.....	38	552,485	82,200	132,798	21,007	12,251	33,258
\$15,000 to \$20,000.....	100	1,714,220	180,200	572,281	66,888	49,008	115,896
\$20,000 to \$25,000.....	52	1,164,733	108,600	363,164	48,117	47,483	95,600
\$25,000 to \$30,000.....	17	459,015	35,400	135,916	20,872	24,375	45,247
\$30,000 to \$40,000.....	25	842,815	53,200	424,815	32,637	59,231	91,868
\$40,000 to \$50,000.....	8	346,525	14,400	123,183	16,503	32,599	49,102
\$50,000 to \$60,000.....	5	268,221	10,000	91,560	12,451	32,093	44,544
\$60,000 to \$70,000.....							
\$70,000 to \$80,000.....							
\$80,000 to \$90,000.....							
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$150,000 to \$200,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							

<sup>1</sup> Nontaxable. Personal exemption and dividends exceed net income.  
<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

MONTANA—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$3,000,000 to \$4,000,000.							
\$4,000,000 to \$5,000,000.							
\$5,000,000 and over.							
Classes grouped <sup>2</sup> .....		\$1,222,327	\$8,600	\$650,662	\$44,997	\$543,100	\$588,097
Grand total.....	42,593	108,380,637	74,294,200	6,077,987	1,531,968	881,495	2,413,463

NEBRASKA.

\$1,000 to \$2,000 <sup>1</sup> .....	10,877	\$17,366,972	\$24,342,400	\$179,404			
\$1,000 to \$2,000.....	18,885	27,562,723	18,915,000	80,254	\$343,332		\$343,332
\$2,000 to \$3,000 <sup>1</sup> .....	10,390	24,102,949	24,844,800	351,145			
\$2,000 to \$3,000.....	15,339	38,776,792	28,880,000	214,989	393,233		393,233
\$3,000 to \$4,000 <sup>1</sup> .....	631	2,057,446	1,640,600	480,006			
\$3,000 to \$4,000.....	12,798	44,063,814	27,457,400	662,845	638,594		638,594
\$4,000 to \$5,000 <sup>1</sup> .....	144	630,711	292,800	477,769			
\$4,000 to \$5,000.....	7,267	32,674,649	15,948,200	467,961	655,802		655,802
\$5,000 to \$6,000.....	3,571	19,569,892	7,846,800	660,984	438,659	\$16,648	455,307
\$6,000 to \$7,000.....	2,217	14,288,790	4,981,200	715,827	362,377	41,389	403,766
\$7,000 to \$8,000.....	1,410	10,522,650	3,114,600	639,930	318,092	54,359	372,951
\$8,000 to \$9,000.....	870	7,270,068	1,900,000	498,848	246,238	48,389	294,627
\$9,000 to \$10,000.....	596	5,659,259	1,289,200	482,934	219,520	56,314	275,834
\$10,000 to \$11,000.....	464	4,865,796	1,004,400	437,003	204,373	59,798	264,171
\$11,000 to \$12,000.....	311	3,578,382	659,600	419,293	153,294	53,059	206,353
\$12,000 to \$13,000.....	250	3,123,036	539,600	393,190	136,619	53,583	190,202
\$13,000 to \$14,000.....	215	2,899,539	462,400	319,177	139,498	55,957	195,455
\$14,000 to \$15,000.....	156	2,261,732	336,800	275,978	106,961	49,860	156,821
\$15,000 to \$20,000.....	441	7,573,665	898,200	1,245,093	368,312	217,773	586,085
\$20,000 to \$25,000.....	183	4,034,206	364,200	789,484	199,735	164,629	364,364
\$25,000 to \$30,000.....	114	3,107,888	232,000	684,322	159,043	166,177	325,220
\$30,000 to \$40,000.....	94	3,171,447	185,800	778,834	159,064	158,994	377,958
\$40,000 to \$50,000.....	48	2,120,043	96,800	675,050	100,588	203,424	304,012
\$50,000 to \$60,000.....	29	1,570,340	58,800	334,059	84,410	189,932	274,342
\$60,000 to \$70,000.....	16	1,038,269	31,800	255,585	58,708	151,549	210,257
\$70,000 to \$80,000.....	6	450,381	11,000	53,436	29,885	77,906	107,801
\$80,000 to \$90,000.....	8	675,421	16,600	116,119	41,290	132,782	174,072
\$90,000 to \$100,000.....	5	477,218	9,200	72,408	30,748	106,893	137,641
\$100,000 to \$150,000.....	4	504,769	8,200	120,672	29,422	148,519	177,941
\$150,000 to \$200,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$300,000 to \$400,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		1,458,715	11,000	381,591	84,165	668,697	752,862
Grand total.....	87,344	287,457,592	166,379,400	13,264,195	5,701,972	2,937,031	8,639,003

NEVADA.

\$1,000 to \$2,000 <sup>1</sup> .....	1,006	\$1,554,656	\$2,146,800	\$30,105		
\$1,000 to \$2,000.....	3,629	5,286,237	3,627,400	21,651	\$65,130	\$65,130
\$2,000 to \$3,000 <sup>1</sup> .....	665	1,518,675	1,663,000	21,226		
\$2,000 to \$3,000.....	1,834	4,469,585	3,000,400	34,485	57,134	57,134
\$3,000 to \$4,000 <sup>1</sup> .....	17	59,124	54,600	9,760		
\$3,000 to \$4,000.....	828	2,798,620	1,712,000	53,613	41,377	41,377
\$4,000 to \$5,000 <sup>1</sup> .....	5	22,458	10,800	15,318		

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

NEVADA—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$4,000 to \$5,000.....	349	\$1,557,068	\$708,400	\$39,487	\$35,124		\$35,124
\$5,000 to \$6,000.....	115	605,382	224,200	66,696	12,179	\$290	12,469
\$6,000 to \$7,000.....	84	534,023	179,400	66,707	11,380	1,454	12,834
\$7,000 to \$8,000.....	60	449,225	127,200	25,491	13,933	2,358	16,291
\$8,000 to \$9,000.....	31	252,462	61,000	49,801	6,364	1,680	7,994
\$9,000 to \$10,000.....	33	323,499	64,200	39,430	12,345	3,420	15,765
\$10,000 to \$11,000.....	13	143,527	25,000	16,350	6,078	1,950	8,028
\$11,000 to \$12,000.....	15	173,673	28,200	29,710	6,829	2,570	9,399
\$12,000 to \$13,000.....	14	170,403	27,600	43,264	5,798	2,760	8,558
\$13,000 to \$14,000.....	5	65,416	8,400	7,515	3,121	1,220	4,341
\$14,000 to \$15,000.....	9	130,543	21,400	54,758	2,762	2,850	5,612
\$15,000 to \$20,000.....	16	266,421	32,800	32,800	9,759	7,160	16,919
\$20,000 to \$25,000.....	8	166,228	15,200	67,434	5,241	6,220	11,461
\$25,000 to \$30,000.....							
\$30,000 to \$40,000.....							
\$40,000 to \$50,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )
\$50,000 to \$60,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )
\$60,000 to \$70,000.....							
\$70,000 to \$80,000.....							
\$80,000 to \$90,000.....							
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....							
\$150,000 to \$200,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		339,907	9,000	204,030	15,451	91,115	106,566
Grand total.....	8,740	20,887,132	13,747,000	971,903	310,005	124,997	435,002

NEW HAMPSHIRE.

\$1,000 to \$2,000 <sup>1</sup> .....	3,779	\$5,720,662	\$7,526,600	\$649,905			
\$1,000 to \$2,000.....	7,071	9,955,537	7,112,800	83,534	\$111,488		\$111,488
\$2,000 to \$3,000 <sup>1</sup> .....	2,918	6,709,347	6,849,600	609,577			
\$2,000 to \$3,000.....	4,638	11,477,800	8,272,800	247,677	121,775		121,775
\$3,000 to \$4,000 <sup>1</sup> .....	169	570,406	379,400	281,239			
\$3,000 to \$4,000.....	2,947	10,130,265	6,003,400	450,328	149,098		149,098
\$4,000 to \$5,000 <sup>1</sup> .....	72	324,712	122,200	284,109			
\$4,000 to \$5,000.....	1,786	8,019,142	3,683,400	566,560	150,825		150,825
\$5,000 to \$6,000.....	587	3,183,060	1,176,000	485,334	58,703	\$2,503	61,206
\$6,000 to \$7,000.....	382	2,448,954	757,800	555,682	46,757	6,851	53,608
\$7,000 to \$8,000.....	267	1,982,170	505,800	614,284	38,918	10,071	48,989
\$8,000 to \$9,000.....	172	1,459,779	317,800	435,424	38,330	11,094	49,424
\$9,000 to \$10,000.....	123	1,169,166	229,400	368,379	30,917	11,670	42,587
\$10,000 to \$11,000.....	111	1,161,672	203,000	330,773	37,535	14,220	51,755
\$11,000 to \$12,000.....	74	851,497	128,800	263,066	28,961	12,552	41,513
\$12,000 to \$13,000.....	61	760,839	113,800	245,909	23,814	12,999	36,813
\$13,000 to \$14,000.....	50	673,928	91,600	179,856	25,878	13,174	39,052
\$14,000 to \$15,000.....	44	640,029	84,800	253,689	20,190	14,200	34,390
\$15,000 to \$20,000.....	134	2,306,546	253,800	799,115	87,155	66,813	153,968
\$20,000 to \$25,000.....	61	1,348,222	105,800	612,216	46,054	55,179	101,233
\$25,000 to \$30,000.....	42	1,143,540	84,000	597,436	36,463	61,410	97,873
\$30,000 to \$40,000.....	40	1,371,829	71,000	762,106	43,491	97,581	141,072
\$40,000 to \$50,000.....	31	1,351,076	61,400	400,864	67,871	134,213	202,084
\$50,000 to \$60,000.....	12	653,031	16,800	252,957	28,245	79,482	107,727
\$60,000 to \$70,000.....	9	590,910	13,000	273,582	25,985	88,541	114,526
\$70,000 to \$80,000.....	6	450,261	12,200	48,105	30,228	77,928	108,156

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES, showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.**

**NEW HAMPSHIRE—Continued.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$80,000 to \$90,000.....	5	\$423,438	\$9,400	\$135,041	\$25,550	\$83,470	\$109,020
\$90,000 to \$100,000.....	2	189,074	4,000	31,445	12,885	41,884	54,769
\$100,000 to \$150,000.....	4	465,755	7,000	332,044	11,355	128,234	139,589
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$250,000 to \$300,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$300,000 to \$400,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		1,002,671	8,800	248,475	57,231	432,059	489,290
Grand total.....	25,601	78,565,318	44,206,200	11,398,711	1,355,702	1,456,128	2,811,830

**NEW JERSEY.**

\$1,000 to \$2,000 <sup>1</sup> .....	25,261	\$39,147,788	\$50,191,600	\$1,882,354				
\$1,000 to \$2,000.....	56,907	81,022,346	57,309,400	488,526	\$948,075		\$948,075	
\$2,000 to \$3,000 <sup>1</sup> .....	23,844	54,297,662	58,098,400	2,667,556				
\$2,000 to \$3,000.....	46,251	115,635,901	84,513,600	1,364,023	1,229,699		1,229,699	
\$3,000 to \$4,000 <sup>1</sup> .....	1,152	3,875,164	2,160,200	2,656,844				
\$3,000 to \$4,000.....	35,060	120,895,844	73,511,000	2,848,091	1,811,883		1,811,883	
\$4,000 to \$5,000 <sup>1</sup> .....	650	2,877,963	1,156,800	2,264,479				
\$4,000 to \$5,000.....	18,044	80,906,140	38,034,400	3,299,176	1,596,668		1,596,668	
\$5,000 to \$6,000.....	6,116	33,422,145	13,722,000	2,407,006	746,675	\$28,680	775,355	
\$6,000 to \$7,000.....	3,917	25,294,013	8,114,200	2,956,534	631,414	74,739	706,153	
\$7,000 to \$8,000.....	2,633	19,662,866	5,365,400	2,407,270	584,187	108,401	687,588	
\$8,000 to \$9,000.....	1,820	15,414,726	3,669,600	2,150,324	515,963	117,304	633,267	
\$9,000 to \$10,000.....	1,542	14,614,807	3,103,800	2,236,981	523,529	143,964	667,493	
\$10,000 to \$11,000.....	1,040	10,892,498	2,098,400	1,764,185	422,094	135,682	557,776	
\$11,000 to \$12,000.....	884	10,163,514	1,780,600	1,740,091	413,724	149,388	563,112	
\$12,000 to \$13,000.....	798	9,964,334	1,590,600	1,853,514	429,976	173,344	603,320	
\$13,000 to \$14,000.....	578	7,097,511	1,144,800	1,608,779	321,806	151,682	473,488	
\$14,000 to \$15,000.....	485	7,052,123	972,200	1,202,242	314,856	158,005	472,861	
\$15,000 to \$20,000.....	1,625	27,900,938	3,190,200	6,674,486	1,255,079	810,214	2,065,293	
\$20,000 to \$25,000.....	954	21,291,054	1,862,400	5,624,305	982,103	882,520	1,864,623	
\$25,000 to \$30,000.....	553	15,184,271	1,078,600	4,187,460	707,281	823,098	1,530,379	
\$30,000 to \$40,000.....	591	20,269,315	1,131,400	6,198,870	964,258	1,467,993	2,422,251	
\$40,000 to \$50,000.....	323	14,302,504	631,000	4,948,494	673,301	1,374,676	2,047,977	
\$50,000 to \$60,000.....	189	10,327,312	350,800	3,770,706	480,089	1,257,637	1,747,776	
\$60,000 to \$70,000.....	144	9,318,087	277,200	3,360,451	449,705	1,372,030	1,821,735	
\$70,000 to \$80,000.....	73	5,435,949	133,400	2,106,639	250,492	932,472	1,182,964	
\$80,000 to \$90,000.....	65	5,510,708	110,400	2,388,309	249,532	1,039,519	1,339,081	
\$90,000 to \$100,000.....	42	3,966,068	75,800	1,751,955	181,630	878,003	1,059,633	
\$100,000 to \$150,000.....	122	14,857,152	208,200	6,839,506	616,106	4,219,819	4,895,925	
\$150,000 to \$200,000.....	41	7,249,672	67,600	3,610,449	286,935	2,645,721	2,932,656	
\$200,000 to \$300,000.....	16	3,509,765	30,400	1,306,451	171,604	1,426,018	1,597,622	
\$250,000 to \$300,000.....	16	4,414,749	32,800	1,099,130	258,434	1,969,020	2,227,454	
\$300,000 to \$400,000.....	8	2,714,397	12,600	1,091,146	137,065	1,298,152	1,435,217	
\$400,000 to \$500,000.....	5	2,160,711	11,000	1,067,017	81,331	1,103,798	1,188,149	
\$500,000 to \$750,000.....	4	2,336,595	7,800	2,273,479	59,129	1,278,462	1,337,591	
\$750,000 to \$1,000,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	
\$1,000,000 to \$1,500,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	
\$1,500,000 to \$2,000,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	
\$2,000,000 to \$3,000,000.....								
\$3,000,000 to \$4,000,000.....								
\$4,000,000 to \$5,000,000.....								
\$5,000,000 and over.....								
Classes grouped <sup>2</sup> .....		4,652,540	7,000	3,478,688	137,785	2,760,573	2,898,358	
Grand total.....	231,737	828,428,672	415,767,600	99,574,116	18,475,428	28,845,994	47,321,422	

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.



**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

**NEW MEXICO.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 <sup>1</sup> .....	1,039	\$1,611,800	\$2,296,600	\$25,616			
\$1,000 to \$2,000.....	2,132	3,211,526	2,163,600	19,104	\$60,413		\$60,413
\$2,000 to \$3,000 <sup>1</sup> .....	2,273	4,852,600	5,455,200	57,780			
\$2,000 to \$3,000.....	2,518	6,302,963	4,872,000	73,406	82,898		82,898
\$3,000 to \$4,000 <sup>1</sup> .....	29	98,698	83,600	30,185			
\$3,000 to \$4,000.....	1,186	4,181,587	2,620,000	81,483	82,158		82,158
\$4,000 to \$5,000 <sup>1</sup> .....	14	60,702	32,400	32,455			
\$4,000 to \$5,000.....	671	3,036,114	1,442,200	124,151	87,208		87,208
\$5,000 to \$6,000.....	288	1,563,830	600,600	117,167	33,889	\$1,240	35,129
\$6,000 to \$7,000.....	183	1,162,645	368,600	115,357	24,594	3,047	27,641
\$7,000 to \$8,000.....	111	821,597	242,200	144,065	20,788	4,281	25,069
\$8,000 to \$9,000.....	62	525,866	139,800	58,222	17,098	3,900	20,998
\$9,000 to \$10,000.....	46	436,783	102,200	61,436	15,678	4,367	20,045
\$10,000 to \$11,000.....	33	344,918	74,600	31,802	18,357	4,275	22,632
\$11,000 to \$12,000.....	27	308,426	56,400	40,657	12,710	4,510	17,220
\$12,000 to \$13,000.....	27	335,303	53,400	62,921	13,220	5,721	18,941
\$13,000 to \$14,000.....	24	324,228	51,600	52,184	13,744	6,379	20,123
\$14,000 to \$15,000.....	16	231,263	32,800	46,708	9,646	5,057	14,703
\$15,000 to \$20,000.....	27	465,597	52,800	152,305	17,252	13,509	30,761
\$20,000 to \$25,000.....	19	429,669	39,400	124,477	18,125	18,050	36,175
\$25,000 to \$30,000.....	9	246,975	17,600	46,872	11,134	13,382	24,516
\$30,000 to \$40,000.....	10	329,516	18,000	98,369	14,071	22,423	36,494
\$40,000 to \$50,000.....	6	260,918	8,000	179,832	5,589	24,554	30,143
\$50,000 to \$60,000.....	3	167,092	5,800	72,890	6,569	20,794	27,363
\$60,000 to \$70,000.....	3	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$70,000 to \$80,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$80,000 to \$90,000.....							
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....							
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		274,374	7,600	127,872	10,459	43,381	53,810
Grand total.....	10,757	31,587,990	20,836,400	1,977,416	575,600	198,870	774,470

**NEW YORK.**

\$1,000 to \$2,000 <sup>1</sup> .....	46,106	\$70,229,979	\$92,074,600	\$3,579,404			
\$1,000 to \$2,000.....	183,455	266,423,470	181,491,200	3,189,802	\$3,270,659		\$3,270,659
\$2,000 to \$3,000 <sup>1</sup> .....	50,631	114,900,100	117,643,400	4,664,755			
\$2,000 to \$3,000.....	135,744	337,362,829	236,048,800	9,082,922	3,693,681		3,693,681
\$3,000 to \$4,000 <sup>1</sup> .....	2,049	6,887,170	3,947,600	3,526,341			
\$3,000 to \$4,000.....	93,554	322,018,364	188,306,800	8,255,576	5,055,173		5,055,173
\$4,000 to \$5,000 <sup>1</sup> .....	494	2,121,762	918,400	1,687,765			
\$4,000 to \$5,000.....	53,082	237,867,797	108,101,000	10,955,771	4,787,182		4,787,182
\$5,000 to \$6,000.....	25,000	135,894,201	49,984,600	10,497,299	2,997,844	\$115,096	3,112,940
\$6,000 to \$7,000.....	16,521	106,444,426	32,788,000	10,808,105	2,686,611	307,520	2,994,131
\$7,000 to \$8,000.....	12,412	92,527,363	24,687,000	10,367,078	2,657,142	449,773	3,106,915
\$8,000 to \$9,000.....	8,088	68,723,801	15,726,800	9,871,477	2,365,016	521,438	2,886,454
\$9,000 to \$10,000.....	6,711	63,775,371	13,015,600	9,939,358	2,231,809	634,691	2,866,500
\$10,000 to \$11,000.....	5,219	54,803,462	10,009,000	11,056,495	1,877,331	676,789	2,554,120
\$11,000 to \$12,000.....	4,226	48,621,169	8,159,000	8,499,943	1,940,840	713,992	2,624,832
\$12,000 to \$13,000.....	3,686	46,080,250	7,084,600	8,455,368	1,979,103	791,398	2,770,501
\$13,000 to \$14,000.....	2,996	40,516,064	5,786,000	7,568,026	1,781,109	791,362	2,572,471
\$14,000 to \$15,000.....	2,599	37,809,288	4,908,000	7,013,305	1,732,364	833,592	2,565,956
\$15,000 to \$20,000.....	8,847	153,153,627	16,713,400	32,493,453	7,192,934	4,442,807	11,635,741

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

**NEW YORK—Continued.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$20,000 to \$25,000.....	\$5,216	116,786,655	\$9,722,800	\$28,017,924	\$5,755,826	\$4,844,644	10,600,470
\$25,000 to \$30,000.....	3,452	94,481,661	6,362,200	23,364,737	4,843,864	5,087,337	9,931,201
\$30,000 to \$40,000.....	4,190	144,821,133	7,685,800	40,572,637	7,360,253	10,418,943	17,779,196
\$40,000 to \$50,000.....	2,387	106,775,352	4,370,600	29,895,251	5,664,477	10,372,527	16,037,004
\$50,000 to \$60,000.....	1,581	86,537,738	2,900,600	25,725,000	4,625,730	10,736,721	15,362,451
\$60,000 to \$70,000.....	1,026	66,270,702	1,848,200	20,880,027	3,409,991	9,721,146	13,131,137
\$70,000 to \$80,000.....	777	58,069,454	1,406,200	18,733,803	3,078,038	9,969,070	13,047,108
\$80,000 to \$90,000.....	534	45,500,628	973,000	14,357,166	2,475,523	8,951,419	11,426,942
\$90,000 to \$100,000.....	392	37,202,257	684,000	11,797,561	1,953,631	8,243,121	10,196,752
\$100,000 to \$150,000.....	1,034	124,048,225	1,845,400	44,812,377	6,739,128	35,044,727	41,783,855
\$150,000 to \$200,000.....	434	73,962,935	769,000	29,234,249	3,842,268	26,446,274	30,288,542
\$200,000 to \$250,000.....	223	49,421,652	407,800	20,045,326	2,535,639	20,177,355	22,712,994
\$250,000 to \$300,000.....	123	33,222,784	211,000	13,151,797	1,724,990	14,767,007	16,491,997
\$300,000 to \$400,000.....	117	39,400,062	200,800	16,291,679	2,094,321	18,796,761	20,891,082
\$400,000 to \$500,000.....	69	30,736,882	122,800	15,645,079	1,544,728	15,813,693	17,358,421
\$500,000 to \$750,000.....	58	33,362,174	93,600	19,278,842	1,236,873	18,075,749	19,312,622
\$750,000 to \$1,000,000.....	27	23,195,889	50,400	14,762,224	958,807	13,320,536	14,279,343
\$1,000,000 to \$1,500,000.....	12	14,888,690	19,000	8,152,296	549,101	8,879,940	9,429,041
\$1,500,000 to \$2,000,000.....	5	8,354,848	6,000	3,684,237	416,393	5,100,200	5,516,593
\$2,000,000 to \$3,000,000.....	3	3,721,715	4,000	6,569,283	164,398	4,819,247	4,983,645
\$3,000,000 to \$4,000,000.....	2	7,190,308	4,000	7,718,637	.....	4,540,720	4,540,720
\$5,000,000 and over.....	3	28,130,942	8,600	30,489,514	108,337	18,085,642	18,193,979
Grand total.....	683,085	3,436,343,179	1,157,089,600	614,692,504	107,301,114	292,491,237	399,792,351

**NORTH CAROLINA.**

\$1,000 to \$2,000 <sup>1</sup> .....	2,141	\$3,312,780	\$4,218,200	\$27,328	.....	.....	.....
\$1,000 to \$2,000.....	5,476	8,197,685	5,472,000	71,457	\$107,605	.....	\$107,605
\$2,000 to \$3,000 <sup>1</sup> .....	6,092	13,990,745	14,298,200	271,139	.....	.....	.....
\$2,000 to \$3,000.....	6,661	16,743,188	11,988,600	186,474	183,120	.....	183,120
\$3,000 to \$4,000 <sup>1</sup> .....	233	809,643	559,200	300,832	.....	.....	.....
\$3,000 to \$4,000.....	5,845	20,298,885	12,395,200	526,533	300,401	.....	300,401
\$4,000 to \$5,000 <sup>1</sup> .....	45	198,500	102,200	115,046	.....	.....	.....
\$4,000 to \$5,000.....	3,838	17,172,174	8,506,800	559,523	325,119	.....	325,119
\$5,000 to \$6,000.....	1,789	9,739,342	4,016,200	650,044	203,383	\$8,048	211,431
\$6,000 to \$7,000.....	1,277	8,155,234	2,856,000	651,040	198,468	23,062	221,530
\$7,000 to \$8,000.....	806	5,864,039	1,796,400	645,763	157,469	29,087	186,556
\$8,000 to \$9,000.....	516	4,377,268	1,123,800	645,278	141,474	33,195	174,669
\$9,000 to \$10,000.....	384	3,640,268	843,600	464,394	131,694	36,148	167,842
\$10,000 to \$11,000.....	287	2,996,701	646,800	493,203	108,231	36,395	144,626
\$11,000 to \$12,000.....	245	2,808,955	526,600	457,057	110,702	41,079	151,781
\$12,000 to \$13,000.....	187	2,327,646	404,600	731,639	97,864	39,718	137,582
\$13,000 to \$14,000.....	166	2,236,801	351,200	468,920	92,063	43,289	135,352
\$14,000 to \$15,000.....	121	1,752,556	267,000	325,990	73,855	38,538	112,393
\$15,000 to \$20,000.....	429	7,335,177	918,600	1,457,262	329,039	210,478	539,517
\$20,000 to \$25,000.....	211	4,692,380	454,000	1,055,085	220,571	192,935	413,506
\$25,000 to \$30,000.....	112	3,072,194	240,400	655,255	154,677	168,001	322,678
\$30,000 to \$40,000.....	126	4,311,678	257,400	1,106,499	219,885	306,229	526,114
\$40,000 to \$50,000.....	71	3,156,138	147,800	894,660	156,330	305,747	462,077
\$50,000 to \$60,000.....	36	1,959,743	78,600	826,333	99,428	238,276	337,704
\$60,000 to \$70,000.....	17	1,103,663	30,800	488,402	46,265	163,137	209,402
\$70,000 to \$80,000.....	18	1,341,779	38,600	424,641	70,099	232,066	302,165
\$80,000 to \$90,000.....	8	663,383	17,200	106,405	41,692	128,137	169,829
\$90,000 to \$100,000.....	12	1,146,840	26,000	262,689	67,284	257,271	324,555
\$100,000 to \$150,000.....	13	1,515,538	22,800	652,972	67,920	417,711	485,631
\$150,000 to \$200,000.....	9	1,537,426	18,200	670,973	70,907	550,550	621,457
\$200,000 to \$250,000.....	3	684,448	6,000	431,042	19,293	283,199	302,492
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....	5	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$1,000,000 to \$1,500,000.....	.....	.....	.....	.....	.....	.....	.....
\$1,500,000 to \$2,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$2,000,000 to \$3,000,000.....	.....	.....	.....	.....	.....	.....	.....

<sup>1</sup> Nontaxable. Personal exemption and dividends exceed net income.  
<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

## NORTH CAROLINA—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		\$4,470,670	\$18,200	\$2,569,143	\$179,722	\$2,253,492	\$2,433,214
Grand total.....	37,185	161,613,467	72,647,200	19,193,021	3,974,560	6,035,788	10,010,348

## NORTH DAKOTA.

\$1,000 to \$2,000 <sup>1</sup> .....	6,158	\$10,815,149	\$13,957,600					
\$1,000 to \$2,000.....	4,527	6,485,983	4,531,200	\$45,731	\$77,117			\$77,117
\$2,000 to \$3,000 <sup>1</sup> .....	2,053	4,717,664	4,926,200					
\$2,000 to \$3,000.....	4,457	11,307,452	8,216,600	119,915	121,752			121,752
\$3,000 to \$4,000 <sup>1</sup> .....	2,053	6,160,210	5,337,800	839,445				
\$3,000 to \$4,000.....	3,602	12,393,771	7,838,400	304,290	176,859			176,859
\$4,000 to \$5,000 <sup>1</sup> .....								
\$4,000 to \$5,000.....	2,328	10,433,198	5,126,600	596,707	193,338			193,338
\$5,000 to \$6,000.....	779	4,260,018	1,665,200	270,740	86,160	\$3,691		89,851
\$6,000 to \$7,000.....	512	3,269,399	1,071,000	315,510	70,839	9,099		79,938
\$7,000 to \$8,000.....	260	1,944,630	593,000	152,265	58,022	10,268		68,290
\$8,000 to \$9,000.....	144	1,218,853	322,800	150,553	40,945	9,167		50,112
\$9,000 to \$10,000.....	121	1,141,499	277,800	204,259	36,671	11,233		47,904
\$10,000 to \$11,000.....	74	773,423	167,200	148,167	27,315	9,308		36,623
\$11,000 to \$12,000.....	61	698,503	131,200	156,734	27,408	10,179		37,587
\$12,000 to \$13,000.....	38	475,192	85,600	60,657	19,927	8,107		28,034
\$13,000 to \$14,000.....	37	497,028	77,400	102,057	18,669	9,681		28,350
\$14,000 to \$15,000.....	25	363,225	55,400	74,160	15,137	8,048		23,185
\$15,000 to \$20,000.....	87	1,490,779	185,400	333,893	64,728	41,747		106,475
\$20,000 to \$25,000.....	27	604,762	54,800	124,907	31,255	24,815		56,070
\$25,000 to \$30,000.....	12	321,294	25,600	74,967	15,584	16,870		32,454
\$30,000 to \$40,000.....	14	503,482	27,000	150,372	23,165	37,286		60,451
\$40,000 to \$50,000.....	5	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )
\$50,000 to \$60,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )
\$60,000 to \$70,000.....								
\$70,000 to \$80,000.....								
\$80,000 to \$90,000.....								
\$90,000 to \$100,000.....								
\$100,000 to \$150,000.....								
\$150,000 to \$200,000.....								
\$200,000 to \$250,000.....								
\$250,000 to \$300,000.....								
\$300,000 to \$400,000.....								
\$400,000 to \$500,000.....								
\$500,000 to \$750,000.....								
\$750,000 to \$1,000,000.....								
\$1,000,000 to \$1,500,000.....								
\$1,500,000 to \$2,000,000.....								
\$2,000,000 to \$3,000,000.....								
\$3,000,000 to \$4,000,000.....								
\$4,000,000 to \$5,000,000.....								
\$5,000,000 and over.....								
Classes grouped <sup>2</sup> .....		285,432	12,400	47,752	16,899	29,220		46,119
Grand total.....	27,375	80,190,946	54,686,200	4,273,081	1,121,790	238,719		1,360,509

## OHIO.

\$1,000 to \$2,000 <sup>1</sup> .....	42,990	\$66,627,637	\$87,810,200	\$3,147,581				
\$1,000 to \$2,000.....	76,462	108,988,481	76,998,800	628,074	\$1,263,112			\$1,263,112
\$2,000 to \$3,000 <sup>1</sup> .....	38,728	88,108,173	91,115,400	5,062,201				
\$2,000 to \$3,000.....	57,496	143,548,888	106,092,200	1,825,133	1,447,339			1,447,339
\$3,000 to \$4,000 <sup>1</sup> .....	1,598	5,354,803	3,167,600	2,966,576				
\$3,000 to \$4,000.....	35,700	122,645,885	74,623,400	2,854,934	1,814,811			1,814,811
\$4,000 to \$5,000 <sup>1</sup> .....	832	3,697,581	1,384,000	2,887,420				

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

**OHIO—Continued.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$4,000 to \$5,000.....	20,469	\$91,103,665	\$43,478,600	\$3,942,025	\$1,754,426		\$1,754,426
\$5,000 to \$6,000.....	8,152	44,408,281	16,987,400	4,812,038	903,633	\$336,143	939,776
\$6,000 to \$7,000.....	5,452	35,230,069	11,272,200	4,723,793	808,356	101,134	909,490
\$7,000 to \$8,000.....	3,747	27,998,629	7,873,600	4,611,324	727,138	139,061	866,199
\$8,000 to \$9,000.....	2,699	22,850,568	5,466,000	4,065,518	648,778	160,562	809,340
\$9,000 to \$10,000.....	2,105	19,979,554	4,225,600	4,581,537	640,513	198,001	838,514
\$10,000 to \$11,000.....	1,497	15,727,442	2,966,400	3,577,396	544,130	194,116	738,246
\$11,000 to \$12,000.....	1,304	15,057,853	2,560,000	3,634,501	537,965	222,705	760,670
\$12,000 to \$13,000.....	956	11,961,294	1,868,400	3,022,730	449,901	203,877	653,778
\$13,000 to \$14,000.....	853	11,526,416	1,653,400	3,263,189	422,065	224,807	646,872
\$14,000 to \$15,000.....	747	10,825,024	1,436,600	3,234,826	410,485	236,118	646,603
\$15,000 to \$20,000.....	2,292	39,527,162	4,427,800	12,733,954	1,511,063	1,134,068	2,645,131
\$20,000 to \$25,000.....	1,256	27,983,700	2,412,600	9,526,636	1,135,046	1,152,845	2,287,891
\$25,000 to \$30,000.....	789	21,639,428	1,519,600	8,096,573	868,585	1,171,668	2,040,253
\$30,000 to \$40,000.....	438	29,011,607	1,562,800	12,038,533	1,179,958	2,086,488	3,266,446
\$40,000 to \$50,000.....	588	20,400,761	876,600	9,403,540	771,904	1,977,047	2,748,951
\$50,000 to \$60,000.....	256	13,916,748	466,200	6,393,338	547,948	1,684,001	2,231,949
\$60,000 to \$70,000.....	172	11,096,891	316,000	4,746,013	452,796	1,627,921	2,080,717
\$70,000 to \$80,000.....	96	7,127,811	180,800	3,899,697	264,723	1,219,158	1,483,881
\$80,000 to \$90,000.....	89	7,558,287	164,600	3,780,247	277,805	1,494,625	1,772,430
\$90,000 to \$100,000.....	50	4,751,628	88,000	1,967,455	207,098	1,059,492	1,266,590
\$100,000 to \$150,000.....	118	14,271,828	217,800	7,077,645	572,895	4,053,231	4,626,126
\$150,000 to \$200,000.....	45	7,678,331	76,800	4,872,844	253,217	2,748,314	3,001,531
\$200,000 to \$250,000.....	21	4,574,207	35,400	1,907,102	173,739	1,852,083	2,025,822
\$250,000 to \$300,000.....	9	2,446,798	16,800	2,073,582	53,723	1,085,671	1,139,394
\$300,000 to \$400,000.....	12	4,104,604	22,800	3,742,421	53,459	1,968,019	2,021,478
\$400,000 to \$500,000.....	5	2,243,326	8,200	580,377	129,637	1,155,845	1,285,482
\$500,000 to \$750,000.....	11	6,812,224	20,400	4,813,398	185,889	3,738,191	3,924,080
\$750,000 to \$1,000,000.....	4	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$1,000,000 to \$1,500,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		4,330,342	7,000	3,453,255	78,631	2,489,356	2,567,987
Grand total.....	308,309	1,075,115,926	553,200,000	163,947,256	21,090,768	35,414,547	56,595,315

**OKLAHOMA.**

\$1,000 to \$2,000 <sup>1</sup> .....	6,136	\$9,501,538	\$12,619,800	\$135,996			
\$1,000 to \$2,000.....	8,810	13,310,042	8,819,800	41,914	\$178,718		\$178,718
\$2,000 to \$3,000 <sup>1</sup> .....	8,063	18,328,602	19,394,000	118,657			
\$2,000 to \$3,000.....	10,883	27,562,315	20,080,800	157,961	295,179		295,179
\$3,000 to \$4,000 <sup>1</sup> .....	210	682,862	459,800	226,498			
\$3,000 to \$4,000.....	10,025	34,748,676	21,263,400	373,873	525,591		525,591
\$4,000 to \$5,000 <sup>1</sup> .....	97	468,595	181,400	268,819			
\$4,000 to \$5,000.....	7,550	33,973,237	16,161,400	887,233	680,951		680,951
\$5,000 to \$6,000.....	3,031	16,430,508	6,191,400	641,406	388,875	\$13,125	402,000
\$6,000 to \$7,000.....	1,772	11,411,911	3,803,400	656,845	287,979	32,453	320,432
\$7,000 to \$8,000.....	1,106	8,238,322	2,313,000	566,317	247,763	40,289	288,052
\$8,000 to \$9,000.....	717	6,051,354	1,523,200	469,182	217,470	45,233	262,703
\$9,000 to \$10,000.....	533	5,057,852	1,128,400	340,883	203,275	50,607	253,882
\$10,000 to \$11,000.....	391	4,093,438	802,800	439,162	171,747	50,162	221,909
\$11,000 to \$12,000.....	344	3,944,963	752,600	375,056	173,388	46,916	230,304
\$12,000 to \$13,000.....	231	2,883,800	485,200	220,447	138,407	59,501	187,908
\$13,000 to \$14,000.....	183	2,461,327	387,600	298,086	114,042	47,334	161,376
\$14,000 to \$15,000.....	154	2,227,664	311,400	272,528	107,963	48,568	156,531
\$15,000 to \$20,000.....	593	8,672,217	1,040,200	1,081,029	445,308	247,097	692,405
\$20,000 to \$25,000.....	245	5,462,297	497,000	690,023	302,331	226,427	528,758
\$25,000 to \$30,000.....	161	4,378,584	336,600	434,540	260,734	234,262	494,996
\$30,000 to \$40,000.....	153	5,229,974	312,000	668,925	308,687	374,344	683,031
\$40,000 to \$50,000.....	79	3,476,163	161,600	577,519	208,857	327,779	536,636
\$50,000 to \$60,000.....	38	2,086,911	78,400	284,952	141,166	253,929	395,095
\$60,000 to \$70,000.....	17	1,093,287	35,400	142,912	69,920	160,644	230,564
\$70,000 to \$80,000.....	19	1,430,312	37,000	389,913	78,064	248,447	327,111

<sup>1</sup> Nontaxable. Personal exemption and dividends exceed net income.  
<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

**OKLAHOMA—Continued.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$80,000 to \$90,000.....	12	\$999,360	\$19,400	\$136,447	\$65,152	\$193,389	\$258,541
\$90,000 to \$100,000.....	3	282,676	3,000	2,050	22,755	62,449	85,204
\$100,000 to \$150,000.....	16	1,808,828	33,200	605,492	89,970	484,440	574,410
\$150,000 to \$200,000.....	9	1,613,827	17,000	457,206	89,210	593,688	682,898
\$200,000 to \$250,000.....	2	430,860	4,000	541,178	1,029	173,536	174,565
\$250,000 to \$300,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	.....	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$300,000 to \$400,000.....	3	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$400,000 to \$500,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$500,000 to \$750,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		3,873,999	14,000	478,714	279,028	2,098,351	2,377,379
Grand total.....	61,500	242,184,301	119,268,200	12,981,768	6,094,159	6,112,970	12,207,129

**OREGON.**

\$1,000 to \$2,000 <sup>1</sup> .....	3,179	\$5,000,261	\$6,430,800	\$140,880	.....	.....	.....
\$1,000 to \$2,000.....	16,636	23,850,998	16,585,200	46,532	\$286,108	.....	\$286,108
\$2,000 to \$3,000 <sup>1</sup> .....	3,303	7,475,666	7,510,000	172,345	.....	.....	.....
\$2,000 to \$3,000.....	10,065	25,127,683	17,377,000	89,688	310,657	.....	310,657
\$3,000 to \$4,000 <sup>1</sup> .....	63	219,953	151,400	74,823	.....	.....	.....
\$3,000 to \$4,000.....	6,803	23,613,618	13,869,800	315,176	377,738	.....	377,738
\$4,000 to \$5,000 <sup>1</sup> .....	31	138,183	67,400	73,162	.....	.....	.....
\$4,000 to \$5,000.....	4,117	18,497,636	8,730,000	347,689	379,878	.....	379,878
\$5,000 to \$6,000.....	1,604	8,680,253	3,413,400	375,678	183,975	\$6,752	190,727
\$6,000 to \$7,000.....	974	6,220,213	2,026,000	331,788	148,430	17,207	165,637
\$7,000 to \$8,000.....	550	4,105,546	1,156,800	358,838	130,008	21,307	151,315
\$8,000 to \$9,000.....	397	3,364,803	859,000	345,492	114,527	25,527	140,054
\$9,000 to \$10,000.....	335	3,172,419	692,600	282,560	124,699	31,610	156,309
\$10,000 to \$11,000.....	247	2,578,148	513,800	308,960	103,175	31,627	134,802
\$11,000 to \$12,000.....	211	2,426,148	445,600	279,146	106,680	36,078	142,758
\$12,000 to \$13,000.....	147	1,834,491	311,600	253,272	84,055	31,387	115,442
\$13,000 to \$14,000.....	120	1,621,479	248,800	217,075	73,438	31,826	105,264
\$14,000 to \$15,000.....	106	1,533,021	212,400	271,951	68,457	33,664	102,121
\$15,000 to \$20,000.....	320	5,542,429	639,400	944,896	273,176	160,636	433,812
\$20,000 to \$25,000.....	137	3,031,648	280,600	669,103	148,503	123,724	272,227
\$25,000 to \$30,000.....	88	2,408,316	172,000	586,825	120,497	129,659	250,156
\$30,000 to \$40,000.....	83	2,901,422	162,400	1,040,780	125,940	211,606	337,546
\$40,000 to \$50,000.....	61	2,773,278	120,800	631,281	150,188	275,288	425,456
\$50,000 to \$60,000.....	29	1,554,676	58,400	408,055	86,219	185,566	271,785
\$60,000 to \$70,000.....	9	591,052	16,800	300,082	21,526	88,335	109,861
\$70,000 to \$80,000.....	8	585,778	15,400	312,715	19,561	98,710	118,271
\$80,000 to \$90,000.....	5	435,526	11,400	147,110	22,590	88,387	110,977
\$90,000 to \$100,000.....	2	189,500	3,000	35,020	11,704	42,072	53,776
\$100,000 to \$150,000.....	18	2,133,038	33,000	1,264,707	92,138	596,362	688,500
\$150,000 to \$200,000.....	7	1,244,641	11,400	661,667	44,951	455,484	500,435
\$200,000 to \$250,000.....	2	498,958	4,200	58,000	34,406	214,395	248,801
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....	2	619,622	3,000	419,699	15,001	287,382	302,383
\$400,000 to \$500,000.....	2	941,734	4,000	619,131	24,099	490,313	514,412
\$500,000 to \$750,000.....	2	1,328,469	4,600	83,333	97,988	737,241	835,229
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Grand total.....	49,663	166,240,606	82,142,000	12,467,459	3,780,312	4,452,125	8,232,437

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES, showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

PENNSYLVANIA.

Table with 8 columns: Income class, Number of returns, Net income, Exemptions from normal tax (Personal exemption, Dividends), Normal tax, Surtax, Total tax. Rows include income brackets from \$1,000 to \$15,000 and a Grand total row.

RHODE ISLAND.

Table with 8 columns: Income class, Number of returns, Net income, Exemptions from normal tax (Personal exemption, Dividends), Normal tax, Surtax, Total tax. Rows include income brackets from \$1,000 to \$15,000 and a Grand total row.

1 Nontaxable. Personal exemption and dividends exceed net income.

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

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

**RHODE ISLAND—Continued.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$20,000 to \$25,000.....	200	\$4,435,224	\$362,400	\$1,721,682	\$168,899	\$182,639	\$351,538
\$25,000 to \$30,000.....	120	3,267,780	229,800	1,224,517	128,844	175,265	304,109
\$30,000 to \$40,000.....	129	4,434,324	237,600	2,164,555	155,754	316,411	472,165
\$40,000 to \$50,000.....	86	3,803,245	147,200	1,868,268	140,262	365,766	506,028
\$50,000 to \$60,000.....	44	2,387,868	77,600	926,576	102,480	292,143	394,623
\$60,000 to \$70,000.....	22	1,408,189	37,000	652,210	59,777	204,805	264,582
\$70,000 to \$80,000.....	25	1,873,429	42,200	701,188	86,964	323,975	410,939
\$80,000 to \$90,000.....	18	1,541,320	32,400	866,267	46,804	307,263	354,067
\$90,000 to \$100,000.....	14	1,332,089	27,000	638,620	54,777	297,355	352,132
\$100,000 to \$150,000.....	36	4,416,734	56,800	2,264,678	177,878	1,271,073	1,448,951
\$150,000 to \$200,000.....	18	2,981,163	33,400	2,205,574	67,583	1,048,633	1,116,216
\$200,000 to \$250,000.....	7	1,622,797	12,000	839,266	62,554	676,257	738,811
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....	2	(2)	(2)	(2)		(2)	(2)
\$750,000 to \$1,000,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$1,000,000 to \$1,500,000.....	1	(2)	(2)	(2)		(2)	(2)
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		4,425,161	14,400	3,983,611	44,756	2,391,451	2,436,207
Grand total.....	39,936	146,109,811	65,842,800	30,773,134	2,994,391	8,239,741	11,234,132

**SOUTH CAROLINA.**

\$1,000 to \$2,000 <sup>1</sup> .....	2,345	\$3,612,020	\$4,671,400	\$122,679			
\$1,000 to \$2,000.....	6,153	9,268,934	6,150,000	109,164	\$121,550		\$121,550
\$2,000 to \$3,000 <sup>1</sup> .....	3,195	7,309,063	8,022,600	173,012			
\$2,000 to \$3,000.....	7,910	20,094,378	14,058,400	217,983	233,319		233,319
\$3,000 to \$4,000 <sup>1</sup> .....	145	489,930	319,600	205,346			
\$3,000 to \$4,000.....	7,341	25,237,215	15,537,200	423,034	372,789		372,789
\$4,000 to \$5,000 <sup>1</sup> .....	37	174,483	64,600	130,610			
\$4,000 to \$5,000.....	4,722	21,177,277	10,167,800	783,522	409,786		409,786
\$5,000 to \$6,000.....	1,550	8,481,390	3,449,200	455,010	180,543	\$7,357	187,900
\$6,000 to \$7,000.....	1,026	6,637,551	2,244,800	449,087	163,718	19,392	183,110
\$7,000 to \$8,000.....	675	5,021,986	1,517,000	406,646	140,127	24,498	164,625
\$8,000 to \$9,000.....	459	3,888,019	1,004,600	394,226	130,549	29,367	159,916
\$9,000 to \$10,000.....	306	2,892,520	671,800	253,520	113,253	28,442	141,695
\$10,000 to \$11,000.....	232	2,427,128	502,400	214,092	101,098	29,839	130,937
\$11,000 to \$12,000.....	161	1,848,288	363,400	168,768	80,673	27,171	107,844
\$12,000 to \$13,000.....	147	1,834,184	319,400	227,250	82,858	31,558	114,416
\$13,000 to \$14,000.....	106	1,427,687	235,200	198,658	61,891	27,905	89,796
\$14,000 to \$15,000.....	92	1,334,010	200,400	234,817	56,406	29,053	85,459
\$15,000 to \$20,000.....	298	5,087,402	655,600	629,906	256,346	144,656	401,002
\$20,000 to \$25,000.....	138	3,076,913	293,000	552,436	160,280	126,277	286,557
\$25,000 to \$30,000.....	78	2,148,925	167,400	461,929	110,616	117,243	227,859
\$30,000 to \$40,000.....	75	2,582,022	153,200	577,323	138,157	185,611	323,768
\$40,000 to \$50,000.....	39	1,731,518	74,000	575,697	81,319	167,525	248,844
\$50,000 to \$60,000.....	28	1,538,032	59,800	479,440	75,571	189,033	264,604
\$60,000 to \$70,000.....	14	892,677	31,400	346,684	41,879	129,055	170,934
\$70,000 to \$80,000.....	7	512,688	16,800	333,111	12,498	86,331	98,829
\$80,000 to \$90,000.....	7	594,958	15,600	173,378	32,500	119,090	151,590
\$90,000 to \$100,000.....	2	199,500	4,800	663	15,181	46,780	61,961
\$100,000 to \$150,000.....	5	570,950	6,800	179,764	29,950	154,445	184,395
\$150,000 to \$200,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							

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

<sup>2</sup> Classes grouped to conceal net income and identity of the taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES**, showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

**SOUTH CAROLINA—Continued.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		\$597,184	\$7,000	\$161,979	\$33,776	\$234,759	\$268,535
Grand total.....	37,296	142,688,832	71,005,200	9,641,784	2,236,633	1,955,387	5,192,020

**SOUTH DAKOTA.**

\$1,000 to \$2,000 <sup>1</sup> .....	3,461	\$5,532,370	\$8,071,800	\$15,712			
\$1,000 to \$2,000.....	5,532	7,873,931	5,472,200	19,680	\$96,464		\$96,464
\$2,000 to \$3,000 <sup>1</sup> .....	4,068	9,527,537	9,965,200	64,410			
\$2,000 to \$3,000.....	7,184	18,224,970	12,937,800	90,031	208,711		208,711
\$3,000 to \$4,000 <sup>1</sup> .....	322	1,067,270	782,400	360,831			
\$3,000 to \$4,000.....	7,846	27,468,669	16,950,800	196,262	422,909		422,909
\$4,000 to \$5,000 <sup>1</sup> .....	12	49,760	28,600	23,850			
\$4,000 to \$5,000.....	5,350	24,140,942	11,847,000	297,363	480,230		480,230
\$5,000 to \$6,000.....	1,732	9,474,066	4,018,700	350,706		\$8,254	210,503
\$6,000 to \$7,000.....	1,014	6,504,048	2,338,800	186,647	163,014	18,025	181,039
\$7,000 to \$8,000.....	658	4,989,310	1,555,600	207,970	155,434	26,265	181,699
\$8,000 to \$9,000.....	371	3,136,095	836,000	192,634	116,911	24,062	140,973
\$9,000 to \$10,000.....	252	2,382,019	561,600	160,008	93,860	23,573	117,433
\$10,000 to \$11,000.....	179	1,860,600	342,400	133,604	71,884	21,740	93,624
\$11,000 to \$12,000.....	124	1,429,231	273,400	99,961	65,894	21,097	86,991
\$12,000 to \$13,000.....	93	1,162,996	201,600	69,428	56,362	19,651	76,013
\$13,000 to \$14,000.....	70	941,466	152,800	114,293	41,701	17,895	59,596
\$14,000 to \$15,000.....	39	567,072	87,400	63,512	26,684	12,662	39,346
\$15,000 to \$20,000.....	164	2,802,859	360,600	246,928	149,774	79,837	229,611
\$20,000 to \$25,000.....	66	1,492,232	145,600	216,255	78,949	63,133	142,082
\$25,000 to \$30,000.....	22	598,694	47,000	124,879	27,300	32,114	59,414
\$30,000 to \$40,000.....	23	793,789	49,800	161,724	42,808	56,476	99,284
\$40,000 to \$50,000.....	11	493,445	22,000	124,114	25,977	56,502	82,479
\$50,000 to \$60,000.....	7	383,634	12,600	153,324	16,185	47,050	63,235
\$60,000 to \$70,000.....	2	129,553	5,000	63,563	4,381	16,095	20,476
\$70,000 to \$80,000.....	2	144,694	5,200	36,277	7,938	24,016	31,954
\$80,000 to \$90,000.....							
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....							
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Grand total.....	38,614	133,174,792	77,081,900	3,778,013	2,555,619	568,447	3,124,066

**TENNESSEE.**

\$1,000 to \$2,000 <sup>1</sup> .....	5,632	\$8,707,622	\$11,710,000	\$111,326			
\$1,000 to \$2,000.....	10,204	14,586,106	10,313,000	42,500	\$183,578		\$183,578
\$2,000 to \$3,000 <sup>1</sup> .....	5,804	13,064,718	14,371,400	299,448			
\$2,000 to \$3,000.....	9,596	24,981,581	18,383,400	246,639	257,973		257,973
\$3,000 to \$4,000 <sup>1</sup> .....	230	774,994	561,600	337,421			
\$3,000 to \$4,000.....	7,180	24,821,025	15,133,600	471,098	373,947		373,947
\$4,000 to \$5,000 <sup>1</sup> .....	58	257,098	135,400	143,813			
\$4,000 to \$5,000.....	3,916	17,626,106	8,345,600	346,808	358,503		358,503

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.



**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

TENNESSEE—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$5,000 to \$6,000.....	2, 276	\$12, 462, 744	\$5, 000, 800	\$783, 759	\$270, 927	\$11, 513	\$282, 440
\$6,000 to \$7,000.....	1, 296	8, 389, 250	2, 802, 600	759, 816	208, 065	25, 316	233, 381
\$7,000 to \$8,000.....	807	6, 048, 603	1, 685, 600	639, 827	186, 908	32, 359	219, 267
\$8,000 to \$9,000.....	647	5, 477, 549	1, 401, 600	698, 893	178, 250	41, 535	219, 785
\$9,000 to \$10,000.....	406	3, 848, 318	859, 200	617, 891	132, 929	38, 347	168, 276
\$10,000 to \$11,000.....	349	3, 657, 026	736, 000	622, 190	129, 791	45, 036	177, 827
\$11,000 to \$12,000.....	294	3, 376, 256	622, 200	529, 603	135, 005	49, 770	184, 775
\$12,000 to \$13,000.....	212	2, 649, 203	427, 000	537, 349	104, 584	45, 221	149, 805
\$13,000 to \$14,000.....	162	2, 184, 469	342, 800	333, 671	100, 630	45, 695	146, 325
\$14,000 to \$15,000.....	131	1, 897, 595	274, 600	368, 147	84, 724	41, 670	126, 394
\$15,000 to \$20,000.....	489	8, 409, 440	995, 400	1, 889, 296	368, 703	241, 826	610, 529
\$20,000 to \$25,000.....	248	5, 516, 347	506, 000	1, 346, 618	255, 347	226, 987	482, 334
\$25,000 to \$30,000.....	166	4, 526, 316	333, 800	1, 071, 970	221, 743	243, 114	464, 857
\$30,000 to \$40,000.....	161	5, 521, 607	320, 600	1, 116, 014	304, 826	396, 588	701, 414
\$40,000 to \$50,000.....	95	4, 194, 075	187, 200	811, 508	240, 898	401, 835	642, 733
\$50,000 to \$60,000.....	46	2, 511, 159	92, 000	470, 530	150, 709	306, 600	457, 309
\$60,000 to \$70,000.....	14	906, 025	26, 600	220, 866	50, 329	133, 853	184, 182
\$70,000 to \$80,000.....	14	1, 036, 178	27, 600	244, 159	59, 275	174, 827	234, 102
\$80,000 to \$90,000.....	12	1, 031, 546	23, 000	184, 843	65, 725	206, 499	272, 224
\$90,000 to \$100,000.....	13	1, 240, 574	26, 000	180, 578	84, 075	269, 711	353, 786
\$100,000 to \$150,000.....	22	2, 471, 225	42, 600	285, 893	177, 106	655, 836	832, 942
\$150,000 to \$200,000.....	6	1, 064, 300	12, 800	323, 281	63, 501	389, 070	452, 571
\$200,000 to \$250,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		670, 298	7, 000	276, 019	37, 286	273, 509	310, 795
Grand total.....	50, 789	193, 909, 353	95, 727, 000	16, 311, 274	4, 785, 337	4, 296, 717	9, 082, 054

TEXAS.

\$1,000 to \$2,000 <sup>1</sup> .....	23, 294	\$36, 542, 353	\$49, 083, 200	\$772, 735			
\$1,000 to \$2,000.....	32, 946	47, 386, 970	33, 217, 400	166, 927	\$577, 271		\$577, 271
\$2,000 to \$3,000 <sup>1</sup> .....	25, 094	57, 236, 349	62, 466, 400	1, 114, 746			
\$2,000 to \$3,000.....	31, 554	79, 788, 219	59, 346, 800	435, 735	813, 629		813, 629
\$3,000 to \$4,000 <sup>1</sup> .....	750	2, 514, 452	1, 684, 800	1, 154, 170			
\$3,000 to \$4,000.....	24, 586	84, 661, 186	51, 893, 400	1, 002, 623	1, 278, 313		1, 278, 313
\$4,000 to \$5,000 <sup>1</sup> .....	330	1, 495, 432	647, 600	1, 902, 441			
\$4,000 to \$5,000.....	14, 920	67, 121, 034	32, 272, 200	1, 328, 643	1, 348, 067		1, 348, 067
\$5,000 to \$6,000.....	5, 991	32, 847, 492	13, 089, 000	1, 419, 695	753, 372	\$29, 150	783, 022
\$6,000 to \$7,000.....	4, 053	26, 211, 017	8, 694, 400	1, 514, 754	706, 110	78, 462	784, 572
\$7,000 to \$8,000.....	2, 688	20, 072, 994	5, 701, 400	1, 343, 530	641, 385	105, 055	746, 440
\$8,000 to \$9,000.....	1, 894	16, 051, 013	4, 013, 400	1, 254, 706	587, 271	121, 528	708, 799
\$9,000 to \$10,000.....	1, 430	13, 566, 448	2, 952, 000	1, 087, 915	540, 088	134, 068	674, 756
\$10,000 to \$11,000.....	995	10, 403, 917	2, 027, 800	901, 686	444, 151	127, 469	571, 620
\$11,000 to \$12,000.....	780	8, 956, 184	1, 583, 400	850, 978	404, 148	131, 319	535, 467
\$12,000 to \$13,000.....	617	7, 702, 249	1, 255, 000	839, 634	359, 102	130, 705	489, 807
\$13,000 to \$14,000.....	544	6, 336, 975	1, 126, 800	738, 214	356, 883	143, 644	500, 527
\$14,000 to \$15,000.....	465	6, 736, 727	950, 800	922, 803	330, 723	146, 955	477, 678
\$15,000 to \$20,000.....	1, 434	24, 605, 333	2, 814, 000	3, 076, 048	1, 290, 954	708, 697	1, 999, 651
\$20,000 to \$25,000.....	719	16, 027, 154	1, 331, 800	2, 502, 082	864, 281	662, 117	1, 526, 398
\$25,000 to \$30,000.....	396	10, 858, 715	765, 200	1, 645, 446	622, 454	577, 531	1, 200, 035
\$30,000 to \$40,000.....	448	13, 888, 730	840, 000	2, 443, 348	919, 163	1, 097, 268	2, 016, 431
\$40,000 to \$50,000.....	212	9, 455, 853	395, 200	1, 356, 996	590, 457	914, 567	1, 505, 024
\$50,000 to \$60,000.....	120	6, 501, 316	227, 800	759, 765	414, 064	784, 240	1, 198, 904
\$60,000 to \$70,000.....	66	4, 241, 843	126, 000	684, 490	267, 740	619, 969	887, 709
\$70,000 to \$80,000.....	45	3, 344, 826	90, 000	292, 488	231, 112	577, 156	808, 268
\$80,000 to \$90,000.....	32	2, 699, 077	56, 000	482, 560	142, 957	529, 763	672, 720

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

TEXAS—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$90,000 to \$100,000.....	23	\$2,167,619	\$41,000	\$426,179	\$127,722	\$478,794	\$606,516
\$100,000 to \$150,000.....	77	8,950,061	138,000	1,088,854	601,791	2,457,652	3,059,473
\$150,000 to \$200,000.....	25	4,276,705	45,400	543,336	290,276	1,532,599	1,822,845
\$200,000 to \$250,000.....	5	1,119,175	10,400	211,366	70,617	458,570	529,187
\$250,000 to \$300,000.....	4	1,076,361	6,200	12,092	88,836	473,976	562,812
\$300,000 to \$400,000.....	4	1,385,574	3,200	198,381	103,013	666,952	769,965
\$400,000 to \$500,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$1,000,000 to \$1,500,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		4,442,948	11,600	417,296	341,221	2,505,153	2,846,374
Grand total.....	176,547	643,172,301	338,967,600	35,252,762	16,108,271	16,194,009	32,302,280

UTAH.

\$1,000 to \$2,000 <sup>1</sup> .....	1,806	\$2,863,682	\$3,844,200	\$122,107			
\$1,000 to \$2,000.....	5,762	8,270,908	5,839,400	41,428	\$98,468		\$98,468
\$2,000 to \$3,000 <sup>1</sup> .....	3,547	8,185,336	9,212,200	290,411			
\$2,000 to \$3,000.....	4,040	10,157,012	7,621,000	118,116	99,189		99,189
\$3,000 to \$4,000 <sup>1</sup> .....	243	797,456	704,400	199,745			
\$3,000 to \$4,000.....	2,577	8,845,153	5,516,200	144,806	128,399		128,399
\$4,000 to \$5,000 <sup>1</sup> .....	56	264,114	130,200	175,661			
\$4,000 to \$5,000.....	1,222	5,441,602	2,811,000	187,636	99,158		99,158
\$5,000 to \$6,000.....	648	3,523,556	1,446,400	473,642	64,350	\$2,858	67,208
\$6,000 to \$7,000.....	424	2,697,903	930,000	1,092,058	49,385	6,659	56,044
\$7,000 to \$8,000.....	200	1,490,715	447,800	251,389	38,277	7,723	46,000
\$8,000 to \$9,000.....	137	1,156,225	299,400	232,378	31,761	8,637	40,398
\$9,000 to \$10,000.....	91	860,800	198,600	253,566	23,487	8,520	32,007
\$10,000 to \$11,000.....	73	588,526	165,200	204,181	23,390	9,164	32,554
\$11,000 to \$12,000.....	46	526,726	97,600	116,637	19,235	7,701	26,936
\$12,000 to \$13,000.....	40	496,736	83,200	151,465	15,257	8,525	23,782
\$13,000 to \$14,000.....	34	457,319	71,600	129,927	16,025	8,725	24,750
\$14,000 to \$15,000.....	32	467,457	67,800	178,147	15,095	10,421	25,516
\$15,000 to \$20,000.....	88	1,504,543	181,400	535,932	54,074	43,076	97,150
\$20,000 to \$25,000.....	39	876,295	84,000	385,008	29,747	36,535	66,282
\$25,000 to \$30,000.....	23	633,752	40,400	322,384	17,616	34,707	51,723
\$30,000 to \$40,000.....	20	655,428	39,200	410,518	16,663	44,450	61,113
\$40,000 to \$50,000.....	8	343,244	16,000	243,793	8,089	31,989	40,078
\$50,000 to \$60,000.....	4	212,015	10,600	165,263	2,390	24,998	27,388
\$60,000 to \$70,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$70,000 to \$80,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$80,000 to \$90,000.....							
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		426,933	8,200	408,731	10,358	116,042	126,400
Grand total.....	21,164	61,913,436	39,865,400	6,835,029	859,813	410,730	1,270,543

<sup>1</sup> Nontaxable. Personal exemption and dividends exceed net income.  
<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

**VERMONT.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 <sup>1</sup> .....	1,502	\$2,276,416	\$2,957,600	\$252,578			
\$1,000 to \$2,000.....	3,745	5,127,831	3,755,400	57,554	\$53,612		\$53,612
\$2,000 to \$3,000 <sup>1</sup> .....	1,422	3,231,089	3,398,800	290,748			
\$2,000 to \$3,000.....	2,493	6,152,013	4,573,200	143,334	57,935		57,935
\$3,000 to \$4,000 <sup>1</sup> .....	121	396,506	253,660	199,514			
\$3,000 to \$4,000.....	1,652	5,531,663	3,251,400	186,620	84,007		84,007
\$4,000 to \$5,000 <sup>1</sup> .....	55	240,212	104,800	177,268			
\$4,000 to \$5,000.....	1,007	4,519,040	2,031,200	298,408	87,824		87,824
\$5,000 to \$6,000.....	406	2,200,029	846,400	264,491	39,791	\$1,713	41,504
\$6,000 to \$7,000.....	248	1,595,360	505,600	239,792	33,714	4,546	38,260
\$7,000 to \$8,000.....	216	1,590,471	434,600	267,150	34,311	7,541	41,852
\$8,000 to \$9,000.....	165	1,377,337	321,800	335,129	27,872	9,462	37,334
\$9,000 to \$10,000.....	70	666,219	144,600	141,693	21,177	10,688	31,865
\$10,000 to \$11,000.....	65	681,947	133,000	148,784	23,246	8,466	31,712
\$11,000 to \$12,000.....	52	597,479	99,800	145,652	21,847	8,783	30,630
\$12,000 to \$13,000.....	34	425,732	69,200	126,515	13,803	7,288	21,091
\$13,000 to \$14,000.....	41	552,715	87,600	91,980	21,979	10,778	32,757
\$14,000 to \$15,000.....	27	391,507	53,600	141,158	13,398	8,637	22,035
\$15,000 to \$20,000.....	97	1,671,869	190,800	485,010	64,574	48,385	112,959
\$20,000 to \$25,000.....	39	867,204	73,000	329,496	34,370	35,826	70,205
\$25,000 to \$30,000.....	23	620,238	40,800	196,115	20,568	33,981	63,489
\$30,000 to \$40,000.....	27	939,700	46,800	559,911	23,128	68,377	91,505
\$40,000 to \$50,000.....	21	942,063	42,000	369,495	41,029	92,110	133,139
\$50,000 to \$60,000.....	14	774,169	25,800	383,005	27,382	95,766	123,148
\$60,000 to \$70,000.....	7	452,209	11,000	166,287	21,808	66,438	88,246
\$70,000 to \$80,000.....	3	226,996	4,000	124,947	7,231	39,574	46,805
\$80,000 to \$90,000.....	7	597,783	12,800	213,316	28,305	118,828	147,133
\$90,000 to \$100,000.....	3	284,339	5,200	126,106	12,613	63,170	75,783
\$100,000 to \$150,000.....	4	510,434	7,200	243,775	20,114	145,746	165,860
\$150,000 to \$200,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		754,903	5,000	513,669	17,535	326,579	344,114
Grand total.....	13,569	46,204,506	23,486,000	7,219,500	862,122	1,212,682	2,074,804

**VIRGINIA.**

\$1,000 to \$2,000 <sup>1</sup> .....	8,504	\$13,405,381	\$17,234,600	\$419,046			
\$1,000 to \$2,000.....	19,058	28,419,693	19,312,800	97,005	\$364,015		\$364,015
\$2,000 to \$3,000 <sup>1</sup> .....	9,054	20,644,594	22,796,200	569,677			
\$2,000 to \$3,000.....	16,019	39,719,009	28,328,800	403,966	439,414		439,414
\$3,000 to \$4,000 <sup>1</sup> .....	390	1,249,575	939,500	316,123			
\$3,000 to \$4,000.....	9,547	32,743,330	19,697,800	975,614	481,649		481,649
\$4,000 to \$5,000 <sup>1</sup> .....	115	523,470	233,800	298,006			
\$4,000 to \$5,000.....	5,738	25,673,486	11,684,600	1,222,833	550,934		550,934
\$5,000 to \$6,000.....	1,947	10,752,808	4,298,800	1,146,689	231,535	\$10,695	242,230
\$6,000 to \$7,000.....	1,211	7,826,552	2,530,400	843,381	193,570	23,236	216,806
\$7,000 to \$8,000.....	858	6,414,899	1,824,800	834,240	183,012	33,694	216,706
\$8,000 to \$9,000.....	604	5,129,619	1,301,800	683,441	170,485	39,009	209,494
\$9,000 to \$10,000.....	432	4,102,162	897,600	615,770	147,701	40,826	188,527
\$10,000 to \$11,000.....	352	3,677,109	755,400	602,673	135,655	44,853	180,508
\$11,000 to \$12,000.....	280	3,217,120	591,400	694,370	118,369	46,995	165,364
\$12,000 to \$13,000.....	247	3,077,995	510,800	609,339	121,635	52,385	174,020
\$13,000 to \$14,000.....	194	2,615,760	422,800	343,010	118,069	51,141	169,210
\$14,000 to \$15,000.....	183	2,651,748	355,800	571,812	112,963	58,091	171,054
\$15,000 to \$20,000.....	519	8,917,120	1,065,000	2,150,576	388,843	256,661	645,504
\$20,000 to \$25,000.....	250	5,568,189	519,400	1,522,121	248,543	230,075	478,618
\$25,000 to \$30,000.....	138	3,729,885	286,800	993,716	171,664	198,240	369,904
\$30,000 to \$40,000.....	137	4,714,446	279,800	1,652,329	205,189	336,595	541,784
\$40,000 to \$50,000.....	73	3,216,650	157,400	1,137,296	148,753	308,254	457,007

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax.—Continued.

**VIRGINIA—Continued.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000.....	49	\$2,641,669	\$108,200	\$858,176	\$126,388	\$317,961	\$444,349
\$60,000 to \$70,000.....	23	1,475,148	47,000	398,710	78,766	215,198	293,964
\$70,000 to \$80,000.....	13	960,631	25,800	217,995	55,666	163,408	219,074
\$80,000 to \$90,000.....	4	340,213	7,600	109,250	18,228	66,103	84,337
\$90,000 to \$100,000.....	7	668,463	16,000	116,882	35,983	149,700	185,683
\$100,000 to \$150,000.....	11	1,314,477	22,000	495,505	67,157	370,140	437,297
\$150,000 to \$200,000.....	3	567,477	6,200	521,830	8,548	214,318	222,866
\$200,000 to \$250,000.....	4	(?)	(?)	(?)	(?)	(?)	(?)
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$400,000 to \$500,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		1,699,695	11,800	527,827	98,787	771,132	869,919
Grand total.....	75,966	247,658,373	136,270,700	21,949,208	5,021,521	3,998,716	9,020,237

**WASHINGTON.**

\$1,000 to \$2,000 <sup>1</sup> .....	11,082	\$17,417,939	\$23,406,800	\$141,922			
\$1,000 to \$2,000.....	44,224	63,870,435	40,194,200	153,795	\$969,447		\$969,447
\$2,000 to \$3,000 <sup>1</sup> .....	11,897	27,072,990	29,145,800	406,053			
\$2,000 to \$3,000.....	18,623	45,292,820	28,913,600	308,654	686,440		686,440
\$3,000 to \$4,000 <sup>1</sup> .....	350	1,206,495	886,400	505,401			
\$3,000 to \$4,000.....	12,015	41,373,033	23,636,400	451,446	693,401		693,401
\$4,000 to \$5,000 <sup>1</sup> .....	87	373,744	192,400	232,464			
\$4,000 to \$5,000.....	6,298	27,961,395	13,007,800	421,048	581,884		581,884
\$5,000 to \$6,000.....	2,701	15,139,064	5,701,000	1,094,984	365,450	\$16,434	381,884
\$6,000 to \$7,000.....	1,860	11,921,753	4,004,200	823,053	293,606	32,887	326,493
\$7,000 to \$8,000.....	1,208	9,005,120	2,615,800	693,817	273,535	45,822	319,357
\$8,000 to \$9,000.....	814	6,860,409	1,725,200	747,592	232,895	48,632	271,527
\$9,000 to \$10,000.....	596	5,667,258	1,260,600	570,689	217,202	57,549	274,751
\$10,000 to \$11,000.....	418	4,376,648	879,600	500,902	177,423	54,133	231,556
\$11,000 to \$12,000.....	322	3,760,757	692,400	456,988	158,274	54,481	212,755
\$12,000 to \$13,000.....	281	3,499,306	594,400	500,048	150,568	59,789	210,357
\$13,000 to \$14,000.....	210	2,837,863	443,600	420,840	134,051	55,905	189,956
\$14,000 to \$15,000.....	158	2,291,206	335,000	446,239	97,336	50,537	147,873
\$15,000 to \$20,000.....	516	8,879,592	1,036,400	1,844,865	401,844	257,426	659,270
\$20,000 to \$25,000.....	237	5,235,036	481,400	1,128,263	259,392	212,009	471,401
\$25,000 to \$30,000.....	121	3,274,304	242,800	944,508	147,896	174,647	322,543
\$30,000 to \$40,000.....	126	4,320,660	252,600	1,273,450	209,228	307,024	516,252
\$40,000 to \$50,000.....	59	2,594,639	113,200	995,147	113,174	248,304	361,478
\$50,000 to \$60,000.....	41	2,252,719	75,400	1,013,996	96,560	276,282	372,842
\$60,000 to \$70,000.....	18	1,174,484	33,000	437,958	54,884	174,393	229,277
\$70,000 to \$80,000.....	13	969,476	20,800	497,169	38,207	166,526	204,833
\$80,000 to \$90,000.....	11	923,365	16,600	288,077	53,313	180,246	233,559
\$90,000 to \$100,000.....	4	385,088	6,200	133,097	17,758	86,392	104,750
\$100,000 to \$150,000.....	18	2,184,003	30,200	1,011,008	84,639	622,862	707,501
\$150,000 to \$200,000.....	5	869,544	8,200	326,043	44,221	314,494	358,715
\$200,000 to \$250,000.....	3	682,365	3,000	491,167	17,320	281,349	299,269
\$250,000 to \$300,000.....	2	549,805	4,800	495,390	3,592	244,906	248,498
\$300,000 to \$400,000.....	3	(?)	(?)	(?)	(?)	(?)	(?)
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		1,757,418	8,800	171,673	124,073	903,853	1,027,926
Grand total.....	114,322	325,920,733	180,268,600	19,927,776	6,687,613	4,928,182	11,615,795

<sup>1</sup> Nontaxable. Personal exemption and dividends exceed net income.  
<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES,** showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

**WEST VIRGINIA.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 <sup>1</sup> .....	5,840	\$9,042,686	\$11,886,800	\$533,765			
\$1,000 to \$2,000.....	9,999	14,405,540	9,982,200	101,483	\$176,870		\$176,870
\$2,000 to \$3,000 <sup>1</sup> .....	8,242	19,004,575	21,309,800	750,475			
\$2,000 to \$3,000.....	7,020	17,795,197	12,685,600	241,674	198,157		198,157
\$3,000 to \$4,000 <sup>1</sup> .....	414	1,358,874	961,000	529,898			
\$3,000 to \$4,000.....	5,903	20,453,474	12,461,200	575,672	299,594		299,594
\$4,000 to \$5,000 <sup>1</sup> .....	191	871,152	394,600	670,988			
\$4,000 to \$5,000.....	2,943	13,204,597	6,387,400	574,080	249,620		249,620
\$5,000 to \$6,000.....	1,232	6,632,617	2,637,400	804,430	130,076	\$5,764	135,840
\$6,000 to \$7,000.....	867	5,561,152	1,853,800	814,693	117,860	15,797	133,657
\$7,000 to \$8,000.....	559	4,156,845	1,192,800	847,401	99,318	21,959	121,277
\$8,000 to \$9,000.....	378	3,202,056	765,200	690,574	87,379	24,122	111,501
\$9,000 to \$10,000.....	271	2,571,775	562,200	556,890	80,232	25,683	105,915
\$10,000 to \$11,000.....	202	2,117,267	418,800	549,157	67,412	26,321	93,733
\$11,000 to \$12,000.....	157	1,801,271	317,800	615,670	52,234	26,154	78,388
\$12,000 to \$13,000.....	109	1,355,865	226,600	349,611	47,131	23,159	70,290
\$13,000 to \$14,000.....	89	1,205,296	193,600	363,260	40,285	23,906	64,191
\$14,000 to \$15,000.....	72	1,044,978	152,800	353,304	34,514	23,110	57,624
\$15,000 to \$20,000.....	249	4,253,042	492,800	1,641,469	143,512	120,509	264,021
\$20,000 to \$25,000.....	119	2,651,547	239,600	1,034,861	95,977	109,676	205,653
\$25,000 to \$30,000.....	91	2,479,412	182,800	1,094,988	87,437	131,489	218,926
\$30,000 to \$40,000.....	88	3,037,521	169,800	1,407,079	112,185	218,174	330,359
\$40,000 to \$50,000.....	39	1,741,851	79,800	715,945	69,306	168,587	237,893
\$50,000 to \$60,000.....	33	1,786,425	64,000	672,291	81,319	215,517	296,836
\$60,000 to \$70,000.....	15	983,293	27,400	529,499	33,747	146,976	180,723
\$70,000 to \$80,000.....	13	980,753	24,400	288,940	51,319	170,817	222,136
\$80,000 to \$90,000.....	6	585,592	9,600	481,559	4,206	99,023	103,229
\$90,000 to \$100,000.....	5	482,349	9,600	278,780	16,144	109,212	125,356
\$100,000 to \$150,000.....	17	2,049,619	32,600	1,612,889	58,815	581,514	640,329
\$150,000 to \$200,000.....	2	355,660	3,600	19,262	25,899	130,190	156,089
\$200,000 to \$250,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$250,000 to \$300,000.....		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$300,000 to \$400,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		856,828	5,600	175,031	53,502	387,488	440,990
Grand total.....	45,168	147,949,092	85,731,200	19,870,618	2,514,050	2,805,147	5,319,197

**WISCONSIN.**

\$1,000 to \$2,000 <sup>1</sup> .....	14,009	\$21,957,693	\$30,206,200	\$321,028			
\$1,000 to \$2,000.....	28,236	40,604,280	28,237,800	237,679	\$510,859		\$510,859
\$2,000 to \$3,000 <sup>1</sup> .....	11,480	26,087,530	29,055,600	503,934			
\$2,000 to \$3,000.....	18,525	46,473,298	33,503,200	611,198	497,918		497,918
\$3,000 to \$4,000 <sup>1</sup> .....	599	2,022,595	1,436,800	614,006			
\$3,000 to \$4,000.....	13,466	46,598,469	28,513,800	997,742	722,695		722,695
\$4,000 to \$5,000 <sup>1</sup> .....	165	741,079	332,800	510,190			
\$4,000 to \$5,000.....	8,235	36,911,450	17,892,200	1,788,356	699,018		699,018
\$5,000 to \$6,000.....	3,140	17,130,317	6,592,200	1,312,326	351,057	\$14,510	365,567
\$6,000 to \$7,000.....	2,045	13,098,973	4,235,800	1,445,956	296,288	35,504	331,792
\$7,000 to \$8,000.....	1,314	9,776,107	2,761,400	1,543,417	246,274	47,601	293,875
\$8,000 to \$9,000.....	874	7,365,918	1,818,600	1,232,890	200,277	49,946	250,223
\$9,000 to \$10,000.....	677	6,413,753	1,394,400	1,267,605	208,370	63,757	272,127
\$10,000 to \$11,000.....	470	4,914,175	961,600	1,101,493	166,443	60,339	226,782
\$11,000 to \$12,000.....	396	4,551,672	808,400	1,166,263	166,331	66,927	233,258
\$12,000 to \$13,000.....	265	3,309,380	559,800	833,874	124,454	57,132	181,586
\$13,000 to \$14,000.....	222	2,988,961	441,400	840,110	108,992	58,093	167,085
\$14,000 to \$15,000.....	186	2,692,497	380,600	738,168	98,832	59,007	157,839
\$15,000 to \$20,000.....	629	10,817,797	1,196,800	3,348,235	417,388	311,954	729,342
\$20,000 to \$25,000.....	265	5,865,527	485,200	1,949,463	234,655	240,778	475,433
\$25,000 to \$30,000.....	184	5,022,200	348,000	2,476,531	167,919	270,418	438,337
\$30,000 to \$40,000.....	179	6,154,344	335,600	2,823,376	217,257	440,560	657,817

<sup>1</sup> Nontaxable. Personal exemption and dividends exceed net income.  
<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 10.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES**, showing for each class the number of returns, net income, personal exemption, dividends, and tax—Continued.

WISCONSIN—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$40,000 to \$50,000.....	79	\$3,511,382	\$137,600	\$1,716,653	\$121,634	\$340,846	\$462,480
\$50,000 to \$60,000.....	43	2,329,016	78,200	1,121,459	87,952	282,191	370,143
\$60,000 to \$70,000.....	28	1,809,506	57,800	1,548,648	28,537	266,080	289,567
\$70,000 to \$80,000.....	27	2,014,546	55,000	1,526,461	31,736	346,079	377,815
\$80,000 to \$90,000.....	15	1,271,928	20,800	922,267	25,417	250,949	276,366
\$90,000 to \$100,000.....	7	666,604	12,600	548,207	10,674	148,971	159,645
\$100,000 to \$150,000.....	25	2,972,392	44,000	1,813,067	109,325	828,194	937,519
\$150,000 to \$200,000.....	5	816,968	7,300	359,758	38,904	285,052	323,956
\$200,000 to \$250,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		960,987	6,200	427,778	38,944	453,109	492,053
Grand total.....	105,793	337,851,344	191,918,200	37,648,138	5,923,150	4,977,947	10,901,097

WYOMING.

\$1,000 to \$2,000 <sup>1</sup> .....	1,405	\$2,296,937	\$3,018,400	\$44,659			
\$1,000 to \$2,000.....	5,833	8,791,953	5,871,400	9,746	\$121,144		\$121,144
\$2,000 to \$3,000 <sup>1</sup> .....	2,453	5,533,081	5,888,000	42,244			
\$2,000 to \$3,000.....	4,178	10,366,388	7,000,000	65,051	132,990		132,990
\$3,000 to \$4,000 <sup>1</sup> .....	38	125,612	92,200	63,544			
\$3,000 to \$4,000.....	2,165	7,444,699	4,478,200	77,652	116,093		116,093
\$4,000 to \$5,000 <sup>1</sup> .....	14	59,681	31,000	37,736			
\$4,000 to \$5,000.....	898	3,987,489	1,830,800	98,545	82,687		82,687
\$5,000 to \$6,000.....	396	2,141,642	856,000	134,835	43,801	\$1,657	45,458
\$6,000 to \$7,000.....	251	1,604,659	527,400	119,701	38,077	4,673	42,750
\$7,000 to \$8,000.....	147	1,100,078	297,600	116,363	33,889	5,797	39,686
\$8,000 to \$9,000.....	94	796,926	191,200	111,303	26,046	5,974	32,020
\$9,000 to \$10,000.....	99	933,817	208,600	160,252	32,689	9,210	41,899
\$10,000 to \$11,000.....	58	606,443	114,200	101,756	23,590	7,424	31,014
\$11,000 to \$12,000.....	39	447,853	72,200	91,568	16,615	6,564	23,179
\$12,000 to \$13,000.....	50	623,406	109,000	73,862	27,864	10,672	38,536
\$13,000 to \$14,000.....	26	350,850	52,000	61,714	15,249	6,904	22,153
\$14,000 to \$15,000.....	28	405,517	59,000	84,133	17,307	8,942	26,249
\$15,000 to \$20,000.....	75	1,282,943	150,600	270,705	56,628	36,366	92,994
\$20,000 to \$25,000.....	35	785,178	65,600	225,464	34,995	31,826	66,821
\$25,000 to \$30,000.....	26	702,663	55,800	188,968	33,201	37,009	70,210
\$30,000 to \$40,000.....	19	661,009	32,200	71,911	40,848	47,331	88,179
\$40,000 to \$50,000.....	9	394,432	20,400	75,105	22,345	37,414	59,759
\$50,000 to \$60,000.....	5	268,159	9,600	39,228	15,743	32,163	47,906
\$60,000 to \$70,000.....	3	197,948	5,800	33,605	8,604	29,731	38,335
\$70,000 to \$80,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$80,000 to \$90,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		554,596	8,600	193,364	28,340	155,661	184,001
Grand total.....	18,349	52,463,959	31,045,800	2,593,014	968,745	475,318	1,444,063

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

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

**TABLE 11.—NET INCOME REPORTED FOR EACH YEAR, BY THE SAME INDIVIDUALS GROUPED ACCORDING TO SIZE OF NET INCOME FOR 1914.**

[Returns of 1,240 persons, each of whom reported net income of \$200,000 and over in one or more years, 1914-1919.]

Income class (distribution based on 1914 returns).	Number.	Net income.					
		1914	1915	1916	1917	1918	1919
Reporting deficit.....	23	<sup>1</sup> \$1,571,606	\$6,826,760	\$9,744,520	\$7,077,661	\$4,549,731	\$6,235,946
Under \$10,000.....	59	380,562	6,637,571	14,594,795	18,004,040	11,553,497	14,459,673
\$10,000 to \$25,000.....	104	1,765,378	10,051,848	53,723,930	31,442,170	20,740,166	25,763,641
\$25,000 to \$50,000.....	156	5,913,947	28,516,024	46,919,002	49,885,564	34,864,551	40,092,640
\$50,000 to \$100,000.....	219	16,063,020	46,934,813	74,923,249	76,145,778	60,527,933	56,077,052
\$100,000 to \$150,000.....	150	18,495,835	37,724,640	69,362,791	56,504,854	49,277,361	42,176,446
\$150,000 to \$200,000.....	102	17,792,202	28,967,368	43,538,255	43,034,551	36,942,421	31,441,777
\$200,000 to \$250,000.....	79	17,971,504	34,833,435	45,339,238	38,366,944	26,079,026	19,957,634
\$250,000 to \$300,000.....	57	15,381,653	19,572,049	34,288,857	27,783,994	20,994,805	19,080,050
\$300,000 to \$400,000.....	98	33,895,936	82,339,024	76,594,383	56,569,777	41,297,606	41,496,480
\$400,000 to \$500,000.....	46	20,526,125	26,039,548	35,275,617	25,602,362	19,054,701	17,915,913
\$500,000 to \$750,000.....	69	42,050,577	48,561,952	61,353,540	51,117,232	38,977,793	33,033,733
\$750,000 to \$1,000,000.....	21	18,263,309	22,985,455	35,632,743	23,916,177	14,891,302	13,197,398
\$1,000,000 to \$1,500,000.....	26	31,270,554	37,980,986	53,154,947	49,398,349	27,231,152	33,085,538
\$1,500,000 to \$2,000,000.....	16	27,446,872	28,277,780	33,540,057	31,828,788	21,568,941	18,887,454
\$2,000,000 to \$3,000,000.....	8	18,899,957	19,370,852	20,304,460	15,288,740	12,060,196	10,227,410
\$3,000,000 and over.....	7	49,326,105	49,824,450	57,127,723	53,350,714	35,774,294	37,228,711
Total.....	1,240	333,871,933	535,444,555	765,418,107	655,317,695	476,385,481	460,357,496

<sup>1</sup> Deficit.

**Table 11a.—DISTRIBUTION BY INCOME CLASSES FOR EACH OF THE YEARS 1914-1919.**  
**RETURNS OF 23 PERSONS WHO IN 1914 REPORTED DEFICITS, EACH OF WHOM IN ONE OR MORE OF THE SUBSEQUENT YEARS REPORTED INCOME**  
**IN EXCESS OF \$300,000.**

Income class.	1914		1915		1916		1917		1918		1919	
	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.
Reporting deficit.....	23	\$1,571,606	2	\$65,694	2	\$106,781			2	\$210,008	1	\$30,448
Under \$10,000.....			2	16,637			1	87,824				
\$10,000 to \$25,000.....									3	51,749	2	44,017
\$25,000 to \$50,000.....			5	225,488	1	31,688	1	48,659			4	153,614
\$50,000 to \$100,000.....							2	150,391	2	133,876	2	145,498
\$100,000 to \$150,000.....							2	241,521	3	402,113	2	266,705
\$150,000 to \$200,000.....			2	342,972	2	314,203	5	857,191	1	170,047	1	199,913
\$200,000 to \$250,000.....			1	211,096	2	444,001	1	205,139	4	890,279	2	478,855
\$250,000 to \$300,000.....			1	276,547	3	858,078	1	267,821	2	543,763	1	299,845
\$300,000 to \$400,000.....			3	1,020,616	1	369,846	4	1,397,433	3	1,070,240	2	754,759
\$400,000 to \$500,000.....			2	917,033	2	974,501			2	949,173	2	902,072
\$500,000 to \$750,000.....			4	2,273,932	7	3,973,724	5	2,921,613	1	548,499	3	1,647,768
\$750,000 to \$1,000,000.....					2	1,791,864	1	980,069				
\$1,000,000 to \$1,500,000.....					1	1,093,396					1	1,373,348
\$1,500,000 to \$2,000,000.....			1	1,608,133								
\$2,000,000 to \$3,000,000.....												
\$3,000,000 and over.....												
Total.....	23	1,571,606	23	6,826,760	23	9,744,520	23	7,077,661	23	4,549,731	23	6,235,946

**RETURNS OF 59 PERSONS WHO IN 1914 REPORTED NET INCOME UNDER \$10,000 EACH OF WHOM IN ONE OR MORE OF THE SUBSEQUENT YEARS**  
**REPORTED INCOME IN EXCESS OF \$300,000.**

Reporting deficit.....			2	\$15,084			1	\$4,874			4	\$190,017
Under \$10,000.....	59	\$380,562	19	134,683	6	\$43,626	2	13,850	1	85,271	1	1,160
\$10,000 to \$25,000.....			12	215,573	6	110,667	4	66,632	7	109,990	2	24,752
\$25,000 to \$50,000.....			6	230,686	10	371,130	5	176,076	8	328,469	4	132,838
\$50,000 to \$100,000.....			6	389,701	6	418,120	7	534,452	12	834,000	7	486,069
\$100,000 to \$150,000.....			7	834,976	4	534,854	10	1,295,912	3	358,301	9	1,118,157
\$150,000 to \$200,000.....			3	523,803	6	1,059,709	4	717,562	4	736,245	1	183,152
\$200,000 to \$250,000.....			1	236,910	4	904,282	2	435,449	3	689,553	1	200,928
\$250,000 to \$300,000.....					4	1,097,947	2	591,954	1	298,644	3	816,061
\$300,000 to \$400,000.....					5	1,788,762	7	2,424,160	11	3,740,862	16	5,284,245
\$400,000 to \$500,000.....					2	929,278	5	2,289,403	6	2,665,850	7	3,283,411
\$500,000 to \$750,000.....			1	653,880	1	581,892	6	3,738,655	3	1,786,312	3	1,781,481
\$750,000 to \$1,000,000.....			1	950,132								
\$1,000,000 to \$1,500,000.....					4	4,307,109	3	4,159,628			1	1,337,436
\$1,500,000 to \$2,000,000.....							1	1,565,181				
\$2,000,000 to \$3,000,000.....			1	2,484,311	1	2,444,419						
\$3,000,000 and over.....												
Total.....	59	380,562	59	6,637,571	59	14,594,795	59	18,004,040	59	11,553,497	59	14,459,673



Table 11a.—DISTRIBUTION BY INCOME CLASSES FOR EACH OF THE YEARS 1914-1919—Continued.

RETURNS OF 104 PERSONS WHO IN 1914 REPORTED NET INCOME BETWEEN \$10,000 AND \$25,000, EACH OF WHOM IN ONE OR MORE OF THE SUBSEQUENT YEARS REPORTED INCOME IN EXCESS OF \$300,000.

Income class.	1914		1915		1916		1917		1918		1919	
	Number.	Net income.	Number.	Net income.	Number.	Net income.	Number.	Net income.	Number.	Net income.	Number.	Net income.
Reporting deficit.....			1	\$79,106			1	\$2,674	2	\$149,861	2	\$51,612
Under \$10,000.....			1	8,280			3	21,374			2	6,909
\$10,000 to \$25,000.....	104	\$1,765,378	28	442,544	7	\$135,777	3	51,469	6	109,044	3	42,946
\$25,000 to \$50,000.....			32	1,129,469	9	333,117	5	179,407	9	370,277	9	328,439
\$50,000 to \$100,000.....			15	1,115,539	15	1,090,060	12	871,931	18	1,294,951	17	1,204,432
\$100,000 to \$150,000.....			7	961,733	11	1,299,474	6	742,862	15	1,799,229	10	1,317,778
\$150,000 to \$200,000.....			5	843,059	16	2,868,388	9	1,490,975	14	2,348,220	7	1,209,346
\$200,000 to \$250,000.....			2	461,413	9	2,004,644	5	1,151,456	3	691,346	6	1,367,134
\$250,000 to \$300,000.....			4	1,112,779	8	2,208,542	10	2,766,082	8	2,216,961	4	1,121,764
\$300,000 to \$400,000.....			5	1,816,875	8	2,671,224	26	9,120,703	17	5,828,829	25	8,597,719
\$400,000 to \$500,000.....			1	493,522	4	1,852,694	8	3,591,573	7	3,214,582	12	5,259,291
\$500,000 to \$750,000.....			3	1,745,741	5	3,143,333	10	5,567,046	5	3,016,588	5	2,915,960
\$750,000 to \$1,000,000.....					5	4,651,092	3	2,435,702			1	818,642
\$1,000,000 to \$1,500,000.....					2	2,513,296	3	3,454,264				
\$1,500,000 to \$2,000,000.....					1	1,749,195					1	1,624,893
\$2,000,000 to \$3,000,000.....												
\$3,000,000 and over.....					4	27,203,094						
Total.....	104	1,765,378	104	10,051,848	104	53,723,930	104	31,442,170	104	20,740,166	104	25,763,641

RETURNS OF 156 PERSONS WHO IN 1914 REPORTED NET INCOME BETWEEN \$25,000 AND \$50,000, EACH OF WHOM IN ONE OR MORE OF THE SUBSEQUENT YEARS REPORTED INCOME IN EXCESS OF \$300,000.

Reporting deficit.....					1	\$47,202			1	\$35,901	2	\$109,735
Under \$10,000.....					1	7,543			2	9,567		
\$10,000 to \$25,000.....			11	\$207,073	3	58,216	2	\$32,558	2	30,563	7	122,135
\$25,000 to \$50,000.....	156	\$5,913,947	35	1,309,898	6	197,369	7	239,297	13	484,551	13	494,622
\$50,000 to \$100,000.....			52	3,692,539	23	1,741,443	17	1,270,883	29	2,281,177	23	1,690,598
\$100,000 to \$150,000.....			15	1,812,928	28	3,500,189	17	2,131,863	26	3,077,887	16	2,112,706
\$150,000 to \$200,000.....			12	2,133,334	16	2,742,445	17	2,988,134	20	3,411,855	12	2,188,915
\$200,000 to \$250,000.....			6	1,327,338	14	3,135,843	15	3,302,651	9	2,082,738	13	2,869,821
\$250,000 to \$300,000.....			3	827,321	10	2,831,872	15	4,171,318	3	777,779	8	2,223,754
\$300,000 to \$400,000.....			3	1,019,432	10	3,585,416	31	10,672,235	28	9,770,959	35	11,817,454
\$400,000 to \$500,000.....			6	2,600,179	10	4,489,900	18	7,773,078	13	5,814,571	15	6,538,179
\$500,000 to \$750,000.....			5	3,206,420	21	12,213,394	9	5,593,929	6	3,233,994	4	2,246,806
\$750,000 to \$1,000,000.....			2	1,696,296	7	5,902,820	1	842,413	3	2,722,550	6	5,472,558
\$1,000,000 to \$1,500,000.....			4	4,990,435	6	6,559,754	3	3,527,212	1	1,202,261	2	2,424,827
\$1,500,000 to \$2,000,000.....			2	3,692,831			3	5,142,781				

\$2,000,000 to \$3,000,000.....							1	2,197,212				
\$3,000,000 and over.....												
Total.....	156	5,913,947	156	28,516,024	156	46,919,002	156	49,885,564	156	34,864,551	156	40,092,640

RETURNS OF 219 PERSONS WHO IN 1914 REPORTED NET INCOME BETWEEN \$50,000 AND \$100,000, EACH OF WHOM IN ONE OR MORE OF THE SUBSEQUENT YEARS REPORTED INCOME IN EXCESS OF \$300,000.

Reporting deficit.....			2	\$34,717							3	\$267,032
Under \$10,000.....			2	14,846					1	\$5,133	3	20,457
\$10,000 to \$25,000.....			1	20,634					2	38,110	7	120,460
\$25,000 to \$50,000.....			13	432,242	5	\$176,079	3	\$126,403	8	327,721	10	389,879
\$50,000 to \$100,000.....	219	\$16,063,020	75	5,674,513	21	1,671,193	11	830,861	22	1,694,763	31	2,306,147
\$100,000 to \$150,000.....			36	4,381,673	29	3,644,560	17	2,078,168	36	4,664,467	27	3,319,618
\$150,000 to \$200,000.....			29	5,024,782	28	4,959,018	23	3,912,361	27	4,677,866	27	4,665,505
\$200,000 to \$250,000.....			10	2,305,886	25	5,571,092	23	5,204,741	18	4,040,946	17	3,773,435
\$250,000 to \$300,000.....			17	4,752,443	21	5,745,623	17	4,738,987	25	6,881,030	22	6,111,722
\$300,000 to \$400,000.....			13	4,429,868	32	10,989,640	63	21,374,089	42	14,711,832	31	10,250,976
\$400,000 to \$500,000.....			2	873,143	15	6,627,234	35	15,544,871	16	7,110,389	21	9,508,466
\$500,000 to \$750,000.....			9	5,545,179	23	13,517,236	17	10,200,802	14	8,450,717	11	6,864,257
\$750,000 to \$1,000,000.....			3	2,604,576	12	10,350,657	6	5,168,583	6	5,263,996	6	5,154,308
\$1,000,000 to \$1,500,000.....			4	5,097,699	6	7,496,934	1	1,199,969	1	1,035,744	3	3,858,854
\$1,500,000 to \$2,000,000.....			2	3,736,696	1	1,900,539	2	3,342,491	1	1,625,224		
\$2,000,000 to \$3,000,000.....			1	2,075,350	1	2,273,444	1	2,423,452				
\$3,000,000 and over.....												
Total.....	219	16,063,020	219	46,934,813	219	74,923,249	219	76,145,778	219	60,527,938	219	56,077,052

RETURNS OF 150 PERSONS WHO IN 1914 REPORTED NET INCOME BETWEEN \$100,000 AND \$150,000, EACH OF WHOM IN ONE OR MORE OF THE SUBSEQUENT YEARS REPORTED INCOME IN EXCESS OF \$300,000.

Reporting deficit.....											5	\$925,126
Under \$10,000.....									3	\$65,780	4	32,461
\$10,000 to \$25,000.....									9	333,147	2	31,687
\$25,000 to \$50,000.....			4	\$152,361			1	\$28,314	9	683,861	6	220,930
\$50,000 to \$100,000.....	150	\$18,495,835	16	1,268,147	7	\$549,863	9	626,323	9	333,147	12	873,875
\$100,000 to \$150,000.....			32	4,118,133	10	1,333,065	7	877,307	11	1,368,162	24	3,060,476
\$150,000 to \$200,000.....			43	7,448,456	12	2,021,989	9	1,607,593	18	3,096,596	17	2,911,389
\$200,000 to \$250,000.....			16	3,641,101	19	4,219,030	13	2,896,263	14	3,076,646	13	3,013,449
\$250,000 to \$300,000.....			7	1,931,358	20	5,461,121	16	4,422,532	13	3,511,962	10	2,752,083
\$300,000 to \$400,000.....			12	4,198,717	23	7,945,990	43	14,796,543	40	14,146,268	24	8,093,151
\$400,000 to \$500,000.....			9	4,173,262	11	4,908,519	25	11,029,309	9	3,934,751	10	4,407,362
\$500,000 to \$750,000.....			5	3,012,542	24	14,331,768	18	10,617,163	15	9,657,290	13	7,717,657
\$750,000 to \$1,000,000.....			4	3,371,904	12	10,109,751	6	5,223,157	5	4,236,624	7	5,819,558
\$1,000,000 to \$1,500,000.....					8	10,307,874	2	2,596,287	3	3,579,938	2	2,388,256
\$1,500,000 to \$2,000,000.....			1	1,540,293	2	3,123,815	1	1,726,525	1	1,643,884	1	1,779,238
\$2,000,000 to \$3,000,000.....			1	2,868,366	2	5,050,006						
\$3,000,000 and over.....												
Total.....	150	18,495,835	150	37,724,640	150	69,362,791	150	56,504,854	150	49,277,361	150	42,176,446

Table 11a.—DISTRIBUTION BY INCOME CLASSES FOR EACH OF THE YEARS 1914-1919—Continued.

RETURNS OF 102 PERSONS WHO IN 1914 REPORTED NET INCOME BETWEEN \$10,000 AND \$300,000, EACH OF WHOM IN ONE OR MORE OF THE SUBSEQUENT YEARS REPORTED INCOME IN EXCESS OF \$300,000.

Income class.	1914		1915		1916		1917		1918		1919	
	Number.	Net income.	Number.	Net income.	Number.	Net income.	Number.	Net income.	Number.	Net income.	Number.	Net income.
Reporting deficit.....							1	\$11,613	1	\$18,620	1	\$117,298
Under \$10,000.....							1	3,204				
\$10,000 to \$25,000.....			1	\$12,935	1	\$20,179			3	66,044	2	43,916
\$25,000 to \$50,000.....			1	47,600			1	34,995			4	123,713
\$50,000 to \$100,000.....			5	411,861	1	80,030			8	638,756	5	379,721
\$100,000 to \$150,000.....			8	1,029,091	1	148,915	4	472,843			11	1,351,325
\$150,000 to \$200,000.....			30	5,247,446	8	1,473,408	8	1,409,898	13	2,366,935	11	2,022,391
\$200,000 to \$250,000.....	102	\$17,792,202	21	4,606,103	15	3,260,733	4	917,783	9	2,080,425	18	3,979,226
\$250,000 to \$300,000.....			14	3,862,641	15	4,081,747	9	2,464,332	9	2,411,074	6	1,620,220
\$300,000 to \$400,000.....			10	3,384,492	19	6,529,414	34	11,818,391	24	8,234,343	18	6,100,807
\$400,000 to \$500,000.....			4	1,772,452	14	6,341,682	14	6,068,639	18	8,077,827	8	3,449,963
\$500,000 to \$750,000.....			2	1,206,780	21	12,609,516	18	11,299,535	12	7,395,650	12	7,285,691
\$750,000 to \$1,000,000.....			2	1,804,783	4	3,264,616	5	4,279,183	1	956,412	5	4,103,465
\$1,000,000 to \$1,500,000.....			3	3,721,645	1	1,270,230	2	2,653,794	1	1,129,696	1	1,098,637
\$1,500,000 to \$2,000,000.....			1	1,869,579	1	1,933,067	1	1,623,567	2	3,490,565		
\$2,000,000 to \$3,000,000.....					1	2,524,718						
\$3,000,000 and over.....												
Total.....	102	17,792,202	102	28,967,368	102	43,538,255	102	43,034,551	102	36,942,421	102	31,441,777

RETURNS OF 79 PERSONS WHO IN 1914 REPORTED NET INCOME BETWEEN \$200,000 AND \$250,000, EACH OF WHOM IN ONE OR MORE OF THE SUBSEQUENT YEARS REPORTED INCOME IN EXCESS OF \$300,000.

Reporting deficit.....			2	\$355,064					1	\$180,803	3	\$1,426,156
Under \$10,000.....					1	\$15,549					2	13,410
\$10,000 to \$25,000.....											2	25,768
\$25,000 to \$50,000.....									1	29,898	1	34,539
\$50,000 to \$100,000.....			1	80,351			2	\$192,395	7	582,699	9	598,762
\$100,000 to \$150,000.....			3	367,244			2	258,187	3	387,793	13	1,730,860
\$150,000 to \$200,000.....			6	1,070,556	2	357,314			14	2,524,201	8	1,378,823
\$200,000 to \$250,000.....	79	\$17,971,504	23	5,065,670	5	1,154,122	5	1,150,381	8	1,825,345	8	1,778,785
\$250,000 to \$300,000.....			13	3,549,737	14	3,851,903	13	3,624,747	8	2,228,038	9	2,417,125
\$300,000 to \$400,000.....			15	5,076,583	21	7,307,457	24	8,151,716	16	5,514,160	10	3,473,082
\$400,000 to \$500,000.....			3	1,285,747	11	4,954,419	5	2,259,512	8	3,563,769	3	1,405,363
\$500,000 to \$750,000.....			7	4,338,755	10	6,148,128	17	11,060,858	7	4,168,973	6	3,559,487
\$750,000 to \$1,000,000.....			3	2,584,357	5	4,246,669	6	4,906,816	4	3,139,156	4	3,553,032
\$1,000,000 to \$1,500,000.....					4	4,780,541	3	3,209,372	2	2,245,797		
\$1,500,000 to \$2,000,000.....			2	3,237,213	4	6,928,687	2	3,532,960			1	1,608,754

\$2,000,000 to \$3,000,000				1	2,177,956							
\$3,000,000 and over			1	8,532,286	1	3,416,493						
Total	79	17,971,504	79	34,833,435	79	45,339,238	79	38,366,944	79	26,079,026	79	19,957,634

RETURNS OF 57 PERSONS WHO IN 1914 REPORTED NET INCOME BETWEEN \$250,000 AND \$300,000, EACH OF WHOM IN ONE OR MORE OF THE SUBSEQUENT YEARS REPORTED INCOME IN EXCESS OF \$300,000.

Reporting deficit			1	\$262,473						1	\$143,971	
Under \$10,000					1	\$7,488			1	\$6,688		
\$10,000 to \$25,000								1	\$19,656			
\$25,000 to \$50,000										3	45,447	
\$50,000 to \$100,000										3	195,510	
\$100,000 to \$150,000			1	149,402						4	956,878	
\$150,000 to \$200,000			5	913,842	1	160,912	1	150,031	3	526,964	6	1,056,158
\$200,000 to \$250,000			7	1,623,006	1	248,260	1	248,611	5	1,152,701	6	1,403,713
\$250,000 to \$300,000	57	\$15,381,653	14	4,021,084	16	4,472,266	6	1,672,178	7	1,956,112	7	1,904,597
\$300,000 to \$400,000			20	6,610,942	14	4,917,705	18	6,288,833	17	5,867,007	16	5,378,142
\$400,000 to \$500,000			4	1,798,288	6	2,611,924	13	5,812,282	9	4,030,049	3	1,375,373
\$500,000 to \$750,000			4	2,290,828	11	6,721,596	12	7,402,740	6	3,445,895	3	1,782,356
\$750,000 to \$1,000,000					3	2,320,260	3	2,526,519			1	808,193
\$1,000,000 to \$1,500,000					3	3,726,775	1	1,149,759	1	1,040,435	1	1,152,956
\$1,500,000 to \$2,000,000												
\$2,000,000 to \$3,000,000			1	2,427,130			1	2,513,385	1	2,223,942		
\$3,000,000 and over					1	9,101,671					1	3,164,698
Total	57	15,381,653	57	19,572,049	57	34,288,857	57	27,783,994	57	20,994,805	57	19,080,050

RETURNS OF 98 PERSONS WHO IN 1914 REPORTED NET INCOME BETWEEN \$300,000 AND \$400,000.

Reporting deficit									1	\$5,874	4	\$1,169,889
Under \$10,000									2	34,093		4,503
\$10,000 to \$25,000									2	80,033	3	128,407
\$25,000 to \$50,000									4	302,345	8	645,459
\$50,000 to \$100,000									2	\$267,226	3	440,119
\$100,000 to \$150,000			1	\$130,108					5	843,880	11	1,959,046
\$150,000 to \$200,000			4	198,050	3	\$525,556			10	2,257,328	6	1,276,322
\$200,000 to \$250,000			4	943,281	1	226,158	2	470,461	12	3,331,344	7	1,898,294
\$250,000 to \$300,000			12	3,279,070	9	2,476,612	12	3,369,214	29	10,089,458	17	5,927,934
\$300,000 to \$400,000	98	\$33,895,936	38	13,149,285	26	9,228,475	32	11,158,010	12	5,099,902	11	4,926,863
\$400,000 to \$500,000			20	8,758,936	20	8,627,374	18	7,951,674	11	6,817,730	5	2,889,839
\$500,000 to \$750,000			10	5,840,922	21	12,130,517	19	11,467,584	2	1,607,446	4	3,246,910
\$750,000 to \$1,000,000			4	3,344,189	3	2,543,296	3	2,725,904	2	2,690,415	6	7,620,498
\$1,000,000 to \$1,500,000			2	2,144,260	2	2,113,347	5	5,556,370	2	3,641,539	1	1,819,308
\$1,500,000 to \$2,000,000			3	5,094,860	6	10,112,104	2	3,125,574	1	2,493,803	1	2,096,392
\$2,000,000 to \$3,000,000					2	4,423,917	1	2,493,803	1	4,047,091	1	6,692,627
\$3,000,000 and over			3	39,456,063	5	24,187,027	2	7,983,957				
Total	98	33,895,936	98	82,339,024	98	76,594,383	98	56,560,777	98	41,297,606	98	41,496,480

Table 11a.—DISTRIBUTION BY INCOME CLASSES FOR EACH OF THE YEARS 1914-1919—Continued.

RETURNS OF 46 PERSONS WHO IN 1914 REPORTED NET INCOME BETWEEN \$400,000 AND \$500,000.

Income class.	1914		1915		1916		1917		1918		1919	
	Number.	Net income.	Number.	Net income.	Number.	Net income.	Number.	Net income.	Number.	Net income.	Number.	Net income.
Reporting deficit.....											2	\$219,644
Under \$10,000.....											1	6,682
\$10,000 to \$25,000.....											1	12,797
\$25,000 to \$50,000.....									1	\$25,425	1	48,389
\$50,000 to \$100,000.....											1	72,387
\$100,000 to \$150,000.....			1	\$136,454					8	1,000,261	5	606,127
\$150,000 to \$200,000.....							1	\$184,189	2	345,873	4	693,993
\$200,000 to \$250,000.....			1	229,509	1	\$236,305	5	1,123,672	1	249,257	3	691,962
\$250,000 to \$300,000.....			1	258,598	1	288,581	2	535,085	3	828,831	5	1,381,300
\$300,000 to \$400,000.....			7	2,602,376	3	1,028,066	9	3,150,479	8	2,832,445	6	2,071,203
\$400,000 to \$500,000.....	46	\$20,526,125	13	5,953,111	11	5,080,716	10	4,598,092	5	2,226,822	6	2,541,757
\$500,000 to \$750,000.....			15	8,415,126	14	8,295,916	9	5,514,570	10	5,792,353	6	3,393,804
\$750,000 to \$1,000,000.....			5	4,278,276	7	5,878,120	7	6,225,670	3	2,557,250	2	1,543,111
\$1,000,000 to \$1,500,000.....			2	2,288,680	6	7,632,307	1	1,121,548	1	1,194,761	1	1,310,449
\$1,500,000 to \$2,000,000.....			1	1,877,418	2	3,497,005	2	3,149,107	1	1,760,532	2	3,761,596
\$2,000,000 to \$3,000,000.....												
\$3,000,000 and over.....					1	3,338,601						
Total.....	46	20,526,125	46	26,039,548	46	35,275,617	46	25,602,362	46	19,034,701	46	17,915,913

RETURNS OF 69 PERSONS WHO IN 1914 REPORTED NET INCOME BETWEEN \$500,000 AND \$750,000.

Reporting deficit.....									2	\$268,622	4	\$369,716
Under \$10,000.....												
\$10,000 to \$25,000.....									1	43,831	3	52,964
\$25,000 to \$50,000.....									2	155,322	2	62,199
\$50,000 to \$100,000.....									1	121,716	1	70,117
\$100,000 to \$150,000.....									1	173,846	4	503,427
\$150,000 to \$200,000.....									1	173,846	3	521,675
\$200,000 to \$250,000.....							1	\$211,749	3	677,460	3	662,772
\$250,000 to \$300,000.....			1	\$267,218			1	280,724	1	277,531	1	259,076
\$300,000 to \$400,000.....					3	\$1,093,275	3	1,079,323	6	2,144,197	10	3,473,873
\$400,000 to \$500,000.....			8	3,755,867	5	2,361,323	6	2,790,604	14	6,327,357	7	3,214,867
\$500,000 to \$750,000.....	69	\$42,050,577	46	28,471,245	23	14,431,202	27	16,496,740	23	14,418,695	22	13,408,796
\$750,000 to \$1,000,000.....			8	7,031,089	22	18,144,574	21	17,493,647	10	8,247,483	6	5,352,257
\$1,000,000 to \$1,500,000.....			5	6,071,509	11	13,040,131	8	9,413,247	5	6,658,977	2	2,426,386
\$1,500,000 to \$2,000,000.....					3	5,358,406	2	3,351,198				

\$2,000,000 to \$3,000,000.....			1	2,965,024	1	2,257,077					1	3,395,040
\$3,000,000 and over.....					1	4,667,552						
Total.....	69	42,050,577	69	48,561,952	69	61,353,540	69	51,117,232	69	38,977,793	69	33,033,733

RETURNS OF 21 PERSONS WHO IN 1914 REPORTED NET INCOME BETWEEN \$750,000 AND \$1,000,000.

Reporting deficit.....									1	\$351,751	1	
Under \$10,000.....									1	9,859		
\$10,000 to \$25,000.....												
\$25,000 to \$50,000.....											1	\$80,844
\$50,000 to \$100,000.....												
\$100,000 to \$150,000.....							1	\$120,137				
\$150,000 to \$200,000.....									1	185,882	1	156,032
\$200,000 to \$250,000.....											2	462,579
\$250,000 to \$300,000.....									1	283,846		
\$300,000 to \$400,000.....			1	\$352,880							2	722,966
\$400,000 to \$500,000.....						1	400,021		1	433,500	2	857,155
\$500,000 to \$750,000.....			5	3,105,778	3	\$1,991,044	4	2,307,293	4	2,436,563	5	2,989,511
\$750,000 to \$1,000,000.....	21	\$18,263,309	7	6,192,574	7	6,185,562	5	4,273,773	6	4,930,885	4	3,248,503
\$1,000,000 to \$1,500,000.....			4	4,692,915	3	3,901,654	4	4,939,408	6	6,962,518	1	1,090,354
\$1,500,000 to \$2,000,000.....			3	5,185,243	2	3,231,434	3	4,823,818			2	3,589,454
\$2,000,000 to \$3,000,000.....					4	10,226,178	3	7,051,727				
\$3,000,000 and over.....			1	3,456,065	2	10,096,871						
Total.....	21	18,263,309	21	22,985,455	21	35,632,743	21	23,916,177	21	14,891,302	21	13,197,398

RETURNS OF 26 PERSONS WHO IN 1914 REPORTED NET INCOME BETWEEN \$1,000,000 AND \$1,500,000.

Reporting deficit.....											2	\$544,168
Under \$10,000.....												
\$10,000 to \$25,000.....									1	\$7,419	1	\$4,644
\$25,000 to \$50,000.....					1	\$13,438					1	11,297
\$50,000 to \$100,000.....												
\$100,000 to \$150,000.....									1	63,668	1	70,041
\$150,000 to \$200,000.....									1	127,189	1	132,904
\$200,000 to \$250,000.....											1	154,289
\$250,000 to \$300,000.....									1	237,865	1	239,394
\$300,000 to \$400,000.....											1	350,089
\$400,000 to \$500,000.....									1	325,067	1	458,787
\$500,000 to \$750,000.....					1	722,728	1	703,877	4	2,510,743	3	1,865,634
\$750,000 to \$1,000,000.....			2	\$1,307,489	1	914,977	2	1,901,322	4	3,495,767	4	3,477,242
\$1,000,000 to \$1,500,000.....	26	\$31,270,554	14	17,272,401	8	9,103,715	10	12,866,482	4	4,618,834	4	4,805,939
\$1,500,000 to \$2,000,000.....			8	13,856,318	5	8,304,078	4	6,649,434	5	8,270,877	2	3,138,651
\$2,000,000 to \$3,000,000.....			2	5,044,778	5	12,168,112	4	9,115,512	3	7,521,513	2	4,957,866
\$3,000,000 and over.....					5	21,924,899	3	18,090,635			2	13,963,573
Total.....	26	31,270,554	26	37,980,986	26	53,154,947	26	49,398,349	26	27,231,152	26	33,085,538

70662°-22-8

Table 11a.—DISTRIBUTION BY INCOME CLASSES FOR EACH OF THE YEARS 1914-1919—Continued.

RETURNS OF 16 PERSONS WHO IN 1914 REPORTED NET INCOMES BETWEEN \$1,500,000 AND \$2,000,000.

Income class.	1914		1915		1916		1917		1918		1919	
	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.
Reporting deficit.....												
Under \$10,000.....									1	\$3,924		
\$10,000 to \$25,000.....											1	\$13,032
\$25,000 to \$50,000.....									1	40,415	1	29,893
\$50,000 to \$100,000.....											1	80,729
\$100,000 to \$150,000.....												
\$150,000 to \$200,000.....					2	\$356,537					1	157,244
\$200,000 to \$250,000.....												
\$250,000 to \$300,000.....							1	\$287,968	2	550,352		
\$300,000 to \$400,000.....							1	344,816	1	304,611	1	384,822
\$400,000 to \$500,000.....					1	468,795	2	895,843			3	1,383,754
\$500,000 to \$750,000.....									2	1,396,593	2	1,035,466
\$750,000 to \$1,000,000.....			2	\$1,743,156			2	1,724,326			1	883,539
\$1,000,000 to \$1,500,000.....			1	1,294,187	1	1,085,858	1	1,134,270	3	3,515,160		
\$1,500,000 to \$2,000,000.....	16	\$27,446,872	9	15,898,367	4	7,196,774	2	3,754,712	2	3,220,342	1	1,512,854
\$2,000,000 to \$3,000,000.....			4	9,432,070	4	9,561,697	4	9,890,242	3	5,017,806	1	2,937,980
\$3,000,000 and over.....					4	14,870,376	3	13,787,611	2	7,519,738	3	10,468,121
Total.....	16	27,446,872	16	28,277,780	16	33,540,057	16	31,828,788	16	21,568,941	16	18,887,454

RETURNS OF 8 PERSONS WHO IN 1914 REPORTED NET INCOME BETWEEN \$2,000,000 AND \$3,000,000.

Reporting deficit.....									1	\$629,111		
Under \$10,000.....												
\$10,000 to \$25,000.....												
\$25,000 to \$50,000.....												
\$50,000 to \$100,000.....												
\$100,000 to \$150,000.....												
\$150,000 to \$200,000.....											1	\$131,600
\$200,000 to \$250,000.....									1	230,133		
\$250,000 to \$300,000.....												
\$300,000 to \$400,000.....												
\$400,000 to \$500,000.....									1	\$478,642	1	483,577
\$500,000 to \$750,000.....											1	516,974
\$750,000 to \$1,000,000.....								1	823,354		2	1,700,163
\$1,000,000 to \$1,500,000.....			1	\$1,326,019			2	2,408,095			1	1,216,597

\$1,500,000 to \$2,000,000.....			1	1,782,020	2	\$3,297,523			1	1,591,000	1	1,572,939
\$2,000,000 to \$3,000,000.....	8	\$18,899,957	5	12,420,568	3	6,843,598	3	7,857,437	3	7,343,980	2	5,089,131
\$3,000,000 and over.....			1	3,842,245	3	10,163,339	1	3,721,212	1	3,030,617		
Total.....	8	18,899,957	8	19,370,852	8	20,304,460	8	15,288,740	8	12,060,196	8	10,227,410

RETURNS OF 7 PERSONS WHO IN 1914 REPORTED NET INCOME OF \$3,000,000 AND OVER.

Reporting deficit.....									1	\$520,860		
Under \$10,000.....												
\$10,000 to \$25,000.....												
\$25,000 to \$50,000.....												
\$50,000 to \$100,000.....											1	\$77,740
\$100,000 to \$150,000.....												
\$150,000 to \$200,000.....												
\$200,000 to \$250,000.....												
\$250,000 to \$300,000.....											1	251,935
\$300,000 to \$400,000.....												
\$400,000 to \$500,000.....												
\$500,000 to \$750,000.....											1	523,425
\$750,000 to \$1,000,000.....												
\$1,000,000 to \$1,500,000.....												
\$1,500,000 to \$2,000,000.....									1	1,634,544		
\$2,000,000 to \$3,000,000.....			1	\$2,862,655	2	\$4,976,535	1	\$2,494,403	2	4,670,736	1	2,763,849
\$3,000,000 and over.....	7	\$49,326,108	6	46,961,795	5	52,151,188	6	50,856,311	3	29,989,874	3	33,611,762
Total.....	7	49,326,108	7	49,824,450	7	57,127,723	7	53,350,714	7	35,774,294	7	37,228,711



Table 12.—NET INCOME REPORTED FOR EACH YEAR, BY THE SAME INDIVIDUALS GROUPED ACCORDING TO SIZE OF NET INCOME FOR 1919.

[Returns of 1,240 persons, each of whom reported net income of \$300,000 and over in one or more years, 1914-1919.]

Income class (distribution based on 1919 returns).	Number.	Net income.					
		1914	1915	1916	1917	1918	1919
Reporting deficit.....	35	\$9,834,741	\$19,403,072	\$34,794,091	\$18,702,918	\$8,831,242	<sup>1</sup> \$5,564,812
Under \$10,000.....	14	2,017,101	3,816,013	5,823,791	5,934,584	1,597,495	83,582
\$10,000 to \$25,000.....	33	6,866,372	9,487,320	15,749,926	13,086,678	5,751,109	545,771
\$25,000 to \$50,000.....	59	7,862,068	18,875,204	30,223,751	20,495,449	10,141,335	2,192,909
\$50,000 to \$100,000.....	123	20,506,955	36,997,555	71,287,634	58,584,669	26,370,287	8,977,929
\$100,000 to \$150,000.....	143	24,636,810	39,129,782	74,940,336	61,396,418	35,508,738	18,152,523
\$150,000 to \$200,000.....	111	21,493,552	40,147,941	64,730,265	45,163,755	29,974,841	19,457,871
\$200,000 to \$250,000.....	99	17,489,799	29,692,876	52,057,661	42,999,673	30,537,530	22,198,375
\$250,000 to \$300,000.....	84	16,545,105	23,668,091	33,309,915	32,755,587	28,468,786	23,057,776
\$300,000 to \$400,000.....	214	36,318,300	51,002,143	72,166,825	65,474,927	64,971,624	72,681,222
\$400,000 to \$500,000.....	111	25,611,535	36,667,039	54,661,661	49,217,431	40,148,407	49,512,663
\$500,000 to \$750,000.....	105	40,596,237	54,577,095	76,778,169	68,265,389	61,149,691	62,224,912
\$750,000 to \$1,000,000.....	53	24,931,480	45,474,193	54,250,063	49,622,084	41,327,007	45,181,507
\$1,000,000 to \$1,500,000.....	26	12,703,248	52,528,197	37,869,430	32,804,196	23,540,017	32,104,537
\$1,500,000 to \$2,000,000.....	12	9,410,316	14,903,154	18,352,334	15,000,698	10,862,447	20,407,687
\$2,000,000 to \$3,000,000.....	7	12,628,246	12,183,663	14,886,333	15,379,886	12,986,210	17,845,218
\$3,000,000 and over.....	11	44,420,068	46,891,217	53,535,922	60,433,353	44,218,715	71,295,821
Total.....	1,240	333,871,933	535,444,555	765,418,107	655,317,695	476,385,481	460,557,496

<sup>1</sup> Deficit.

**Table 12a.—DISTRIBUTION BY INCOME CLASSES FOR EACH OF THE YEARS 1914-1919.**  
**RETURNS OF 35 PERSONS WHO IN 1919 REPORTED DEFICITS, EACH OF WHOM IN ONE OR MORE OF THE PREVIOUS YEARS REPORTED INCOME**  
**IN EXCESS OF \$300,000.**

Income class.	1914		1915		1916		1917		1918		1919	
	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.
Reporting deficit.....	1	\$4,665	1	\$9,371	1	\$19,593	1	\$4,874			35	\$5,564,812
Under \$10,000.....	4	24,754	1	8,825			2	15,243	2	\$6,998		
\$10,000 to \$25,000.....	2	30,178	1	21,235	1	18,363			5	73,715		
\$25,000 to \$50,000.....	2	87,213	1	36,315			2	61,929	3	99,879		
\$50,000 to \$100,000.....	3	211,278	3	248,138	1	84,255			6	413,132		
\$100,000 to \$150,000.....	5	610,187	1	117,146	3	384,071	2	243,807	2	288,638		
\$150,000 to \$200,000.....	1	180,208	4	712,890	1	173,949	2	325,003	3	535,652		
\$200,000 to \$250,000.....	3	683,172	1	215,862	2	476,358	2	404,521	2	457,782		
\$250,000 to \$300,000.....	1	261,973	3	565,911	1	268,623	1	292,954	1	276,765		
\$300,000 to \$400,000.....	4	1,595,205			2	630,769	8	2,836,978	3	1,073,540		
\$400,000 to \$500,000.....	2	847,474	5	2,318,400	2	881,351	4	1,773,227	3	1,345,616		
\$500,000 to \$750,000.....	4	2,329,489	6	3,932,317	8	5,001,992	2	1,196,784	2	1,213,951		
\$750,000 to \$1,000,000.....	1	944,322	4	3,358,335	4	3,247,932	5	4,219,057	2	1,648,290		
\$1,000,000 to \$1,500,000.....	2	2,153,953	2	2,114,694	4	5,472,904	1	1,293,492	1	1,417,284		
\$1,500,000 to \$2,000,000.....			1	1,926,310	2	3,397,007	2	3,552,960				
\$2,000,000 to \$3,000,000.....							1	2,491,837				
\$3,000,000 and over.....			1	3,456,065	3	14,776,110						
<b>Total.....</b>	<b>35</b>	<b>9,834,741</b>	<b>35</b>	<b>19,493,072</b>	<b>35</b>	<b>34,794,091</b>	<b>35</b>	<b>18,702,918</b>	<b>35</b>	<b>8,831,242</b>	<b>35</b>	<b>5,564,812</b>

**RETURNS OF 14 PERSONS WHO IN 1919 REPORTED NET INCOME UNDER \$10,000, EACH OF WHOM IN ONE OR MORE OF THE PREVIOUS YEARS**  
**REPORTED INCOME IN EXCESS OF \$300,000.**

Reporting deficit.....	1	\$8,500									14	\$85,582
Under \$10,000.....	2	41,040	2	\$29,342	1	\$15,549			1	\$16,485		
\$10,000 to \$25,000.....									1	32,130		
\$25,000 to \$50,000.....	3	199,016	3	238,958	1	98,518	2	\$183,001	5	326,780		
\$50,000 to \$100,000.....	4	519,618	1	132,167	1	141,296			3	330,715		
\$100,000 to \$150,000.....			1	157,027	1	169,054			2	370,934		
\$150,000 to \$200,000.....	2	479,382	1	241,952	1	224,573			1	231,772		
\$200,000 to \$250,000.....			1	278,851	2	509,063			1	288,679		
\$250,000 to \$300,000.....	1	307,465	2	710,334	2	700,807	7	2,380,932				
\$300,000 to \$400,000.....	1	462,140					1	446,418				
\$400,000 to \$500,000.....			2	1,241,017	4	2,352,438	2	1,215,597				
\$500,000 to \$750,000.....	1		1	786,365			2	1,707,636				
\$750,000 to \$1,000,000.....												
\$1,000,000 to \$1,500,000.....					1	1,612,493						
\$1,500,000 to \$2,000,000.....												
\$2,000,000 to \$3,000,000.....												
\$3,000,000 and over.....												
<b>Total.....</b>	<b>14</b>	<b>2,017,101</b>	<b>14</b>	<b>3,816,013</b>	<b>14</b>	<b>5,823,791</b>	<b>14</b>	<b>5,934,584</b>	<b>14</b>	<b>1,597,495</b>	<b>14</b>	<b>85,582</b>

**Table 12a.—DISTRIBUTION BY INCOME CLASSES FOR EACH OF THE YEARS 1914-1919—Continued.**

RETURNS OF 33 PERSONS WHO IN 1919 REPORTED NET INCOME BETWEEN \$10,000 AND \$25,000, EACH OF WHOM IN ONE OR MORE OF THE PREVIOUS YEARS REPORTED INCOME IN EXCESS OF \$300,000.

Income class.	1914		1915		1916		1917		1918		1919	
	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.
Reporting deficit.....	2	\$84,724	1	\$58,631			1	\$11,613	2	\$142,796		
Under \$10,000.....	2	13,390	2	13,676			1	4,976	2	11,137		
\$10,000 to \$25,000.....	3	49,325	2	44,280	1	\$20,179	1	19,229	5	103,077	33	\$545,771
\$25,000 to \$50,000.....	7	260,274	4	170,727	2	70,032	1	25,893	2	88,415		
\$50,000 to \$100,000.....	7	546,856	6	389,535	2	150,388	2	148,606	7	543,870		
\$100,000 to \$150,000.....	2	248,340	3	388,770	1	117,627	1	119,535	4	491,607		
\$150,000 to \$200,000.....	2	346,098	2	359,091	3	514,112	2	355,159				
\$200,000 to \$250,000.....	2	405,747	1	228,009			2	435,057	1	249,846		
\$250,000 to \$300,000.....			4	1,098,369	3	844,552	1	253,569	2	551,594		
\$300,000 to \$400,000.....			1	307,051	4	1,438,803	12	4,156,390	4	1,372,232		
\$400,000 to \$500,000.....	1	411,595			4	1,776,133	2	922,857	1	413,495		
\$500,000 to \$750,000.....	3	1,811,844	4	2,265,657	7	4,189,168	3	1,821,896	2	1,171,028		
\$750,000 to \$1,000,000.....					3	2,642,450	2	1,743,774	1	897,604		
\$1,000,000 to \$1,500,000.....	1	1,071,206	2	2,464,499	2	2,355,666	1	1,467,783				
\$1,500,000 to \$2,000,000.....	1	1,786,421	1	1,816,287	1	1,630,816	1	1,623,567				
\$2,000,000 to \$3,000,000.....												
\$3,000,000 and over.....												
Total.....	33	6,866,372	33	9,487,320	33	15,749,926	33	13,086,678	33	5,751,109	33	545,771

RETURNS OF 59 PERSONS WHO IN 1919 REPORTED NET INCOME BETWEEN \$25,000 AND \$50,000, EACH OF WHOM IN ONE OR MORE OF THE PREVIOUS YEARS REPORTED INCOME IN EXCESS OF \$300,000.

Reporting deficit.....	4	\$140,535	2	\$26,903	1	\$87,188			2	\$360,978		
Under \$10,000.....	4	27,498	1	6,216								
\$10,000 to \$25,000.....	9	151,485	3	54,433					3	57,791		
\$25,000 to \$50,000.....	13	492,699	12	433,866	6	208,739	1	\$49,059	15	594,365	59	\$2,192,909
\$50,000 to \$100,000.....	10	763,880	9	613,989	5	338,851	6	408,980	20	1,547,500		
\$100,000 to \$150,000.....	6	720,102	7	850,000	4	456,851	5	630,163	3	368,819		
\$150,000 to \$200,000.....	4	699,677	6	1,064,783	4	674,992	7	1,172,854	3	589,481		
\$200,000 to \$250,000.....	1	212,129	2	445,513	4	853,250	3	658,855				
\$250,000 to \$300,000.....	1	266,052	1	271,800	4	1,150,977	5	1,406,941	3	857,623		
\$300,000 to \$400,000.....	3	1,070,405	3	1,038,555	7	2,486,288	16	5,572,036	5	1,764,283		
\$400,000 to \$500,000.....	1	407,946	4	1,764,387	5	2,194,939	7	3,133,401	2	934,142		
\$500,000 to \$750,000.....	2	1,257,759	2	1,124,821	8	4,675,439	6	3,491,670	1	548,499		
\$750,000 to \$1,000,000.....			1	773,449	6	5,155,107	2	1,921,312				
\$1,000,000 to \$1,500,000.....			3	3,775,759	1	1,353,228						
\$1,500,000 to \$2,000,000.....	1	1,932,971	2	3,302,386	2	3,675,769			2	3,239,810		

\$2,000,000 to \$3,000,000.....				1	2,418,957	1	2,055,178					
\$3,000,000 and over.....			1	3,382,150	1	4,667,552						
Total.....	59	7,862,068	59	18,875,204	59	30,223,751	59	20,495,449	59	10,141,335	59	2,192,909

RETURNS OF 123 PERSONS WHO IN 1919 REPORTED NET INCOME BETWEEN \$50,000 and \$100,000, EACH OF WHOM IN ONE OR MORE OF THE PREVIOUS YEARS REPORTED INCOME IN EXCESS OF \$300,000.

Reporting deficit.....	2	\$21,169	1	\$23,773				2	\$701,663			
Under \$10,000.....	7	45,618	2	10,724	2	\$14,920		1	9,859			
\$10,000 to \$25,000.....	17	290,377	10	149,987	2	32,916		2	46,104			
\$25,000 to \$50,000.....	23	890,187	14	506,124	1	30,141		11	441,154			
\$50,000 to \$100,000.....	31	2,301,643	27	2,106,539	12	963,626	7	\$522,344	27	1,928,470	123	\$8,977,929
\$100,000 to \$150,000.....	12	1,393,263	15	1,861,170	8	1,010,340	8	1,015,088	18	2,243,437		
\$150,000 to \$200,000.....	5	874,518	8	1,418,843	8	1,438,454	2	311,077	17	2,827,754		
\$200,000 to \$250,000.....	9	2,076,400	8	1,830,417	9	2,043,583	4	886,976	7	1,595,618		
\$250,000 to \$300,000.....	3	788,165	5	1,408,555	14	3,895,502	11	3,123,965	10	2,775,366		
\$300,000 to \$400,000.....	8	2,693,059	10	3,364,795	18	6,427,767	36	12,277,539	14	4,980,529		
\$400,000 to \$500,000.....	1	488,502	6	2,700,828	15	6,917,009	21	9,256,732	6	2,777,616		
\$500,000 to \$750,000.....	1	656,048	6	3,674,817	14	8,342,581	23	14,202,225	4	2,532,048		
\$750,000 to \$1,000,000.....	1	759,351	4	3,649,841	5	4,422,697	3	2,488,209	3	2,690,053		
\$1,000,000 to \$1,500,000.....	1	1,057,787	1	1,119,149	10	11,477,048	6	7,594,687				
\$1,500,000 to \$2,000,000.....	1	1,893,761	4	7,008,577	1	1,785,222						
\$2,000,000 to \$3,000,000.....			1	2,427,130	1	2,133,148	1	2,513,385	1	2,223,942		
\$3,000,000 and over.....	1	4,319,505	1	3,783,832	3	20,352,680	1	4,382,442				
Total.....	123	20,506,955	123	36,997,555	123	71,287,634	123	58,581,669	123	26,370,287	123	8,977,929

RETURNS OF 143 PERSONS WHO IN 1919 REPORTED NET INCOMES BETWEEN \$100,000 AND \$150,000, EACH OF WHOM IN ONE OR MORE OF THE PREVIOUS YEARS REPORTED INCOME IN EXCESS OF \$300,000.

Reporting deficit.....	2	\$86,299	1	\$5,713			1	\$2,674	1	\$136,341		
Under \$10,000.....	9	42,115	1	6,389	1	\$4,299			1	5,874		
\$10,000 to \$25,000.....	10	170,980	7	116,758					3	57,148		
\$25,000 to \$50,000.....	16	590,065	10	370,789	3	116,838	1	34,995	4	159,257		
\$50,000 to \$100,000.....	27	1,905,994	24	1,816,900	7	563,241	2	123,690	17	1,342,388		
\$100,000 to \$150,000.....	24	2,952,569	13	1,556,068	5	655,645	12	1,483,222	24	3,026,670	143	\$18,152,528
\$150,000 to \$200,000.....	11	1,913,500	15	2,640,460	11	1,874,004	6	1,012,155	24	4,181,584		
\$200,000 to \$250,000.....	13	2,977,988	15	3,356,251	14	3,116,529	6	1,324,965	10	2,262,278		
\$250,000 to \$300,000.....	8	2,133,002	12	3,366,396	24	6,646,701	17	4,732,774	11	2,922,947		
\$300,000 to \$400,000.....	12	4,112,049	17	5,904,658	19	6,590,499	41	14,064,146	27	9,425,031		
\$400,000 to \$500,000.....	5	2,278,498	6	2,604,399	11	4,971,839	24	10,568,541	11	4,959,649		
\$500,000 to \$750,000.....	4	2,292,295	14	8,530,219	26	15,712,168	18	10,692,790	7	3,947,215		
\$750,000 to \$1,000,000.....			3	2,597,105	8	6,747,589	8	6,685,078	2	1,805,079		
\$1,000,000 to \$1,500,000.....	1	1,331,133	5	6,269,103	8	9,625,112	5	6,498,054				
\$1,500,000 to \$2,000,000.....					5	8,892,683	1	1,811,650	1	1,549,959		
\$2,000,000 to \$3,000,000.....	1	2,022,921					1	2,367,032				
\$3,000,000 and over.....					1	9,423,189						
Total.....	143	21,636,810	143	39,129,782	143	71,940,336	143	61,396,418	143	35,508,738	143	18,152,528



\$2,000,000 to \$3,000,000.....	1				1	2,177,956							
\$3,000,000 and over.....	2				2	13,233,511	1	4,651,788					
Total.....	99	17,489,799	99	29,692,876	99	52,057,661	99	42,999,673	99	30,537,530	99	22,198,375	

RETURNS OF 84 PERSONS WHO IN 1919 REPORTED NET INCOME BETWEEN \$250,000 AND \$300,000, EACH OF WHOM IN ONE OR MORE OF THE PREVIOUS YEARS REPORTED INCOME IN EXCESS OF \$300,000.

Reporting deficit.....	1	\$58,470											
Under \$10,000.....	3	25,462	3	\$20,412	1	\$6,647							
\$10,000 to \$25,000.....	4	79,045	1	23,085									
\$25,000 to \$50,000.....	8	309,718	1	42,274	3	109,469				3	\$110,111		
\$50,000 to \$100,000.....	22	1,610,864	15	1,237,656	3	258,901	3	\$259,016	3	3	252,404		
\$100,000 to \$150,000.....	10	1,199,613	8	1,036,468	6	680,373	2	246,943	2	2	241,277		
\$150,000 to \$200,000.....	6	1,062,970	11	1,830,356	9	1,501,213	2	335,935	13	2	2,318,758		
\$200,000 to \$250,000.....	9	1,996,267	8	1,744,073	6	1,308,058	7	1,532,936	5	5	1,125,176		
\$250,000 to \$300,000.....	7	1,868,140	9	2,388,546	16	4,458,486	16	4,470,919	9	2	2,495,257	84	\$23,057,776
\$300,000 to \$400,000.....	7	2,339,549	15	5,004,167	16	5,427,309	21	8,406,817	29	10	10,262,530		
\$400,000 to \$500,000.....	5	2,195,305	5	2,255,285	5	2,167,088	18	7,965,599	10	4	4,330,912		
\$500,000 to \$750,000.....	1	733,985	5	2,967,938	11	6,484,850	10	5,891,471	8	1	4,492,393		
\$750,000 to \$1,000,000.....			2	1,677,124	4	3,287,234			1		785,865		
\$1,000,000 to \$1,500,000.....					2	2,438,767	1	1,121,548					
\$1,500,000 to \$2,000,000.....					1	1,562,140							
\$2,000,000 to \$3,000,000.....							1	2,491,403	1		2,054,073		
\$3,000,000 and over.....	1	3,182,657	1	3,431,707	1	3,618,380							
Total.....	84	16,515,105	84	23,668,091	84	33,309,915	84	32,755,587	84	28,468,786	84	23,057,776	

RETURNS OF 214 PERSONS WHO IN 1919 REPORTED NET INCOME BETWEEN \$300,000 AND \$400,000.

Reporting deficit.....	2	\$15,440							1	\$13,520			
Under \$10,000.....	16	121,243	7	\$58,830	2	\$17,411	2	\$14,470					
\$10,000 to \$25,000.....	25	399,603	13	210,818	5	84,349	7	113,945	5	82,187			
\$25,000 to \$50,000.....	35	1,391,789	12	428,460	7	261,222	11	406,857	8	312,706			
\$50,000 to \$100,000.....	31	2,323,967	37	2,699,127	18	1,309,400	19	1,355,148	18	1,357,186			
\$100,000 to \$150,000.....	24	3,000,942	23	2,930,326	29	3,695,590	18	2,266,130	27	3,301,481			
\$150,000 to \$200,000.....	18	3,098,749	27	4,532,035	21	4,235,874	22	3,736,121	12	2,100,507			
\$200,000 to \$250,000.....	10	2,223,858	20	4,463,257	25	5,369,895	17	3,919,092	23	5,262,374			
\$250,000 to \$300,000.....	16	4,333,045	21	5,932,657	15	4,063,671	18	4,971,116	22	6,071,476			
\$300,000 to \$400,000.....	17	5,886,258	22	7,657,043	25	8,816,220	45	15,758,041	47	16,238,065	214	\$72,681,222	
\$400,000 to \$500,000.....	6	2,683,212	8	3,489,534	23	10,338,534	20	8,502,815	26	11,523,560			
\$500,000 to \$750,000.....	10	6,136,217	16	9,501,157	21	12,093,049	25	15,125,919	19	11,965,162			
\$750,000 to \$1,000,000.....	2	1,553,077	5	4,372,658	13	11,212,523	8	6,951,272	4	3,591,392			
\$1,000,000 to \$1,500,000.....	1	1,439,097	2	2,862,549	5	5,681,753	2	2,054,001					
\$1,500,000 to \$2,000,000.....	1	1,822,743	1	1,872,662	1	1,570,540			2	3,260,108			
\$2,000,000 to \$3,000,000.....													
\$3,000,000 and over.....					1	3,410,785							
Total.....	214	36,318,309	214	51,902,143	214	72,166,825	214	65,474,927	214	64,971,624	214	72,681,222	

Table 12a.—DISTRIBUTION BY INCOME CLASSES FOR EACH OF THE YEARS 1914-1919—Continued.

RETURNS OF 111 PERSONS WHO IN 1919 REPORTED NET INCOME BETWEEN \$400,000 AND \$500,000.

Income class.	1914		1915		1916		1917		1918		1919	
	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.
Reporting deficit.....	2	\$98,833	4	\$687,747					1	\$351,751		
Under \$10,000.....	7	45,614	2	12,441			2	\$13,138				
\$10,000 to \$25,000.....	12	210,306	8	149,276	7	\$150,745	1	20,202	2	24,796		
\$25,000 to \$50,000.....	15	630,947	13	460,266	3	112,152	4	140,481	3	112,440		
\$50,000 to \$100,000.....	21	1,581,562	10	650,802	8	548,018	8	642,704	3	255,424		
\$100,000 to \$150,000.....	10	1,251,738	10	1,279,519	8	1,040,185	12	1,526,069	7	866,164		
\$150,000 to \$200,000.....	8	1,430,195	11	1,984,156	10	1,851,003	14	2,551,693	16	2,724,396		
\$200,000 to \$250,000.....	3	723,322	7	1,606,318	7	1,650,915	7	1,548,968	12	2,711,228		
\$250,000 to \$300,000.....	3	801,032	7	1,901,618	11	3,019,608	9	2,443,578	5	1,392,897		
\$300,000 to \$400,000.....	11	3,789,765	8	2,830,653	20	6,841,893	17	5,718,827	26	9,504,237		
\$400,000 to \$500,000.....	6	2,595,109	9	3,956,114	7	3,096,988	10	4,467,603	19	8,411,479	111	\$49,512,663
\$500,000 to \$750,000.....	7	4,440,157	11	6,421,062	11	6,414,827	14	8,602,244	10	6,122,454		
\$750,000 to \$1,000,000.....	2	1,699,673	4	3,647,632	8	6,568,573	4	3,234,180	4	3,144,405		
\$1,000,000 to \$1,500,000.....	1	1,462,600	2	2,626,866	3	3,530,264	5	5,988,556	1	1,003,017		
\$1,500,000 to \$2,000,000.....	3	5,078,348	3	5,277,928	3	5,295,481	1	1,548,026	1	1,622,654		
\$2,000,000 to \$3,000,000.....			2	4,550,135	4	9,695,186	2	5,021,197	1	2,604,567		
\$3,000,000 and over.....					1	4,845,823	1	5,749,963				
Total.....	111	25,611,535	111	36,667,039	111	54,661,661	111	49,217,431	111	40,148,407	111	49,512,663

RETURNS OF 105 PERSONS WHO IN 1919 REPORTED NET INCOME BETWEEN \$500,000 AND \$750,000.

Reporting deficit.....	3	\$612,715										
Under \$10,000.....	3	9,029	2	\$12,237	1	\$7,500	1	\$5,844				
\$10,000 to \$25,000.....	5	93,945										
\$25,000 to \$50,000.....	4	159,561	6	249,827					1	\$42,030		
\$50,000 to \$100,000.....	11	736,249	6	437,601	5	388,024	1	88,197	2	144,786		
\$100,000 to \$150,000.....	13	1,617,898	6	735,453	2	237,858	2	243,282	2	256,885		
\$150,000 to \$200,000.....	12	2,114,317	11	1,979,216	5	891,568	10	1,750,634	2	331,812		
\$200,000 to \$250,000.....	6	1,372,968	8	1,784,812	4	914,832	7	1,520,994	2	447,115		
\$250,000 to \$300,000.....	3	798,959	8	2,169,676	10	2,679,099	5	1,361,152	3	834,009		
\$300,000 to \$400,000.....	5	1,708,515	7	2,190,357	13	4,684,969	9	3,067,402	17	5,991,254		
\$400,000 to \$500,000.....	6	2,664,025	12	5,687,954	7	3,298,449	13	5,866,771	21	9,588,157		
\$500,000 to \$750,000.....	22	12,982,828	22	13,273,169	28	17,501,962	26	16,990,970	37	22,962,149	105	\$62,224,912
\$750,000 to \$1,000,000.....	5	4,325,033	5	4,273,083	11	9,529,404	20	17,216,322	7	5,709,811		
\$1,000,000 to \$1,500,000.....	3	3,551,771	4	4,515,477	9	11,305,970	4	4,833,713	8	8,984,797		
\$1,500,000 to \$2,000,000.....	2	3,081,967	3	4,896,186	3	5,194,885	3	5,289,554	2	3,443,647		

\$2,000,000 to \$3,000,000.....	1	2,931,864	5	12,372,047	5	11,762,548	3	6,557,518	1	2,413,239		
\$3,000,000 and over.....	1	3,060,123			2	8,381,101	1	3,473,036				
Total.....	105	40,596,237	105	54,577,095	105	76,778,169	105	68,265,389	105	61,149,691	105	62,224,912

RETURNS OF 53 PERSONS WHO IN 1919 REPORTED NET INCOME BETWEEN \$750,000 AND \$1,000,000.

Reporting deficit.....												
Under \$10,000.....												
\$10,000 to \$25,000.....	1	\$21,862	2	\$31,035	1	\$18,287						
\$25,000 to \$50,000.....	6	226,493	3	112,036	1	29,498	1	\$30,131				
\$50,000 to \$100,000.....	6	474,127	3	216,171			3	271,245				
\$100,000 to \$150,000.....	7	900,080	3	338,324			1	120,137				
\$150,000 to \$200,000.....	5	909,974	4	739,009	2	324,218			2	\$344,100		
\$200,000 to \$250,000.....	4	979,288	3	692,762	1	226,158	3	679,909	1	241,165		
\$250,000 to \$300,000.....	1	292,755	2	556,294	1	268,583	2	587,748	3	827,366		
\$300,000 to \$400,000.....	4	1,399,360	9	3,304,110	7	2,462,191	4	1,314,845	6	2,127,961		
\$400,000 to \$500,000.....	2	963,729	1	483,501	8	3,465,541	4	1,734,275	5	2,095,187		
\$500,000 to \$750,000.....	6	3,662,679	6	3,674,073	8	5,077,735	6	3,608,394	10	6,464,593		
\$750,000 to \$1,000,000.....	4	3,679,191	2	1,760,437	5	4,158,721	8	6,804,548	14	11,972,030	53	\$45,181,507
\$1,000,000 to \$1,500,000.....	4	4,536,520	8	9,645,219	8	9,204,482	9	11,151,778	9	10,553,558		
\$1,500,000 to \$2,000,000.....	1	1,592,364	1	1,590,619	4	7,145,265	9	14,839,734	1	1,633,016		
\$2,000,000 to \$3,000,000.....	2	5,293,058	5	13,798,317	3	7,305,801	2	4,758,128	2	5,068,031		
\$3,000,000 and over.....			1	8,532,286	4	14,563,583	1	3,721,212				
Total.....	53	24,931,480	53	45,474,193	53	54,250,063	53	49,622,084	53	41,327,007	53	45,181,507

RETURNS OF 26 PERSONS WHO IN 1919 REPORTED NET INCOME BETWEEN \$1,000,000 AND \$1,500,000.

Reporting deficit.....	1	\$50,744							1	\$629,111		
Under \$10,000.....	1	8,121	2	\$15,786	1	\$7,880			1	5,271		
\$10,000 to \$25,000.....							1	\$16,937				
\$25,000 to \$50,000.....	2	85,246	1	40,045								
\$50,000 to \$100,000.....	3	189,864	2	145,880								
\$100,000 to \$150,000.....	2	202,268	1	103,134								
\$150,000 to \$200,000.....	1	174,681			1	168,480	1	196,186	1	171,874		
\$200,000 to \$250,000.....							2	467,510				
\$250,000 to \$300,000.....	1	288,362	1	297,563	2	573,019	1	267,821	3	790,222		
\$300,000 to \$400,000.....	6	2,135,571	1	313,671	3	1,075,730	1	301,716	1	328,671		
\$400,000 to \$500,000.....	1	491,475	4	1,744,205					2	941,183		
\$500,000 to \$750,000.....	2	1,261,406	4	2,483,959	5	2,794,332	3	1,818,108	2	1,287,054		
\$750,000 to \$1,000,000.....	1	955,394	2	1,799,583	1	768,603	2	1,760,068	3	2,477,991		
\$1,000,000 to \$1,500,000.....	4	4,844,010	2	2,398,540	2	2,383,191	6	6,732,496	7	8,499,860	26	\$32,104,537
\$1,500,000 to \$2,000,000.....			3	4,994,386	5	8,323,028	4	6,294,649	4	7,250,514		
\$2,000,000 to \$3,000,000.....	1	2,117,594	1	2,117,532	4	9,973,835	3	6,964,748	1	2,416,488		
\$3,000,000 and over.....			2	36,073,913	2	11,801,332	2	7,983,957				
Total.....	26	12,703,248	26	52,528,197	26	37,869,430	26	32,804,196	26	23,540,017	26	32,104,537



Table 12a.—DISTRIBUTION BY INCOME CLASSES FOR EACH OF THE YEARS 1914-1919—Continued.

RETURNS OF 12 PERSONS WHO IN 1919 REPORTED NET INCOME BETWEEN \$1,500,000 AND \$2,000,000.

Income class.	1914		1915		1916		1917		1918		1919	
	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.	Num-ber.	Net income.
Reporting deficit.....												
Under \$10,000.....												
\$10,000 to \$25,000.....	1	\$10,491							1	\$19,093		
\$25,000 to \$50,000.....												
\$50,000 to \$100,000.....			1	\$98,157								
\$100,000 to \$150,000.....	1	124,922							1	119,562		
\$150,000 to \$200,000.....					1	\$171,154			1	161,095		
\$200,000 to \$250,000.....	1	230,125	1	235,263								
\$250,000 to \$300,000.....					1	272,619	1	264,475	1	280,303		
\$300,000 to \$400,000.....	1	330,168										
\$400,000 to \$500,000.....	2	831,518	1	457,103			1	469,960				
\$500,000 to \$750,000.....			1	609,373			2	1,245,853	1	614,881		
\$750,000 to \$1,000,000.....	2	1,977,309	1	791,709	2	1,764,045	1	983,439	2	1,783,581		
\$1,000,000 to \$1,500,000.....	2	2,241,762	3	3,609,877	3	3,970,652	3	4,018,117	3	4,004,008		
\$1,500,000 to \$2,000,000.....	1	1,570,510	3	5,259,427	2	3,273,933	3	5,269,660	1	1,603,975	12	\$20,407,687
\$2,000,000 to \$3,000,000.....	1	2,093,511			1	2,531,525	1	2,749,194	1	2,275,949		
\$3,000,000 and over.....			1	3,842,245	2	6,368,406						
Total.....	12	9,410,316	12	14,903,154	12	18,352,334	12	15,000,698	12	10,862,447	12	20,407,687

RETURNS OF 7 PERSONS WHO IN 1919 REPORTED NET INCOME BETWEEN \$2,000,000 AND \$3,000,000.

Reporting deficit.....												
Under \$10,000.....												
\$10,000 to \$25,000.....												
\$25,000 to \$50,000.....												
\$50,000 to \$100,000.....												
\$100,000 to \$150,000.....												
\$150,000 to \$200,000.....					2	\$360,071			1	\$171,205		
\$200,000 to \$250,000.....												
\$250,000 to \$300,000.....								1	\$294,935			
\$300,000 to \$400,000.....	1	\$331,517							1	304,611		
\$400,000 to \$500,000.....			1	\$465,232				1	464,069			
\$500,000 to \$750,000.....												
\$750,000 to \$1,000,000.....			1	880,153								
\$1,000,000 to \$1,500,000.....	2	2,540,111	1	1,348,843				1	1,311,863			

\$1,500,000 to \$2,000,000.....	1	1,596,667	2	3,291,696	1	1,765,513	2	3,265,824	7	\$17,845,218
\$2,000,000 to \$3,000,000.....	2	4,441,009	1	2,433,156	3	7,788,390	2	5,250,686	1	2,202,630
\$3,000,000 and over.....	1	3,718,942	1	3,764,583	1	4,972,359	2	8,058,333	2	7,041,940
Total.....	7	12,628,246	7	12,183,663	7	14,886,333	7	15,379,886	7	12,986,210

RETURNS OF 11 PERSONS WHO IN 1919 REPORTED NET INCOME OF \$3,000,000 AND OVER.

Reporting deficit.....									1	\$6,688	
Under \$10,000.....											
\$10,000 to \$25,000.....											
\$25,000 to \$50,000.....											
\$50,000 to \$100,000.....											
\$100,000 to \$150,000.....			1	\$149,492							
\$150,000 to \$200,000.....					1	\$169,859					
\$200,000 to \$250,000.....											
\$250,000 to \$300,000.....	1	\$269,814					1	\$287,968	1	270,049	
\$300,000 to \$400,000.....	1	336,353					1	391,098	1	309,840	
\$400,000 to \$500,000.....											
\$500,000 to \$750,000.....	1	667,906					1	722,728	2	1,091,675	
\$750,000 to \$1,000,000.....			3	2,624,406					1	567,700	
\$1,000,000 to \$1,500,000.....	2	2,844,456			1	1,262,315	1	1,057,167			
\$1,500,000 to \$2,000,000.....	3	5,256,658	3	5,596,522			1	1,577,548			
\$2,000,000 to \$3,000,000.....			1	2,542,214	3	6,981,495			2	5,519,058	
\$3,000,000 and over.....	3	35,044,881	3	35,978,673	4	44,008,427	6	56,418,995	5	37,545,380	11
Total.....	11	44,420,068	11	46,891,217	11	53,535,922	11	60,433,353	11	44,218,715	11

**TABLE 13.—PERSONAL RETURNS—NUMBER BY STATES AND TERRITORIES AND BY INCOME CLASSES, CALENDAR YEARS 1919, 1918, 1917, AND 1916.**

States and Territories.	Total number of returns.				\$1,000 to \$2,000.			\$2,000 to \$3,000.		
	1919	1918	1917	1916	1919	1918	1917 <sup>1</sup>	1919	1918	1917 <sup>1</sup>
Alabama.....	40,789	38,988	21,844	2,097	13,503	11,958	8,866	14,888	15,949	6,725
Alaska.....	9,427	7,606	4,370	243	5,121	4,110	2,694	3,238	2,630	1,183
Arizona.....	20,495	13,701	12,264	994	7,525	4,745	5,121	7,571	5,693	4,029
Arkansas.....	33,556	20,612	17,839	2,255	6,776	4,549	6,532	13,300	7,946	4,074
California.....	266,720	206,471	182,232	21,208	99,105	77,458	87,438	70,425	62,832	45,774
Colorado.....	57,526	54,160	40,627	4,435	20,633	18,695	19,464	18,251	21,581	9,960
Connecticut.....	110,409	86,489	64,472	9,713	54,714	35,123	32,840	30,157	26,675	15,144
Delaware.....	16,059	10,239	8,032	1,346	7,107	3,409	3,908	5,117	3,814	1,640
District of Columbia.....	58,616	43,776	29,737	6,808	32,927	19,123	14,655	13,084	14,043	7,746
Florida.....	31,107	19,102	15,336	1,779	10,491	5,799	6,039	9,618	7,167	4,315
Georgia.....	58,930	39,073	38,252	3,444	15,758	9,046	14,403	19,585	13,940	16,492
Hawaii.....	8,136	4,242	3,131	1,144	2,529	1,322	2,243	2,530	1,367	1,286
Idaho.....	21,448	19,249	16,414	7,756	7,167	6,354	8,420	6,756	6,846	4,001
Illinois.....	422,229	366,918	319,497	37,525	131,669	147,226	170,784	116,582	112,628	67,825
Indiana.....	130,383	104,581	85,021	7,004	43,300	29,122	39,113	45,252	42,936	24,596
Iowa.....	133,796	118,933	114,970	8,497	24,058	19,228	54,810	31,444	34,620	24,839
Kansas.....	76,451	64,794	63,065	4,290	19,697	16,733	27,256	24,009	21,479	17,049
Kentucky.....	59,332	47,098	34,692	3,887	16,040	12,733	14,618	18,969	18,084	9,083
Louisiana.....	52,871	33,432	32,317	4,517	20,385	13,175	12,302	15,824	6,901	3,630
Maine.....	34,578	25,104	17,112	2,823	13,122	8,993	7,890	10,441	8,498	4,039
Maryland.....	116,373	87,085	60,954	9,674	47,895	28,632	30,281	34,727	31,513	11,332
Massachusetts.....	268,307	209,786	156,111	32,291	96,641	69,585	77,467	79,715	69,905	34,721
Michigan.....	181,662	135,349	111,562	11,448	65,034	59,849	57,215	53,719	44,315	27,556
Minnesota.....	123,914	84,515	95,009	7,556	48,837	23,748	34,343	42,196	31,778	24,355
Mississippi.....	23,804	19,949	15,382	1,440	6,058	6,832	6,442	7,465	4,782	3,707
Missouri.....	125,248	110,890	91,608	12,956	42,820	32,753	37,151	36,801	37,822	24,531
Montana.....	42,593	34,464	28,646	1,801	19,637	15,191	14,610	14,234	13,213	7,488
Nebraska.....	87,344	96,049	82,472	4,286	29,762	26,105	32,840	25,723	33,122	23,355
Nevada.....	8,740	7,097	6,623	364	4,635	2,909	3,640	2,499	2,985	1,852
New Hampshire.....	25,601	17,217	10,809	1,735	10,850	6,527	4,734	7,556	6,180	2,731
New Jersey.....	231,757	185,706	134,960	19,701	82,168	62,412	66,190	70,095	67,655	31,896
New Mexico.....	10,757	13,084	11,616	987	20,948	9,223	3,910	4,237	5,931	2,892
New York.....	683,085	559,733	489,089	93,155	229,561	190,816	222,866	186,375	163,731	104,003
North Carolina.....	37,185	21,738	22,977	2,207	7,617	3,896	9,714	12,753	9,670	5,785
North Dakota.....	27,375	29,120	20,941	1,176	10,685	7,736	8,120	6,510	11,571	6,454
Ohio.....	308,309	306,918	190,273	21,774	119,452	103,209	94,877	96,224	117,737	43,447
Oklahoma.....	61,500	46,818	48,758	2,539	14,946	12,223	20,727	18,946	17,419	13,040
Oregon.....	49,663	34,592	25,071	2,800	19,815	12,332	12,106	13,368	11,936	5,979
Pennsylvania.....	539,172	518,729	328,171	40,289	244,689	200,243	166,688	152,630	176,304	75,036
Rhode Island.....	39,936	32,921	23,927	3,745	18,400	13,326	12,311	10,669	10,222	5,366
South Carolina.....	37,296	20,239	22,321	1,204	8,498	3,878	10,361	11,105	8,126	5,419

South Dakota.....	38,614	45,505	39,654	971	8,993	8,995	16,240	11,252	15,634	11,576
Tennessee.....	50,789	38,232	31,451	4,414	15,836	10,135	13,314	15,700	14,535	8,464
Texas.....	170,547	114,500	95,416	10,514	56,240	39,308	35,837	56,648	39,468	27,611
Utah.....	21,164	18,517	14,636	1,259	7,568	7,340	7,445	7,587	6,436	3,824
Vermont.....	13,569	9,965	7,258	1,100	5,247	3,770	3,150	3,915	3,164	1,946
Virginia.....	75,966	51,207	37,951	4,190	27,562	15,464	17,881	25,073	19,498	9,518
Washington.....	114,322	95,422	56,322	5,360	55,306	40,537	28,635	30,520	34,547	14,355
West Virginia.....	45,168	48,876	28,281	2,575	15,839	14,874	13,188	15,262	17,910	7,240
Wisconsin.....	105,793	94,704	70,554	8,261	42,245	37,999	35,360	30,005	31,626	18,322
Wyoming.....	18,349	7,821	7,663	673	7,238	3,245	2,781	6,631	2,379	2,376
Nonresident aliens and citizens residing abroad.....		3,678				194		126		
Married women making separate returns from husbands <sup>2</sup> .....										
Grand total.....	5,332,760	4,425,114	3,472,890	437,036	1,924,872	1,516,983	1,640,758	1,569,741	1,496,878	838,707

States and Territories.	\$3,000 to \$4,000.				\$4,000 to \$5,000.				\$5,000 to \$6,000.				\$6,000 to \$7,000.			
	1919	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916
Alabama.....	5,382	5,092	2,482	489	2,517	2,596	1,246	351	1,073	942	659	268	888	595	398	185
Alaska.....	1,000	791	361	55	3	8	149	53	14	16	60	35	15	16	35	28
Arizona.....	2,247	1,499	1,261	190	1,229	1,589	547	152	573	311	315	135	390	254	242	77
Arkansas.....	5,498	3,172	2,738	534	3,014	1,585	1,378	430	1,350	992	873	288	990	615	635	224
California.....	38,024	29,672	18,236	9,740	23,681	14,601	9,301	3,884	8,760	5,630	5,391	2,438	6,032	3,689	3,392	1,803
Colorado.....	7,379	7,005	4,440	4,472	4,154	3,160	2,271	717	2,134	1,131	1,258	499	1,427	668	710	349
Connecticut.....	9,986	11,176	5,711	1,660	5,505	6,315	2,948	1,474	2,189	1,765	1,721	1,116	1,589	1,297	1,067	812
Delaware.....	1,497	1,150	802	208	670	478	413	167	356	343	286	135	284	198	170	109
District of Columbia.....	4,820	4,893	2,738	1,997	2,972	1,782	1,344	1,305	1,298	926	803	859	781	633	484	485
Florida.....	4,582	2,506	1,910	428	2,541	1,320	968	304	1,049	615	587	217	770	437	375	181
Georgia.....	9,664	7,033	5,247	680	5,797	3,568	2,697	640	2,130	1,454	1,595	443	1,417	1,021	879	349
Hawaii.....	1,418	585	518	219	721	302	269	150	209	152	173	125	154	91	90	71
Idaho.....	3,394	2,979	1,777	163	1,895	1,528	835	123	846	618	421	94	510	377	249	69
Illinois.....	66,307	44,607	32,507	7,645	47,505	20,633	15,094	6,612	16,716	11,913	8,338	4,605	10,152	6,913	5,143	3,229
Indiana.....	18,948	16,492	9,694	1,571	10,821	7,515	4,209	1,229	3,812	2,735	2,078	917	2,040	1,549	1,205	570
Iowa.....	32,439	27,186	16,658	2,374	24,039	18,880	7,790	1,766	7,066	7,195	3,905	1,094	4,906	4,706	2,144	727
Kansas.....	14,131	11,654	8,304	1,023	10,017	7,528	3,979	816	2,678	2,700	2,073	563	1,727	1,484	1,108	379
Kentucky.....	9,531	6,718	4,128	838	6,623	3,550	2,236	681	2,221	1,605	1,244	485	1,531	1,088	761	336
Louisiana.....	5,789	4,868	4,027	1,025	2,991	3,012	2,138	672	1,882	1,310	1,302	553	1,350	854	745	388
Maine.....	4,579	3,276	1,812	566	2,811	1,800	900	480	982	654	552	370	710	421	366	243
Maryland.....	14,860	12,726	5,665	1,723	6,384	5,862	3,798	1,562	3,040	2,072	2,512	1,188	2,001	1,119	1,484	852
Massachusetts.....	38,460	29,016	14,058	6,329	22,486	15,634	7,165	4,998	6,122	5,322	4,467	3,560	4,226	3,531	2,767	2,509
Michigan.....	25,258	13,286	10,817	2,052	15,880	6,948	4,899	1,728	5,489	2,710	2,609	1,365	3,418	1,894	1,602	976
Minnesota.....	14,590	13,920	9,839	1,470	6,791	7,398	3,991	1,372	3,102	2,147	900	2,107	1,317	1,085	652	

<sup>1</sup> No returns were filed in these classes in 1916.

<sup>2</sup> 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 husband's income.

TABLE 13.—PERSONAL RETURNS—NUMBER BY STATES AND TERRITORIES AND BY INCOME CLASSES, CALENDAR YEARS 1919, 1918, 1917, AND 1916—Continued.

States and Territories.	\$3,000 to \$4,000.				\$4,000 to \$5,000.				\$5,000 to \$6,000.				\$6,000 to \$7,000.			
	1919	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916
Mississippi.....	3,408	3,384	1,777	301	2,498	2,149	1,041	201	1,116	825	689	176	726	556	433	120
Missouri.....	17,458	17,610	11,626	2,892	10,454	9,261	5,713	2,392	4,768	3,761	3,189	1,522	2,914	2,332	1,854	999
Montana.....	4,574	2,902	2,684	281	2,094	1,239	1,362	289	729	594	779	239	333	353	458	179
Nebraska.....	13,429	16,542	12,030	988	7,411	9,995	5,921	791	3,571	4,114	3,048	637	2,217	2,232	1,643	441
Nevada.....	845	467	476	79	351	255	258	99	115	238	124	40	84	108	77	34
New Hampshire.....	3,116	1,829	1,190	351	1,858	1,195	580	278	587	414	335	214	382	231	265	169
New Jersey.....	36,212	25,356	13,373	3,817	13,694	11,676	6,772	3,434	6,116	4,430	4,077	2,508	3,917	2,878	2,419	1,664
New Mexico.....	1,215	1,657	838	198	685	914	355	172	288	196	233	91	183	114	129	73
New York.....	95,603	77,365	50,275	15,034	53,576	42,326	27,221	13,820	25,069	18,233	17,057	10,313	16,521	11,889	10,902	7,498
North Carolina.....	6,078	3,134	2,925	437	3,883	1,732	1,477	383	1,789	769	808	317	1,277	521	523	203
North Dakota.....	5,655	4,386	3,070	234	2,328	2,278	1,413	265	779	1,313	719	185	512	677	369	97
Ohio.....	37,298	40,965	19,841	3,936	21,301	19,508	9,332	3,413	8,152	6,590	5,273	2,645	5,452	4,053	3,193	1,828
Oklahoma.....	10,235	7,069	6,157	384	7,647	4,683	3,115	371	3,031	1,721	1,604	294	1,772	1,010	1,006	235
Oregon.....	6,866	4,611	2,702	758	4,148	2,429	1,361	522	1,604	398	746	349	974	566	483	234
Pennsylvania.....	58,459	61,736	30,323	6,443	31,533	35,425	15,437	6,092	11,375	10,487	9,010	4,803	8,065	6,189	5,370	3,346
Rhode Island.....	4,220	3,996	1,999	621	2,274	1,914	997	510	875	647	664	419	634	479	414	297
South Carolina.....	7,486	3,285	2,582	249	4,759	1,997	1,401	246	1,550	844	766	167	1,026	583	455	128
South Dakota.....	8,168	9,429	6,020	211	5,362	5,987	2,710	200	1,732	2,276	1,291	157	1,014	1,474	710	92
Tennessee.....	7,410	5,880	3,744	1,162	3,974	2,806	1,848	796	2,276	1,358	1,009	528	1,296	795	625	353
Texas.....	25,336	14,340	13,238	2,331	15,250	8,043	6,159	1,877	5,991	3,612	3,312	1,378	4,053	2,224	2,064	892
Utah.....	2,820	2,234	1,370	223	1,278	1,108	622	212	648	437	365	141	424	263	217	115
Vermont.....	1,773	1,214	762	221	1,062	840	417	187	406	237	234	138	248	156	158	93
Virginia.....	9,937	7,244	3,999	946	5,853	3,636	2,008	723	1,947	1,425	1,204	521	1,211	844	647	381
Washington.....	12,365	9,825	5,457	1,490	6,385	4,174	2,655	1,034	2,701	1,829	1,453	643	1,800	1,326	865	439
West Virginia.....	6,317	7,719	2,872	486	3,134	4,426	1,469	445	1,232	1,108	851	307	867	735	493	218
Wisconsin.....	14,065	11,409	7,063	2,066	8,400	6,091	3,095	1,506	3,140	2,174	1,638	972	2,045	1,213	1,048	672
Wyoming.....	2,203	737	935	152	912	412	501	103	395	265	248	73	251	182	153	67
Nonresident aliens and citizens residing abroad.....		98				125				496				402		
Married women making separate returns from husbands <sup>1</sup> .....				128				160				159				135
Grand total.....	742,334	519,095	374,958	85,250	438,154	322,241	185,805	72,187	187,005	126,554	105,988	52,188	109,674	79,152	64,010	36,605

States and Territories.	\$7,000 to \$8,000.				\$8,000 to \$9,000.				\$9,000 to \$10,000.				\$10,000 to \$15,000.			
	1919	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916
Alabama.....	547	411	270	125	359	276	203	107	274	205	169	75	685	495	415	235
Alaska.....	12	7	17	14	5	5	23	10	3	1	7	9	8	10	26	24
Arizona.....	234	141	155	59	152	86	98	50	111	62	75	39	248	169	200	110
Arkansas.....	592	404	361	149	404	302	259	115	286	196	197	83	726	468	472	214
California.....	3,996	2,374	2,351	1,250	2,989	1,670	1,641	954	2,132	1,312	1,235	778	5,569	3,354	3,298	2,067
Colorado.....	833	408	528	241	545	303	364	190	496	210	234	151	854	488	615	541
Connecticut.....	1,142	853	709	613	734	626	613	413	564	425	461	373	1,636	1,342	1,287	1,114
Delaware.....	143	136	100	77	134	89	85	67	81	68	72	55	246	229	200	139
District of Columbia.....	516	459	329	325	334	273	247	237	237	233	202	141	696	636	469	591
Florida.....	404	239	230	106	289	180	175	79	247	152	114	57	561	361	329	194
Georgia.....	930	660	617	230	673	377	404	193	488	340	311	125	1,212	758	796	345
Hawaii.....	90	65	88	66	66	47	63	53	59	27	36	33	136	115	113	106
Idaho.....	248	152	164	67	144	96	113	46	108	68	64	23	240	155	212	76
Illinois.....	6,940	4,612	3,570	2,300	4,807	3,332	2,305	1,722	3,333	2,381	1,764	1,313	8,424	5,671	4,963	3,679
Indiana.....	1,324	905	871	410	866	661	596	341	657	451	377	288	1,723	1,113	1,016	688
Iowa.....	2,418	2,293	1,241	504	1,776	1,213	841	350	1,317	783	561	273	2,649	1,777	1,172	670
Kansas.....	1,106	854	730	304	651	525	450	196	449	399	354	142	1,117	806	408	408
Kentucky.....	1,034	725	489	236	653	449	374	190	501	359	262	161	1,175	891	679	410
Louisiana.....	884	584	517	261	554	370	394	212	463	341	332	161	1,203	953	787	475
Maine.....	444	293	271	193	267	202	204	112	218	155	102	503	369	406	296	206
Maryland.....	1,431	870	909	632	897	625	758	486	666	499	592	336	1,943	1,383	1,530	1,023
Massachusetts.....	3,072	2,766	2,028	1,892	2,336	1,915	1,602	1,415	1,801	1,493	1,343	1,159	5,200	4,125	3,866	3,439
Michigan.....	2,145	1,200	1,148	718	1,387	803	806	541	1,061	671	642	424	2,849	1,670	1,762	1,297
Minnesota.....	1,510	915	810	448	888	571	532	343	646	455	371	272	1,546	1,012	1,059	743
Mississippi.....	458	305	300	70	334	193	208	75	243	159	162	59	676	373	388	176
Missouri.....	1,961	1,508	1,268	718	1,364	1,091	941	575	1,016	749	720	428	2,603	2,093	1,951	1,295
Montana.....	248	251	278	131	150	126	187	120	120	105	149	82	262	271	320	204
Nebraska.....	1,410	1,213	974	240	870	695	662	203	596	482	409	154	1,396	930	855	384
Nevada.....	60	38	44	22	31	20	27	16	33	22	27	14	56	37	52	23
New Hampshire.....	267	167	169	115	172	123	119	66	129	78	87	68	340	253	257	167
New Jersey.....	2,633	2,089	1,675	1,221	1,820	1,491	1,275	909	1,542	1,109	966	658	3,785	2,900	2,645	1,985
New Mexico.....	111	110	72	58	62	48	56	32	29	29	56	26	127	70	135	55
New York.....	12,412	8,430	7,770	5,483	8,088	5,940	5,739	4,199	6,711	5,009	4,731	3,392	18,726	13,518	13,285	9,810
North Carolina.....	806	425	345	143	516	295	253	102	384	220	198	94	1,006	510	439	227
North Dakota.....	260	358	213	81	144	144	130	56	121	100	42	235	276	203	107	107
Ohio.....	3,747	2,635	2,310	1,311	2,699	1,890	1,570	995	2,105	1,485	1,286	798	5,357	3,879	3,675	2,366
Oklahoma.....	1,106	613	667	189	717	424	434	140	532	304	321	104	1,303	727	761	285
Oregon.....	550	372	327	174	397	276	286	126	335	206	212	81	831	505	430	245
Pennsylvania.....	5,859	4,055	4,066	2,552	4,412	2,955	3,056	1,956	2,932	2,346	2,285	1,550	8,036	6,564	6,468	4,551
Rhode Island.....	498	327	295	228	358	244	214	168	238	203	190	135	714	622	570	454
South Carolina.....	675	388	296	60	459	251	204	60	306	203	162	41	738	367	341	126

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 husband's income.

TABLE 13.—PERSONAL RETURNS—NUMBER BY STATES AND TERRITORIES AND BY INCOME CLASSES, CALENDAR YEARS 1919, 1918, 1917, AND 1916—Continued.

States and Territories.	\$7,000 to \$8,000.				\$8,000 to \$9,000.				\$9,000 to \$10,000.				\$10,000 to \$15,000.			
	1919	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916
South Dakota.....	668	648	341	54	371	325	229	50	252	223	149	43	505	344	239	83
Tennessee.....	807	562	463	264	647	337	316	180	406	275	228	139	1,148	707	670	434
Texas.....	2,688	1,387	1,478	732	1,894	1,011	1,020	507	1,430	788	748	360	3,401	2,136	1,912	1,095
Utah.....	200	159	141	71	137	98	105	56	91	79	78	48	225	212	222	162
Vermont.....	216	95	91	76	165	81	77	50	70	59	55	48	219	150	165	113
Virginia.....	858	600	485	259	604	439	329	180	432	334	268	167	1,256	871	752	430
Washington.....	1,208	658	578	273	814	457	394	237	596	357	303	182	1,389	891	808	486
West Virginia.....	559	507	361	174	378	253	261	114	271	218	212	95	629	546	549	264
Wisconsin.....	1,314	772	705	481	874	552	493	347	677	401	433	263	1,539	1,126	1,002	819
Wyoming.....	147	111	110	44	94	78	84	28	99	59	71	23	201	209	194	79
Nonresident aliens and citizens residing abroad.....		310				225				194				555		
Married women making separate returns from husbands <sup>1</sup> .....				136				127				134				536
Grand total.....	73,719	51,381	44,363	26,580	50,486	35,117	31,769	20,086	37,967	27,152	24,536	15,785	97,852	69,992	65,800	45,845

States and Territories.	\$15,000 to \$20,000.				\$20,000 to \$25,000.				\$25,000 to \$30,000.				\$30,000 to \$40,000.			
	1919	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916
Alabama.....	264	187	157	106	139	99	80	51	87	47	41	41	74	64	57	19
Alaska.....	2	7	3	3	1	2	2	2	3		3	2		2	3	5
Arizona.....	98	53	83	59	34	28	40	27	29	22	29	20	28	23	25	32
Arkansas.....	283	159	165	89	138	84	87	50	61	52	70	22	70	50	50	23
California.....	2,275	1,378	1,445	963	1,179	762	803	531	660	482	438	336	788	509	534	385
Colorado.....	328	200	277	265	149	104	140	137	94	55	84	65	95	50	100	103
Connecticut.....	748	622	619	582	412	320	325	299	267	214	224	210	285	292	257	278
Delaware.....	130	91	86	80	74	48	57	53	38	39	34	34	55	46	46	36
District of Columbia.....	344	280	250	277	161	132	118	160	101	88	89	85	111	85	88	105
Florida.....	238	135	111	66	106	70	63	50	76	42	35	25	60	38	34	19
Georgia.....	527	347	324	163	251	183	162	95	128	101	94	40	167	104	100	60
Hawaii.....	59	45	62	66	40	28	40	34	16	10	36	35	36	21	35	41
Idaho.....	81	40	56	38	27	13	38	19	10	8	12	6	14	8	29	11
Illinois.....	3,533	2,429	2,340	1,816	1,898	1,288	1,209	1,018	994	794	785	605	1,227	910	989	760

Indiana.....	610	429	439	333	354	213	227	160	221	132	144	108	191	140	168	108
Iowa.....	825	446	411	269	330	188	197	125	188	162	129	77	176	131	106	101
Kansas.....	369	270	351	160	178	139	189	94	100	66	92	44	95	82	111	58
Kentucky.....	451	344	265	197	222	162	175	117	116	90	92	45	119	112	116	61
Louisiana.....	554	403	417	246	284	193	191	134	166	112	130	77	225	158	151	99
Maine.....	179	153	163	125	98	80	96	93	72	57	57	46	65	61	66	53
Maryland.....	890	649	655	511	523	330	396	348	304	196	231	193	305	249	285	217
Massachusetts.....	2,518	2,013	1,850	1,680	1,465	1,095	1,103	1,001	1,023	744	683	666	1,089	886	906	815
Michigan.....	1,228	660	794	660	673	370	446	377	378	226	268	206	421	296	353	332
Minnesota.....	644	397	451	372	312	253	283	214	185	157	169	116	200	155	202	153
Mississippi.....	316	155	210	104	172	97	119	55	90	50	65	31	111	46	57	27
Missouri.....	1,138	905	925	625	594	501	454	354	362	309	294	224	407	298	340	283
Montana.....	100	101	127	97	52	44	59	64	17	27	44	36	25	25	43	37
Nebraska.....	441	281	269	154	183	113	164	93	114	73	95	43	94	73	88	70
Nevada.....	16	11	18	13	8	5	14	7				4			9	5
New Hampshire.....	134	113	108	93	61	48	66	42	42	41	29	28	40	44	43	42
New Jersey.....	1,625	1,267	1,172	988	954	722	659	512	553	406	438	311	591	433	496	376
New Mexico.....	27	30	52	37	19	18	26	18	9	8	13	6	10	11	21	14
New York.....	8,847	6,694	6,686	5,418	5,216	3,821	4,037	3,254	3,452	2,506	2,691	2,178	4,190	3,113	3,239	2,800
North Carolina.....	429	217	168	113	211	111	101	35	112	55	56	41	126	64	88	38
North Dakota.....	87	70	71	53	27	37	28	20	12	10	15	10	14	15	16	14
Ohio.....	2,292	1,703	1,717	1,179	1,256	890	969	698	789	575	601	463	838	676	735	490
Oklahoma.....	503	257	324	155	245	142	174	71	161	81	114	50	153	95	120	56
Oregon.....	320	185	173	106	137	97	124	49	88	51	49	35	83	43	57	32
Pennsylvania.....	3,688	2,968	3,049	2,337	2,067	1,628	1,735	1,384	1,265	1,033	1,091	827	1,390	1,270	1,427	1,104
Rhode Island.....	329	274	274	230	200	185	131	139	120	104	96	86	129	111	129	132
South Carolina.....	298	139	131	66	138	74	73	19	78	40	46	11	75	34	41	9
South Dakota.....	164	99	74	32	66	20	28	13	22	21	18	11	23	16	17	14
Tennessee.....	489	330	287	175	248	166	156	121	166	94	87	59	161	115	95	76
Texas.....	1,434	856	765	462	719	416	367	254	396	267	240	143	448	274	261	159
Utah.....	88	64	103	71	39	35	42	42	23	11	27	24	20	21	23	29
Vermont.....	97	69	64	42	39	42	29	21	27	18	28	24	27	26	30	21
Virginia.....	519	321	308	191	250	211	170	102	138	80	95	60	137	98	116	78
Washington.....	516	361	306	203	237	163	169	102	126	96	92	70	126	82	97	75
West Virginia.....	249	222	238	158	119	125	147	88	91	60	78	43	88	64	111	52
Wisconsin.....	629	465	435	354	265	261	255	189	184	157	173	123	179	199	189	145
Wyoming.....	75	44	69	36	35	31	41	18	26	21	29	10	19	30	34	16
Nonresident aliens and citizens residing abroad.....		289				163				116				139		
Married women making separate returns from husbands <sup>1</sup> .....				479				559				543				825
Grand total.....	42,028	30,227	29,897	23,097	22,605	16,350	16,804	13,512	13,769	10,206	10,573	8,598	15,410	11,887	12,733	10,893

<sup>1</sup> 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 husband's income.



**TABLE 13.—PERSONAL RETURNS—NUMBER BY STATES AND TERRITORIES AND BY INCOME CLASSES, CALENDAR YEARS 1919, 1918, 1917, AND 1916—Continued.**

States and Territories.	\$40,000 to \$50,000.				\$50,000 to \$60,000.				\$60,000 to \$70,000.				\$70,000 to \$80,000.			
	1919	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916
Alabama.....	49	35	35	11	17	15	16	3	14	8	9	4	10	5	3	5
Alaska.....	1							1			2			1		2
Arizona.....	7	10	19	13	6	4	6	9	5	3	4	4	3	1	5	3
Arkansas.....	26	17	18	7	15	10	6	4	9		6	2	7	1	6	2
California.....	380	241	311	212	220	140	179	132	153	104	119	84	82	72	86	51
Colorado.....	48	39	50	49	38	13	35	34	14	14	18	19	20	9	10	22
Connecticut.....	131	136	154	140	102	87	107	94	81	56	74	65	47	34	39	43
Delaware.....	30	28	23	28	17	13	20	20	10	11	8	16	9	10	12	8
District of Columbia.....	55	63	52	59	41	33	24	31	14	25	18	23	16	16	14	17
Florida.....	32	14	15	12	14	11	12	4	5	9	9	5	8	1	2	3
Georgia.....	80	60	53	26	45	25	29	19	21	14	10	9	18	13	10	10
Hawaii.....	15	18	20	22	12	14	13	18	13	9	6	12	11	6	5	7
Idaho.....	2	5	4	6		4	6	1	3	2	2	3	1		2	
Illinois.....	660	486	518	470	438	340	339	238	260	169	209	201	172	133	136	123
Indiana.....	79	73	98	48	66	28	55	35	32	27	28	36	24	19	33	16
Iowa.....	70	49	60	34	41	14	36	26	15	14	18	12	14	13	20	7
Kansas.....	59	31	59	28	25	13	43	12	12	9	25	9	5	8	21	7
Kentucky.....	52	71	53	41	27	42	35	23	23	20	17	14	13	18	15	16
Louisiana.....	97	67	88	55	63	30	53	31	41	27	31	33	27	12	22	14
Maine.....	33	32	44	29	16	18	24	21	15	13	12	12	4	4	20	12
Maryland.....	172	133	165	123	98	61	87	91	47	32	60	55	39	28	56	35
Massachusetts.....	618	506	516	474	388	276	378	326	232	188	235	232	174	132	181	169
Michigan.....	240	150	175	164	157	72	108	94	68	60	81	62	48	26	56	48
Minnesota.....	102	96	130	98	67	51	81	71	45	37	53	46	34	15	40	28
Mississippi.....	52	17	25	14	31	10	23	8	15	3	10	4	11	5	4	1
Missouri.....	194	188	183	126	143	98	128	89	78	57	81	61	58	48	59	36
Montana.....	8	8	12	9	5	5	10	8			3	4	5		4	2
Nebraska.....	48	36	49	25	29	19	22	13	16	3	6	3	6	4	12	9
Nevada.....	1	1	3	5	2	1	1				1					
New Hampshire.....	31	25	40	21	12	19	19	12	9	5	7	11	6	8	6	5
New Jersey.....	323	270	253	244	189	146	175	158	144	119	121	109	73	85	88	73
New Mexico.....	6	5	9	9	3	2	4	5	3	2	6	3	1		2	4
New York.....	2,387	1,804	1,923	1,674	1,581	1,064	1,271	1,091	1,026	750	901	792	777	483	658	563
North Carolina.....	71	36	27	17	36	17	11	17	13	8	2	18	11	8	8	4
North Dakota.....	5	5	12	4	1	2	1				1	3	4		1	
Ohio.....	458	340	396	314	256	211	273	183	172	135	157	112	96	81	128	85
Oklahoma.....	79	46	58	40	38	14	35	34	17	10	17	21	19	8	18	22
Oregon.....	61	25	28	26	29	16	9	10	9	8	13	5	8	5	13	4
Pennsylvania.....	805	692	782	573	511	443	508	421	323	264	351	296	213	218	265	211
Rhode Island.....	86	83	70	46	44	37	50	31	22	21	33	24	25	29	18	21

South Carolina.....	39	9	21	9	28	6	8	6	14	5	3	7	5	4	.....	
South Dakota.....	11	5	2	8	7	4	4	6	2	3	2	2	5	2	1	
Tennessee.....	95	50	76	47	46	32	32	18	14	22	10	9	14	4	7	
Texas.....	212	137	142	78	120	72	65	51	66	39	46	32	45	29	26	
Utah.....	8	8	18	12	4	3	10	11	1	4	7	5	1	3	6	
Vermont.....	21	10	10	7	14	10	9	4	7	7	4	10	3	3	6	
Virginia.....	73	57	64	34	49	35	35	30	23	21	16	11	13	10	13	
Washington.....	59	43	46	21	41	20	33	21	18	10	15	10	13	12	13	
West Virginia.....	39	39	68	29	33	12	25	21	15	16	25	16	13	10	3	
Wisconsin.....	79	82	95	63	43	58	71	38	28	33	47	39	27	24	24	
Wyoming.....	9	6	15	7	5	7	10	6	3	5	3	2	1	1	.....	
Nonresident aliens and citizens residing abroad.....		62				43				24			28		.....	
Married women making separate returns from husbands <sup>1</sup> .....				612				427				353			279	
Grand total.....	8,298	6,449	7,087	6,223	5,213	3,720	4,541	4,048	3,196	2,441	2,954	2,901	2,237	1,691	2,222	2,066

States and Territories.	\$80,000 to \$90,000.				\$90,000 to \$100,000.				\$100,000 to \$150,000.				\$150,000 to \$200,000.			
	1919	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916
Alabama.....	6	4	1	4	3	1	5	2	8	3	1	2	2			2
Alaska.....															1	
Arizona.....	1	2	2	1		2		1	2	2	2	3	1		4	2
Arkansas.....	5	4	5	1	1		1	3	4	6	4				1	
California.....	59	44	50	49	35	38	34	36	107	64	91	88	29	20	37	30
Colorado.....	2	6	14	9	6	5	7	7	12	9	26	22	8	3	10	7
Connecticut.....	25	24	23	23	14	18	20	15	51	44	66	62	11	25	26	30
Delaware.....	7	5	3	4	7	2	5	6	18	16	26	15	6	2	10	11
District of Columbia.....	12	7	7	15	11	10	11	6	21	19	27	37	5	6	13	17
Florida.....	2	3	2	4	2	1	1	2	8	2	6	2	1			
Georgia.....	13	11	9	6	6	5	6	2	15	6	9	3	3	4	1	4
Hawaii.....	7	6	10	7	4		4	3	5	5	14	24	3	3	3	12
Idaho.....	1		1	2				1		1	5	2			2	1
Illinois.....	117	95	104	124	91	57	102	65	236	153	245	231	78	51	75	87
Indiana.....	15	12	15	11	11	5	11	8	24	16	30	25	8	3	12	16
Iowa.....	6	10	10	11	7	9	9	4	10	6	12	10	2		1	2
Kansas.....	4	3	12	8	4	3	8	6	12	4	18	11	2	3	6	4
Kentucky.....	11	11	9	4	4	6	11	5	8	13	18	14	2	3	9	1
Louisiana.....	21	12	9	9	6	8	10	9	34	35	26	22	17	1	8	10
Maine.....	5	7	7	5	2	3	3	3	7	9	16	15	1	2	4	2
Maryland.....	28	16	32	32	26	13	15	22	62	50	58	36	18	6	25	26
Massachusetts.....	124	110	124	131	101	102	99	92	262	261	286	261	115	95	105	117
Michigan.....	34	23	49	33	34	20	26	29	73	53	75	88	26	26	31	46
Minnesota.....	23	14	37	27	21	10	27	22	44	41	60	40	10	10	27	17

<sup>1</sup> 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 husband's income.

**TABLE 13.—PERSONAL RETURNS—NUMBER BY STATES AND TERRITORIES AND BY INCOME CLASSES, CALENDAR YEARS 1919, 1918, 1917, AND 1916—Continued.**

States and Territories.	\$80,000 to \$90,000.				\$90,000 to \$100,000.				\$100,000 to \$150,000.				\$150,000 to \$200,000.			
	1199	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916
Mississippi.....	4		4		3	1	3	6	11	4	11	3	3	3	3	1
Missouri.....	34	26	34	29	16	11	27	19	38	48	74	54	10	12	26	26
Montana.....			1	1				1	2	2	2	3	2	2	2	2
Nebraska.....	8	4	5	3	5	6	4	4	4	4	10	8	1	1	5	1
Nevada.....													1			
New Hampshire.....	5	2	7	4	2	6	3	4	4	6	7	8		1	4	3
New Jersey.....	65	42	63	50	42	34	50	50	122	112	131	119	41	34	45	57
New Mexico.....		2	4	2			1	1		1	3	1			2	
New York.....	534	368	472	472	392	281	374	372	1,034	806	1,084	1,006	434	317	476	467
North Carolina.....	8	13	11		12	9	2	2	13	14	12	7	9	3	2	3
North Dakota.....			1	1							1	1				
Ohio.....	89	63	87	75	50	55	58	67	118	104	172	152	45	37	67	64
Oklahoma.....	12	5	11	12	3	3	7	8	16	7	25	20	9	7	9	8
Oregon.....	5	8	5	4	2	4	3	3	18	9	6	6	7	2	2	2
Pennsylvania.....	156	140	189	160	112	125	158	118	363	332	456	343	113	121	166	155
Rhode Island.....	18	17	15	17	14	12	8	8	36	27	34	32	18	22	14	9
South Carolina.....	7		3		2	3			5	2	1	2	2		1	1
South Dakota.....		2	1								1	1				
Tennessee.....	12	10	9	7	13	3	2	4	22	12	6	7	6	1	1	1
Texas.....	32	24	26	22	23	18	16	13	77	25	37	31	25	10	17	12
Utah.....		2	2	4			1	2	1		5	5			1	1
Vermont.....	7	3	2	6	3	4	2	2	4	4	11	6	1	1	1	1
Virginia.....	4	2	9	7	7	4	10	8	11	2	14	7	3	5	4	5
Washington.....	11	6	8	6	4	4	6	5	18	5	15	17	5	2	6	4
West Virginia.....	6	5	12	3	5	7	10	5	17	12	32	17	2	3	12	6
Wisconsin.....	15	19	23	17	7	10	22	19	25	24	29	32	5	6	19	11
Wyoming.....	1	1					1	3	1	3	2				3	
Nonresident aliens and citizens residing abroad.....		17				15				35				13		
Married women making separate returns from husbands <sup>1</sup> .....				251			191					562				302
Grand total.....	1,561	1,210	1,539	1,673	1,113	934	1,183	1,265	2,983	2,358	3,302	3,462	1,092	866	1,301	1,586

States and Territories.	\$200,000 to \$250,000.				\$250,000 to \$300,000.				\$300,000 to \$400,000.				\$400,000 to \$500,000.			
	1919	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916	1919	1918	1917	1916
Alabama.....			3				1							1	1	
Alaska.....																
Arizona.....		1	1		1		1	2				1		1		
Arkansas.....				1	1		1									
California.....	19	9	21	15	6	7	9	17	7	6	11	6	2	1	1	8
Colorado.....	3	1	3	2	1		4	3	1	6	3	9	1	1	1	2
Connecticut.....	9	12	12	15	3	3	8	6	3	3	10	4		1	3	3
Delaware.....	3	2	4	9		1	6	3	3	2	8	4	2		4	9
District of Columbia.....	4	6	3	5	1	3	1	2	2	2	1	1	1	1	4	1
Florida.....	1			1							1	1	1			
Georgia.....	1	2	1		2	1				1	1		1			
Hawaii.....	1	2	3	2		1		2	2	1				1	1	2
Idaho.....				1							1					1
Illinois.....	31	36	59	52	10	15	19	25	22	24	29	35	12	12	15	23
Indiana.....	3	2	1	14		2	1	1	2	1	3	3			1	3
Iowa.....		1	2	1				1				2				
Kansas.....	3	1	2	2			4	5								
Kentucky.....		3	3			1						1	1			
Louisiana.....	5	3	2	5			2	2	6		3					
Maine.....	1	1	2	1			1	3	1	3	9	1	1	1	2	2
Maryland.....	8	3	13	9	2	5	4	2	1	5	6	6	1	1	1	2
Massachusetts.....	46	34	68	75	26	28	28	36	22	33	31	41	10	15	13	17
Michigan.....	16	5	18	17	4	3	8	11	2	7	6	12	1	1	5	5
Minnesota.....	5	6	9	9	4	4	5	5		2	4	6	3	3	4	4
Mississippi.....	2		1		1											
Missouri.....	8	3	13	6	2	1	7	9	3		8	14	2	5	2	2
Montana.....		1	2	2							1	2				
Nebraska.....		1	3		2		2		2	1	1	1				1
Nevada.....																
New Hampshire.....	2	2	1		1		1	1	1			2			1	
New Jersey.....	16	11	32	28	16	7	16	18	8	11	19	17	5	2	1	7
New Mexico.....		1	1	1												
New York.....	223	140	263	304	123	96	131	165	117	84	134	191	69	52	74	99
North Carolina.....	3	1	5	1			2		5		1	1	3	2	1	
North Dakota.....																
Ohio.....	21	22	28	45	9	5	24	27	12	20	16	19	5	5	11	15
Oklahoma.....	2	2	5	3	1		2	2	3	2	2	6	1		1	1
Oregon.....	2	2	4			3	1	1	2	2		2	2			
Pennsylvania.....	59	57	84	64	24	47	42	54	39	29	68	58	14	14	21	31
Rhode Island.....	7	6	7	11	1		6	10	3	5	6	6		1	7	4
South Carolina.....					1									1		

<sup>1</sup> 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 husband's income.



Kentucky.....																
Louisiana.....		1														
Maine.....	1															
Maryland.....	2	1	3	4	3	2				2	2					
Massachusetts.....	11	12	19	32	3	3		3	1	1		1				1
Michigan.....	2	3	5	7			1		2			7	1	1		1
Minnesota.....	2	3	2	2				1								
Mississippi.....																
Missouri.....	2		9	4				2								
Montana.....	1	1		1												
Nebraska.....																
Nevada.....																
New Hampshire.....																
New Jersey.....	6	6	8	9	1	3	2	2	1		2	2			1	2
New Mexico.....																
New York.....	85	77	145	187	12	14	40	54	5	12	13	23	8	14	28	42
North Carolina.....	2	1	1	2				2								
North Dakota.....																
Ohio.....	15	14	22	22	1	1	2	1			5	3			1	3
Oklahoma.....	1	1	3	3	1		2	1				2				3
Oregon.....	2	1	1	1			1									
Pennsylvania.....	30	35	45	39	6	5	8	11	2	2	4	3	1	2	3	5
Rhode Island.....	3	6	6	5	1	1	1	2			1				1	1
South Carolina.....			1													
South Dakota.....																
Tennessee.....																
Texas.....	4	1	1	1	1	1	2	1							1	1
Utah.....																
Vermont.....				1			1	1								
Virginia.....			2	2												
Washington.....	1	1	2	2				1								
West Virginia.....				1												
Wisconsin.....			1	2				1								
Wyoming.....																
Nonresident aliens and citizens residing abroad.....																
Married women making separate returns from husbands <sup>1</sup> .....				148				37				18				31
Grand total.....	189	178	315	524	34	33	67	134	13	16	33	60	18	18	41	98

<sup>1</sup> 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 husband's income.