OBLIGATIONS DUE THE UNITED STATES GOVERNMENT.

No. 402.—FOREIGN LOANS: Credits Established (After Deducting Credits Withdrawn), Cash Advanced, Other Charges Against Credits, Balances, and Repayments, Apr. 24, 1917, to Nov. 15, 1921, by Countries.

[Source: Reports of the Treasury Department.]

Country.	Credits established (net).	Cash advanced.	Other charges against credits.	Balance under established credits.	Amounts repaid.[1]
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Belgium	349, 214, 467. 89	349, 214, 467. 89			1, 522, 901. 66
Cuba	10, 000, 000. 00	10, 000, 000. 00			1, 425, 000. 00
Czechoslovakia	67, 329, 041. 10	61, 256, 206. 74		6, 072, 834. 36	
France	2, 997, 477, 800. 00	2, 997, 447, 800. 00			46, 714, 861. 81
Great Britain	4, 277, 000, 000. 00	4, 277, 000, 000. 00			110, 681, 641. 56
Greece	48, 236, 629. 05	15, 000, 000. 00	33, 236, 629. 05		
Italy	1, 648, 034, 050. 90	1, 648, 034, 050. 90			
Liberia	26, 000. 00	26, 000. 00			
Rumania	25, 000, 000. 00	25, 000, 000. 00			1, 794, 180. 48
Russia	187, 729, 750. 00	187, 729, 750. 00			
Serbia	26, 780, 465. 56	26, 780, 465. 56			605, 326. 34
Total	9, 636, 828, 204. 50	9, 597, 518, 741. 09	33, 236, 629. 05	6, 072, 834. 36	162, 743, 911. 85

[1] Repayments of principal during the year ended Nov. 15, 1921: Belgium, $1,512,901.66; Cuba, $925,000.00; France, $15,265,504.26; Great Britain, $30,500,000.00.

No. 403.—OBLIGATIONS OF FOREIGN GOVERNMENTS: Held by the Treasury for Advances Made Under the Liberty Bond Acts with Present Rates of Interest and Maturity, by Countries.

[Source: Report of the Treasury Department.]

Country.	First Liberty bond act.	Second Liberty bond act as amended and supplemented.	Total under Liberty bond acts.	Present interest rate.	Maturity.
	Dollars.	*Dollars.*	*Dollars.*	*Per cent.*	
Belgium	35, 000, 000. 00	312, 691, 566. 23	347, 691, 566. 23	5	Demand.
Cuba		8, 575, 000. 00	8, 575, 000. 00	5	Do.
Czechoslovakia		61, 256, 206. 74	61, 256, 206. 74	5	Do.
France	650, 000, 000. 00	2, 300, 762, 938. 19	2, 950, 762, 938. 19	5	Do.
Great Britain	1, 155, 000, 000. 00	3, 011, 318, 358. 44	4, 166, 318, 358. 44	5	Do.
Greece		15, 000, 000. 00	15, 000, 000. 00	5	Do.
Italy	175, 000, 000. 00	1, 473, 034, 050. 90	1, 648, 034, 050. 90	5	Do.
Liberia		26, 000. 00	26, 000. 00	5	Do.
Rumania		23, 205, 819. 52	23, 205, 819. 52	5	Do.
Russia	97, 500, 000. 00	90, 229, 750. 00	187, 729, 750. 00	5	Do.
Serbia	1, 500, 000. 00	24, 675, 139. 22	26, 175, 139. 22	5	Do.
Total	[1] 2, 114, 000, 000. 00	7, 320, 774, 829. 24	9, 434, 774, 829. 24		

[1] Advances up to Sept. 24, 1917.

No. 404.—OBLIGATIONS RECEIVED FROM THE SECRETARIES OF WAR AND THE NAVY ON ACCOUNT OF SALES OF SURPLUS WAR MATERIALS AND FROM THE AMERICAN RELIEF ADMINISTRATION AND OBLIGATIONS HELD BY THE UNITED STATES GRAIN CORPORATION: WITH DATES OF OBLIGATION AND MATURITY AND INTEREST RATES, NOV. 15, 1921, BY COUNTRIES.

[Source: Reports of the Treasury Department.]

FROM SALES OF SURPLUS WAR MATERIALS.

Country.	Principal amount payable.	Date of obligation.	Date of maturity.	Interest rate.
	Dollars.			*Percent.*
Belgium	19,000,000.00	Apr. 10, 1919	Apr. 10, 1922	5
	8,392,097.57	Aug. 5, 1919	Aug. 5, 1922	5
	196,483.57	Aug. 21, 1919	Aug. 21, 1922	5
	693,340.76	July 1, 1920	Apr. 9, 1930	5
	412,093.04	Aug. 1, 1920	.....do.....	5
	399,340.64	Nov. 1, 1920	.....do.....	5
	779,370.96	Jan. 1, 1921	.....do.....	5
Total	29,872,732.54			
Czechoslovak	5,000,000.00	May 29, 1919	June 30, 1922	5
	5,000,000.00	June 15, 1919	June 30, 1923	5
	4,902,994.94	Aug. 10, 1919	June 30, 1924	5
	2,464,950.38	Oct. 14, 1919	Oct. 14, 1922	5
	1,291,903.85	Feb. 10, 1920	Jan. 28, 1923	5
	1,962,145.37	May 1, 1920	June 30, 1925	5
Total	20,621,994.54			
Esthonia	5,000,000.00	June 6, 1919	June 30, 1922	5
	5,000,000.00	June 11, 1919	June 30, 1923	5
	2,213,377.88	June 29, 1919	June 30, 1924	5
Total	12,213,377.88			
France	400,000,000.00	Aug. 1, 1919	Aug. 1, 1929	5
	774,382.59	July 5, 1920	July 5, 1930	5
	6,566,762.42	May 9, 1920	May 9, 1930	5
Total	407,341,145.01			
Latvia	2,521,869.32	June 28, 1919	June 30, 1922	5
Lithuania	4,159,491.96	.....do.....	.....do.....	5
Poland	10,000,000.00	June 3, 1919	.....do.....	5
	10,000,000.00	.....do.....	June 30, 1923	5
	10,000,000.00	July 19, 1919	June 30, 1924	5
	10,000,000.00	July 22, 1919	.....do.....	5
	7,890,939.27	July 31, 1919	.....do.....	5
	5,536,867.71	Oct. 1, 1919	Oct. 1, 1925	5
	3,941,803.61	Oct. 15, 1919	Oct. 15, 1925	5
	2,266,709.66	Apr. 22, 1920	Mar. 27, 1926	5
Total	59,636,320.25			
Rumania	5,000,000.00	June 27, 1919	June 30, 1922	5
	5,000,000.00	.....do.....	June 30, 1923	5
	2,922,675.42	Aug. 13, 1919	June 30, 1924	5
Total	12,922,675.42			
Russia	406,082.30	Aug. 8, 1919	June 30, 1922	5
Serbs, Croats, and Slovenes	5,000,000.00	June 13, 1919	.....do.....	5
	5,000,000.00	Aug. 30, 1919	June 30, 1923	5
	10,000,000.00	.....do.....	June 30, 1924	5
	50,350.28	Dec. 20, 1919	.....do.....	5
	281,205.51	Apr. 15, 1920	Apr. 15, 1924	5
	4,646,465.20	Apr. 29, 1920	June 30, 1925	5
Total	24,978,020.99			
Grand total	574,673,710.21			

No. 404.—OBLIGATIONS RECEIVED FROM THE SECRETARIES OF WAR AND THE NAVY, ETC.: WITH DATES OF OBLIGATION AND MATURITY AND INTEREST RATES, NOV. 15, 1921, BY COUNTRIES—Continued.

FROM AMERICAN RELIEF ADMINISTRATION.

Country.	Principal amount payable.	Date of obligation.	Date of maturity.	Interest rate.
	Dollars.			*Per cent.*
Armenia	8,028,412.15	June 30,1919	June 30,1921	5
Czechoslovakia	6,428,089.19	.....do.....	June 30,1923	5
Esthonia	1,785,767.72	Aug. 11,1919	June 30,1921	5
Finland	3,289,276.98	June 30,1919	.....do.....	5
	4,992,649.19	July 1,1920	.....do.....	5
Total	8,281,926.17			
Latvia	2,610,417.82	June 30,1919	.....do.....	5
Lithuania	822,136.07	.....do.....	.....do.....	5
Poland	10,000,000.00	.....do.....	.....do.....	5
	10,000,000.00	.....do.....	June 30,1922	5
	31,671,749.36	.....do.....	June 30,1923	5
Total	51,671,749.36			
Russia	4,465,465.07	July 1,1919	June 30,1921	5
Grand total	84,093,963.55			

HELD BY U. S. GRAIN CORPORATION.

Armenia	793,733.40	Nov. 26,1919	June 30,1921	5
	472,533.00	Nov. 29,1919	.....do.....	5
	656,190.00	Dec. 10,1919	.....do.....	5
	748,725.00	Jan. 26,1920	.....do.....	5
	129,405.00	Jan. 29,1920	.....do.....	5
	949,665.11	May 20,1920	.....do.....	5
	181,253.83	June 17,1920	.....do.....	5
Total	3,931,505.34			
Austria	24,055,708.92	Sept. 4,1920	Jan. 1,1925	6
Czechoslovakia	2,873,238.25	July 30,1920	.....do.....	6
Hungary	1,685,835.61	May 29,1920	.....do.....	6
Poland	682,147.50	Dec. 1,1919	June 30,1921	5
	146,632.50	Dec. 19,1919	.....do.....	5
	2,146,539.37	Mar. 12,1920	.....do.....	5
	961,975.89	Mar. 22,1920	.....do.....	5
	1,605,665.06	Mar. 26,1920	.....do.....	5
	1,054,133.66	Apr. 2,1920	.....do.....	5
	804,591.99	Apr. 9,1920	.....do.....	5
	637,439.67	Apr. 13,1920	.....do.....	5
	313,952.37	.....do.....	June 30,1920	5
	1,147,319.34	Apr. 23,1920	June 30,1921	5
	828,633.04	Apr. 26,1920	.....do.....	5
	455,966.98	May 10,1920	.....do.....	5
	759,134.29	May 12,1920	.....do.....	5
	448,331.49	May 13,1920	.....do.....	5
	68,553.18	May 14,1920	.....do.....	5
	47,377.06	June 2,1920	.....do.....	5
	30,720.85	July 7,1920	.....do.....	5
	62,196.98	July 14,1920	.....do.....	5
	12,111,203.15	July 13,1920	Jan. 1,1925	6
Total	24,312,514.37			
Grand total	56,858,802.49			

No. 405.—INTEREST PAID BY FOREIGN GOVERNMENTS AND SO-CALLED FOREIGN GOVERNMENTS: ON OBLIGATIONS ACQUIRED BY THE TREASURY UNDER THE LIBERTY BOND ACTS AND ON ACCOUNT OF SALES OF SURPLUS WAR SUPPLIES TO NOV. 15, 1920, AND DURING THE YEAR ENDED NOV. 15, 1921, BY COUNTRIES.

[Source: Reports of the Treasury Department.]

Country.	Under Liberty bond acts.		
	To Nov. 15, 1920.	Nov. 16, 1920, to Nov. 15, 1921.	Total.
	Dollars.	*Dollars.*	*Dollars.*
Belgium	10,907,281.55	.....	10,907,281.55
Cuba [1]	1,136,865.47	306,057.44	1,442,922.91
Czechoslovakia	304,178.09	.....	304,178.09
France	128,140,816.48	1,429,559.65	129,570,376.13
Great Britain	233,357,185.50	[2] 14,487,500.00	247,844,685.50
Greece [1]	409,153.34	750,000.00	1,159,153.34
Italy	57,598,852.62	.....	57,598,852.62
Liberia	161.10	700.00	861.10
Rumania	263,313.74	.....	263,313.74
Russia [3]	4,595,564.15	277,247.35	4,872,811.50
Serbia	636,059.14	.....	636,059.14
Total	437,349,431.18	17,251,064.44	454,600,495.62

Country.	Account of sales of surplus war supplies.		
	To Nov. 15, 1920.	Nov. 16, 1920, to Nov. 15, 1921.	Total.
	Dollars.	*Dollars.*	*Dollars.*
Belgium	1,417,922.34	1,379,429.06	2,797,351.40
France	.....	20,038,719.13	20,038,719.13
Latvia	126,266.19	.....	126,266.19
Poland	1,176,454.11	114,166.67	1,290,620.78
Russia [3]	10,179.87	.....	10,179.87
Total	2,730,822.51	21,532,314.86	24,263,137.37

[1] Figures include payments to June 30, 1921, and Oct. 15, 1921, respectively.
[2] Figures include interest paid to Oct. 15, 1921, on $54,900,000 and to Nov. 15, 1921, on $36,000,000 unpaid principal amounts of obligations regarded as having been given for Pittman silver advances.
[3] Figures represent payment of funds realized in this country in connection with liquidation of Russian fiscal operations.

No. 406.—INTEREST ACCRUED AND REMAINING UNPAID ON OBLIGATIONS OF FOREIGN GOVERNMENTS PURCHASED BY THE TREASURY UNDER THE LIBERTY BOND ACTS: HALF YEARS ENDED OCT. 15 AND NOV. 15, 1919 TO 1921, AND APR. 15 AND MAY 15, 1920 TO 1921, BY COUNTRIES.

[Source: Reports of the Treasury Department.]

Country.	Oct. 15 and Nov. 15, 1919.	Apr. 15 and May 15, 1920.	Oct. 15 and Nov. 15, 1920.	Apr. 15 and May 15, 1921.	Oct. 15 and Nov. 15, 1921.	Total.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Belgium	8,330,832.65	8,468,375.00	8,515,912.81	8,692,289.16	8,692,289.16	42,699,698.78
Czechoslovakia	1,164,422.14	1,354,134.64	1,478,333.35	1,531,405.17	1,531,405.17	7,059,700.47
France	65,287,862.51	71,836,441.19	73,255,486.49	73,769,073.45	73,769,073.45	357,917,937.09
Great Britain	101,691,907.05	101,870,458.96	101,870,458.96	101,870,458.96	101,870,458.96	509,173,742.89
Italy	39,050,152.83	40,442,845.74	40,765,715.11	40,820,167.12	41,200,851.27	202,279,732.07
Liberia	.....	268.85	650.00	650.00	650.00	2,218.85
Rumania	382,818.09	625,000.00	597,302.95	580,145.49	580,145.49	2,765,412.02
Russia	4,713,366.30	4,635,999.25	4,693,243.75	4,693,243.75	4,693,243.75	23,479,096.80
Serbia	669,258.13	669,511.64	659,230.96	654,378.48	654,378.48	3,306,757.69
Total	221,290,619.70	229,953,035.27	231,836,334.38	232,611,811.58	232,992,495.73	1,148,684,296.66
Add interest accrued and remaining unpaid (in excess of certain special funds held in the Treasury to be applied on account of interest due May 15, 1918, and Nov. 15, 1918) on Russian obligations for half year ending Nov. 15, 1918, and half years ending Apr. 15, 1919, and May 15, 1919						6,817,885.25
Total						1,155,502,181.91

No. 407.—INTEREST ACCRUED AND REMAINING UNPAID: To and Including the Last Interest Payment Date in Each Case on Foreign Obligations Received from the Secretaries of War and the Navy on Account of Sales of Surplus War Supplies and from the American Relief Administration and on Obligations Held by the United States Grain Corporation, Nov. 15, 1921, by Countries.

[Source: Reports of the Treasury Department.]

Country.	From sales of surplus war supplies.	From American Relief Administration.	From sales of flour by United States Grain Corporation.	Total.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*
Czechoslovakia	1,920,487.63	642,808.92	172,394.30	2,744,690.85
Esthonia	1,221,337.80	168,330.57	.....	1,389,668.37
France	492,507.18	.....	.....	492,507.18
Latvia	125,920.74	261,041.78	.....	386,962.52
Lithuania	415,949.20	82,213.60	.....	498,162.80
Poland	4,035,911.05	5,167,174.94	1,488,491.72	10,741,577.71
Rumania	1,292,267.56	.....	.....	1,292,267.56
Russia	30,428.37	445,936.47	.....	476,364.84
Serbs, Croats, and Slovenes	2,133,448.72	.....	.....	2,133,448.72
Armenia	.....	802,841.22	276,419.73	1,079,260.95
Finland	.....	598,339.79	.....	598,339.79
Austria	.....	.....	1,443,342.54	1,443,342.54
Hungary	.....	.....	101,150.14	101,150.14
Total	11,727,258.25	8,168,687.29	3,481,798.43	23,377,743.97

No. 408.—SECURITIES OWNED BY THE UNITED STATES GOVERNMENT, JUNE 30, 1921.

[Source: Annual report of the Secretary of the Treasury, compiled from latest reports received. This statement is made up on the basis of the face value of the securities therein described as received by the United States, with due regard for repayments. To the extent that the securities are not held in the custody of the Treasury, the statment is made up from reports received from other Government departments and establishments. The statement does not include securities which the United States holds as collateral, or as the result of the investment of trust funds; as for example, securities held for account of the Alien Property Custodian, the United States Government life insurance fund, and other similar trust funds.]

Obligations of foreign Governments, under authority of acts approved Apr. 24, 1917, and Sept. 24, 1917, as amended (on basis of cash advances, less repayments of principal):		
Belgium	$347,691,566.23	
Cuba	8,575,000.00	
Czechoslovakia	61,256,206.74	
France	2,950,762,938.19	
Great Britain	4,166,318,358.44	
Greece	15,000,000.00	
Italy	1,948,034,050.90	
Liberia	26,000.00	
Rumania	23,205,819.52	
Russia	187,729,750.00	
Serbia	26,175,139.22	
Total		$9,434,774,829.24
Foreign obligations received from the Secretary of War on account of sale of surplus war supplies:		
Belgium	27,588,581.14	
Czechoslovakia	20,621,994.54	
Esthonia	12,213,377.88	
France	400,000,000.00	
Latvia	2,521,869.32	
Lithuania	4,159,491.96	
Poland	57,369,610.59	
Rumania	12,922,675.42	
Russia	406,082.30	
Serbs, Croats, and Slovenes	24,978,020.99	
Total		562,781,704.14
Foreign obligations received from the Secretary of the Navy on account of sale of surplus war supplies:		
Poland		2,266,709.66

No. 408.—Securities Owned by the United States Government, June 30, 1921—Continued.

Foreign obligations received from the American Relief Administration on account of relief, pursuant to act approved Feb. 25, 1919:		
Armenia	$8,028,412.15	
Czechoslovakia	*6,428,089.19*	
Esthonia	1,785,767.72	
Finland	8,281,926.17	
Latvia	2,610,417.82	
Lithuania	822,136.07	
Poland	51,671,749.36	
Russia	4,465,465.07	
Total		$84,093,963.55
Capital stock of War Emergency Corporations:		
Capital stock of the Emergency Fleet Corporation		50,000,000.00
Capital stock of the Housing Corporation, issued	70,000,000.00	
Less amount retired	3,500,000.00	
		66,500,000.00
Capital stock of the Sugar Equalization Board		5,000,000.00
Capital stock of the United States Grain Corporation, authorized and issued	500,000,000.00	
Less amount retired	450,000,000.00	
		50,000,000.00
Capital stock of the War Finance Corporation, authorized and issued	500,000,000.00	
Less cash deposited with the Treasurer United States to credit of War Finance Corporation	402,949,623.43	
		97,050,376.57
Obligations of carriers acquired under section 7 of the Federal control act, approved Mar. 21, 1918, as amended:[1]		
Boston & Maine Railroad	26,695,000.00	
Chicago, Terre Haute & Southeastern Railway Co.	50,250.00	
Erie Railroad Co.	3,000,000.00	
International Great Northern Railway Co., Receiver of the	1,400,000.00	
Locomotive Superheater Co.	250,000.00	
Minneapolis & St. Louis Railroad Co.	750,000.00	
Missouri, Kansas & Texas Railway of Texas, Receiver of the	52,000.00	
New York Central Railroad Co.	6,500,000.00	
New York, New Haven & Hartford Railroad Co.	3,000,000.00	
Pennsylvania Railroad Co.	*20,000,000.00*	
Pittsburgh & Lake Erie Railroad Co.	500,000.00	
Seaboard Air Line Railroad Co.	1,850,000.00	
Washington, Brandywine & Point Lookout Railroad Co.	50,000.00	
Total		64,097,250.00
Equipment trust 6 per cent gold notes, acquired by Director General of Railroads pursuant to Federal control act of Mar. 21, 1918, as amended, and act approved Nov. 19, 1919, to provide for the reimbursement of the United States for motive power, cars, and other equipment ordered for carriers under Federal control[2]		311,260,300.00
Obligations of carriers acquired pursuant to section 207 of the transportation act, approved Feb. 28, 1920, as amended		89,506,500.00
Obligations of carriers acquired pursuant to section 210 of the transportation act, approved Feb. 28, 1920, as amended		215,574,603.67
Capital stock of Federal land banks, on basis of purchases, less repayments to date		6,700,675.00
Federal farm loan bonds, acquired pursuant to act approved Jan. 18, 1918, as extended by joint resolution approved May 26, 1920:		
Federal farm loan 4½ per cent bonds	136,885,000.00	
Federal farm loan 5 per cent bonds	46,150,000.00	
Total		183,035,000.00
Securities received by the Secretary of War on account of sales of surplus war supplies		23,407,563.16
Securities received by the Secretary of the Navy on account of sales of surplus property		12,906,303.26
Securities received by the United States Shipping Board on account of sales of ships, etc.		67,775,902.47
Grand total		11,326,731,680.72

MEMORANDUM.

Amount due the United States from the Central Branch of the Union Pacific Railroad on account of bonds issued (Pacific Railroad aid bonds, acts approved July 1, 1862, July 2, 1864, and May 7, 1878):	
Principal	1,600,000.00
Interest	1,953,891.09
Total	3,553,891.09

[1] This amount does not include securities purchased by the Director General of Railroads under the provisions of section 12 of the Federal control act, approved Mar. 21, 1918.

[2] The notes of the various companies are in series, all dated Jan. 15, 1920, and due, respectively, on the 15th day of January, 1922, to 1935, inclusive.

REVENUES AND EXPENDITURES.

No. 409.—SUMMARY OF PER CAPITA REVENUE RECEIPTS, BY GROUPS OF CITIES, UNDER SPECIFIED HEADS: FISCAL YEAR ENDED JUNE 30, 1919.

[Source: Report of the Bureau of the Census, Department of Commerce.]

Groups of cities.	Property taxes.	Poll taxes.	Business and nonbusiness license taxes.	Special assessment and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public-service enterprises.	Total.
	Dolls.	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*
Cities having a population of 500,000 or over in 1917	28.57	0.01	2.43	1.93	0.16	0.81	1.01	3.12	3.83	41.87
Cities having a population of 300,000 to 500,000 in 1917	23.94	.03	2.57	2.45	.19	3.45	1.10	1.41	4.38	39.53
Cities having a population of 100,000 to 300,000 in 1917	18.79	.11	1.50	2.10	.20	1.46	.75	1.14	3.14	29.18
Cities having a population of 50,000 to 100,000 in 1917	16.38	.12	1.28	1.67	.23	1.60	.59	.54	3.82	26.23
Cities having a population of 30,000 to 50,000 in 1917	17.03	.13	1.86	1.88	.21	1.65	.69	.60	3.08	27.14
Grand total	23.13	.06	2.04	1.99	.19	1.47	.88	1.89	3.68	35.32

No. 410.—SUMMARY OF PER CAPITA GOVERNMENTAL COST PAYMENTS, BY GROUPS OF CITIES (EXPENSES OF GENERAL DEPARTMENTS), UNDER SPECIFIED HEADS: FISCAL YEAR ENDED JUNE 30, 1919.

[Source: Report of the Bureau of the Census, Department of Commerce.]

Groups of cities.	Expenses of general departments.								Public-service enterprises.	Interest.	Outlays.	Total.
	General Government.	Police department.	Fire department.	Health and sanitation.	Highways.	Education.	Recreation.	All other.				
	Dolls.	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*
Cities having a population of 500,000 or over in 1917	3.02	3.00	1.72	2.75	2.18	7.63	0.91	4.34	1.70	6.19	7.33	40.78
Cities having a population of 300,000 to 500,000 in 1917	2.68	2.40	2.47	2.74	2.57	7.31	.94	3.56	2.83	4.02	8.65	40.16
Cities having a population of 100,000 to 300,000 in 1917	1.41	1.90	1.94	2.06	2.00	6.76	.64	1.77	1.67	3.45	8.50	32.10
Cities having a population of 50,000 to 100,000 in 1917	1.19	1.48	1.70	1.67	1.64	6.45	.44	1.21	2.27	2.60	6.63	27.29
Cities having a population of 30,000 to 50,000 in 1917	1.29	1.46	1.77	1.70	1.95	6.90	.46	1.22	1.82	2.83	4.84	26.23
Grand total	2.22	2.33	1.86	2.35	2.09	7.17	.75	2.96	1.92	4.52	7.38	35.58

No. 411.—PER CAPITA REVENUE RECEIPTS, UNDER SPECIFIED HEADS: By Cities of 100,000 Population or Over, Fiscal Year Ended June 30, 1919.

[Source: Report of the Bureau of the Census, Department of Commerce, which see for corresponding figures for smaller cities.]

City.	Rank of city in population.	Per capita revenue receipts from—									
		Property taxes.	Poll taxes.	Business and nonbusiness license taxes.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, special assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public-service enterprises.	Total.
		Dolls.	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*
New York, N. Y	1	34.68	.....	2.55	1.24	0.17	0.77	0.38	3.44	4.00	47.22
Chicago, Ill	2	21.07	.....	2.74	4.79	.20	.83	1.42	3.15	3.42	37.60
Philadelphia, Pa	3	24.32	0.03	1.32	.21	.06	.55	1.07	5.49	3.12	36.18
Detroit, Mich	4	25.50	.....	.47	2.60	.15	1.40	1.49	.62	2.71	34.92
Cleveland, Ohio	*5*	*22.86*	.....	*.97*	*2.21*	*.21*	*.68*	*2.01*	*1.57*	*4.79*	*35.29*
St. Louis, Mo	6	21.39	.....	3.28	1.90	.07	.81	.92	1.52	3.48	33.37
Boston, Mass	7	40.08	.17	7.26	.46	.13	.29	1.64	4.34	4.50	58.87
Baltimore, Md	8	18.64	.....	1.98	.58	.01	.88	1.23	3.12	3.55	30.00
Pittsburgh, Pa	9	34.28	.....	1.45	.87	.32	.64	1.41	1.41	4.51	44.87
Los Angeles, Calif	10	30.67	.....	2.71	3.96	.41	2.05	1.41	.89	6.09	48.18
San Francisco, Calif	11	27.46	.....	2.73	1.07	.05	1.72	.72	.78	4.92	39.45
Buffalo, N. Y	12	30.69	.....	3.56	2.20	.20	1.40	1.53	1.10	3.50	44.18
Milwaukee, Wis	13	24.22	.....	5.85	2.08	.14	1.91	1.02	.40	2.50	38.12
Washington, D. C	14	18.32	.....	3.45	.60	.60	19.06	1.19	.25	2.03	45.50
Newark, N. J	15	26.46	.16	1.88	1.66	.13	4.69	1.23	2.75	4.52	43.48
Cincinnati, Ohio	16	26.82	.....	1.89	.87	.14	.86	1.13	6.18	4.14	42.04
New Orleans, La	17	[1] 7.19	.13	2.45	.24	.09	.74	.89	.67	5.36	17.76
Minneapolis, Minn	18	25.61	.....	1.25	4.19	.17	1.35	.95	.76	1.38	36.15
Kansas City, Mo	19	25.62	.....	2.67	6.96	.11	.87	1.31	1.16	4.76	43.45
Seattle, Wash	20	32.41	.....	.32	7.59	.39	2.46	1.63	.87	16.74	62.42
Indianapolis, Ind	21	16.23	.07	.38	2.28	.05	1.31	.56	.51	.13	[2] 21.53
Jersey City, N. J	22	20.01	.02	1.59	.37	.08	3.81	1.03	2.15	4.76	[3] 33.81
Rochester, N. Y	23	22.40	.....	2.40	4.14	.03	.74	.45	.94	3.37	34.47
Portland, Oreg	24	29.20	.....	.40	10.18	.44	.66	1.48	2.19	5.06	[4] 49.61
Denver, Colo	25	21.22	.....	.89	4.44	.17	.66	1.16	1.39	2.07	31.99
Providence, R. I	26	22.90	.13	1.38	.26	.03	.29	.96	3.33	4.33	33.61
Louisville, Ky	27	17.71	.....	2.68	.10	.09	1.52	.55	.59	3.64	26.87
Toledo, Ohio	28	16.26	.....	.09	3.16	.24	.58	.34	1.20	3.37	26.15
St. Paul, Minn	29	18.47	.....	2.50	3.85	.09	1.06	.78	1.31	2.27	30.33
Columbus, Ohio	30	14.21	.....	.93	3.48	.15	.50	[4] 1.15	1.97	4.27	26.65
Oakland, Calif	31	19.07	.....	1.59	.44	.15	5.36	.49	.37	.64	28.11
Atlanta, Ga	32	13.26	.08	1.62	1.45	.61	.78	.38	.26	4.20	22.64
Akron, Ohio	33	12.69	.....	.69	2.45	.27	.17	.35	.71	3.48	20.80
Omaha, Nebr	34	19.05	.....	.16	3.64	.38	.56	.51	2.11	5.23	31.64
Worcester, Mass	35	23.22	.60	2.98	1.31	.07	.97	2.17	1.69	3.71	36.72
Birmingham, Ala	36	5.94	.29	3.19	1.93	.47	3.26	.94	.34	.38	16.73
Richmond, Va	37	16.38	.15	1.88	.68	.26	.72	.24	2.14	7.34	29.78
Syracuse, N. Y	38	20.19	.....	2.82	2.32	.05	.53	.43	.59	2.85	29.78
New Haven, Conn	39	18.66	.36	1.29	.38	.25	.83	.94	.34	.02	23.06
San Antonio, Tex	*40*	*16.96*	.....	*.35*	*.14*	*.26*	*1.67*	*.15*	*.25*	*.11*	*19.89*
Dayton, Ohio	41	14.41	.....	1.12	1.78	.13	7.37	.98	.77	2.73	29.30
Memphis, Tenn	42	15.18	.....	1.91	.76	.14	2.11	.79	.56	3.34	24.79
Bridgeport, Conn	43	28.31	.34	1.41	1.07	.24	.72	.61	.58	.....	33.29
Scranton, Pa	44	14.03	.32	1.76	.50	.11	.83	.23	.58	.....	18.36
Grand Rapids, Mich	45	18.53	.....	.36	2.13	.05	1.89	1.15	.38	2.63	27.13
Paterson, N. J	46	13.15	.05	1.55	.96	.09	3.11	.58	.78	(5)	20.27
Hartford, Conn	47	28.36	.42	.72	2.34	.19	.57	.95	1.07	4.08	38.70
Dallas, Tex	48	21.36	.....	.22	1.50	.39	1.36	.68	2.05	3.90	31.45
Youngstown, Ohio	49	13.14	.....	.02	3.01	.51	.30	.45	.79	2.52	21.65
Springfield, Mass	50	27.01	.52	4.30	.57	.10	.12	1.36	.94	4.26	39.19
Houston, Tex	51	23.95	.....	.36	(5)	.30	1.43	.46	1.54	2.73	30.77
Des Moines, Iowa	52	24.92	.....	.23	6.51	.20	.40	.51	.65	.35	33.76
Fall River, Mass	53	22.53	.49	1.81	.12	.07	.08	.70	1.04	2.48	29.31
New Bedford, Mass	54	25.95	.44	1.88	.29	.04	.22	1.39	.97	3.64	34.83
Nashville, Tenn	55	12.29	.....	2.20	.74	.59	2.49	.52	1.19	3.49	23.51
Trenton, N. J	56	11.31	.16	1.27	1.46	.27	3.15	.59	1.29	3.68	23.20
Salt Lake City, Utah	*57*	*19.95*	.....	*.74*	*5.79*	*.28*	*3.39*	*.54*	*.22*	*3.82*	*34.74*
Camden, N. J	58	13.33	.10	1.37	1.22	.09	2.30	.34	1.20	3.41	23.37
Norfolk, Va	59	14.60	.04	3.45	.....	.19	.84	.50	1.54	5.23	26.39
Albany, N. Y	60	23.70	.....	2.35	2.90	.04	.62	.12	.78	3.62	34.12
Lowell, Mass	61	19.85	.43	2.02	.44	.09	.18	.58	.66	2.79	27.04
Cambridge, Mass	62	28.83	.38	2.93	.15	.05	.08	1.63	1.61	4.44	40.11
Reading, Pa	63	9.83	.27	.81	.12	.07	.75	.12	.33	2.57	14.86
Wilmington, Del	64	13.89	.....	.18	.68	.32	.71	.27	1.14	3.47	20.65
Spokane, Wash	65	18.80	.....	.19	5.96	.44	4.73	1.33	.52	4.46	36.43
Fort Worth, Tex	66	13.64	.....	.07	.13	.12	1.20	.89	.48	3.65	20.19

[1] Only partial collections were reported.
[2] Per capita receipts and payments of county government not included.
[3] Includes 89 per cent of per capita receipts and payments of county government.
[4] Includes 93 per cent of per capita receipts and payments of county government.
[5] Less than one-half of 1 cent.

No. 412.—PER CAPITA GOVERNMENTAL COST PAYMENTS (EXPENSES OF GENERAL DEPARTMENTS), UNDER SPECIFIED HEADS: BY CITIES OF 100,000 POPULATION OR OVER, IN FISCAL YEAR ENDED JUNE 30, 1919.

[Source: Report of the Bureau of the Census, Department of Commerce, which see for corresponding figures for smaller cities.]

City.	Rank of city in population.	Expenses of general departments.								Public service enterprises.	Interest.	Outlays.[1]	Total.
		General government.	Police department.	Fire department.	Health and sanitation.	Highways.	Education.	Recreation	All other.				
		Dolls.	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*
New York, N. Y.	1	3.44	3.30	1.94	2.36	2.20	8.48	0.65	5.45	1.07	10.75	4.64	44.81
Chicago, Ill.	2	2.83	3.05	1.36	2.58	1.48	6.80	1.32	3.11	1.77	1.93	10.48	36.69
Philadelphia, Pa.	3	3.16	3.26	1.20	2.95	2.17	5.54	.88	5.37	2.20	3.70	8.04	38.48
Detroit, Mich.	4	2.06	2.80	1.64	2.62	1.51	6.96	1.00	2.52	1.04	1.56	13.45	37.18
Cleveland, Ohio	5	2.18	1.79	1.31	2.62	2.13	8.05	.50	2.37	2.71	5.03	10.59	39.29
St. Louis, Mo.	6	2.61	3.16	1.77	2.13	2.40	7.30	1.06	2.94	2.53	1.17	4.85	31.92
Boston, Mass.	7	3.13	3.75	2.74	4.07	2.82	9.80	2.02	6.73	2.48	9.10	5.70	52.34
Baltimore, Md.	8	1.48	1.92	1.48	2.14	2.37	3.90	.72	1.96	1.56	5.45	3.60	26.57
Pittsburgh, Pa.	9	4.17	2.21	2.31	3.23	3.68	8.67	.88	4.67	2.82	4.28	7.39	44.30
Los Angeles, Calif.	10	3.18	1.94	1.87	1.55	3.46	11.33	.62	2.68	2.62	4.45	11.89	45.58
San Francisco, Calif.	11	3.24	3.08	3.41	2.35	1.68	5.57	1.02	3.93	3.75	4.25	7.41	39.71
Buffalo, N. Y.	12	2.82	3.15	3.40	3.74	4.08	7.93	1.60	4.55	2.02	3.47	5.16	41.91
Milwaukee, Wis.	13	2.23	1.82	2.00	3.63	2.95	6.69	1.11	3.44	1.07	1.89	11.78	38.63
Washington, D. C.	14	2.01	2.90	2.03	3.53	3.28	8.10	1.44	5.64	1.06	.48	9.33	39.79
Newark, N. J.	15	2.86	3.33	2.55	3.48	2.18	9.10	.93	5.16	1.72	6.92	11.24	49.48
Cincinnati, Ohio	16	3.48	2.64	2.17	1.93	2.69	8.12	.32	3.71	2.21	8.46	7.31	43.05
New Orleans, La.	17	1.82	1.36	1.57	2.85	1.41	3.22	.30	1.26	4.56	5.10	3.40	26.86
Minneapolis, Minn.	18	2.32	1.46	2.31	1.80	2.66	9.23	1.04	2.80	1.20	3.28	7.38	35.48
Kansas City, Mo.	19	4.27	2.02	1.97	1.52	2.73	8.13	.78	3.28	3.75	2.19	11.07	41.70
Seattle, Wash.	20	3.86	2.03	3.18	2.96	2.61	8.61	.60	2.57	11.60	7.40	18.31	63.75
Indianapolis, Ind.	21	.43	1.90	2.17	1.43	1.42	6.21	.74	1.35	.05	.97	5.08	[1] 21.73
Jersey City, N. J.	22	3.39	4.01	2.33	2.85	2.10	7.74	.65	3.98	1.73	5.70	8.48	[2] 42.95
Rochester, N. Y.	23	1.68	2.18	2.35	3.30	2.78	7.49	.98	2.91	1.66	4.61	10.38	40.31
Portland, Oreg.	24	2.79	1.82	2.25	1.37	4.30	8.72	.63	1.90	2.48	6.80	12.73	[3] 45.79
Denver, Colo.	25	2.83	1.35	1.70	1.25	2.52	7.93	1.68	2.74	.60	1.66	58.46	82.71
Providence, R. I.	26	1.29	2.65	2.27	2.78	3.21	6.49	.64	2.28	1.85	3.96	4.28	31.70
Louisville, Ky.	27	1.18	2.03	1.89	1.96	1.45	5.23	.52	2.28	1.76	2.37	3.81	24.47
Toledo, Ohio	28	1.24	1.77	1.49	1.59	2.12	6.30	.23	.97	1.98	3.24	5.58	26.49
St. Paul, Minn.	29	1.18	1.69	2.95	1.73	3.17	6.68	1.03	1.94	1.85	3.79	5.42	31.43
Columbus, Ohio	30	1.33	1.35	1.79	2.40	1.46	6.74	.17	.79	3.53	4.54	6.86	30.96
Oakland, Calif.	31	1.38	1.64	2.00	1.38	1.54	9.88	1.09	.99	1.23	2.00	2.59	25.72
Atlanta, Ga.	32	.72	1.82	1.48	2.54	1.49	4.43	.33	2.04	2.02	.94	2.85	20.64
Akron, Ohio	33	.90	.83	1.01	1.49	1.22	5.31	.08	.56	1.41	2.74	10.70	26.24
Omaha, Nebr.	34	1.29	1.44	3.18	1.39	1.95	8.08	.66	.88	2.11	5.50	10.42	36.90
Worcester, Mass.	35	1.02	2.25	1.80	2.22	3.37	8.32	.57	3.72	1.15	3.58	4.34	32.36
Birmingham, Ala.	36	.71	.95	1.21	1.27	.71	4.04	.37	.50	.31	2.85	1.78	14.71
Richmond, Va.	37	1.53	1.87	1.66	2.15	1.18	5.17	.39	1.51	5.35	4.53	2.93	28.27
Syracuse, N. Y.	38	1.77	1.88	2.01	2.99	1.95	5.85	.65	2.59	1.00	3.34	7.28	31.21
New Haven, Conn.	39	1.17	2.27	1.77	1.46	1.68	7.66	.73	1.57	(4)	1.27	7.98	27.57
San Antonio, Tex.	40	.71	1.92	1.83	2.29	1.52	4.95	.88	.97	.12	2.35	3.13	20.66
Dayton, Ohio	41	1.39	1.37	1.40	1.50	1.30	5.57	.39	1.42	1.07	3.02	12.32	30.75
Memphis, Tenn.	42	.70	1.70	2.00	1.56	2.32	4.79	1.04	1.84	2.63	4.42	3.82	26.82
Bridgeport, Conn.	43	1.24	2.99	3.09	2.64	1.86	6.62	.95	2.48	.....	2.73	25.57	50.17
Scranton, Pa.	44	1.14	1.31	2.05	1.31	1.86	6.24	.27	.51	.....	1.23	1.25	17.19
Grand Rapids, Mich.	45	1.30	1.32	2.13	1.43	1.24	9.09	.65	.81	1.94	1.69	3.75	25.33
Paterson, N. J.	46	.75	1.67	2.28	1.65	1.11	6.08	.47	1.47	.....	2.84	7.31	25.65
Hartford, Conn.	47	1.54	2.37	2.30	3.16	2.17	8.97	1.16	2.37	1.77	3.91	16.77	46.50
Dallas, Tex.	48	1.29	1.67	2.15	2.72	1.47	6.68	.59	.91	1.92	2.53	9.49	31.41
Youngstown, Ohio	49	1.35	1.59	1.27	1.08	1.10	6.58	.35	.90	1.53	2.69	7.71	26.13
Springfield, Mass.	50	1.36	2.31	2.61	3.25	3.43	10.55	1.01	2.28	1.97	3.33	11.44	43.52
Houston, Tex.	51	.99	1.53	1.79	1.70	1.68	5.31	.15	1.48	1.29	6.88	4.39	27.10
Des Moines, Iowa	52	1.05	1.63	2.34	1.65	2.49	10.69	.54	.84	.61	2.39	14.65	38.89
Fall River, Mass.	53	.96	2.11	1.73	2.16	2.18	6.69	.35	2.40	1.69	3.07	1.57	24.91
New Bedford, Mass.	54	1.34	2.49	1.87	3.28	2.69	6.38	.51	3.28	1.51	4.42	7.20	35.00
Nashville, Tenn.	55	.81	1.58	1.55	1.48	1.81	4.01	.78	1.20	1.56	3.54	1.34	19.65
Trenton, N. J.	56	.96	1.94	1.71	2.07	1.25	6.88	.37	1.02	2.74	2.88	4.55	26.39
Salt Lake City, Utah	57	1.69	1.44	1.08	1.87	1.84	10.13	.86	1.03	1.49	3.86	4.07	29.33
Camden, N. J.	58	1.09	2.40	1.61	1.40	1.50	6.24	.18	1.14	1.37	3.05	2.46	22.44
Norfolk, Va.	59	1.47	2.76	1.98	3.03	1.16	5.27	.56	1.48	2.37	4.61	4.47	29.17
Albany, N. Y.	60	2.13	2.44	2.54	2.54	1.46	5.80	.86	2.69	2.76	3.80	4.27	31.31
Lowell, Mass.	61	1.31	1.92	2.10	2.05	2.50	5.83	.30	2.87	2.21	2.16	4.00	27.25
Cambridge, Mass.	62	1.55	2.29	1.95	4.02	2.04	8.36	1.02	4.27	2.59	5.16	4.06	37.32
Reading, Pa.	63	.84	1.17	.66	1.28	1.35	4.34	.39	.29	1.70	.96	2.17	15.15
Wilmington, Del.	64	1.32	1.73	.79	2.16	.88	4.10	.51	.49	1.62	2.55	2.95	19.12
Spokane, Wash.	65	1.16	1.32	2.16	1.93	2.21	9.33	.79	.98	1.44	5.03	6.04	32.41
Fort Worth, Tex.	66	.93	1.25	1.37	1.21	.79	4.00	.76	.51	2.34	3.19	8.20	24.56

[1] Per capita payments of county government not included.
[2] Includes 89 per cent of per capita payments of county government.
[3] Includes 93 per cent of per capita payments of county government.
[4] Less than one-half of 1 cent.

No. 413.—INTERNAL AND CUSTOMS REVENUES, 1878 TO 1921: AMOUNTS COLLECTED AND EXPENSES OF COLLECTING.

[Source: Reports of the Secretary of the Treasury.]

Year ended June 30—	Internal revenue.			Customs revenue.		
	Revenue.	Expenses of collecting.[1, 2]		Revenue.	Expenses of collecting.[1, 3]	
	Dollars.	*Dollars.*	*Per cent.*	*Dollars.*	*Dollars.*	*Per cent.*
1878	110,581,624.74	3,280,162.22	2.96	130,170,680.20	5,826,974.32	4.47
1879	113,561,610.58	3,527,956.56	3.10	137,250,047.70	5,477,421.52	3.96
1880	124,009,373.92	3,657,105.10	2.95	186,522,064.60	6,023,253.53	3.23
1881	135,264,385.51	4,327,793.24	3.20	198,159,676.02	6,383,288.10	3.25
1882	146,497,595.45	4,097,241.34	2.80	220,410,730.25	6,506,359.26	2.92
1883	144,720,368.98	4,424,707.39	3.06	214,706,496.93	6,593,509.43	3.07
1884	121,586,072.51	4,216,847.26	3.47	195,067,489.76	6,709,485.76	3.44
1885	112,498,725.54	3,853,035.94	3.42	181,471,939.34	6,494,847.29	3.58
1886	116,805,936.48	3,578,679.42	3.06	192,905,023.44	6,427,612.67	3.33
1887	118,828,391.22	3,826,507.98	3.22	217,286,893.13	6,855,801.74	3.16
1888	124,296,871.98	3,626,038.91	2.92	219,091,173.63	7,156,187.77	3.27
1889	130,881,513.92	3,770,388.72	2.88	223,832,741.69	7,030,487.00	3.14
1890	142,606,705.81	3,780,950.41	2.65	229,668,584.57	6,859,986.09	2.98
1891	145,686,249.44	4,003,485.65	2.75	219,522,205.23	6,964,367.09	3.17
1892	153,971,072.57	3,879,082.31	2.52	177,452,964.15	6,646,276.05	3.74
1893	161,027,623.93	4,144,927.02	2.57	203,355,016.73	6,756,790.98	3.32
1894	147,111,232.81	3,749,029.22	2.55	131,818,530.62	6,791,872.86	5.15
1895	143,421,672.02	3,754,935.45	2.62	152,158,617.45	6,736,690.92	4.43
1896	146,762,864.74	3,846,887.55	2.62	160,021,751.67	7,237,796.40	4.52
1897	146,688,574.29	3,606,798.85	2.46	176,554,126.65	7,075,372.05	4.01
1898	170,900,641.49	3,705,256.95	2.17	149,575,062.35	7,152,276.58	4.78
1899	273,437,161.51	4,350,543.05	1.59	206,128,481.75	7,361,562.83	3.57
1900	295,327,926.76	4,446,318.98	1.51	233,164,871.16	7,467,692.48	3.20
1901	307,180,663.77	4,404,986.68	1.43	238,585,455.99	7,713,418.82	3.23
1902	271,880,122.10	4,360,144.97	1.60	254,444,708.19	7,967,472.89	3.13
1903	230,810,124.17	4,496,479.28	1.95	284,479,581.81	8,463,710.19	2.98
1904	232,904,119.45	4,507,867.83	1.94	261,274,564.81	8,665,636.37	3.32
1905	234,095,740.85	4,338,184.70	1.85	261,798,856.91	9,115,499.44	3.48
1906	249,150,212.91	4,391,660.65	1.76	300,251,877.77	8,997,669.41	3.00
1907	269,666,772.85	4,641,169.95	1.72	332,233,362.70	9,436,752.68	2.55
1908	251,711,126.70	4,650,049.89	1.85	286,113,130.29	9,580,626.25	3.35
1909	246,212,643.59	4,547,715.05	1.85	300,711,933.95	10,261,073.33	3.41
1910	[4]289,933,519.45	5,008,191.77	1.73	333,683,445.03	10,665,770.12	3.20
1911	[4]322,529,200.79	5,027,871.39	1.55	314,497,071.24	11,015,254.24	3.50
1912	[4]321,612,199.66	5,059,286.49	1.57	311,321,672.22	10,804,979.15	3.47
1913	[4]344,416,965.65	5,166,301.36	1.50	318,891,395.86	10,285,613.95	3.23
1914	[4]380,041,007.30	5,542,353.55	1.46	292,320,014.51	9,804,771.72	3.35
1915	[4]415,669,646.00	6,236,046.55	1.50	209,786,672.21	9,268,403.58	4.42
1916	[4]512,702,028.78	6,259,047.67	1.22	213,185,845.63	9,074,471.95	4.26
1917	[4]809,366,207.73	6,974,140.11	.86	225,962,393.38	9,850,189.63	4.36
1918	[4]3,696,043,484.81	12,003,214.07	.32	182,758,988.71	9,836,325.53	5.38
1919	[4]3,840,230,994.85	20,149,911.83	.52	183,428,624.78	10,020,851.28	5.46
1920	[4]5,399,149,245.06	29,432,643.50	.54	323,536,559.25	10,023,315.74	3.09
1921	[4]4,579,973,609.06	33,138,636.45	.72	308,025,102.17	10,813,748.57	35.1

[1] Based on warrants issued during the year.

[2] The cost of collecting the internal revenue embraces the following items: Salaries and expenses of the Internal-Revenue Service, including collectors, deputy collectors, clerks, etc., and including expenses incident to enforcing the provisions of law taxing oleomargarine; salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses; paper for internal-revenue stamps, expenses of detecting and punishing violations of internal-revenue laws, and expenses of collecting the corporation tax.

[3] The expenses of collecting the revenue from customs includes all sums drawn from the appropriation made by Congress for that purpose. The money is expended for salaries, rents, labor in weighing, gauging, and measuring imported merchandise, revenue boatmen, repairs, and other expenses incident to rented buildings, stationery, and the traveling expenses of special agents, but does not include disbursements for revenue cutters, fuel, lights, water, furniture, janitors, etc., for buildings owned by the Government, nor disbursements for erecting new buildings, all of which are paid for from specific appropriations made for those purposes.

The expenses of collecting internal and customs revenue do not include the disbursements for salaries, etc., incident to auditing these accounts in the office of the Auditor for the Treasury Department.

[4] For itemized internal-revenue collections, see following tables.

No. 414.—INTERNAL-REVENUE COLLECTIONS, 1889 TO 1917[1]: BY SPECIFIED SOURCES.

[Source: Reports of the Commissioner of Internal Revenue, Treasury Department.]

Year ended June 30—	Spirits.	Tobacco.[2]	Fermented liquors.	Oleomargarine.	Playing cards.	Stamp taxes, n. e. s.	Special taxes, n. e. s.[3]
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
1889	74,312,206.00	31,866,861.00	23,723,835.00	894,248.00			
1890	81,687,375.00	33,958,991.00	26,008,535.00	786,292.00			
1891	83,335,964.00	32,796,271.00	28,565,130.00	1,077,924.00			
1892	91,309,984.00	31,000,493.00	30,037,453.00	1,266,326.00			
1893	94,720,261.00	31,889,712.00	32,548,983.00	1,670,643.00			
1894	85,259,252.00	28,617,899.00	31,414,788.00	1,723,480.00			
1895	79,862,627.00	29,704,908.00	31,640,618.00	1,409,211.00	332,402.00		
1896	80,670,071.00	30,711,629.00	33,784,235.00	1,219,432.00	259,854.00		
1897	82,008,543.00	30,710,297.00	32,472,162.00	1,034,130.00	251,306.00		
1898	92,547,000.00	36,230,522.00	39,515,421.00	1,315,780.00	261,081.00	794,418.00	46,973.00
1899	99,283,534.00	52,493,208.00	68,644,558.00	1,956,619.00	271,129.00	43,837,819.00	6,157,028.00
1900	109,868,817.00	59,355,084.00	73,550,754.00	2,543,785.00	331,011.00	40,964,365.00	7,400,133.00
1901	116,027,980.00	62,481,907.00	75,669,908.00	2,518,101.00	317,270.00	39,241,036.00	9,377,634.00
1902	121,138,013.00	51,937,925.00	71,988,902.00	2,944,492.00	364,678.00	13,442,793.00	9,105,869.00
1903	131,953,472.39	43,514,810.24	47,547,856.08	736,783.31	422,580.32		
1904	135,810,015.42	44,655,808.75	49,083,458.77	484,097.45	376,408.34		
1905	135,958,513.12	45,659,910.50	50,360,553.18	605,478.81	426,575.44		
1906	143,394,055.12	48,422,997.38	55,641,858.56	570,037.93	489,347.26		
1907	156,336,901.89	51,811,069.69	59,567,818.18	887,641.31	572,714.48		
1908	140,158,807.15	49,862,754.26	59,807,616.81	954,304.96	459,860.12		
1909	134,868,034.12	51,887,178.04	57,456,411.42	902,197.31	502,252.58		
1910	148,029,311.54	58,118,457.03	60,572,288.54	1,099,502.84	565,524.34		
1911	155,279,858.25	67,005,950.56	64,367,777.65	1,000,214.79	581,640.78		
1912	156,391,487.77	70,590,151.60	63,268,770.51	1,128,707.25	616,233.60		
1913	163,879,342.54	76,789,424.75	66,266,989.60	1,259,987.67	655,283.10		
1914	159,098,177.31	79,986,639.68	67,081,512.45	1,325,219.13	714,307.26		
1915	139,462,292.69	77,470,757.18	78,460,380.97	1,108,342.44	673,847.54	[4]23,455,965.34	14,281,074.42
1916	153,457,996.76	85,324,094.46	87,875,672.22	924,699.91	819,654.20	[4]42,196,443.48	16,580,480.38
1917	187,288,082.49	102,230,205.36	91,094,677.70	1,202,881.78	820,897.26	[4]8,926,310.30	23,371,310.39

[1] For 1918–1921, see following table.
[2] Includes after 1909 amounts received from the sale of internal-revenue stamps affixed to Philippine products (act of Aug. 5, 1909), varying from $95,000 to $319,000.
[3] From 1898 to 1902, inclusive, the figures include special taxes, n. e. s., and legacy taxes (act of June 13, 1898). For 1915 and subsequent years they include all special taxes (act of Oct. 22, 1914, and prior acts).
[4] From stamp taxes, Schedules A and B (act of Oct. 22, 1914).

No. 414.—INTERNAL-REVENUE COLLECTIONS, 1889 to 1917: BY SPECIFIED SOURCES.—Continued.

Year ended June 30—	Munition manufacturers.	Estates.	Excess profits.	Corporation taxes.[1]	Individual income tax.[1]	Accepted offers in compromise penalties, etc.	Articles and industries formerly taxed, but now exempt, and miscellaneous.[2]	Total.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
1889						84,992.00	12,292.00	130,894,434.00
1890						136,721.00	16,783.00	142,594,697.00
1891						256,214.00	3,913.00	146,035,416.00
1892						240,432.00	2,856.00	153,857,544.00
1893						168,483.00	6,908.00	161,004,990.00
1894						151,046.00	1,985.00	147,168,450.00
1895						168,805.00	77,507.00	143,246,078.00
1896						184,711.00	684.00	146,830,616.00
1897						134,036.00	9,119.00	146,619,593.00
1898						158,268.00	2,356.00	170,866,819.00
1899						184,675.00	656,004.00	273,484,574.00
1900						210,786.00	1,091,372.00	295,316,108.00
1901						200,520.00	1,037,313.00	306,871,669.00
1902						208,233.00	737,035.00	271,867,990.00
1903						148,414.07	6,417,008.81	230,740,925.22
1904						206,958.55	2,287,033.78	232,903,781.06
1905						228,594.73	948,350.59	234,187,976.37
1906						283,991.62	300,450.13	249,102,738.00
1907						253,652.43	234,224.87	269,664,022.85
1908						241,680.16	180,926.58	251,665,950.04
1909						411,987.53	184,658.22	246,212,719.22
1910				20,959,783.74		434,705.95	177,646.18	289,957,220.16
1911				33,511,525.00		597,416.58	181,916.12	322,526,299.73
1912				28,583,259.81		856,407.83	189,876.32	321,615,894.69
1913				35,006,299.84		401,910.26	165,216.09	344,424,453.85
1914				43,127,739.89	28,253,534.85	284,501.61	137,261.78	380,008,893.96
1915				39,155,596.77	41,046,162.09	379,288.98	137,315.44	415,681,023.86
1916				56,993,657.98	67,943,594.63	458,772.77	148,220.98	512,723,287.77
1917	27,663,939.63	6,076,575.26	37,176.37	179,572,887.86	180,108,340.10	871,606.22	128,749.72	809,303,640.44

[1] Prior to the fiscal year 1914 the entire collection was from special excise tax on corporations (act of Aug. 5, 1909). For 1914 the figures include $10,671,077.22 collected under the same act and $32,456,662.67 income tax on corporations (act of Oct. 3, 1913).

[2] The principal items in recent years are mixed flour, and adulterated and process or renovated butter.

No. 415.—INTERNAL-REVENUE COLLECTIONS, YEARS ENDED JUNE 30, 1918 TO 1921: BY SPECIFIED SOURCES.

[Source: Reports of the Commissioner of Internal Revenue, Treasury Department.]

Sources.	1918	1919	1920	1921
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*
Income and profits [1]	2,839,027,938.57	2,600,783,902.70	3,956,936,003.60	3,228,137,673.75
Munition manufacturers	13,296,927.32			
Estates	47,452,879.78	82,029,983.13	103,635,563.24	154,043,269.39
Distilled spirits and alcoholic beverages	443,839,544.98	483,050,854.47	139,871,149.80	82,623,428.83
Tobacco and tobacco manufactures	156,188,659.90	206,003,091.84	295,809,355.44	255,219,385.49
Oleomargarine, adulterated butter, process or renovated butter, and mixed flour	2,403,036.05	2,926,414.21	3,811,872.65	3,037,442.72
Legal and business transactions and documents	17,538,552.26	33,551,873.53	56,821,471.72	48,983,203.25
Public utilities (transportation and oil by pipe line, telegraph, etc.)	70,736,550.01	237,339,572.30	289,348,087.35	301,512,413.74
Insurance	6,492,025.48	14,508,881.31	18,421,754.01	18,992,094.45
Excise taxes (sales by manufacturers, producers, and importers)	39,068,687.10	82,424,873.83	250,485,890.88	214,872,128.79
Excise taxes (sales by dealers)	993,477.72	6,147,269.45	78,225,237.94	75,891,926.20
Occupations, acts, and privileges (not elsewhere enumerated)	56,489,545.71	89,182,891.13	186,089,449.28	187,034,854.96
Sales of condemned Government property, and other miscellaneous collections, etc	1,091,813.84	1,501,004.15	3,686,522.15	3,772,084.31
Sales of internal-revenue stamps affixed to parcel-post packages, etc., reported by the Postmaster General	4,336,182.21	10,199,466.51	24,437,893.75	20,880,868.86
Total	3,698,955,820.93	3,850,150,078.56	5,407,580,251.81	4,595,000,765.74

[1] Income tax on Alaska railroads for 1918, $28,044.29; for 1919, $21,167.86; for 1920, $1,504.02; and for 1921, $31,835.22.

No. 416.—TOTAL INTERNAL-REVENUE COLLECTIONS: YEARS ENDED JUNE 30, 1912 TO 1921, BY STATES.

[Source: Reports of the Commissioner of Internal Revenue, Treasury Department.]

State or Territory.	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Alabama	265,759.77	361,463.81	463,440.94	661,217.64	667,840.10	1,303,523.09	19,121,152.36	12,874,075.98	18,342,064.89	18,429,531.41
Mississippi	72,922.68	80,181.10	140,873.87	223,965.84	304,884.61	549,376.63	5,328,334.68	6,656,589.77	11,786,386.14	8,996,571.95
Arkansas	165,314.34	190,665.24	245,021.53	394,536.43	462,609.35	620,373.45	6,312,611.02	7,515,009.09	12,556,172.32	10,564,467.99
California	9,221,700.80	9,684,145.99	11,294,714.78	13,129,026.52	15,167,119.68	23,775,979.31	109,781,434.18	122,438,202.64	179,267,565.78	182,249,339.34
Nevada	185,550.45	92,513.17	119,239.57	171,095.06	157,393.28	173,511.38	892,674.39	6,411,041.40	1,297,334.04	1,207,832.91
Colorado	1,075,823.38	943,793.27	1,079,884.12	1,509,773.16	1,665,031.28	3,184,642.63	25,004,665.49	21,621,109.00	35,727,957.26	34,214,963.26
Wyoming	81,569.66	69,483.35	109,197.06	133,509.79	250,144.85	340,336.71	3,690,457.57	3,167,007.71	4,225,268.94	3,250,361.11
Connecticut	1,890,719.12	1,987,074.48	2,420,171.23	3,222,249.67	5,295,874.32	12,681,031.30	74,347,914.77	79,618,864.15	106,849,898.84	71,603,071.55
Rhode Island	*1,104,180.40*	*1,241,087.01*	*1,500,356.51*	*1,797,903.53*	*2,403,593.62*	*4,942,185.99*	*20,473,549.07*	*21,890,513.14*	*44,452,922.81*	*42,259,894.81*
Florida	1,347,573.64	1,429,929.61	1,509,908.89	1,562,425.02	1,816,214.81	2,192,383.29	7,867,538.81	9,229,464.00	15,623,811.89	16,476,054.09
Georgia	541,253.11	523,632.24	729,779.04	1,041,349.35	1,392,273.28	2,178,425.44	19,015,700.05	30,932,220.39	43,264,503.15	37,234,770.85
Hawaii	266,225.42	240,553.38	246,754.46	434,582.62	694,137.85	1,534,675.38	9,686,840.94	5,831,933.19	11,929,872.72	20,680,103.23
Illinois	52,614,483.95	58,302,601.36	60,761,833.58	56,242,546.12	65,287,404.68	88,213,200.70	362,454,117.83	323,003,613.70	443,728,805.87	388,924,964.75
Indiana	30,321,315.73	31,623,505.62	29,598,797.29	25,761,193.45	30,848,288.74	36,603,414.11	57,574,177.76	59,900,712.85	74,586,197.59	78,158,446.40
Iowa	1,125,642.43	1,180,855.47	1,499,475.88	2,621,308.38	2,562,859.08	2,591,994.32	17,459,476.92	27,564,892.12	40,312,565.09	37,745,745.99
Kansas	525,804.09	732,152.46	536,679.12	1,101,868.00	1,216,626.92	3,455,540.59	29,211,776.56	29,381,392.48	41,263,378.50	38,689,551.68
Kentucky	32,187,875.16	35,200,906.44	35,405,517.87	33,653,848.21	37,242,180.89	47,117,694.28	98,764,473.48	178,927,520.58	49,687,761.44	50,696,269.84
Louisiana	4,997,769.41	4,462,094.33	5,664,435.17	8,604,940.00	10,182,988.37	13,930,108.52	35,166,417.89	31,618,303.43	51,324,996.71	40,121,096.58
Maryland	7,866,724.92	7,546,012.45	7,611,016.13	7,766,490.56	8,789,495.35	13,475,129.11	61,407,266.71	67,955,279.68	81,406,227.06	72,271,543.93
Delaware	528,582.03	579,013.25	629,774.26	722,298.66	3,076,028.03	18,218,728.44	32,943,383.27	22,448,628.49	21,143,605.43	11,848,203.14
District of Columbia	942,887.86	913,104.23	1,273,691.23	1,438,628.75	1,408,009.49	2,575,908.51	12,791,961.65	15,175,962.11	18,645,053.97	18,934,969.90
Massachusetts	7,223,431.34	7,236,812.89	9,116,790.33	12,094,625.11	16,059,024.68	29,796,108.38	191,814,297.99	245,731,169.36	352,022,233.29	259,865,213.85
Michigan	*7,353,335.30*	*8,302,016.91*	*9,349,315.83*	*11,085,043.07*	*12,370,450.88*	*18,765,231.58*	*103,678,759.19*	*134,413,873.47*	*283,296,068.66*	*272,394,284.71*
Minnesota	2,942,360.55	3,274,511.22	4,057,510.48	5,195,257.80	6,827,377.49	10,052,368.45	70,706,095.12	51,119,958.87	77,598,716.34	77,722,157.80
Missouri	12,062,821.58	12,470,712.72	13,331,518.58	14,874,845.68	16,856,519.11	22,313,164.73	88,559,616.99	106,389,806.03	149,492,682.08	126,133,666.60
Montana	405,937.61	445,545.87	540,709.04	752,908.96	991,399.65	1,816,047.74	6,991,308.12	7,007,314.07	6,770,257.06	5,446,565.52
Idaho	82,315.56	88,282.04	98,374.05	208,004.69	307,257.95	474,541.77	2,316,926.80	3,603,177.63	4,924,648.19	4,617,761.92
Utah	257,926.33	326,130.83	476,363.42	576,720.59	934,681.87	1,745,819.51	7,170,743.33	8,672,160.32	9,595,151.18	10,574,849.13
Nebraska	2,988,343.18	2,697,049.76	2,861,077.15	2,878,265.06	4,682,808.98	4,839,892.02	13,875,815.57	18,237,202.16	25,079,518.15	23,683,008.72
New Hampshire	*476,349.14*	*505,881.75*	*575,269.91*	*783,234.45*	*922,659.06*	*1,234,952.37*	*7,766,099.06*	*9,440,214.72*	*14,688,629.44*	*10,321,265.97*
Maine	222,788.57	300,932.99	430,583.61	718,084.03	838,660.93	1,407,622.72	13,237,356.31	12,306,220.75	20,631,888.82	18,038,864.09
Vermont	77,750.60	78,429.93	154,731.99	276,446.50	459,561.97	657,043.81	4,001,842.07	4,126,239.98	6,700,148.37	6,358,196.04
New Jersey	10,582,235.36	12,403,126.53	13,829,051.13	15,358,014.08	18,666,493.49	24,783,041.56	103,276,891.21	101,900,845.05	155,176,850.93	143,411,636.75
New Mexico	56,705.80	83,723.68	98,627.99	142,593.08	306,518.72	494,405.45	2,526,045.82	1,347,332.57	4,967,899.23	1,774,171.86
Arizona	104,593.73	156,614.56	167,733.95	208,912.05	351,618.89	915,913.16	5,725,357.18	5,706,934.57	3,597,515.30	4,202,663.42

New York	43,866,201.28	46,661,853.07	62,116,763.34	76,271,908.24	104,910,489.62	189,944,071.68	834,714,075.27	928,787,996.34	1,416,515,759.46	1,125,147,034.07
North Carolina	8,953,480.66	10,635,276.47	11,947,270.54	13,651,937.38	19,543,586.25	30,898,082.01	69,672,667.06	101,278,152.98	162,665,947.23	124,890,499.06
North Dakota	58,872.37	61,279.83	111,357.42	261,610.05	388,141.95	388,250.53	2,078,932.31	2,959,656.55	3,338,660.93	3,043,905.73
South Dakota	138,509.78	137,260.63	174,750.94	359,551.25	457,742.23	432,113.80	2,838,118.85	5,653,168.08	6,669,794.30	5,049,101.71
Ohio	23,823,944.53	25,169,957.10	25,031,262.61	27,424,294.20	33,743,476.42	51,342,224.27	300,816,780.21	260,005,896.92	373,747,085.08	285,668,533.45
Oklahoma	148,906.24	177,649.30	361,169.88	729,323.56	1,367,289.06	6,880,982.44	19,534,935.46	17,651,704.61	26,289,802.24	27,569,643.12
Oregon	893,921.74	822,730.30	956,309.55	1,160,496.09	1,032,051.93	1,167,779.85	11,472,890.59	16,668,795.76	27,569,223.46	28,135,975.16
Pennsylvania	26,453,570.07	28,959,532.66	33,422,532.99	37,611,791.32	44,817,504.27	83,402,857.12	589,056,143.20	437,652,771.94	557,376,844.01	489,055,514.23
Porto Rico	.....	591,356.36	632,550.00	624,793.60	588,551.78	761,218.03	1,045,919.06	957,688.46	1,823,622.54	327,326.27
South Carolina	185,703.72	192,104.14	320,873.23	453,396.66	598,535.44	792,795.63	8,451,785.05	18,660,561.33	27,074,436.83	28,610,623.37
Tennessee	2,363,520.25	2,384,189.03	2,345,515.52	2,375,418.27	2,883,994.62	3,451,001.80	17,998,439.24	23,471,771.53	36,522,992.13	34,369,120.71
Texas	1,397,483.85	1,584,440.94	2,025,339.69	2,841,336.60	4,032,276.04	7,316,898.61	40,014,333.30	62,215,083.15	105,097,962.63	78,226,274.13
Virginia	8,355,560.81	8,059,986.63	8,487,406.10	8,642,358.70	9,567,961.24	10,971,463.44	36,003,209.26	45,108,545.84	69,750,137.47	61,854,341.11
Washington	1,363,225.76	1,428,013.90	1,865,247.52	2,329,311.84	1,905,891.20	2,378,028.00	20,965,069.61	29,682,811.96	42,107,772.73	36,422,203.58
Alaska[1]	22,246.97	19,994.00	31,857.14	42,764.52	68,621.81	99,301.26	379,292.40	351,566.33	500,680.22	392,937.13
West Virginia	1,799,445.62	1,898,998.78	2,084,690.33	1,969,473.72	2,099,127.46	3,466,370.38	48,012,365.19	25,730,955.09	33,628,725.39	41,878,872.96
Wisconsin	9,400,140.99	9,564,192.13	9,994,997.66	11,390,243.87	12,993,916.57	16,238,351.01	58,817,702.62	67,860,581.52	93,512,768.99	74,309,939.20
Philippine Islands[2]	224,584.05	319,100.64	170,779.51	193,302.08	258,097.63	507,533.15	803,899.88	1,078,118.21	1,423,478.69	945,859.66
Aggregate receipts[3]	321,615,894.69	344,424,453.85	380,008,893.96	415,681,023.86	512,723,287.77	809,393,640.44	3,694,619,638.72	3,839,950,612.05	5,407,580,251.81	4,595,000,765.74

[1] Collections from income tax on Alaska railroads amounted to $11,065.06 in 1915; $20,937.10 in 1916; $33,256.83 in 1917; $28,044.29 in 1918; $21,167.86 in 1919; $1,504.02 in 1920; and $31,835.22 in 1921.

[2] In addition to collections reported for the Philippine Islands, total stamp sales, which are included in the amounts credited to certain States, were $36,066.36 in 1910; $125.27 in 1911; $174 in 1912; $42,348.05 in 1919; $1,804.98 in 1920; and $45,623.62 in 1921.

[3] Sales of internal-revenue stamps in connection with the postal service, ranging in round numbers from $5,000,000 to $20,000,000 per year are not included.

No. 417.—PERSONAL INCOME RETURNS AND PER CAPITA DISTRIBUTION: CALENDAR YEAR 1919, BY STATES.

[Source: Statistics of Income, 1919. Report of the Commissioner of Internal Revenue, Treasury Department.]

State or Territory.	Population, census 1920.	Returns.		Net income.		Tax.		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.
		Number.	Per cent of total.	Amount.	Per cent of total.	Amount.	Per cent of total.					
				Dollars.		*Dollars.*			*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Alabama	2,348,174	40,789	0.77	133,470,965	0.67	4,668,465	0.37	1.74	56.84	3,272.23	1.99	114.45
Alaska	54,899	9,427	.18	18,862,034	.09	357,783	.03	17.17	343.58	2,000.85	6.52	37.95
Arizona	334,162	20,495	.38	61,434,347	.31	1,816,899	.14	6.13	183.85	2,997.53	5.44	88.65
Arkansas	1,752,204	33,556	.64	123,704,361	.62	4,237,673	.33	1.91	70.60	3,686.50	2.42	126.29
California	3,426,861	266,720	5.00	981,170,941	4.94	48,983,856	3.86	7.78	286.32	3,678.65	14.29	183.65
Colorado	939,629	57,526	1.08	191,001,999	.96	7,196,593	.57	6.12	203.27	3,320.27	7.66	125.10
Connecticut	1,380,631	110,409	2.07	347,929,674	1.75	16,833,829	1.33	8.00	252.01	3,151.28	12.19	152.47
Delaware	223,003	16,059	.31	62,901,249	.32	7,495,453	.59	7.20	282.06	3,916.88	33.61	466.74
District of Columbia	437,571	58,616	1.10	166,399,104	.84	8,170,833	.64	13.40	380.27	2,838.80	18.67	139.40
Florida	968,470	31,107	.58	107,362,976	.54	4,363,089	.34	3.21	110.86	3,451.40	4.51	140.26
Georgia	2,895,832	58,930	1.11	219,471,959	1.11	9,134,092	.72	2.03	75.79	3,724.28	3.15	155.00
Hawaii	255,912	8,136	.15	33,164,366	.17	2,145,194	.17	3.18	129.59	4,076.25	8.38	263.67
Idaho	431,866	21,448	.40	65,472,540	.33	1,475,023	.12	4.97	151.60	3,052.62	3.42	68.77
Illinois	6,485,280	422,229	7.92	1,662,796,441	8.27	99,398,236	7.83	6.51	256.40	3,938.14	15.33	235.41
Indiana	2,930,390	130,383	2.44	417,323,251	2.10	13,541,245	1.07	4.45	142.41	3,200.72	4.62	103.85
Iowa	2,404,021	133,796	2.51	527,163,054	2.65	15,807,707	1.25	5.57	219.28	3,940.05	6.58	118.15
Kansas	1,769,257	76,451	1.43	264,971,649	1.33	9,138,315	.72	4.32	149.76	3,465.90	5.17	119.52
Kentucky	2,416,630	59,332	1.12	215,977,422	1.09	7,595,384	.60	2.46	89.37	3,640.15	3.14	128.01
Louisiana	1,798,509	52,871	.99	201,753,808	1.02	12,888,655	1.01	2.94	112.17	3,815.96	7.17	243.73
Maine	768,014	34,578	.65	112,562,525	.57	4,468,876	.35	4.50	146.56	3,255.32	5.82	129.24
Maryland	1,449,661	116,373	2.18	398,672,772	2.01	22,630,984	1.78	8.03	275.01	3,425.82	15.61	194.47
Massachusetts	3,852,356	268,307	5.03	1,090,808,058	5.49	86,566,938	6.82	6.96	283.15	4,065.52	22.47	322.64
Michigan	3,668,412	181,662	3.41	665,475,193	3.35	55,958,378	4.41	4.95	181.41	3,663.26	15.25	308.03
Minnesota	2,387,125	123,914	2.32	383,920,683	1.93	15,696,465	1.24	5.19	160.83	3,098.28	6.58	126.67
Mississippi	1,790,618	23,804	.45	101,262,053	.51	5,634,901	.44	1.33	56.65	4,253.99	3.15	236.72
Missouri	3,404,055	125,248	2.35	470,443,311	2.37	22,146,510	1.74	3.68	138.20	3,756.09	6.51	176.82
Montana	548,889	42,593	.80	108,380,657	.55	2,413,463	.19	7.76	197.45	2,544.56	4.40	56.66
Nebraska	1,296,372	87,344	1.64	287,457,592	1.45	8,639,003	.68	6.74	221.74	3,291.10	6.66	98.91
Nevada	77,407	8,740	.16	20,887,132	.11	435,002	.03	11.29	269.84	2,389.83	5.62	49.77
New Hampshire	443,083	25,601	.48	78,565,318	.45	2,811,830	.22	5.78	177.31	3,068.84	6.35	109.83

New Jersey	3,155,900	231,757	4.35	828,428,672	4.17	47,321,422	3.73	7.34	262.50	3,574.56	14.99	204.18
New Mexico	360,350	10,757	.20	31,587,990	.16	774,470	.06	2.99	87.66	2,936.51	2.15	72.00
New York	10,385,227	683,085	12.81	3,436,343,179	17.31	399,792,351	31.49	6.58	330.89	5,030.62	38.49	585.27
North Carolina	2,559,123	37,185	.70	161,613,467	.81	10,010,348	.79	1.45	63.15	4,346.20	3.91	269.20
North Dakota	646,872	27,375	.51	80,190,946	.40	1,360,509	.11	4.23	123.97	2,929.35	2.10	49.70
Ohio	5,759,394	308,309	5.78	1,075,115,926	5.41	56,505,315	4.45	5.35	186.67	3,487.14	9.81	183.27
Oklahoma	2,028,283	61,500	1.15	242,184,301	1.22	12,207,129	.96	3.03	119.40	3,937.96	6.01	198.49
Oregon	783,389	49,663	.93	166,240,606	.84	8,232,437	.65	6.34	212.21	3,347.37	10.51	165.77
Pennsylvania	8,720,017	539,172	10.11	1,838,002,395	9.26	128,195,161	10.10	6.18	210.76	3,408.94	14.70	237.76
Rhode Island	604,397	39,936	.75	146,109,811	.74	11,234,132	.88	6.61	241.74	3,658.60	18.59	281.30
South Carolina	1,683,724	37,296	.70	142,688,832	.72	5,192,020	.41	2.21	84.75	3,825.85	3.08	139.21
South Dakota	636,547	38,614	.72	133,174,792	.67	3,124,066	.25	6.07	209.21	3,448.87	4.91	80.91
Tennessee	2,337,885	50,789	.95	193,909,353	.98	9,082,054	.72	2.17	82.94	3,817.94	3.88	178.82
Texas	4,663,228	176,547	3.31	643,172,301	3.18	32,302,280	2.54	3.79	137.92	3,643.07	6.93	182.96
Utah	449,396	21,164	.40	61,913,436	.31	1,270,543	.10	4.71	137.77	2,925.41	2.83	60.03
Vermont	352,428	13,569	.25	46,204,506	.23	2,074,804	.16	3.85	131.10	3,405.15	5.89	152.91
Virginia	2,309,187	75,966	1.42	247,658,373	1.25	9,020,237	.71	3.29	107.27	3,260.12	3.91	118.74
Washington	1,356,621	114,322	2.14	325,920,733	1.64	11,615,795	.91	8.43	240.24	2,850.90	8.56	101.61
West Virginia	1,463,701	45,168	.85	147,949,092	.74	5,319,197	.42	3.09	101.08	3,275.53	3.63	117.76
Wisconsin	2,632,067	105,793	1.98	337,851,344	1.70	10,901,097	.86	4.02	128.36	3,193.51	4.14	103.04
Wyoming	194,402	18,349	.34	52,463,959	.26	1,444,063	.11	9.44	269.87	2,859.23	7.43	78.70
Total	100,021,431	5,332,760	100.00	19,859,491,448	100.00	1,269,630,104	100.00	5.03	187.32	3,724.05	11.98	238.08

No. 418.—PERSONAL INCOME RETURNS, NUMBER FILED, NET INCOME REPORTED, AND TAX YIELD: CALENDAR YEARS 1916, 1917, 1918, AND 1919, BY STATES.

[Source: Statistics of Income, 1919. Report of the Commissioner of Internal Revenue, Treasury Department.]

State or Territory.	Number of returns.				Net income.				Tax yield.			
	1916	1917	1918	1919	1916	1917	1918	1919	1916	1917	1918	1919
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Alabama	2,097	21,844	38,988	40,789	18,469,010	73,508,562	121,250,953	133,470,965	175,989	2,023,984	4,431,563	4,668,465
Alaska	243	4,570	7,606	9,427	1,878,419	10,549,506	15,434,987	18,862,034	17,022	132,769	316,859	357,783
Arizona	994	12,264	13,701	20,495	11,777,241	39,635,508	41,579,450	61,434,347	191,519	1,019,262	1,724,116	1,816,899
Arkansas	2,255	17,839	20,612	33,556	17,683,678	68,296,287	76,354,037	123,704,361	157,513	1,848,177	3,269,477	4,237,673
California	21,208	182,232	206,471	266,720	228,324,945	632,608,546	701,850,380	981,170,941	3,595,636	20,355,424	36,070,926	48,983,856
Colorado	4,435	40,627	54,160	57,526	53,854,130	137,853,875	159,487,951	191,001,999	1,055,758	5,184,948	5,844,925	7,196,593
Connecticut	9,713	64,472	86,489	110,409	133,858,341	249,186,724	295,617,840	347,929,674	2,824,846	10,595,737	17,690,343	16,833,829
Delaware	1,346	8,032	10,239	16,059	57,798,410	56,459,176	48,358,031	62,901,249	3,695,605	9,350,461	7,158,522	7,495,453
District of Columbia	6,808	29,737	43,776	58,616	67,334,621	104,357,892	138,966,315	166,399,104	1,068,644	4,446,620	8,669,100	8,170,833
Florida	1,779	15,336	19,102	31,107	17,401,202	54,378,496	63,681,401	107,362,976	322,636	1,584,917	2,367,463	4,363,089
Georgia	3,444	38,252	39,073	58,930	32,992,965	137,775,612	148,366,439	219,471,959	378,062	3,250,342	7,077,184	9,134,092
Hawaii	1,144	3,131	4,242	8,136	20,362,022	21,888,755	20,054,940	33,164,366	366,802	1,174,831	1,857,352	2,145,194
Idaho	756	16,414	19,249	21,448	7,927,064	46,465,514	55,954,296	65,472,540	140,496	839,646	1,493,518	1,475,023
Illinois	37,525	319,497	366,918	422,229	484,290,833	1,119,060,600	1,256,309,485	1,662,796,441	10,947,250	49,103,261	84,560,642	99,398,236
Indiana	7,004	85,021	104,581	130,383	74,637,683	261,265,426	325,549,440	417,323,251	1,165,961	5,978,782	11,456,898	13,541,245
Iowa	8,497	114,970	118,933	133,796	65,604,874	337,283,861	450,267,585	527,163,054	518,845	5,445,816	15,928,158	15,807,707
Kansas	4,290	63,065	64,794	76,451	39,638,465	202,159,002	218,524,054	264,971,649	555,943	5,428,495	7,880,244	9,138,315
Kentucky	3,887	34,692	47,098	59,332	38,506,976	124,826,244	166,350,127	215,977,422	384,497	2,943,196	7,918,960	7,595,384
Louisiana	4,517	32,317	33,432	52,871	51,274,633	134,349,180	137,261,983	201,753,808	778,693	4,936,825	9,353,518	12,888,655
Maine	2,823	17,112	25,104	34,578	30,435,945	66,950,710	84,033,212	112,562,525	371,367	2,467,852	4,263,003	4,468,876
Maryland	9,674	60,954	87,085	116,373	121,609,054	253,433,289	303,421,092	398,672,772	2,405,523	12,378,724	20,415,237	22,630,984
Massachusetts	32,291	156,111	209,786	268,307	474,292,762	717,512,002	863,460,461	1,090,808,058	10,892,685	44,478,907	81,307,340	86,566,938
Michigan	11,448	111,562	135,349	181,662	162,533,104	387,824,910	415,313,164	665,475,193	3,340,682	15,159,388	22,336,385	55,958,378
Minnesota	7,556	80,009	84,515	123,914	93,201,384	275,510,103	291,074,629	383,920,683	1,553,282	8,356,172	15,262,760	15,696,465
Mississippi	1,440	15,382	19,949	23,804	14,831,796	61,763,713	70,323,185	101,262,053	195,054	2,252,612	3,542,849	5,634,901
Missouri	12,956	91,608	110,890	125,248	147,069,303	362,026,687	409,013,021	470,443,311	2,373,327	10,880,241	20,716,692	22,146,510
Montana	1,801	28,646	34,464	42,593	19,467,019	81,207,992	90,091,830	108,380,657	304,448	1,548,582	3,012,902	2,413,463
Nebraska	4,286	82,472	96,049	87,344	36,559,607	251,988,895	306,053,565	287,457,592	347,778	5,285,238	9,373,582	8,639,003
Nevada	364	6,623	7,097	8,740	2,799,775	16,423,316	17,826,669	20,887,132	18,505	241,944	412,342	435,002
New Hampshire	1,735	10,809	17,317	25,601	19,557,542	42,843,296	56,889,284	78,565,318	258,173	1,517,183	2,827,724	2,811,830

New Jersey	19,701	134,960	185,706	231,757	5,545,231	25,710,042	43,109,648	47,321,422	254,068,880	521,042,424	653,112,589	828,428,672
New Mexico	813	11,616	13,084	10,757	83,925	713,829	989,825	774,470	7,486,732	31,644,721	36,591,416	31,587,990
New York	93,155	489,089	559,753	683,085	77,970,521	251,785,795	354,263,417	399,792,351	1,922,864,651	2,774,035,148	2,719,713,784	3,436,343,179
North Carolina	2,207	22,977	21,738	37,185	560,970	2,747,673	5,575,001	10,010,348	24,825,826	84,220,131	89,748,811	161,613,467
North Dakota	1,176	20,941	29,120	27,375	66,344	936,862	2,219,954	1,360,509	9,219,055	61,233,723	89,586,415	80,190,946
Ohio	21,774	190,273	306,918	303,309	7,722,306	31,928,937	55,170,252	56,505,315	318,822,511	740,406,422	993,314,432	1,075,115,926
Oklahoma	2,539	48,758	46,818	61,500	4,347,797	5,682,493	7,649,280	12,207,129	66,811,462	170,751,358	163,678,297	242,184,301
Oregon	2,800	25,071	34,592	49,663	337,051	3,298,630	6,049,987	8,232,437	24,968,572	84,746,023	111,601,050	166,240,606
Pennsylvania	40,289	328,171	518,729	539,172	17,612,739	79,454,848	137,781,370	128,195,161	643,243,991	1,360,802,293	1,770,848,133	1,838,002,395
Rhode Island	3,745	23,927	32,921	39,936	1,915,104	8,805,953	13,512,766	11,234,132	65,257,163	112,129,569	129,630,322	146,109,811
South Carolina	1,204	22,321	20,239	37,296	77,198	1,815,909	2,732,593	5,192,020	9,882,947	70,917,349	73,855,345	142,688,832
South Dakota	971	39,654	45,505	38,614	48,563	1,171,328	4,139,239	3,124,066	7,474,252	109,794,860	151,725,486	133,174,792
Tennessee	4,414	31,451	38,232	50,789	413,078	2,794,197	6,795,268	9,082,054	39,867,675	111,964,540	139,173,691	193,909,353
Texas	10,514	95,416	114,500	176,547	2,643,697	13,447,453	21,575,479	32,302,280	113,278,037	350,297,337	392,975,557	643,172,301
Utah	1,259	14,636	18,517	21,164	167,688	1,364,652	1,347,780	1,270,543	14,281,206	45,044,946	52,454,404	61,913,436
Vermont	1,100	7,258	9,965	13,569	365,004	1,459,253	1,821,823	2,074,804	14,628,955	29,540,804	34,063,265	46,204,506
Virginia	4,190	37,951	51,207	75,966	593,304	3,929,273	7,674,725	9,020,237	42,216,464	130,682,859	173,104,495	247,658,373
Washington	5,360	56,322	95,422	114,322	776,470	4,377,754	9,743,163	11,615,795	49,697,247	169,727,615	266,096,746	325,920,733
West Virginia	2,575	28,281	48,876	45,168	416,386	3,303,285	5,709,295	5,319,197	30,170,809	106,061,550	156,557,747	147,949,092
Wisconsin	8,261	70,554	94,704	105,793	1,253,257	5,716,256	11,382,127	10,901,097	87,614,595	228,190,253	290,199,685	337,851,344
Wyoming	673	7,663	7,821	18,349	67,510	838,196	1,272,692	1,444,063	6,523,787	28,855,603	26,413,937	52,463,959
Nonresident aliens and citizens residing abroad			3,678				8,665,557				56,473,942	
Total	[1] 437,036	[2] 3,472,890	[2] 4,425,114	[2] 5,332,760	[1] 173,386,694	[2] 601,492,954	[2] 1,127,721,835	1,269,630,104	[1] 6,298,577,620	[2] 13,652,383,207	[2] 15,924,639,355	[2] 19,859,491,448

[1] Net incomes $3,000 and over.
[2] Net incomes $1,000 and over

No. 419.—PERSONAL RETURNS: DISTRIBUTION OF INCOME, SHOWING NUMBER OF RETURNS, NET INCOME, TAX, AND RELATIVE PERCENTAGES, CALENDAR YEAR 1919, BY STATES.

[Source: Statistics of Income, 1919. Report of the Commissioner of Internal Revenue, Treasury Department.]

State or Territory.	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.[1]				Amount.	Per cent of total.
			Dollars.		*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	
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	1,816,899	.14
Arkansas	33,556	.64	123,704,361	.62	66,473,200	7,628,478	269,434	49,333,229	2,749,974	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	3.85
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	63,769,088	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	6,405,778	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	4,363,089	.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	43,685	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	2,457,355	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	74,294,200	6,077,987	140,279	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	2,937,031	8,639,003	.68

Nevada	8,740	.16	20,887,132	.11	13,747,000	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	683,085	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
North Dakota	27,375	.51	80,190,946	.40	54,686,200	4,273,081	62,999	21,168,666	1,121,790	238,719	1,360,509	.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	12,981,768	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	12,467,459	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	564,393	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

[1] Interest on Government obligations not wholly exempt from tax.

No. 420.—PERSONAL RETURNS: DISTRIBUTION OF INCOME, SHOWING NUMBER OF RETURNS, NET INCOME, PERSONAL EXEMPTION, DIVIDENDS, TAX PAID, AND PERCENTAGES, CALENDAR YEAR 1919, BY CLASSES.

[Source: Statistics of Income, 1919. Report of the Commissioner of Internal Revenue, Treasury Department.]

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.[1]					
		Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	
$1,000 to $2,000 [2]	536,046	829,331,321	1,097,674,000	30,009,938						
$1,000 to $2,000	1,388,826	1,999,781,830	1,382,966,700	13,579,107	66,492	24,693,200		24,696,200	17.78	1.23
$2,000 to $3,000 [2]	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	35,964,156	80,797	28,257,861		28,257,861	27.16	1.09
$3,000 to $4,000 [2]	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 [2]	8,959	39,937,529	16,874,100	33,191,526						
$4,000 to $5,000	429,195	1,920,396,995	987,842,600	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	806,926	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	2,006,798	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	2,777,662	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	3,171,449	16,860,150	333.96	3.94
$9,000 to $10,000	37,967	360,264,568	76,802,600	56,969,770	2,088,305	12,747,806	3,581,610	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	3,693,637	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	3,857,490	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	3,940,208	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	4,017,757	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	4,100,174	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	20,918,502	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	44,363,016	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	20,271,767	37,947,364	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	63,175,124	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	5,682,395	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	3,255,588	30,114,879	33,368,467	133,473.87	49.14
$300,000 to $400,000	285	93,614,153	494,800	43,486,908	1,098,507	4,615,053	45,209,076	50,824,129	178,330.28	52.61
$400,000 to $500,000	140	62,456,795	254,000	29,378,403	977,575	3,065,334	32,141,569	35,206,903	251,477.88	53.37
$500,000 to $750,000	129	76,782,508	231,200	44,608,692	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	32,231,756	614,837	1,907,987	29,571,872	31,479,859	524,634.31	61.12
$1,000,000 to $1,500,000	34	41,668,483	56,600	18,859,412	2,808,518	1,774,975	23,739,097	25,513,982	750,411.24	61.23
$1,500,000 to $2,000,000	13	22,106,903	23,400	7,022,013	307,289	1,243,852	13,505,533	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
Total	5,332,769	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

[1] Interest on Government obligations not wholly exempt from tax.
[2] Nontaxable. Personal exemption and dividends exceed net income.

No. 421.—PERSONAL RETURNS: Distribution of Income, Calendar Year 1919, by Sources and by States.

[Source: Statistics of Income, 1919. Report of the Commissioner of Internal Revenue, Treasury Department.]

State or Territory.	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.
		Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
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	97,392,993	981,170,941
Colorado	57,526	98,645,568	45,495,398	13,473,360	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	8,311,297	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	6,564,893	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	16,231,892	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	59,332	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	25,486,999	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	15,529,651	26,917,137	21,936,473	13,264,195	14,940,818	475,721	315,610,900	28,153,308	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	13,047,093	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	26,855,273	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	81,699	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	12,885,023	10,472,116	19,193,021	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	106,065,203	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	999,364,287	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

No. 422.—PERSONAL RETURNS: DISTRIBUTION OF INCOME, CALENDAR YEAR 1919, BY SOURCES AND BY INCOME CLASSES.

[Source: Statistics of Income, 1919. Report of the Commissioner of Internal Revenue, Treasury Department.]

Income class.	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.
		Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
$1,000 to $2,000 [1]	536,046	578,004,547	175,670,343	17,849,014	12,979,369	59,451,089	30,009,938	48,083,858	.....	922,048,149	92,716,828	829,331,321
$1,000 to $2,000	1,388,826	1,783,924,504	98,149,898	28,106,390	57,342,420	57,633,570	13,579,107	96,636,547	66,492	2,135,438,928	135,657,098	1,999,781,830
$2,000 to $3,000 [1]	529,269	887,332,519	214,823,075	33,639,237	15,837,843	44,421,973	47,771,042	46,045,438	.....	1,289,871,127	82,011,801	1,207,859,326
$2,000 to $3,000	1,040,472	1,950,282,399	454,558,757	70,553,309	54,205,166	133,536,020	35,964,156	114,855,275	80,797	2,814,035,879	214,608,840	2,599,427,039
$3,000 to $4,000 [1]	27,305	30,836,827	24,446,372	1,253,656	1,770,075	4,867,116	38,730,159	7,174,867	8,239	109,137,311	18,393,699	90,743,612
$3,000 to $4,000	715,029	1,548,339,593	606,073,660	109,780,166	84,477,650	144,810,355	53,715,584	128,017,960	200,533	2,675,465,501	213,279,607	2,462,185,894
$4,000 to $5,000 [1]	8,959	7,716,003	1,914,590	1,245,535	1,405,557	2,275,321	33,191,526	4,174,043	.....	51,922,575	11,985,046	39,937,529
$4,000 to $5,000	429,195	1,021,150,296	558,113,836	142,930,877	94,062,519	126,397,931	72,522,462	115,727,372	450,405	2,131,355,698	210,958,703	1,920,396,995
$5,000 to $6,000	167,005	413,437,710	301,324,195	86,536,065	62,286,687	57,986,746	69,000,834	67,159,120	3,026,550	1,060,757,907	147,515,670	913,242,237
$6,000 to $7,000	109,674	293,935,089	212,741,403	73,649,069	50,971,697	44,522,905	71,044,145	54,471,524	3,067,587	804,402,819	100,169,437	704,233,382
$7,000 to $8,000	73,719	241,842,022	184,637,613	62,821,873	43,583,699	34,202,590	65,148,884	51,274,914	2,870,049	686,381,644	137,376,169	549,005,475
$8,000 to $9,000	50,486	184,878,418	122,284,351	53,759,489	32,591,365	27,206,695	60,061,704	37,677,215	2,446,223	520,905,460	93,513,869	427,391,591
$9,000 to $10,000	37,967	143,234,933	87,466,576	45,009,505	29,073,881	22,610,664	56,969,770	31,398,778	2,088,305	417,852,412	57,587,844	360,264,568
$10,000 to $11,000	28,499	118,786,080	67,329,522	38,085,185	25,262,552	17,267,297	51,548,052	27,867,063	1,895,801	348,041,552	49,300,156	298,741,396
$11,000 to $12,000	22,841	101,810,110	56,979,182	36,082,862	20,673,713	18,061,361	48,218,135	23,723,628	1,769,071	307,318,062	44,770,560	262,547,502
$12,000 to $13,000	18,423	89,869,080	47,323,567	32,184,688	17,822,633	13,362,583	44,080,679	23,177,879	1,211,800	269,032,909	38,958,605	230,074,304
$13,000 to $14,000	15,248	78,040,534	44,630,991	28,697,699	16,074,245	11,465,876	40,957,190	19,862,425	1,266,502	240,929,462	35,069,830	205,859,632
$14,000 to $15,000	12,841	71,991,751	34,614,492	26,113,372	14,021,735	9,603,419	39,885,022	17,900,857	1,160,745	215,291,393	29,075,436	186,215,957
$15,000 to $20,000	42,028	236,536,261	124,682,986	108,733,126	57,102,445	38,158,818	160,956,875	72,793,827	4,896,657	842,910,995	118,532,830	724,378,165
$20,000 to $25,000	22,605	178,595,154	78,094,033	80,609,561	37,842,573	25,159,861	132,167,485	53,445,500	3,640,965	589,555,132	85,096,331	504,458,801
$25,000 to $30,000	13,769	128,495,156	55,037,270	63,530,570	29,002,870	17,490,771	109,083,845	40,593,038	2,723,665	445,957,185	69,499,206	376,457,979
$30,000 to $40,000	15,410	164,082,354	72,967,220	93,511,842	39,393,451	23,789,943	168,692,831	59,629,537	4,137,076	626,204,254	95,450,109	530,754,145
$40,000 to $50,000	8,298	106,462,070	47,228,786	72,028,649	27,383,532	15,595,547	121,825,056	42,642,383	2,542,459	435,708,482	65,555,971	370,152,511
$50,000 to $60,000	5,213	74,097,133	34,401,448	57,955,177	24,050,524	11,519,661	99,625,332	32,699,622	1,968,291	336,317,188	51,548,754	284,768,434
$60,000 to $70,000	3,196	51,108,238	26,225,860	44,780,593	15,222,023	7,840,641	74,815,645	22,278,414	1,762,469	244,033,883	37,518,562	206,515,321
$70,000 to $80,000	2,237	38,593,567	19,308,410	36,749,253	11,720,768	5,893,172	64,433,929	19,261,408	1,265,842	197,231,349	30,178,701	167,052,648
$80,000 to $90,000	1,561	31,073,555	14,500,766	31,304,793	10,428,956	3,928,409	49,816,222	15,234,218	1,125,061	157,411,980	24,782,033	132,629,947
$90,000 to $100,000	1,113	22,992,668	9,661,078	27,196,590	7,451,955	3,696,331	39,384,249	12,040,893	966,971	123,390,735	17,859,876	105,530,859
$100,000 to $150,000	2,983	67,169,894	38,733,081	100,990,752	25,007,755	12,370,008	146,150,758	42,072,603	3,757,325	436,252,176	77,859,253	358,392,923
$150,000 to $200,000	1,092	28,969,284	18,061,997	56,364,550	14,149,129	5,255,914	82,854,462	25,471,197	2,264,258	233,390,791	45,574,781	187,816,010

$200,000 to $250,000	522	15,721,192	11,452,655	38,728,225	7,017,602	3,231,929	46,356,471	15,265,731	1,833,054	139,606,859	24,178,768	115,428,091
$250,000 to $300,000	250	8,088,036	5,412,347	24,032,153	4,094,019	2,164,029	29,351,109	8,657,551	854,406	82,563,750	14,659,315	67,904,435
$300,000 to $400,000	285	11,214,988	11,059,693	28,687,890	4,952,423	1,839,840	46,486,908	13,870,952	1,098,507	119,211,201	22,597,048	96,614,153
$400,000 to $500,000	140	4,973,736	4,995,230	21,440,822	3,902,448	1,731,564	29,378,403	11,060,873	977,575	78,469,651	16,003,856	62,456,795
$500,000 to $750,000	129	5,203,801	3,414,156	21,702,600	4,659,221	1,998,088	44,608,092	13,630,152	1,295,861	93,511,971	19,729,463	76,782,508
$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	637,650	3,847,718	11,692,218	5,937,543	2,962,430	18,859,412	2,079,135	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	6,785,967	277,513	7,022,013	944,573	397,289	25,891,314	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	.....	3,156,793	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	382,368	65,090,572	14,465,673	50,624,899
Total	5,332,760	10,755,692,651	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

[1] Nontaxable. Personal exemption and dividends exceed net income.

No. 423.—CORPORATION RETURNS: NUMBER FILED, NET INCOME REPORTED, AND TAX YIELD, CALENDAR YEARS 1917, 1918, AND 1919, BY STATES AND TERRITORIES.

[Source: Statistics of Income, 1919. Report of the Commissioner of Internal Revenue, Treasury Department.]

State or Territory.	Number of corporations.			Net income.			Tax.		
	1917	1918	1919	1917	1918	1919	1917	1918	1919
				Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Alabama	3,470	3,228	2,983	60,430,518	44,240,690	37,012,996	15,174,347	14,880,689	7,357,159
Alaska	212	127	63	997,554	694,256	499,514	249,860	202,818	67,859
Arizona	1,460	1,101	1,514	31,808,428	11,712,463	9,928,696	6,598,863	3,913,183	1,443,291
Arkansas	2,521	1,993	2,135	23,999,993	20,279,541	27,764,783	3,962,299	5,747,375	5,792,366
California	18,369	15,964	14,716	322,260,909	226,771,653	342,599,672	58,384,268	71,857,906	83,513,277
Colorado	7,618	7,170	6,704	96,761,318	74,209,860	79,287,797	14,656,097	28,033,824	17,590,501
Connecticut	4,976	4,799	4,405	181,855,545	162,323,386	175,757,795	44,742,693	65,472,179	39,037,803
Delaware	1,071	688	816	128,477,428	46,730,072	36,679,540	29,154,615	19,937,765	8,583,857
District of Columbia	1,263	719	995	34,393,560	15,100,500	29,746,693	4,117,157	4,792,854	6,411,505
Florida	2,991	3,023	2,845	18,677,504	14,073,439	25,285,566	2,401,069	3,005,475	4,314,974
Georgia	4,956	4,384	4,420	73,150,726	72,142,676	83,470,756	12,312,967	28,978,044	21,352,256
Hawaii	617	480	521	38,002,867	24,023,809	40,922,726	11,381,001	8,014,383	11,037,781
Idaho	1,889	1,184	1,690	14,951,419	7,305,194	11,399,127	2,497,452	1,833,894	1,750,435
Illinois	22,389	20,406	20,214	1,133,783,726	759,325,582	833,157,670	219,018,819	278,662,236	189,321,721
Indiana	9,019	8,589	8,788	138,322,867	114,146,476	142,371,858	28,179,169	40,491,541	33,415,702
Iowa	9,288	8,257	7,798	77,849,313	60,992,499	71,809,349	12,517,328	16,100,592	14,122,884
Kansas	4,604	4,474	4,531	121,396,212	81,794,544	116,251,721	19,611,875	19,619,483	20,987,914
Kentucky	5,580	4,307	4,571	82,895,744	69,821,552	70,588,761	17,390,723	23,978,936	15,271,104
Louisiana	4,096	3,661	4,001	88,178,618	57,167,621	88,957,200	17,557,639	18,300,881	22,785,950
Maine	3,311	2,469	2,841	55,824,590	25,251,628	48,758,261	8,082,526	7,997,729	10,824,757
Maryland	4,250	3,498	3,885	109,891,583	84,761,692	93,967,364	18,699,793	30,116,417	22,249,481
Massachusetts	13,799	12,622	13,286	831,735,324	614,896,233	654,556,714	137,224,705	274,088,286	168,931,296
Michigan	9,993	9,021	9,626	307,749,892	338,729,021	517,774,681	60,968,508	143,175,293	159,566,677
Minnesota	9,486	8,576	8,588	273,447,667	138,101,260	190,433,359	48,898,270	35,545,623	35,325,303
Mississippi	1,811	1,132	1,436	14,814,159	11,244,051	18,702,567	1,927,457	3,180,341	3,765,160
Missouri	14,840	13,332	12,764	302,119,274	258,919,402	236,507,230	57,452,011	103,399,779	70,928,260
Montana	3,774	3,804	3,337	31,302,667	28,821,251	14,867,974	3,891,316	5,463,830	1,756,820
Nebraska	4,684	4,464	4,510	46,189,285	33,872,984	45,160,163	6,728,556	8,259,550	8,448,905
Nevada	1,051	440	958	3,805,024	2,288,227	3,336,250	431,467	438,975	408,712
New Hampshire	1,177	1,275	1,003	16,319,046	42,223,546	25,505,450	3,181,312	17,636,174	5,977,204

New Jersey	10,112	8,807	9,392	256,292,144	191,018,725	254,570,015	47,280,689	59,670,460	65,332,483
New Mexico	1,103	965	940	14,592,888	6,628,744	4,273,632	3,204,692	1,277,469	577,138
New York	46,144	47,535	48,494	2,201,115,746	2,153,317,770	2,392,486,064	394,470,551	807,306,499	501,467,755
North Carolina	5,155	4,212	4,396	91,608,121	107,028,177	114,681,366	20,353,098	50,678,099	29,809,916
North Dakota	3,124	2,752	2,639	9,795,608	9,900,561	9,152,029	2,144,686	1,485,977	1,004,639
Ohio	17,615	15,815	17,088	936,483,205	643,186,133	619,258,196	218,117,703	267,344,555	148,160,295
Oklahoma	7,364	6,321	5,904	76,978,232	37,626,312	41,622,387	14,476,725	10,324,532	8,614,021
Oregon	5,352	4,398	4,252	34,385,889	34,694,323	48,138,408	6,331,770	12,277,923	14,976,082
Pennsylvania	20,834	18,473	16,944	1,476,497,279	963,262,739	902,728,720	387,895,679	385,262,742	198,978,411
Rhode Island	2,271	1,617	1,748	76,653,837	78,399,455	112,140,991	17,236,710	35,882,763	31,032,854
South Carolina	4,087	3,554	3,501	54,561,634	58,292,576	63,423,640	9,069,122	26,302,736	17,751,128
South Dakota	2,588	2,202	2,337	10,856,357	9,704,447	12,080,876	1,780,969	2,001,261	1,859,544
Tennessee	4,714	4,186	4,392	68,770,977	53,465,096	69,106,207	12,841,971	19,108,846	16,654,261
Texas	9,039	8,198	8,709	208,191,837	124,123,481	128,674,523	36,004,391	34,459,589	28,772,317
Utah	3,545	2,542	2,872	49,028,217	19,170,237	23,992,237	7,349,631	6,147,459	3,995,547
Vermont	936	736	751	12,630,109	9,251,162	12,480,258	2,200,582	3,564,707	2,876,785
Virginia	6,012	5,009	5,027	136,977,815	107,670,674	128,641,705	18,948,380	31,014,980	25,615,375
Washington	9,043	9,287	9,059	84,300,592	70,751,208	96,005,295	14,143,322	23,869,313	24,166,134
West Virginia	4,559	3,519	4,004	109,543,951	76,642,276	74,646,962	28,631,705	34,955,959	17,709,906
Wisconsin	11,923	10,961	10,154	149,917,972	158,550,172	172,213,124	30,893,450	60,827,480	42,364,151
Wyoming	1,341	1,303	1,651	9,785,041	6,861,873	8,039,590	1,675,681	1,875,018	1,276,917
Total	351,426	317,579	320,198	10,730,360,211	8,361,511,249	9,411,418,458	2,142,445,769	3,158,764,422	2,175,341,578

No. 424.—CORPORATION RETURNS: DISTRIBUTION, CALENDAR YEAR 1919, BY STATES.

[Source: Statistics of Income, 1919, Report of the Commissioner of Internal Revenue, Treasury Department.]

State or Territory.	Corporations reporting net income.										Corporations reporting no net income.				
	Total number of corporations.	Number reporting net income.	Per cent of total number of corporations in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Gross income.	Deductions.	Deficit.
				Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*				*Dollars.*	*Dollars.*	*Dollars.*
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
Dis. 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	1,967,666	2,347,308	4,314,974	.20	1,174	41.27	52,270,145	63,604,681	11,334,536
Georgia	4,420	3,487	78.89	953,377,060	874,906,304	83,470,756	6,495,595	14,856,661	21,352,256	.98	933	21.11	62,827,382	68,915,594	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	168,946,885	12,825,286
Iowa	7,798	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	80,387,217	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	79,249,155	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	15,990,477	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	79,402,434	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	38,596,222	121,060,455	159,556,677	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	22,095,190	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	38,087,597	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	727	72.48	211,782,100	186,276,650	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	2,690,953,454	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	29,809,916	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	5,595,254	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	469,803,872	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	755,398	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	35,455,022	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	1,006,281,371	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	6,155,721	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	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	110,564	34.53	11,657,742,792	12,653,289,033	995,546,241

No. 425.—CORPORATION RETURNS: DISTRIBUTION, CALENDAR YEAR 1919, BY INDUSTRIES

[Source: Statistics of Income, 1919. Report of the Commissioner of Internal Revenue, Treasury Department.]

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.								
Farming:			*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*		*Dollars.*
Cotton	21	11	237,169	19,399	19,437	38,836	10	171,048
Grain	50	32	1,204,225	94,801	199,543	294,344	18	64,760
Fruit	938	497	7,726,045	581,631	1,187,412	1,769,043	441	2,573,151
Stock	876	461	5,457,933	448,650	191,985	640,635	415	5,147,995
All other	5,249	2,907	64,164,775	5,055,922	9,038,324	14,094,246	2,342	16,118,260
Total	7,134	3,908	78,790,147	6,200,403	10,636,701	16,837,104	3,226	24,075,214
Related industries:								
Logging	405	234	8,211,265	688,252	780,331	1,468,583	171	2,409,248
Fishing	194	100	2,668,504	231,725	247,589	479,314	94	706,679
Ice harvesting	101	76	1,698,737	121,564	367,603	489,167	25	83,280
All other	402	95	1,956,458	174,977	48,848	223,825	307	1,826,743
Total	1,102	505	14,534,964	1,216,518	1,444,371	2,660,889	597	5,025,950
Agriculture[1]	62	29	184,109	12,549	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.								
Mining:								
Coal	3,228	1,581	99,142,382	8,402,818	9,298,252	17,701,070	1,647	23,748,807
Metal—								
Iron	119	47	3,829,527	325,442	292,362	617,804	72	1,444,307
Copper	241	29	10,490,792	916,619	7,226	923,845	212	10,051,758
Lead and zinc	192	35	9,502,566	883,879	162,962	1,046,841	157	2,695,184
Gold, silver, and precious metals	516	122	5,195,635	478,786	101,278	580,064	394	10,829,985
All other	2,489	263	44,053,032	3,931,764	2,146,457	6,078,221	2,226	23,489,858

Nonmetal—								
Oil	2,820	1,098	194,028,005	17,032,714	20,868,157	37,900,871	1,722	41,004,128
Gas	179	117	4,359,090	386,095	348,708	734,803	62	265,050
Salt mines, and other sources	40	23	3,968,041	354,105	361,204	715,309	17	266,962
All other	3,499	779	36,605,129	3,217,282	2,192,678	5,409,960	2,720	19,217,803
All other mining concerns [1]	3,969	576	10,687,024	946,820	460,836	1,407,656	3,393	43,761,510
Total	17,292	4,670	421,861,223	36,876,324	36,240,120	73,116,444	12,622	176,775,352
Quarrying:								
Stone	290	166	3,478,089	284,967	323,110	608,077	124	785,966
Clay, sand, and gravel	538	295	3,466,992	268,406	298,146	566,552	243	1,410,730
Precious and semiprecious	17	13	1,499,263	116,339	307,079	423,418	4	6,689
All other quarrying [1]	235	93	2,008,190	167,289	172,432	339,721	142	1,415,727
Total	1,080	567	10,452,534	837,001	1,100,767	1,937,768	513	3,619,112
Mining and quarrying combinations [1]	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								
Food products, liquors, and tobacco:								
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
Milling, flour, meal, feed	1,637	1,330	62,867,986	5,189,918	10,889,111	16,079,029	307	3,079,796
Cereal preparations, etc	146	78	6,510,876	523,176	1,169,979	1,693,155	68	1,544,510
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
Butter substitutes	38	31	3,011,323	221,974	686,031	908,005	7	148,926
Chocolate, confectionery, ice cream, etc	1,078	889	68,342,006	4,959,654	16,687,101	21,646,755	189	993,777
Coffee and spices	92	80	3,722,469	301,756	580,777	882,533	12	1,319,552
Fish canning and preserving	234	132	5,312,759	425,605	629,606	1,055,211	102	1,342,679
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
Meat packing, etc	420	303	21,838,865	1,439,407	2,464,935	3,904,342	117	47,701,513
Poultry and eggs, packed	6	1	16,547	1,184	2,709	3,893	5	131,592
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
Ice manufacturing, etc	983	826	17,063,833	1,448,603	1,695,492	3,144,095	157	713,080
Soft drinks, etc	1,164	802	16,962,650	1,182,058	3,793,190	4,975,248	362	2,626,420
Breweries and distilleries, etc	697	412	37,987,438	3,050,905	5,697,694	8,748,599	285	15,364,404
Tobacco	502	361	80,031,033	7,022,802	8,077,478	15,100,280	141	1,058,701
All other food products	938	624	73,173,790	6,069,953	11,513,760	17,583,713	314	7,613,959
Total	12,332	9,134	619,824,914	49,702,109	101,194,063	150,896,172	3,198	91,428,131

[1] Main business not precisely defined.

No. 425.—CORPORATION RETURNS: DISTRIBUTION, CALENDAR YEAR 1919, BY INDUSTRIES—Continued.

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.								
Textile and textile products:								
Textile fabrics—			*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*		*Dollars.*
Cotton goods, etc.	1,129	1,045	306,104,198	23,852,825	68,207,504	92,060,329	84	2,109,529
Woolen and worsted goods, etc.	467	413	108,382,598	8,330,927	22,707,086	31,038,013	54	906,676
Silk goods, etc.	596	549	96,189,220	7,442,358	27,025,209	34,467,567	47	446,723
Felt goods and products, except hats.	40	33	3,473,138	266,925	744,777	1,011,702	7	112,165
Linen and flax, etc.	23	19	2,702,264	364,519	216,561	581,080	9	96,193
All other	595	494	108,781,295	8,365,398	23,647,087	32,012,485	101	806,688
Total	2,855	2,553	625,632,713	48,622,952	142,548,224	191,171,176	302	4,477,974
Textile and products, other than clothing—								
Carpets, rugs, mattings, etc.	101	82	25,060,702	1,965,431	4,901,946	6,867,377	19	593,501
Cordage and twine	56	49	6,933,237	553,926	1,294,698	1,848,624	7	87,725
Artificial leather, oilcloth, linoleum, etc.	23	19	4,507,326	354,009	926,329	1,280,338	4	35,174
All other	734	632	50,282,511	3,940,971	9,327,253	13,268,224	102	506,680
Total	914	782	86,783,776	6,814,337	16,450,226	23,264,563	132	1,228,080
Clothing—								
Custom-made, etc.	652	547	10,836,845	725,656	2,619,623	3,345,279	105	270,460
Factory-made—								
Men's clothing, suits, overcoats	397	364	25,429,697	1,948,092	5,499,056	7,447,148	33	168,400
Women's clothing, suits, coats, skirts	1,075	908	15,823,012	1,137,214	2,912,695	4,049,909	167	683,357
Hats and caps, etc.	504	425	14,183,714	1,084,240	2,855,528	3,939,768	79	430,527
Corsets	70	60	5,515,121	425,023	1,146,250	1,571,273	10	24,065
Shirts, collars, cuffs	177	157	8,045,544	622,275	1,685,403	2,307,678	20	54,729
Hosiery and all knit goods	795	675	51,327,706	3,781,584	11,622,013	15,403,597	120	664,342
All other	1,030	885	68,800,897	5,236,561	15,284,692	20,521,253	145	863,022
Total	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

Leather and leather products:								
Boots, shoes, cut stock, and findings	810	708	109,132,891	8,037,471	25,855,585	33,893,056	102	757,070
Gloves	83	70	1,335,706	96,017	253,112	349,129	13	83,016
Saddlery and harness	120	115	5,170,952	365,295	1,172,630	1,537,925	5	11,796
Trunks and valises	100	93	4,051,390	288,873	987,576	1,276,449	7	19,062
All other	736	634	121,693,471	9,203,331	27,916,988	37,120,319	102	1,156,574
Total	1,849	1,620	241,384,410	17,990,987	56,185,891	74,176,878	229	2,027,518
Rubber and rubber goods; also celluloid, ivory, shell, and bone:								
Boots, shoes, and garments	39	32	1,943,336	150,327	359,789	510,116	7	7,151
Belting, hose, and tires	130	66	50,287,494	4,087,951	8,960,260	13,048,211	64	2,413,446
Celluloid, ivory, shell, and bone	53	45	4,274,016	344,231	730,839	1,075,070	8	24,887
All other	438	264	70,326,894	6,026,127	9,211,872	15,237,999	174	2,277,058
Total	660	407	126,831,740	10,608,636	19,262,760	29,871,396	253	4,722,542
Lumber and wood products:								
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
Furniture, all classes	1,109	978	50,240,453	3,800,174	10,593,638	14,393,812	131	799,138
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
All other	2,145	1,745	61,444,332	4,855,800	10,148,057	15,003,857	400	3,549,239
Total	6,614	5,438	284,224,043	22,970,303	44,110,188	67,080,491	1,176	19,371,106
Paper, pulp, and products: 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
Printing and publishing:								
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
Special processes and tributary industries, etc	904	801	19,698,667	1,521,528	2,978,253	4,499,781	103	615,905
Total	7,181	5,720	128,967,805	10,448,824	21,307,633	31,756,457	1,461	8,992,080
Chemicals and allied substances:								
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
Paints and varnishes, etc	584	467	24,836,491	1,950,378	4,539,526	6,489,904	117	786,425
Oils, vegetable and animal, etc	424	263	14,768,948	1,245,507	2,069,859	3,315,366	161	3,555,559
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
Soaps	157	105	7,314,266	629,835	430,207	1,060,042	52	493,020
Fertilizers	216	184	24,931,777	2,216,603	2,546,453	4,763,056	32	515,391
All other	2,049	1,272	130,205,577	10,950,713	18,002,092	28,952,805	777	7,179,565
Total	5,102	3,376	451,770,683	37,005,241	73,580,705	110,585,946	1,726	28,064,397
Stone, clay, and glass products:								
Stone—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
Clay and earth products—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—								
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
Combinations of stone, clay, and glass manufacture	34	23	1,011,498	88,524	63,061	151,585	11	33,931
Total	3,220	2,338	107,047,574	8,773,699	15,615,754	24,389,453	882	11,158,829

No. 425.—Corporation Returns: Distribution, Calendar Year 1919, by Industries—Continued.

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.								
Metal manufactures:								
Metal products of iron, and steel or iron and steel and other metals—			*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*		*Dollars.*
Smelting from the ore, crude or refined metal production, etc	158	99	38,266,652	3,294,675	4,235,477	7,530,152	59	3,350,796
General or stock products or forms made in foundries or rolling mills, etc	2,158	1,688	449,896,677	38,082,897	48,750,494	86,833,391	470	13,770,064
Agricultural machinery, steam appliances, construction machinery, etc	826	802	160,089,853	13,439,195	23,589,325	37,028,520	24	943,127
Metal working and paper making machinery, heavy ordnance, rolling stock, safes, vaults, etc	445	434	122,516,791	9,828,204	20,703,257	30,531,461	11	25,125
General electric machinery, stationary and marine engines, refrigerating machinery, etc	343	333	66,930,812	5,181,096	14,125,333	19,306,429	10	316,514
Motor vehicles, airplanes, and spare parts	302	285	233,814,078	17,875,652	56,172,491	74,048,143	17	264,308
Boot and shoe machinery, typewriters and calculating machines, gas and electrical fixtures, etc	335	316	73,237,804	6,003,337	11,818,052	17,821,389	19	328,213
Metal furniture, ornamental iron work, sewing machines, etc	106	104	5,695,335	450,144	797,724	1,247,868	2	2,024
Firearms, hardware, cutlery, hand and machine tools, gauges, etc	4,378	2,516	428,035,834	32,185,549	97,448,143	129,633,692	1,862	88,183,442
All other metal products	2,877	2,117	130,427,740	9,631,545	25,931,744	35,563,289	760	7,427,960
Metal products, not iron or steel—								
Base metals, smelting and refining, etc	623	490	54,015,673	4,512,149	6,579,957	11,092,106	133	4,878,955
Precious metals, smelting, refining, etc	567	505	26,285,275	2,076,877	4,538,476	6,615,353	62	343,542
Total	13,118	9,689	1,789,212,574	142,561,320	314,690,473	457,251,793	3,429	119,834,070
All other manufacturing, etc.[1]	7,793	5,583	428,467,242	33,770,437	76,357,538	110,127,975	2,210	67,678,078
Grand total manufacturing	67,852	51,903	5,219,344,985	414,891,763	944,306,603	1,359,198,366	15,949	366,745,733
CONSTRUCTION.								
Excavation and construction under or upon the ground (not buildings), etc	919	520	5,391,057	385,401	633,685	1,019,086	399	3,918,289
Jetty, dam, dry-dock, wharf, bulkhead, etc	130	88	2,875,312	234,486	362,829	597,315	42	613,664
Railroad construction, pure or combined	59	30	403,863	31,089	37,024	68,113	29	306,280
Shipbuilding, pure or combined	301	183	88,400,530	4,497,606	41,370,494	45,868,100	118	5,618,939
Buildings and structures above ground, etc	3,049	2,244	22,407,572	1,521,895	3,607,943	5,129,838	805	4,037,335

Equipping and installing machinery and equipment, as elevators, carrier systems, etc	1,756	1,455	7,958,418	475,687	967,868	1,443,555	301	999,400
Wrecking, raising, or moving (not marine)	94	75	556,094	32,632	124,183	156,815	19	365,736
All other construction and contractors [1]	1,934	1,332	34,470,925	2,104,480	10,832,454	12,936,934	602	6,008,642
Total	8,242	5,927	162,463,771	9,283,276	57,936,480	67,219,756	2,315	21,862,285
TRANSPORTATION AND OTHER PUBLIC UTILITIES.								
Rail transportation:								
Steam railroads	575	304	422,717,706	40,895,647	2,424,333	43,319,980	271	15,850,804
Electric railroads	438	242	28,387,311	2,740,743	385,259	3,126,002	196	10,860,272
All other railroads, etc. [1]	526	242	35,796,450	3,194,562	1,076,639	4,271,201	284	8,656,516
Total	1,539	788	486,901,467	46,830,952	3,886,231	50,717,183	751	35,367,592
Water transportation:								
Ocean lines, transoceanic and coastal	135	98	62,597,503	5,124,203	13,037,116	18,161,319	37	550,473
Lake, sound, bay, and river lines	152	110	6,749,336	580,264	434,572	1,014,836	42	649,663
Marine salvage and wrecking	9	6	93,210	7,552	5,980	13,532	3	24,331
All other, etc. [1]	1,112	697	36,665,396	2,746,874	7,736,053	10,482,927	415	8,704,499
Total	1,408	911	106,105,445	8,458,893	21,213,721	29,672,614	497	9,928,966
Local transportation, cartage, and storage:								
Cartage and storage or warehouse and packing for transportation	2,561	1,944	16,762,383	1,201,202	1,678,469	2,879,671	617	2,597,632
Cab, livery, taxicab, jitney bus companies, and automobile garages	3,056	2,271	11,247,571	657,258	1,373,911	2,031,169	785	2,517,296
Special food storage and packers for transportation, etc	1,822	1,452	17,744,078	1,351,970	1,952,236	3,304,206	370	2,203,869
All other local transportation, n. p. d	387	253	5,095,453	395,040	717,158	1,112,198	134	613,969
Total	7,826	5,920	50,849,485	3,605,470	5,721,774	9,327,244	1,906	7,932,766
Other public utilities and transportation: [1]								
Electric light and power companies	1,603	1,149	49,515,624	4,639,440	1,164,563	5,804,003	454	4,360,909
Gas companies	482	308	9,691,149	865,567	349,413	1,214,980	174	1,269,882
Telephone and telegraph companies	3,609	2,616	84,207,937	7,923,483	863,623	8,787,106	993	1,804,190
Water works	1,439	1,009	9,466,033	811,300	62,140	873,440	430	1,605,720
Mutual telephones	756	386	118,035				370	104,113
All other, etc. [1]	1,885	1,017	166,204,200	15,386,579	8,506,260	23,892,839	868	21,734,390
Total	9,774	6,485	319,202,978	29,626,369	10,945,999	40,572,368	3,289	30,879,204
Grand total, transportation and other public utilities	20,547	14,104	963,059,375	88,521,684	41,767,725	130,289,409	6,443	84,108,528

[1] Main business not precisely defined.

No. 425.—Corporation Returns: Distribution, Calendar Year 1919, by Industries—Continued.

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.			Dollars.	Dollars.	Dollars.	Dollars.		Dollars.
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
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
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
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
All other [1]	15,003	11,894	323,991,710	24,671,663	55,477,469	80,149,132	3,109	19,837,717
Total	70,159	58,952	1,448,290,014	109,377,097	254,424,744	363,801,841	11,207	68,945,730
SERVICE.								
Domestic service:								
Restaurants, lunch rooms, etc.	1,179	840	9,826,395	728,304	1,221,101	1,949,405	339	3,178,982
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
Laundries, cleaning and dyeing	2,129	1,725	17,529,136	1,293,730	1,709,131	3,002,861	404	1,046,246
All other [1]	217	161	2,240,568	168,507	332,179	500,686	56	302,809
Total	5,305	4,068	57,063,232	4,409,104	6,282,270	10,691,374	1,237	8,902,208
Amusements:								
Theaters, or theatrical organizations, etc.	632	472	10,944,855	837,517	1,914,556	2,752,073	160	1,077,744
Moving pictures	1,258	984	9,142,186	614,831	1,406,792	2,021,623	274	1,735,086
All other	2,026	1,406	16,532,349	1,331,839	2,827,608	4,159,447	620	2,299,448
Total	3,916	2,862	36,619,390	2,784,187	6,148,956	8,933,143	1,054	5,112,278
Professional and other services:								
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
Educational service, including art, colleges, schools, libraries, etc., teachers, etc.	719	500	4,080,006	307,921	377,899	685,820	219	873,240
Curative services, physicians, surgeons, etc.	969	666	3,427,676	225,174	275,186	500,360	303	736,141
Legal services, lawyers, patent attorneys, etc.	886	762	3,347,041	227,052	144,390	371,442	124	316,316
Engineering, mechanical design, invention, scientific research, etc.	382	224	4,238,825	287,122	1,116,738	1,403,860	158	1,359,804
All other service [1]	2,374	1,507	8,087,619	502,044	1,285,138	1,787,182	867	1,963,675
Total	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.								
Banking and related business:								
Bank, general,[1] or private bankers	9,158	8,700	109,438,605	6,682,636	5,458,026	12,140,662	458	3,382,113
National banks	7,251	6,839	254,297,503	15,963,806	18,745,544	34,709,350	412	2,514,230
State banks	7,998	7,520	48,982,028	2,750,955	2,557,676	5,308,631	478	1,166,670
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
Loan companies, etc	1,718	1,387	16,707,752	1,380,950	655,186	2,036,136	331	1,927,074
Stock and bond brokers	451	281	4,655,124	365,538	531,186	896,724	170	1,523,269
Real estate, loan, and insurance agents, realty holding and development companies	9,948	6,844	36,373,580	2,566,921	1,560,506	4,127,427	3,104	18,522,760
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	69,231	49,890	715,753,072	47,538,267	41,530,409	89,068,676	19,341	91,055,792
Insurance companies, not agents:								
Life insurance, stock, and mutual companies	183	105	3,218,609	198,932	112,991	311,923	78	11,878,929
Accident, stock companies only	68	61	3,773,535	316,560	147,584	464,144	7	251,772
Fire, stock companies only	239	199	34,572,039	2,953,344	2,538,157	5,491,501	40	2,607,076
Marine, stock companies only	18	15	1,229,870	135,585	40,201	175,786	3	75,526
Accident, fire, and marine, mutual	272	131	24,141,284	1,228,937	571,927	1,800,864	141	27,057,730
Fidelity and bonding	10	7	630,514	49,821	3,368	53,189	3	13,917
All other,[1] and combinations	378	262	26,357,236	2,166,449	2,291,515	4,457,964	116	3,195,902
Total	1,168	780	93,923,087	7,049,628	5,705,743	12,755,371	388	45,080,852
All other finance[1]	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.								
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
Concerns in liquidation	335	108	1,286,200	91,399	127,966	219,365	227	5,546,108
Inactive concerns	28,039	74	211,584	15,593	5,307	20,900	27,965	4,674,545
Total	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

[1] Main business not precisely defined.

No. 426.—PERSONAL AND CORPORATION INCOME AND TAX, WITH PERCENTAGES: CALENDAR YEAR 1919, BY STATES.

[Source: Statistics of Income, 1919. Report of the Commissioner of Internal Revenue, Treasury Department.]

State or Territory.	Net income.				Tax.	
	Personal.	Corporation.[1]	Total.	Per cent for each State.	Personal and corporation.	Per cent for each State.
	Dollars.	*Dollars.*	*Dollars.*		*Dollars.*	
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*	*55,871,692*	*1.62*
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	8,678,063	.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	1.01
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*	*2,729,980*	*.08*
Total	19,859,491,448	9,411,418,458	29,270,909,906	100.00	3,444,971,682	100.00

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

No. 427.—MISCELLANEOUS RECEIPTS FROM SALES OF SURPLUS WAR PROPERTY AND RETURNS OF FUNDS BY WAR AGENCIES, ETC.: YEARS ENDED JUNE 30, 1912 TO 1921.

[Source: The Treasury Department.]

Year ended June 30—	War Department.	Navy Department.	War activities under other departments.	War activities under special boards and commissions.	Total.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
1912	144, 496. 43	149, 936. 87	.....	.....	294, 433. 30
1913	132, 692. 77	204, 302. 68	.....	.....	336, 995. 45
1914	112, 692. 57	39, 999. 64	.....	.....	152, 692. 21
1915	86, 344. 08	12, 585, 087. 51	1, 774, 464. 49	.....	14, 445, 896, 08
1916	131, 769. 48	353, 477. 51	862, 661. 56	.....	1, 347, 908. 55
1917	185, 236. 45	180, 860. 66	11, 527, 077. 72	.....	11, 893, 174. 83
1918	248, 129. 84	2, 933. 71	163, 562, 642. 38	767. 50	163, 814, 523. 43
1919	44, 915, 133. 45	7, 864. 92	336, 847, 810. 76	3, 007, 015. 20	384, 778, 824. 33
1920	307, 740, 328. 74	12, 236, 816. 78	75, 117, 645. 56	356, 840, 030. 11	751, 934, 821. 19
1921	207, 678, 208. 91	2, 902, 058. 59	102, 413, 796. 77	141, 554, 375. 17	454, 548, 439. 44

NO. 428.—DISBURSEMENTS FOR WAR PURPOSES, INCLUDING PENSIONS, INTEREST ON THE PUBLIC DEBT, AND ALL OTHER ACTIVITIES RELATING TO WAR: YEARS ENDED JUNE 30, 1912 TO 1921.

[Source: The Treasury Department.]

Year ended June 30—	War Department.	Navy Department.	Pension Office and pensions.	Interest on the public debt.	War activities under other departments.[1]	War activities under special boards and commissions.[2]	Total disbursements for war purposes.	Percentage of total ordinary disbursements.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	
1912	115, 072, 793. 29	136, 389, 659. 75	155, 344, 785. 52	22, 616, 300. 48	.....	164, 909. 37	429, 588, 448. 41	62. 2
1913	119, 970, 406. 99	134, 092, 426. 93	177, 071, 800. 04	22, 899, 108. 08	.....	160, 865. 91	454, 194, 607. 95	62. 6
1914	125, 411, 183. 90	140, 543, 059. 30	175, 392, 464. 73	22, 863, 956. 70	390, 639. 91	173, 370. 32	464, 774, 674. 86	63. 2
1915	127, 950, 545. 94	142, 721, 524. 13	166, 066, 633. 58	22, 902, 897. 04	1, 046, 015. 41	2, 806, 513. 42	463, 494, 129. 52	60. 9
1916	133, 994, 449. 57	155, 883, 194. 66	160, 885, 132. 06	22, 900, 313. 03	765, 689. 89	135, 081. 68	474, 563, 860. 29	63. 9
1917	412, 076, 572. 48	258, 148, 087. 10	161, 818, 831. 59	24, 742, 139. 42	858, 958, 677. 92	16, 076, 105. 49	1, 731, 820, 414. 00	83. 0
1918	5, 067, 874, 908. 80	1, 370, 477, 407. 61	182, 549, 161. 29	197, 526, 603. 36	4, 859, 468, 436. 97	1, 134, 042, 311. 78	13, 411, 938, 834. 81	97. 2
1919	9, 239, 471, 908. 60	1, 915, 468, 272. 39	222, 917, 744. 38	615, 367, 337. 52	3, 697, 323, 833. 20	2, 434, 054, 933. 74	18, 125, 104, 029. 83	95. 6
1920	1, 053, 012, 975. 61	632, 690, 267. 94	214, 621, 763. 43	1, 024, 024, 440. 02	546, 802, 737. 67	2, 025, 594, 702. 21	5, 496, 746, 886. 91	89. 5
1921	504, 846, 579. 56	647, 870, 645. 21	261, 825, 335. 77	996, 676, 803. 75	395, 228, 508. 67	938, 085, 160. 80	3, 744, 533, 033. 76	83. 5

[1] Includes, under Treasury Department, "Purchase of obligations of foreign Governments," as follows: 1917, $855,000,000.00; 1918, $4,739,434,750.00; 1919, $3,477,850,265.56; 1920, $421,337,028.09; and 1921, $73,896,697.44.

[2] Includes, among special war activities, the following: U. S. Shipping Board, 1917, $14,958,468.98; 1918, $862,026,889.34; 1919, $1,871,202,577.51; 1920, $469,094,549.35, and 1921, $92,886,783.88; and Railroad Administration, 1918, $150,000,000.00; 1919, $349,238,385.21; 1920, $1,038,614,901.18; and 1921, $739,019,362.64.

No. 429.—ANNUAL AND PERMANENT APPROPRIATIONS MADE BY CONGRESS FOR EACH YEAR ENDED JUNE 30, 1914 TO 1922: BY CLASSIFICATION OF EXPENDITURES.

[Source: Office of the Secretary of the Treasury.]

Appropriated—	3d session 62d Congress, 1914.	1st and 2d sessions 63d Congress, 1915.	3d session 63d Congress, 1916.	1st session 64th Congress, 1917.	2d session 64th Congress, and 1st session 65th Congress, 1918.	2d session 65th Congress, 1919.	3d session 65th Congress, and 1st session 66th Congress, 1920.	2d session 66th Congress, 1921.	3d session 66th Congress, and 1st session 67th Congress to July 12, 1921 (fiscal year 1922).
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Deficiencies for service of the various branches of the Government	27,080,512.29	24,028,999.41	11,399,025.69	57,034,118.94	89,134,631.08	1,867,973.16	127,111,315.88	467,766,803.85	226,301,217.17
Legislative, executive, and judicial expenses	35,172,434.50	37,630,781.37	36,904,799.75	37,925,640.25	39,894,592.42	69,937,863.25	97,887,831.75	104,749,326.11	110,348,018.75
Sundry civil expenses	106,749,532.01	103,080,275.74	122,940,750.79	126,788,485.24	140,359,206.99	2,011,904,470.07	599,934,657.95	430,054,106.92	376,926,480.41
Support of the Army	94,266,145.51	101,019,212.50	101,959,195.87	267,596,530.10	273,046,322.50	10,225,478,312.91	772,324,877.50	392,558,365.00	328,013,529.80
Naval service	140,718,434.53	144,868,716.61	149,661,864.88	313,298,071.54	517,273,802.08	1,573,468,415.84	616,096,838.88	433,279,574.00	410,673,289.23
Indian Service	9,486,819.67	9,771,902.76	9,325,455.00	10,967,644.88	11,589,736.67	11,021,910.00	11,131,397.03	10,020,555.27	9,761,554.67
Rivers and harbors	51,118,889.00	26,989,000.00	33,982,000.00	42,080,935.00	34,831,150.00	31,521,900.00	40,598,364.00	19,452,700.00	22,520,000.00
Forts and fortifications	5,218,250.00	5,627,700.00	6,060,216.90	25,747,550.00	51,396,593.00	2,814,348,267.85	11,214,291.00	18,833,442.00	8,038,017.00
Support of Military Academy	1,099,734.87	997,899.54	1,069,813.37	1,225,043.57	1,344,896.18	2,515,005.01	2,277,932.20	2,142,212.70	.....
Invalid and other pensions, including deficiencies	180,300,000.00	169,150,000.00	164,100,000.00	158,065,000.00	160,060,000.00	220,050,000.00	215,030,000.00	279,150,000.00	265,500,000.00
Consular and Diplomatic Service	3,730,642.66	4,309,856.66	4,040,446.66	5,355,096.66	5,082,746.66	7,937,376.66	9,828,994.99	9,218,537.91	9,326,550.79
Department of Agriculture	17,986,945.00	19,865,832.00	22,971,782.00	24,911,791.39	25,929,113.00	27,875,353.00	111,899,761.00	109,712,784.00	36,404,259.00
Expenses of District of Columbia	11,383,739.00	12,171,457.28	11,859,584.45	12,824,697.20	14,172,997.85	15,046,768.66	15,364,421.00	18,373,004.87	19,412,412.99
War and other expenses	.....	.....	.....	.....	9,378,469,821.84	4,315,272,038.36	284,858,834.14	.....	.....
Federal control of transportation systems	.....	.....	.....	.....	.....	500,000,000.00	750,000,000.00	500,000,000.00	.....
Increased compensation, Postal Service	.....	.....	.....	.....	.....	.....	35,698,400.00	.....	.....
Wheat guarantee fund	.....	.....	.....	.....	.....	.....	1,000,000,000.00	.....	.....
European food relief	.....	.....	.....	.....	.....	.....	100,000,000.00	.....	.....
War Finance Corporation and Capital Issues Committee	.....	.....	.....	.....	.....	500,200,000.00	.....	.....	.....
Purchase of obligations of foreign Governments	.....	.....	.....	.....	7,000,000,000.00	3,000,000,000.00	.....	.....	.....
Purchase of farm loan bonds	.....	.....	.....	.....	.....	200,000,000.00	.....	.....	.....
Bureau of War Risk Insurance	.....	.....	.....	.....	221,400,000.00	(1)	.....	.....	.....
Food and fuel control and stimulating agriculture	.....	.....	.....	.....	173,846,400.00	11,031,863.00	.....	.....	.....

Operations under the mineral act						50,500,000.00			
Reclamation fund									
Reliefs and miscellaneous	445,197.22	14,985,991.29	2,402,923.34	95,088,358.22	7,029,735.08	8,990,000.00	48,911,112.12	1,642,075.78	48,891,064.02
Total by session acts	684,757,276.26	674,497,625.16	678,677,858.70	1,178,908,962.99	18,144,861,745.35	25,598,967,517.77	4,850,169,029.44	2,796,953,488.41	1,872,116,393.83
Estimated permanent annual appropriations, including sinking-fund requirements	127,525,664.12	131,196,407.00	121,567,207.00	123,009,673.00	401,382,153.32	1,080,469,385.67	1,191,899,380.00	1,460,407,752.29	1,335,776,360.87
Postal estimates: Payable from Postal revenues, for Postal Service	285,376,271.00	313,364,667.00	313,364,667.00	322,737,679.00	331,851,170.00	377,573,342.00	401,216,149.00	462,543,490.00	574,057,552.00
Additional compensation								41,855,510.00	
Deficiencies	942,854.26	3,413,219.96	880,971.39	3,755,329.82	3,845,175.12	8,138,687.53	11,312,091.12	19,069,269.65	127,331,902.76
Grand total	1,098,602,065.64	1,122,471,919.12	1,114,490,704.09	1,628,411,644.81	18,881,940,243.79	27,065,148,933.02	6,454,596,649.56	4,780,829,510.35	3,909,282,209.46

[1] $81,171,000 provided for the Bureau of War Risk Insurance for the fiscal year 1919 by the legislative act of July 3, 1918, and the deficiency act of Nov. 4, 1918.

No. 430.—RECEIPTS AND DISBURSEMENTS, YEARS ENDED JUNE 30. 1912 TO 1921: By Sources of Revenue and Objects of Disbursement.

[Source: Annual reports of the Secretary of the Treasury.]

RECEIPTS AND THEIR SOURCES.

Source.	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Customs revenue	311,321,672	318,891,396	292,320,015	209,786,672	213,185,846	225,962,393	182,758,989	183,428,625	323,536,559	308,025,102
INTERNAL REVENUE.										
Tax collected on—										
Spirits	156,391,488	163,879,343	159,098,177	139,462,293	153,457,997	187,288,082				
Tobacco [1]	70,590,152	76,789,424	77,986,640	77,470,757	85,324,094	102,230,205				
Fermented liquors	63,268,771	66,266,989	67,081,512	78,460,381	87,875,672	91,094,678				
Oleomargarine	1,128,707	1,259,988	1,325,219	1,108,342	924,700	1,202,882				
Stamp taxes, schedules A and B				23,455,965	42,196,443	8,926,310				
Special taxes				14,281,074	16,580,480	23,371,310				
Special income tax on corporations	[2] 28,583,260	[2] 35,006,300	[2] 10,671,077	39,155,597	56,993,658	179,572,888				
Individual income tax			[3] 60,710,198	41,046,162	67,943,595	180,108,340				
Income and excess profits [4]							2,839,027,939	2,600,783,903	3,956,936,004	3,228,137,673
Munition manufacturers						27,663,940	13,296,927			
Estates						6,076,575	47,452,880	82,029,983	103,635,563	154,043,260
Distilled spirits and alcoholic beverages							443,839,545	483,050,855	139,871,150	82,623,429
Tobacco, and tobacco manufactures							156,188,660	206,003,092	295,809,355	255,219,386
Oleomargarine, adulterated butter, process or renovated butter, and mixed flour							2,403,036	2,926,414	3,811,873	3,037,443
Legal and business transactions and documents							17,538,552	33,551,874	56,821,472	48,983,203
Public utilities (transportation and oil by pipe lines, telegraph, etc.)							70,736,550	237,839,572	289,345,087	301,512,414
Insurance							6,492,025	14,508,881	18,421,754	18,992,094
Sales by manufacturers, producers, importers, and dealers							40,062,165	88,572,143	328,711,129	290,764,055
Occupations, acts, and privileges not elsewhere specified							56,489,546	89,182,891	186,089,449	187,034,855

Miscellaneous[5]	1,649,822	1,214,922	3,168,184	1,229,075	1,405,390	1,830,998	2,515,660	1,781,387	19,693,409	9,625,797
Total internal revenue	321,612,200	344,416,966	380,041,007	415,669,646	512,702,029	809,366,208	3,696,043,485	3,840,230,995	5,399,149,245	4,579,973,609
MISCELLANEOUS.										
Profits on coinage, bullion deposits, and assays	6,970,159	5,545,148	6,182,560	4,427,903	4,354,613	10,957,182	22,484,686	11,963,244	12,369,612	12,610,210
Sales of public lands	5,392,797	2,910,205	2,571,775	2,167,136	1,887,662	1,892,893	1,969,455	1,404,705	1,910,140	1,530,439
Fees: Consular, letters patent, and land	5,029,827	5,518,181	5,774,104	5,335,622	5,519,741	5,476,955	4,541,631	4,378,487	5,836,306	10,127,113
Judicial fees, fines, penalties, etc	1,274,839	1,123,950	1,129,857	855,222	938,046	846,433	1,146,228	1,731,360	3,677,946	4,382,677
The District of Columbia	7,774,381	8,070,369	8,080,421	8,748,528	9,132,977	9,175,672	9,939,075	10,661,285	11,446,051	14,439,985
Tax on national banks	3,637,009	3,730,059	3,883,198	3,908,607	3,838,034	3,611,802	3,557,076	3,806,646	4,468,705	4,799,616
Navy pension, hospital, etc., funds	1,326,013	1,026,118	804,298	915,309	761,458	1,166,245	812,265	741,465	942,099	2,474,578
Customs fees, fines, penalties, and forfeitures	1,387,115	1,588,202	1,025,256	793,877	957,125	872,758	702,067	1,345,688	1,096,077	1,173,286
Interest on public deposits	40,675	34,610	963,769	1,297,070	928,106	702,538	11,516,786	23,709,715	16,656,276	5,668,852
Surplus postal revenues			3,800,000	3,500,000		5,200,000	9,557,701	18,000,000	300,000	
Funds contributed for river and harbor improvements	652,000	1,020,520	1,655,427	1,163,002	591,150	698,450	1,249,125	2,282,588	2,428,921	3,774,948
Assessments on Federal Reserve banks for salaries, etc				361,087	802,316	913,110	1,496,307	2,614,778	3,229,367	4,819,340
Assessments on national banks for expenses of examiners					150,000	891,553	1,018,392	1,065,122	1,181,196	1,583,037
Forest reserve fund	2,158,345	2,466,927	2,486,901	2,534,959	2,883,784	3,515,141	3,535,239	4,512,174	4,871,878	2,591,298
Immigrant fund	3,336,519	4,735,062	5,216,150	1,325,779	803,419	854,396	1,017,216	1,175,298	2,919,246	5,767,894
Premiums on war-risk insurance				1,774,464	862,557	11,526,587	34,348,312	4,225,398	10,427,123	22,051,783
Interest on obligations of foreign Governments							107,496,017	322,162,228	3,751,433	18,327,307
Franchise tax							1,134,234		[6] 2,703,894	[6] 60,724,742
Discount on bonds, notes, etc., purchased							2,478,944	22,878,516	66,461,707	10,675,195
Sale of farm-loan bonds							6,545,600	6,345,000		

[1] Includes amounts from sale of stamps affixed to Philippine products, act of Aug. 5, 1909, varying from $95,000 to $319,000.
[2] Excise tax on corporations.
[3] Includes $32,456,663 income tax from corporations.
[4] Income tax on Alaska railroads for 1915, $11,065.06; for 1916, $20,937.10; for 1917, $33,256.83; for 1918, $28,044.29; for 1919, $21,167.86; for 1920, $1,504.02; and for 1921, $31,835.22.
[5] Figures represent partly a small fictitious balance necessary to force an agreement with the totals which show receipts of the Government by warrants.
[6] Surplus earnings of Federal Reserve banks.

No. 430.—Receipts and Disbursements, Years Ended June 30, 1912 to 1921, etc.—Continued.

RECEIPTS AND THEIR SOURCES—Continued.

Source.	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921
MISCELLANEOUS—continued.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Estimated increased postage							39,073,000	71,906,000	4,913,000	
Tax on sealskins and rent of fox islands	385,862	130,641	50,547	109	56,397	183,931	104,195	309,803	1,241,648	1,024,887
Sales of Government property	2,782,028	3,480,618	1,388,982	1,225,326	1,473,622	1,874,887	2,104,915	15,477,858	12,647,092	356,551
Sales of ordnance material, etc	224,732	202,432	146,058	124,253	159,808	217,474	249,917	4,162,016	1,233,014	169,050
Depredations on public lands	161,071	103,600	219,096	75,359	148,555	84,787	36,295	57,062	94,377	68,646
Interest on loans to railroad companies								2,871,585	2,963,873	[1] 84,000
Sale of war supplies, War Department								13,802,217	300,285,960	181,598,779
Payment by German Government under terms of armistice								18,123,930	3,346,675	11,154,467
Rent of public buildings, grounds, etc	155,377	148,170	143,473	185,440	190,135	228,854	479,066	3,639,064	429,751	1,083,001
Interest on farm-loan bonds							289,202	3,619,992	6,159,825	8,306,075
Principal payments on foreign loans								7,570,000	71,045,188	83,678,223
Sale of German war supplies								3,910,176		
Emergency shipping fund, construction of barges, etc								3,860,000		
Other miscellaneous sources	5,056,115	6,872,865	5,037,141	1,666,153	4,904,452	5,335,249	5,841,740	10,443,349	[2] 381,396,279	[2] 184,683,278
TRUST FUNDS.										
Department of State: Miscellaneous trust funds	1,149,880	181,047	142,019	110,026	842,596	143,536	493,416	16,240	10,972	335,212
War Department:										
Army deposit fund	1,869,402	1,589,836	2,023,441	1,802,607	1,633,261	1,486,106	847,171	839,641	1,634,120	158,249
Soldiers' Home permanent fund	446,598	504,290	445,304	539,237	541,596	432,803	577,948	714,010	408,577	821,009
Miscellaneous trust funds		4,518				1,020	1,020		2,040	2,040
Navy Department:										
Navy deposit fund	457,004	284,609	177,018	208,676	154,283	177,311	80,409	47,030	62,065	98,986
Marine Corps deposit fund	148,922	159,881	113,279	176,984	173,825	239,284	228,344	99,697	78,141	102,689
Navy pension fund							2,262	2,009	1,994	2,864

Interior Department:										
Deposits for surveying public lands	71,607	67,774	54,429	191,734	.....	.....	.....	.....	.....	.....
Proceeds of Indian lands	3,264,764	3,739,105	3,248,055	2,336,136	2,696,720	2,995,668	2,549,724	2,275,347	2,416,492	1,319,517
Indian moneys, proceeds of labor	3,079,441	4,489,249	4,668,180	3,058,671	5,486,447	10,323,313	13,696,842	13,972,534	24,633,828	20,443,158
Miscellaneous trust funds	59,687	156,199	90,590	591,980	348,646	212,780	492,258	56,281	813,153	909,301
Personal funds of patients, Government Hospital for Insane	31,588	23,865	30,292	19,392	20,245	39,878	56,052	77,918	236,807	210,934
Pension money, Government Hospital for Insane	91,107	97,396	99,990	99,198	94,736	83,967	69,078	75,825	67,608	74,075
District of Columbia:										
Miscellaneous trust-fund deposits	448,382	510,121	419,201	509,412	426,712	413,988	437,883	545,242	674,542	826,235
Washington redemption fund	110,383	117,769	121,947	132,388	148,204	164,573	195,099	196,232	199,945	148,826
Police and firemen's relief funds	99,291	109,703	124,325	121,754	134,523	135,895	141,172	165,533	166,326	161,169
Other trust funds	51,253	39,618	7,043	23,638	35,673	6,212	8,859	7,242	27,946	219,101
Total miscellaneous	58,968,796	60,634,487	62,180,653	67,269,196	53,900,190	82,854,377	203,833,355	623,847,525	973,319,215	659,729,257
Balance arising in adjustment of moneys not covered by warrants in the fiscal year of deposit in Treasurer's cash	−124,203	+168,381	+131,492	−241,069	−123,513	−8,852	+1,374,757	+96,707	−630,252	−958,649
Ordinary receipts [3]	691,778,465	724,111,230	734,673,167	692,484,445	779,664,552	1,118,174,126	4,174,010,586	4,647,603,852	6,695,374,767	5,572,602,684
Panama Canal:										
Proceeds of bonds, Panama Canal	32,358,366	.....	.....	.....	.....	.....	.....	.....	.....	.....
Premium on sale of bonds, Panama Canal	830,738	.....	.....	.....	.....	.....	.....	.....	.....	.....
Receipts from tolls	.....	.....	.....	.....	2,869,995	6,150,669	6,414,570	6,777,047	9,039,671	11,914,361
Total canal receipts	33,189,104	.....	.....	.....	2,869,995	6,150,669	6,414,570	6,777,047	9,039,671	11,914,361
Public debt:										
Postal savings bonds	459,280	1,929,840	3,118,940	933,540	1,803,500	1,794,660	1,020,940	289,260	189,400	178,880
Bank-note fund	20,078,365	21,471,010	19,902,282	[4] 21,553,415	56,648,903	37,293,045	10,279,650	22,644,758	17,071,987	40,186,945
First Liberty loan of 1917	.....	.....	.....	.....	.....	1,466,335,095	523,112,200	8,485	[5] 230	.....

[1] Exclusive of interest on loans to railroads, $4,369,607, and under Federal-control act, $26,415,164.
[2] Figures for 1920 include $350,000,000 decrease in capital stock of the U. S. Grain Corporation, $8,986,649 from sales of war supplies, Navy Department, and $3,419,236 from operations and disposal of property, U. S. Housing Corporation; for 1921, $100,000,000 decrease in capital stock of U. S. Grain Corporation, $37,078,989, Food Administration, and $12,701,509, interest on foreign obligations, and sale of surplus property, War Department.
[3] Exclusive of Panama Canal receipts; treated by the Treasury Department after 1919 as an "ordinary" receipt.
[4] Includes $100,000 received but not covered by warrant.
[5] Excess of repayments.

No. 430.—Receipts and Disbursements, Years Ended June 30, 1912 to 1921, etc.—Continued.

RECEIPTS AND THEIR SOURCES—Continued.

Source.	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921
TRUST FUNDS—continued.										
Public debt—Continued.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Second Liberty loan	.....	.....	.....	.....	.....	.....	3,807,863,516	2,404	[1] 920	.....
Third Liberty loan	.....	.....	.....	.....	.....	.....	3,243,045,139	932,106,419	498,493	.....
Fourth Liberty loan	.....	.....	.....	.....	.....	.....	.....	6,959,504,587	5,078,726	[1] 2,213
Victory Liberty loan	.....	.....	.....	.....	.....	.....	.....	3,467,844,972	1,027,542,058	[1] 12,730
War-savings certificates	.....	.....	.....	.....	.....	.....	352,769,265	738,247,741	73,240,467	26,418,352
Certificates of indebtedness	.....	.....	.....	.....	.....	918,205,000	9,017,648,500	16,955,327,890	14,728,725,969	8,486,904,950
Treasury notes	.....	.....	.....	.....	.....	4,390,000	19,150,000	.....	.....	311,191,600
Public-debt receipts [2]	20,537,645	23,400,850	23,021,222	22,486,955	58,452,403	2,428,017,800	16,974,889,210	29,075,976,516	15,852,345,950	8,864,925,784
Total receipts, exclusive of postal	745,505,214	747,512,080	757,694,389	720,397,783	840,986,950	3,552,342,595	21,155,314,366	33,730,357,415	22,556,760,388	14,449,442,829
Postal revenues	246,744,016	266,619,526	287,934,566	287,248,165	312,057,689	329,726,116	344,475,962	364,847,126	437,150,212	463,491,275
Total receipts, including postal	992,249,230	1,014,131,605	1,045,628,955	1,007,645,948	1,153,044,639	3,882,068,711	21,499,790,328	34,095,204,541	22,993,910,600	14,912,934,104

RECAPITULATION OF RECEIPTS.

Customs revenue	311,321,672	318,891,396	292,320,015	209,786,672	213,185,846	225,962,393	182,758,989	183,428,625	323,536,559	308,025,102
Internal revenue	321,612,200	344,416,966	380,041,007	415,669,646	512,702,029	809,366,208	3,696,043,485	3,840,230,995	5,399,149,245	4,579,973,609
Miscellaneous (net)	58,844,593	60,802,868	62,312,145	72,454,510	53,776,677	82,845,525	295,208,112	623,944,232	972,688,963	653,770,608
Ordinary receipts [3]	691,778,465	724,111,230	734,673,167	697,910,828	779,664,552	1,118,174,126	4,174,010,586	4,647,603,852	6,695,374,767	5,572,602,684
Panama Canal receipts	33,189,104	.....	.....	.....	2,869,995	6,150,669	6,414,570	6,777,047	9,039,671	11,914,361
Public-debt receipts [2]	20,537,645	23,400,850	23,021,222	22,486,955	58,452,403	2,428,017,800	16,974,889,210	29,075,976,516	15,852,345,950	8,864,925,784
Total receipts, exclusive of postal	745,505,214	747,512,080	757,694,389	720,397,783	840,986,950	3,552,342,595	21,155,314,366	33,730,357,415	22,556,760,388	14,449,442,829
Postal revenues	246,744,016	266,619,526	287,934,566	287,248,165	312,057,689	329,726,116	[4] 344,475,962	[4] 364,847,126	437,150,212	463,491,275
Total receipts, including postal	992,249,230	1,014,131,606	1,045,628,955	1,007,645,948	1,153,044,639	3,882,068,711	21,499,790,328	34,095,204,541	22,993,910,600	14,912,934,104

DISBURSEMENTS[5] AND THEIR OBJECTS.

LEGISLATIVE.											
United States Senate: Salaries and expenses	1,847,946	1,934,416	1,821,486	1,796,519	1,807,451	1,905,817	1,944,762	2,034,465	2,587,743	2,470,110	
House of Representatives: Salaries and expenses	4,740,723	5,148,038	5,011,756	5,081,325	4,916,881	5,400,250	5,331,471	5,303,886	7,059,052	6,613,808	
Public printing and binding	5,423,583	5,444,754	5,464,900	5,604,144	5,356,903	6,238,825	7,682,848	8,232,839	8,918,954	8,316,081	
Library of Congress	593,283	559,256	629,455	615,162	627,306	677,107	692,346	742,153	877,159	836,626	
Botanic Garden	28,832	29,792	33,000	30,413	32,558	38,091	52,335	59,881	73,862	82,934	
Miscellaneous	95,583	175,557	508,231	449,836	1,106,908	914,011	338,291	232,614	222,938	106,307	
Total legislative	12,729,950	13,291,813	13,468,828	13,577,399	13,848,007	15,174,101	16,042,053	16,605,836	19,739,708	18,480,866	
EXECUTIVE.											
Executive Office:											
Salaries and miscellaneous	643,686	302,535	211,702	193,150	205,128	228,375	245,848	220,053	239,358	221,496	
Relief of American citizens in Europe				2,498,618	[1] 168,906	557,753	102,761	79,582	[1] 5,467	9,148	
United States Tariff Commission						42,027	191,873	199,578	269,395	311,629	
Temporary government for the West Indian Islands						100,000		200,000	200,000	343,440	
National security and defense: Executive						53,376	7,283,578	7,703,084	[1] 23,298	14,304	
Bureau of Efficiency					12,537	49,001	101,166	104,555	152,908	144,528	
Civil Service Commission	280,293	289,480	352,432	374,112	347,181	357,266	617,550	715,954	554,453	659,088	
Expenses trading-with-the-enemy act							360,000		[1] 2		
European food relief								47,697	93,236,118	1,658,830	
War Industries Board								1,939,142	16,670	1,964	
Committee on Public Information								2,739,341	[1] 351,712	64,523	
Alien Property Custodian							218,530	1,179,018	803,945	462,236	
War Trade Board							701,290	6,369,671	[1] 273,876	[1] 1,121,701	
Wheat guarantee fund									350,000,000		
Coal commissions									21,259	24,142	
Total	923,979	592,015	564,134	3,065,880	395,940	1,387,798	9,822,596	21,497,675	444,839,751	2,793,627	

[1] Excess of repayments.
[2] Issues of certificates, redemptions, and notes not affecting the cash in general fund are excluded from the public-debt figures in this statement.
[3] See note 3, p. 753.
[4] Exclusive of estimated increased postage covered into the Treasury as miscellaneous receipts under the war revenue act.
[5] "Disbursements" as used in this table are on the basis of warrants issued (net) and include unexpended balances to the credit of disbursing officers at the end of the year, but not expenditures under such balances at the beginning of the year.

No. 430.—Receipts and Disbursements, Years Ended June 30, 1912 to 1921, etc.—Continued.

DISBURSEMENTS AND THEIR OBJECTS—Continued.

Object.	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921
EXECUTIVE—continued.										
Department of State:	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Salaries and expenses	362,076	343,226	348,330	349,225	379,719	471,371	637,098	1,036,169	1,417,143	1,313,266
Foreign intercourse—										
Consular salaries	1,528,667	1,427,969	1,512,660	1,439,935	1,501,379	1,662,812	1,632,835	2,196,843	2,382,926	2,201,138
Diplomatic salaries	804,591	733,410	783,025	596,840	934,710	799,260	920,935	1,282,030	1,389,460	1,329,126
Representation of interests of foreign Governments				271,475	646,740	78,254	2,142	19,219	[1] 6,621	2,004
Contingent expenses of foreign missions	361,783	329,770	384,288	373,487	320,481	436,638	1,089,306	1,170,698	1,648,212	937,353
Trust funds	401,117	1,057,048	102,326	461,846	1,295,819	295,435	753,371	13,247	4,538	62,422
National security and defense						5,376	942,027	11,358,857	2,698,517	[1] 37,419
All other	1,113,236	1,086,957	2,123,283	1,415,799	1,365,746	[2] 282,886	[3] 4,731,565	3,171,531	4,055,814	2,686,001
Total	4,511,475	4,978,380	5,253,912	4,908,607	6,444,594	6,130,082	10,709,279	20,248,594	13,590,289	8,523,891
Treasury Department:										
Salaries and contingent expenses [4]	843,261	878,324	881,645	916,601	887,200	927,546	1,006,195	1,446,981	2,595,593	2,600,366
Independent Treasury	678,939	648,247	765,185	745,504	561,405	597,183	640,607	636,253	635,327	338,131
Mints and assay offices	821,615	1,067,509	1,739,895	978,314	1,011,295	1,395,760	1,769,948	1,552,794	1,545,235	1,489,619
Internal revenue	6,004,662	6,400,018	6,756,393	8,908,829	10,017,401	12,001,635	16,206,274	30,446,462	[5] 48,107,209	[5] 70,475,984
Customs Service—										
Collecting customs revenue	[6] 10,234,895	10,924,670	10,083,750	10,040,667	9,625,220	9,850,190	9,780,048	10,174,397	10,023,316	10,813,749
Repayment to importers, excess deposits	4,863,887	3,957,898	5,148,489	4,297,594	2,816,121	2,915,797	3,610,707	4,059,021	7,332,630	13,522,340
Debentures or drawbacks, bounties or allowances	4,681,995	4,653,388	3,366,635	7,631,569	15,992,964	16,984,021	12,063,204	7,953,233	19,835,253	10,948,364
All other	281,386	267,333	198,730	187,598	214,836	136,367	152,686	14,692	66,066	47,736
Coast Guard [7]	2,318,630	2,328,707	2,310,657	4,986,456	5,129,667	5,730,022	6,819,392	11,207,131	10,324,940	12,805,403
	2,398,620	2,344,610	2,370,265							
Bureau of Engraving and Printing	3,595,865	3,538,146	4,048,542	3,634,706	3,660,659	4,210,169	4,188,670	5,326,286	5,779,501	5,572,771
Miscellaneous	1,754,638	4,394,507	4,337,214	5,792,189	4,749,589	5,934,160	9,152,124	10,559,381	9,884,156	12,616,163
Public Health Service	1,768,706	1,984,609	2,162,486	2,398,426	2,368,213	2,654,566	3,183,039	6,286,721	21,415,757	17,812,997

Public buildings—										
Sites, construction, and equipment	18,034,385	14,021,781	11,277,797	14,632,086	11,048,165	12,116,721	12,206,527	10,184,243	6,918,375	8,134,345
Current maintenance	4,802,747	4,704,203	4,692,173	5,321,558	5,573,403	5,761,303	6,180,499	6,672,167	7,108,693	7,730,921
Expenses of loans						300,773	9,716,952	28,594,377	22,122,777	14,034,732
Loss on silver dollars melted or broken up							15,465,585	43,850,645		
War-Risk Insurance—										
Salaries and expenses				16,692	18,653	30,171	1,768,394	12,872,730	15,472,890	9,553,867
Losses				709,103	62,227	3,295,523	22,771,326	7,499,347	521,791	
Military and naval compensation							545,013	11,493,837	103,278,297	127,416,407
Military and naval insurance							[2] 329,758	[2] 126,430,622	[2] 85,090,030	75,852,542
National security and defense							1,198,138	3,063,941	[2] 32,262	[2] 9,812
Military and naval family allowance							42,249,936	193,444,461	30,594,051	14,855,449
Medical and hospital services										4,989,765
National security and defense							160,536	5,259,196	[2] 295,745	[2] 1,025,509
Government life insurance fund									10,182,404	23,085,571
Medical and hospital services										35,437,847
Increased compensation							1,717,755	3,747,009	12,215,723	14,154,309
Interest on public debt	25,474,093	22,899,108	22,863,957	22,902,897	22,900,313	24,742,129	197,526,608	615,867,337	1,024,024,440	996,676,804
Total	88,558,324	85,013,058	83,003,813	94,010,189	96,637,331	109,644,036	379,374,614	905,782,020	1,284,476,387	1,488,930,801
War Department:										
Salaries and expenses	1,923,989	1,857,794	1,809,972	1,811,368	1,809,174	2,287,252	4,143,500	3,481,678	2,541,023	2,486,891
Additional employees							8,865,434	14,951,890	3,960,224	2,888,169
Temporary office buildings							4,475,484			55,445
National homes for disabled soldiers	3,878,817	3,837,933	3,692,131	3,150,249	4,139,040	1,051,737	4,537,883	3,870,725	4,996,881	5,347,137
Public buildings and grounds	329,485	362,666	427,098	404,167	408,801	411,189	638,116	682,674	681,566	897,599
Pay Department	44,539,313	48,559,872	47,576,236	48,057,877	51,740,588	110,798,646	[9] 797,460,465	[9] 1,487,081,171	[9] 348,206,924	[9] 424,357,422
Increase of compensation							288,712	1,387,295	2,369,076	2,579,134
Aviation							336,331,469	479,281,370	24,356,590	30,913,798
Signal Service	600,686	756,215	722,378	638,334	1,252,499	7,557,971	67,210,410	67,138,835	8,035,732	7,011,519
Commissary Department	8,501,166	10,193,026	9,981,289	([10])	([10])	([10])	([10])	([10])	([10])	([10])

[1] Repayments in excess of disbursements.
[2] Includes $250,000 paid to Nicaragua.
[3] Includes $2,750,000 paid to Nicaragua.
[4] The figures represent the salaries and expenses of the Secretary's office, those of the various bureaus in Washington being included under the respective heads thereof.
[5] Includes $2,065,603 in 1920 and $6,819,486 in 1921 for enforcement of narcotic and prohibition acts.
[6] Disbursements to June 30, 1912, increased by subsequent payments to Nov. 1, 1912, of approximately $360,000.
[7] Prior to 1915 the figures represent, in order shown, disbursements for the Revenue-Cutter and Life-Saving Services, which were consolidated by the Coast Guard act of Jan. 28, 1915.
[8] Includes payments of Army allotments by the Bureau of War Risk Insurance.
[9] Included under "Quartermaster's Corps."

No. 430.—Receipts and Disbursements, Years Ended June 30, 1912 to 1921 etc.—Continued.

DISBURSEMENT AND THEIR OBJECTS—Continued.

Object.	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921
EXECUTIVE—continued.										
War Department—Continued.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Quartermaster's Corps	28,927,679	29,725,187	33,485,561	44,789,474	49,885,842	216,732,788	2,336,259,762	4,217,681,224	326,450,587	[1] 111,874,070
Medical Department	960,070	868,099	765,646	660,578	822,010	6,540,336	110,390,044	187,503,697	9,332,837	6,826,590
Ordnance Department	1,303,280	556,179	1,207,885	7,116,191	5,644,799	26,817,470	1,663,199,383	2,390,290,944	286,506,098	91,914,274
Military Academy	1,209,957	1,261,079	1,122,587	996,036	1,034,819	1,094,300	1,211,738	2,434,088	1,971,370	1,410,967
Militia[2]	4,720,167	5,944,467	6,912,315	9,030,093	8,536,670	11,014,028	39,609,063	[3] 3,980,711	1,675,919	7,970,816
Military posts	2,852,015	2,469,856	1,686,679	1,427,922	279,538	1,854,389	7,025,599	3,337,820	991,295	728,132
Increase of compensation; Military Establishment							1,764,005	3,828,657	16,067,158	15,985,116
Engineer Department	4,034,636	2,074,046	2,790,115	2,820,913	2,829,997	8,103,938	264,243,521	355,260,488	43,304,346	[1] 33,538,744
Improving harbors	9,974,318	9,923,121	11,278,529	8,674,537	3,196,427	4,688,742	4,464,394	5,765,018	12,860,336	9,496,071
Improving rivers	25,577,299	31,539,430	37,030,964	36,415,323	28,640,705	25,104,702	24,209,555	25,451,141	34,800,218	45,602,288
Trust funds	2,495,457	1,680,001	2,769,914	2,736,853	1,876,714	1,820,088	1,076,871	1,322,128	5,789,854	[1] 885,695
Civilian military training camps						4,040,302	5,290,125	1,104,903	172,008	27,187
Registration and selection for military service						473,500	13,517,309	15,037,580	2,877,482	769,384
Medical and hospital services										4,570,000
Vocational training of soldiers									767,575	3,855,419
Army account of advances										20,603,527
Miscellaneous[4]	9,224,562	10,998,942	12,499,936	6,458,712	4,756,019	13,083,944	6,369,248	10,203,274	10,132,360	22,478,117
Total	151,048,896	162,607,913	175,759,874	175,188,627	166,853,552	442,975,322	5,702,532,090	9,273,221,889	1,100,134,879	562,476,493
Navy Department:										
Salaries and expenses	797,704	829,555	860,873	885,870	853,769	981,650	1,351,813	1,682,032	939,970	1,348,134
Temporary office buildings								6,844,007	208,222	56,445
Additional employees							433,381	1,102,402	1,000,454	1,389,625
Naval Academy	687,510	704,016	622,248	614,211	464,703	648,581	2,379,052	4,553,840	2,275,826	2,477,348
Marine Corps	7,328,801	6,953,293	7,672,973	7,786,419	6,046,686	14,700,241	[3] 46,544,483	[3] 73,018,960	[3] 42,780,323	[3] 35,300,360
Miscellaneous	1,432,329	1,330,121	1,115,820	1,252,881	1,083,482	2,167,384	1,891,288	209,928	2,779,480	4,845,677
Pay of the Navy	37,373,323	37,992,815	39,807,607	42,542,600	43,162,519	49,225,370	[3] 130,726,660	[3] 297,601,542	[3] 189,353,303	[3] 180,297,758
Increase of the Navy	29,803,246	29,436,786	31,728,367	39,363,325	37,079,261	54,926,948	353,532,156	463,584,590	243,370,339	202,469,924

Bureau of Yards and Docks	8,479,180	6,002,676	4,462,635	5,800,346	5,358,755	7,757,554	58,148,850	96,239,138	46,134,106	25,153,742
Naval supply account fund										226,623,335
Bureau of Equipment	8,619,441	8,075,366	9,115,450	395,373	75,290					
Bureau of Navigation	3,218,959	2,964,349	2,450,460	2,867,142	3,211,057	5,667,420	17,224,200	20,863,627	18,548,342	36,853,499
Bureau of Construction and Repair	8,506,224	7,702,239	7,792,410	9,835,233	9,647,235	14,168,308	55,693,351	68,374,542	16,558,456	34,534,125
Bureau of Ordnance	12,938,630	14,856,414	15,029,644	10,161,497	11,667,366	21,003,234	189,677,882	221,043,018	81,743,883	44,066,651
Bureau of Steam Engineering	6,010,212	5,477,048	6,275,572	8,698,008	8,299,371	14,329,555	42,039,835	59,575,006	24,811,485	33,459,964
Bureau of Supplies and Accounts	7,894,617	9,972,017	9,681,844	16,435,658	14,888,904	25,918,834	70,406,690	194,594,135	56,499,573	97,930,395
Bureau of Medicine and Surgery	460,285	536,407	564,897	706,633	770,047	1,083,933	7,784,602	15,859,690	8,805,230	4,520,558
General account of advances	2,294,316	130,376	2,838,395	[1] 5,322,317	12,901,225	40,653,656	354,980,660	363,623,257	[1] 140,050,309	[1] 333,660,374
Aviation						989,845	27,212,201	101,655,646	38,935,300	24,606,455
Increase of compensation, Naval Establishment							3,520,658	644,732	4,207,810	18,943,628
Clothing fund [5]		477,721	320,167	374,505	47,047	3,494,049	6,609,011	27,836,529	[1] 6,371,453	6,542,792
Trust funds	544,883	651,218	203,697	324,140	326,478	431 525	320,635	139,146	159,928	110,604
Total	136,389,660	134,092,417	140,543,059	142,721,524	155,883,195	258,148,087	1,370,477,408	2,019,045,767	632,890,267	647,870,645
Interior Department:										
Salaries and expenses [6]	690,304	680,051	784,271	761,052	767,132	770,947	1,012,080	1,139,707	1,111,137	1,008,857
General Land Office	661,396	678,322	668,622	661,988	654,503	650,094	642,802	676,455	673,251	685,747
Indian Office	225,821	226,034	304,194	314,848	315,168	313,411	305,395	297,069	300,975	292,647
Pension Office	1,754,329	1,986,350	1,952,234	1,678,692	1,582,781	1,500,426	1,411,407	1,302,963	1,277,559	1,260,906
Patent Office	1,458,800	1,452,152	1,460,883	1,485,294	1,471,564	1,515,148	1,511,044	1,505,618	1,643,384	1,669,386
Bureau of Education	283,842	289,306	301,591	341,334	300,930	315,536	333,134	383,649	496,570	437,410
Public-lands service	2,729,591	2,700,074	2,464,647	2,797,670	2,487,893	2,530,827	2,391,607	2,421,561	3,049,492	2,533,166
Colleges for agriculture and mechanic arts	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Construction, etc., of railroads in Alaska			115,000	572,786	4,148,791	9,407,845	11,535,605	5,284,698	6,240,053	9,560,868
Beneficiaries (humane and educ't'n'l inst.)	640,887	623,921	637,419	658,374	590,332	700,475	793,986	986,579	1,431,154	1,552,292
Bureau of Mines	506,547	564,987	645,168	710,307	681,681	815,156	1,259,651	1,582,573	2,490,382	3,632,661
Geological Survey	1,266,147	1,268,783	1,368,545	1,361,342	1,378,641	1,342,280	1,700,151	1,292,711	1,442,446	1,623,156
Office of Superintendent of Capitol Building and Grounds	436,070	587,573	726,185	803,139	609,939	518,319	899,155	1,042,118	895,237	705,384

[1] Repayments in excess of disbursements.
[2] By act of June 3, 1916, the present title is "National Guard."
[3] Includes payments of allotments by the Bureau of War Risk Insurance.
[4] Including $1,612,099 in 1914, $1,744,054 in 1915, $613,170 in 1916, $694,116 in 1917, $919,633 in 1918, $1,862,147 in 1919, $2,213,377 in 1920, and $3,721,963 in 1921, expended from special funds for rivers and harbors.
[5] Prior to 1913 included under "Miscellaneous."
[6] The figures represent the salaries and expenses of the Secretary's office, those of the various bureaus in Washington being included under the respective heads thereof.

No. 430.—Receipts and Disbursements, Years Ended June 30, 1912 to 1921, etc.—Continued.

DISBURSEMENTS AND THEIR OBJECTS—Continued.

Object.	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921
EXECUTIVE—continued.										
Interior Department—Continued.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Increase of compensation							742,254	1,046,572	2,086,548	2,266,727
Interior, miscellaneous civil	1,492,118	1,843,964	767,255	2,190,664	1,217,955	1,220,264	2,914,246	2,249,806	1,608,905	1,792,253
Pensions, etc	153,590,456	175,085,450	73,440,231	164,387,942	159,302,351	160,318,406	181,137,754	221,614,781	213,344,204	260,611,416
Civil-service retirement fund—										
Investment										8,000,000
Other										3,100,000
Reclamation fund	8,980,015	6,607,086	7,709,351	12,090,226	5,891,615	4,993,732	5,205,480	4,209,531	764,538	5,950,301
Fulfilling treaty stipulations with and support of Indian tribes	708,780	669,220	609,430	649,249	572,578	600,872	552,580	630,111	624,044	595,190
Miscellaneous support of Indians	599,820	614,923	667,595	657,910	653,571	790,427	707,777	758,574	729,922	700,258
Indian trust funds	9,358,879	8,756,209	7,991,956	9,615,810	5,622,594	18,043,136	18,586,515	22,424,909	27,076,084	28,243,350
Support of Indian schools	3,369,304	3,960,187	4,081,897	4,011,135	4,035,589	4,226,146	4,365,788	4,105,872	4,373,455	4,788,118
Current and contingent, Indian Service	984,371	1,102,545	1,001,605	1,120,523	1,281,470	1,156,026	1,029,350	1,131,820	1,360,574	1,444,110
Miscellaneous, Indian Service	5,113,686	5,203,075	5,862,593	6,075,724	5,404,482	5,781,487	5,646,390	5,541,971	6,352,752	5,699,781
Miscellaneous trust funds	410,431	375,154	250,766	141,426	187,273	155,238	113,823	121,843	187,865	183,163
Total	197,761,594	217,775,366	216,311,438	215,587,935	201,658,833	220,166,198	247,297,974	285,328,900	282,060,531	350,887,147
Post Office Department:										
Salaries and expenses	1,597,692	1,555,423	1,837,947	1,805,265	1,770,348	1,730,559	1,657,353	1,763,755	1,869,652	1,968,552
Increase of compensation							88,500	151,718	320,887	345,316
Deficiency in postal revenue	1,568,195	1,027,369		6,636,592	5,500,000		2,221,095	343,511	114,854	130,128,458
Transportation of mail, Pacific railways, and miscellaneous	295,345	613,918	398,255	89,609	362	190,159	188,467	146,961	375,078	227,649
Additional compensation (Postal Service)									35,698,400	1,374,014
Total	3,461,232	3,196,710	2,236,202	8,531,466	7,270,710	1,920,718	4,155,415	2,405,945	38,378,871	134,043,989
Department of Agriculture:										
Animal Industry—										
Expenses, etc	1,271,413	1,283,930	1,467,710	1,751,280	1,747,777	2,202,898	2,693,855	3,164,128	3,614,948	4,050,922
Meat inspection	3,003,165	2,933,855	3,174,456	3,184,678	3,373,533	3,300,514	3,491,550	3,470,028	3,753,943	3,653,315
Foot-and-mouth disease				3,416,165	921,654	48,831	45,091			

Expenses of Plant Industry and cotton-boll weevil investigation [1]	1,382,915	1,617,185	1,991,826	2,730,892	1,609,806	1,969,379	2,099,750	2,165,105	2,502,461	2,241,398
Forest Service	[2] 2,763,402	2,998,876	3,274,722	3,831,447	3,455,447	3,088,921	4,203,842	3,296,564	6,554,915	4,892,007
Acquisition of lands for protection of watersheds, navigable streams	111,519	897,246	838,862	1,138,095	1,480,076	1,992,067	867,636	1,151,169	663,271	1,179,473
Cooperative extension work				480,000	1,074,935	1,577,924	2,075,054	2,568,066	4,471,594	5,031,578
States Relations Service, expenses	1,588,434	1,598,565	1,577,445	1,635,597	2,606,892	2,793,712	2,820,355	2,916,336	3,057,076	3,112,942
Cooperative construction rural post-roads, etc.							843,474	3,665,694	24,555,180	62,498,203
Stimulating agriculture and facilitating distribution of products							6,349,055	8,377,362	1,199,286	6,872
Weather Bureau	1,608,347	1,636,466	1,241,532	1,362,080	1,324,628	1,407,779	1,461,985	1,523,035	1,512,657	1,532,492
Increase of compensation							686,156	1,164,161	2,812,615	3,012,857
Procuring, etc., nitrate of soda							6,828,000	[3] 10,834,614	[3] 5,085,659	9,155,874
Farmers' seed grain loans										1,953,125
Salaries and miscellaneous	[4] 7,742,372	7,562,905	8,641,588	9,600,887	10,436,792	11,205,124	13,137,132	17,927,031	16,998,780	18,278,639
Total	19,471,567	20,469,028	22,208,141	29,131,112	28,031,540	29,587,149	46,759,461	36,888,371	66,611,067	120,599,697
Department of Commerce: [5]										
Salaries and expenses	782,942	846,964	666,374	654,227	522,634	533,757	359,176	370,787	375,495	355,191
Bureau of Foreign and Domestic Commerce [6]			217,904	385,047	393,861	466,916	456,749	504,903	860,274	850,577
Bureau of Labor	185,223									
Bureau of Standards	553,708	622,048	595,470	634,304	790,170	784,693	1,378,391	1,593,100	1,736,479	1,634,649
Bureau of the Census	2,274,531	1,334,295	1,220,366	1,553,328	1,179,293	1,061,995	1,184,193	1,121,351	13,667,103	6,257,456
Coast and Geodetic Survey	959,241	1,003,523	999,376	1,095,302	1,178,860	1,229,288	1,116,030	1,002,803	1,820,607	1,925,362
Lighthouse Establishment	4,956,516	5,472,159	5,731,075	5,607,967	5,722,146	5,861,512	5,588,181	6,662,179	8,896,989	9,719,310
Bureau of Fisheries	904,956	1,444,445	1,005,661	1,026,090	1,072,286	1,134,318	1,105,704	1,029,189	1,354,342	1,233,279
Steamboat-Inspection Service	520,619	527,981	517,964	533,961	539,381	620,973	647,144	782,795	969,644	968,637
Immigration and Naturalization Service	3,323,526									
National security and defense							755,697	1,734,705	3,563,706	12,086
Increase of compensation							449,871	635,373	2,213,087	2,519,708
Miscellaneous	5,736	12,042	4,692	8,873	5,091	7,077	260,020	231,349	307,320	416,334
Total	14,466,998	11,263,457	10,958,882	11,499,099	11,403,722	11,700,529	13,301,156	15,668,534	35,765,046	25,892,589

[1] Expenses of cotton-boll weevil investigation not included after 1914.
[2] Decrease largely due to transfer of employees of Forest Service ($2,318,000) from the lump-sum appropriation for General Expenses, Forest Service, to the statutory roll, "Salaries," Department of Agriculture.
[3] Repayments in excess of disbursements.
[4] See note 2.
[5] Department of Commerce and Labor prior to Mar. 4, 1913, when the Department of Labor was created.
[6] Prior to 1914 included under "Salaries and expenses."

No. 430.—Receipts and Disbursements, Years Ended June 30, 1912 to 1921, etc.—Continued.

DISBURSEMENTS AND THEIR OBJECTS—Continued.

Object.	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921
EXECUTIVE—continued.										
Department of Labor:[1]	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Salaries and expenses		16,000	120,714	154,056	161,419	170,019	200,843	225,839	400,081	391,357
Bureau of Labor Statistics		164,154	179,331	256,912	283,070	274,293	388,476	419,243	301,749	257,144
Bureau of Immigration	}	344,085	76,820	109,725	80,022	104,478	857,525	132,984	266,732	1,111,022
Bureau of Naturalization	}		291,219	337,389	359,848	351,722	382,567	720,243	611,324	668,669
Children's Bureau			25,289	141,929	149,349	179,845	312,757	318,436	266,358	254,677
Regulating immigration		2,455,388	2,562,759	2,531,329	2,437,437	2,401,115	2,647,575	2,550,117	2,530,894	2,926,434
National security and defense							584,034	1,968,709	144,024	60,944
War Emergency Employment Service							189,947	5,480,201	290,130	[2] 326
War labor administration								1,022,474	190,371	378
Miscellaneous		367,753	512,772	252,272	59,999	365,833	353,157	452,245	1,123,568	1,370,558
Total		3,347,380	3,768,904	3,783,612	3,531,144	3,847,305	5,916,881	13,290,491	6,125,231	7,040,857
Department of Justice: Salaries and expenses.[3]	1,388,562	1,523,068	1,588,573	1,538,126	1,509,582	1,580,036	987,762	905,910	1,058,251	1,034,439
Independent bureaus and offices:										
Interstate Commerce Commission	1,388,204	1,644,299	2,010,696	3,790,435	5,016,136	5,175,150	5,399,619	5,688,651	5,847,962	6,097,061
Smithsonian Institution	152,940	152,404	147,849	204,009	148,235	159,142	185,561	197,419	269,713	282,101
National Museum	561,695	418,956	366,996	403,019	387,148	383,254	384,362	359,234	407,210	413,999
Zoological Park	102,967	105,338	106,388	104,215	98,187	104,126	95,806	112,015	120,095	200,408
Territorial governments	183,032	217,433	175,793	199,050	22,426	25,642				
Salaries, etc., Federal Reserve Board				295,536	821,763	594,907	1,532,015	2,331,760	2,608,384	4,493,633
Federal Trade Commission[4]				89,000	369,950	458,573	1,466,424	1,595,737	1,021,654	1,010,327
Federal control of transportation systems, etc.							150,000,000	349,238,385	1,038,614,901	739,019,363
War Finance Corporation							55,000,000	295,000,000	150,000,000	
Board for Vocational Education							1,412,883	3,549,443	34,984,424	104,672,029
Council of National Defense						102,024	1,093,859	554,039	107,753	66,636
Food and Fuel Administrations							5,330,676	17,644,584	[2] 1,635,859	[2] 249,376
Control of food and fuel							50,000,000	100,000,000		

National Advisory Committee for Aeronautics						15,152	80,901	228,498	229,886	184,601
United States Employees' Compensation Commission						228,396	719,936	1,536,435	2,239,802	2,529,334
United States Shipping Board—										
Salaries and expenses						64,442	391,535	797,281	462,911	365,978
Permanent fund						6,000,000	44,000,000			
Emergency Shipping fund							807,575,774	1,865,715,419	467,238,137	92,593,970
National security and defense						8,894,027	10,059,580	4,688,878	1,393,502	[3] 43,163
Bureau of industrial housing and transportation							25,000	70,483,879	[3] 2,038,713	1,322,238
Interdepartmental Social Hygiene Board								1.720,123	1,791,071	932,610
State, War, and Navy Department buildings							451,004	1,662,669	2,483,462	2,204,714
Miscellaneous	164,909	339,896	424,458	653,510	357,958	485,532	629,007	427,467	399,228	824,999
Total	2,553,747	2,878,326	3,232,180	5,738,774	7,221,803	22,690,367	1,135,833,942	2,723,531,916	1,706,547,528	956,891,462
District of Columbia:										
Salaries and expenses	11,610,777	11,249,763	11,239,633	11,891,437	12,274,319	12,226,924	12,921,525	14,745,057	18,547,699	20,877,086
Trust funds	675,959	746,320	742,635	721,213	558,236	759,726	754,841	975,197	996,331	1,323,208
All other	672,806	844,628	774,703	608,013	801,298	816,544	730,045	845,180	869,392	1,041,966
Total	12,959,542	12,841,211	12,756,971	13,220,663	13,633,853	13,803,194	14,406,411	16,565,434	20,413,422	23,242,260
Federal control of telegraph and telephone systems									12,018,558	1,195,709
Total Executive	633,495,576	660,578,329	678,186,083	708,925,614	700,475,799	1,138,754,921	8,941,624,989	15,334,381,436	5,644,710,078	4,331,423,606
JUDICIAL.										
Salaries and expenses [5]	8,328 437	8,900,564	8,599,579	8,896,746	9,152,882	8,996,274	12,244,619	14,310,115	17,608,995	16,613,012
Balance arising in adjustment of moneys not covered by warrants in the fiscal year of deposits in Treasurer's cash					+1,016,311	+147,795	−3,379,395	+65,345	+1,997,019	+1,380,889
Ordinary disbursements [6]	654,553,963	682,770,706	700,254,490	731,399,759	724,492,999	1,147,898,991	8,966,532,266	15,365,362,742	5,684,055,800	4,367,898,373

[1] Includes all expenditures made during the fiscal year 1913 for bureaus and offices transferred to Department of Labor, created Mar. 4, 1913.
[2] Repayments in excess of disbursements.
[3] A large proportion of the disbursements included under this head previous to 1918 was subsequently transferred to the class "Judicial."
[4] The Federal Trade Commission was organized Mar. 16, 1915, as an independent office, from the Bureau of Corporations, expenditures for which prior to that date are included under the Department of Commerce, "Salaries and expenses."
[5] See note 3.
[6] Exclusive of payments on account of obligations of foreign Governments, farm loan bonds, and Panama Canal disbursements, treated by the Treasury Department after 1919 as "ordinary" disbursements.

No. 430.—Receipts and Disbursements, Years Ended June 30, 1912 to 1921, etc.—Continued.

RECAPITULATION OF DISBURSEMENTS.

Object.	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Legislative	12,729,950	13,291,813	13,468,828	13,577,399	13,848,007	15,174,101	16,042,053	16,605,836	19,739,708	18,480,866
Executive:										
Executive, proper	923,979	592,015	564,134	3,065,880	395,940	1,387,798	9,822,596	21,497,675	444,839,751	2,793,627
State	4,511,475	4,978,380	5,253,912	4,908,607	6,444,594	6,130,082	10,709,279	20,248,594	13,590,289	8,523,891
Treasury	88,558,324	85,013,058	83,003,813	94,010,189	96,637,331	109,644,036	379,374,614	905,782,020	1,284,476,387	1,488,930,801
War	151,048,896	162,607,913	175,759,874	175,188,627	166,853,552	442,975,322	5,702,582,090	9,273,221,889	1,100,134,879	562,476,493
Navy	136,389,660	134,092,417	140,543,059	142,721,524	155,883,165	258,148,087	1,370,477,408	2,019,045,767	632,690,267	647,870,645
Interior	197,761,594	217,775,366	216,311,438	215,587,935	201,658,833	220,166,198	247,297,974	285,328,900	282,060,531	350,887,147
Post Office	3,461,232	3,196,710	2,236,202	8,531,466	7,270,710	1,920,718	4,155,415	2,405,945	38,378,871	134,043,989
Agriculture	19,471,567	20,469,023	22,208,141	20,131,112	28,031,540	23,587,149	46,759,461	36,888,371	66,611,067	120,599,697
Commerce[1]	14,466,998	11,263,457	10,958,882	11,499,099	11,403,722	11,700,529	13,301,156	15,668,534	35,765,046	25,892,589
Labor[1]		3,347,380	3,768,904	3,783,612	3,531,144	3,847,305	5,916,881	13,290,491	6,125,231	7,040,857
Justice[2]	1,388,562	1,523,068	1,588,573	1,538,126	1,509,582	1,580,036	987,762	905,910	1,058,251	1,034,439
Independent bureaus and offices	2,553,747	2,878,326	3,232,180	5,738,774	7,221,803	22,690,367	1,135,833,942	2,723,531,916	1,706,547,528	956,891,462
District of Columbia	12,959,542	12,841,211	12,756,971	13,220,663	13,633,853	13,803,194	14,406,411	16,565,434	20,413,422	23,242,260
Federal control of telegraph and telephone systems									12,018,558	1,195,709
Total Executive	633,495,576	660,578,329	678,186,083	708,925,614	700,475,799	1,123,580,820	8,941,624,989	15,334,381,446	5,644,710,078	4,331,423,606
Judicial[2]	8,328,437	8,900,564	8,599,579	8,896,746	9,152,882	8,936,274	12,244,619	14,310,115	17,608,995	16,613,012
Balance arising in adjustment of moneys not covered by warrants in the fiscal year of deposit in Treasurer's cash					+1,016,311	+147,796	−3,379,395	+65,345	+1,997,019	+1,380,889
Ordinary disbursements[3]	654,553,963	682,770,706	700,254,490	731,399,759	724,492,999	1,147,898,991	8,966,532,266	15,365,362,742	5,684,055,800	4,367,898,373
Special disbursements:										
Purchase of obligations of foreign Governments						885,000,000	4,739,434,750	3,477,850,266	421,337,028	73,896,697
Purchase of farm loan bonds							65,153,254	96,662,399	26,887,356	8,600,000
All other						[4]33,880,315				
Total						918,880,315	4,804,588,004	3,574,512,664	448,224,384	82,496,697
Panama Canal disbursements	35,327,371	41,741,258	34,826,941	29,187,042	17,503,728	19,262,799	20,787,625	12,265,775	9,465,056	18,318,398

Public-debt disbursements: [5]										
Bank-note fund	28,527,712	24,089,035	26,852,200	17,205,958	24,633,010	40,564,115	21,611,225	23,717,893	23,424,165	37,460,631
First Liberty loan at 3½ per cent										150
First Liberty loan converted at 4 per cent									14,862,000	550
First Liberty loan converted at 4¼ per cent							656,000	4,003,050	17,475,700	199,300
Second Liberty loan							61,050,000	8,000,000	10,007,700	1,000
Second Liberty loan, converted at 4¼ per cent								172,357,600	231,142,700	8,769,450
Third Liberty loan							14,935,500	201,660,500	296,338,250	51,155,500
Fourth Liberty loan								165,000,000	405,221,500	39,499,250
Victory Liberty loan									249,006,500	332,587,450
Loan of 1908–1918								63,009,460	416,140	143,200
Certificates of indebtedness—										
2 per cent						50,000,000	1,005,000,000			
3 per cent						394,123,368	74,146,632			
3¼ per cent							211,490,100			
3½ per cent						188,448,900	849,993,000	15,046,532,900	15,588,704,459	8,552,216,500
4 per cent							4,108,857,000			
4½ per cent							1,328,785,000			
War-savings certificates							2,971,968	134,047,604	199,818,880	159,731,963
One-year Treasury notes, 3 per cent						4,390,000	27,362,000	19,150,000		
Miscellaneous	120,616	102,575	109,127	47,533	35,903	18,399	20,650	87,002	26,277	9,070
Total	28,648,328	24,191,610	26,961,327	17,253,491	24,668,913	677,544,782	7,706,879,075	15,837,566,009	17,036,444,271	9,181,774,014
Total, exclusive of postal paid from postal revenues	718,529,662	748,703,574	762,042,758	777,840,292	766,665,640	2,763,586,887	21,498,786,970	34,789,707,190	23,178,189,511	13,650,487,482
Postal revenues	246,744,016	262,108,875	283,558,103	287,248,165	306,228,453	319,889,904	324,849,188	362,504,274	418,722,295	[6] 463,491,275
Total disbursements, including postal	965,273,678	1,010,812,449	1,045,600,861	1,065,088,457	1,072,894,093	3,083,476,791	21,823,636,158	35,152,211,464	23,596,911,806	14,113,978,775

[1] Department of Commerce and Labor prior to Mar. 4, 1913, when the Department of Labor was created.
[2] A large proportion of the disbursements previously included under the head of "Justice" were, in 1918 and 1919, transferred under the head "Judicial."
[3] See note 6, p. 763.
[4] Includes $25,000,000, payment for Danish West Indies, and $8,880,315, subscription to stock, Federal land banks.
[5] Issues of certificates and notes not affecting the cash in general fund are excluded from the public-debt figures in this statement.
[6] Exclusive of $1,374,014.56 for 1920 additional compensation, other payments of $144,387.34 on account of the Postal Service, $130,128,458.02 for deficiencies in the postal revenues paid from the general fund, additional grants from the Treasury of $5,519,683.59 transferred to the civil-service retirement and disability fund, and $26,015,215.53 paid from prior postal balances.