13. Elections

The conduct of elections in the United States for Federal, State, and local offices and on State and local issues, is regulated by State laws or, in some cities and a few counties, by local charters. An important exception is that the United States Constitution prescribes the basis of representation in Congress and the manner of electing the President of the United States and grants to Congress the right to regulate the times, places, and manner of electing Federal officers. Almost all of the more than 155 thousand governmental units in the United States conduct elections at various intervals—annual, biennial, quadrennial or longer—for different types of offices and other purposes. No regular and complete system exists for reporting either the number of elections held or the numbers of votes cast for the multitude of candidates, except for Federal offices, and in most States, for State offices. Few States require central reporting on local elections. The numbers of governments holding elections and the numbers of voters participating vary between Presidential and the intervening Congressional election years, and between even-numbered and odd-numbered years.

The tables in this section give summary data, by State, on elections to Federal offices, and indicate the principal State offices filled by popular election in 1946 and 1947. State and city proposals voted upon are summarized. City bond-issue proposals voted upon are also presented in more detail in table 404, p. 389. The number of registered voters in 1942 in each city of 25,000 inhabitants or more is given in the Cities Supplement to the Statistical Abstract.

No. 332.—Vote for Presidential Electors, by Major Political Parties: 1888 to 1944

YEAR	Total [1]	Republican	Democratic	Socialist and Socialist-Labor	Miscellaneous independent [2]	Prohibition	Communist
1888	11,381,408	5,444,337	5,540,050	----------	146,897	250,124	----------
1892	12,043,603	5,190,802	5,554,414	----------	1,027,329	271,058	----------
1896	13,813,243	7,035,638	[3] 6,467,946	[4] 36,454	131,520	141,676	----------
1900	13,964,518	7,219,530	6,358,071	127,519	50,232	209,166	----------
1904	13,523,519	7,628,834	5,084,491	436,184	114,753	259,257	----------
1908	14,887,133	7,679,006	6,409,106	434,645	111,693	252,683	----------
1912	15,031,169	3,483,922	6,286,214	926,090	4,126,020	208,923	----------
1916	18,528,743	8,538,221	9,129,606	598,516	41,894	220,506	----------
1920	26,705,346	16,152,200	9,147,353	950,974	265,411	189,408	----------
1924	29,058,647	15,725,003	8,385,586	[4] 27,650	4,826,471	57,551	[5] 36,386
1928	36,811,717	21,391,381	15,016,443	289,023	45,994	20,106	[5] 48,770
1932	39,751,438	15,761,841	22,821,857	918,057	64,823	81,869	102,991
1936	45,647,117	16,679,583	27,476,673	196,832	1,176,788	37,082	80,159
1940	49,820,312	[6] 22,304,400	[7] 26,826,742	110,428	[6] [7] 472,431	57,732	48,579
1944	47,976,263	22,006,285	[8] 24,776,864	106,442	[8] 1,011,918	74,754	----------

[1] Totals for years prior to 1928 exclude votes cast for names not appearing on electoral tickets for parties specified. Totals for 1928 and subsequent years include miscellaneous and scattering ballots, so far as reported; exclude count of void and blank ballots cast.

[2] For 1888, Union Labor Party; 1892, 1900, and 1904, Populist; 1896, National Democrat; 1908, Populist and Independent; 1912 and 1916, Progressive; 1920, Farmer-Labor; 1928 to 1944, miscellaneous. For 1924, votes for La Follette-Wheeler electors, variously designated as Independent Progressive, Progressive, Socialist, Socialist and Independent, Farmer-Labor, etc.

[3] Democrat-Populist.

[4] Socialist-Labor only. In 1924 practically all Socialist vote cast for La Follette and Wheeler, official candidates of both Socialist and Independent Progressive parties. (See note 2.)

[5] Workers.

[6] Included with miscellaneous are 798 Union votes cast in endorsement of Republican candidate.

[7] Included with miscellaneous are 417,418 American Labor votes cast in endorsement of Democratic candidate.

[8] Included with miscellaneous are 496,405 American Labor and 329,235 Liberal votes cast in endorsement of Democratic candidate.

Sources: 1888–1920, reports of State officials on file in Department of State. 1924, U. S. Congress, Clerk of the House; biennial report, Statistics of Presidential and Congressional Election. Thereafter, Dept. of Commerce, Bur. of Census; Elections, 1944: No. 5, Vote Cast in Presidential and Congressional Elections, 1928–1944.

No. 333.—Vote for Presidential Electors, by Major Political Parties, by States: 1940 and 1944

STATE	1940				1944			
	Total	Democratic	Republican	Other parties	Total	Democratic	Republican	Other parties
Total	49,820,312	[1] 26,826,742	[1] 22,304,400	689,170	47,976,263	[1] 24,776,864	22,006,285	1,193,114
Alabama	294,219	250,726	42,184	1,309	244,743	198,918	44,540	1,285
Arizona	150,039	95,267	54,030	742	137,634	80,926	56,287	421
Arkansas	201,838	158,622	42,122	1,094	212,956	148,965	63,551	440
California	3,268,791	1,877,618	1,351,419	39,754	3,520,875	1,988,564	1,512,965	19,346
Colorado	549,004	265,554	279,576	3,874	505,039	234,331	268,731	1,977
Connecticut	781,502	417,621	[2] 361,021	[2] 2,860	831,990	435,146	390,527	6,317
Delaware	136,374	74,599	61,440	335	125,361	68,166	56,747	448
Florida	485,492	359,334	126,158	----------	482,592	339,377	143,215	----------
Georgia	312,553	265,194	23,934	23,425	328,109	268,187	56,507	3,415
Idaho	235,168	127,842	106,553	773	208,321	107,399	100,137	785
Illinois	4,217,935	2,149,934	2,047,240	20,761	4,036,061	2,079,479	1,939,314	17,268
Indiana	1,782,747	874,063	899,466	9,218	1,672,091	781,403	875,891	14,797
Iowa	1,215,430	578,800	632,370	4,260	1,052,599	499,876	547,267	5,456
Kansas	860,297	364,725	489,169	6,403	733,776	287,458	442,096	4,222
Kentucky	970,063	557,222	410,384	2,457	867,921	472,589	392,448	2,884
Louisiana	372,305	319,751	52,446	108	349,383	281,564	67,750	69
Maine	320,840	156,478	163,951	411	296,400	140,631	155,434	335
Maryland	660,104	384,546	269,534	6,024	608,439	315,490	292,949	----------
Massachusetts	2,026,993	1,076,522	939,700	10,771	1,960,665	1,035,296	921,350	4,019
Michigan	2,085,929	1,032,991	1,039,917	13,021	2,205,223	1,106,899	1,084,423	13,901
Minnesota	1,251,188	644,196	596,274	10,718	1,125,529	589,864	527,416	8,249
Mississippi	175,824	168,267	2,814	4,743	180,080	158,515	3,742	17,823
Missouri	1,833,729	958,476	871,009	4,244	1,571,677	807,356	761,175	3,146
Montana	247,873	145,698	99,579	2,596	207,355	112,556	93,163	1,636
Nebraska	615,878	263,677	352,201	----------	563,126	233,246	329,880	----------
Nevada	53,174	31,945	21,229	----------	54,234	29,623	24,611	----------
New Hampshire	235,419	125,292	110,127	----------	229,625	119,663	109,916	46
New Jersey	1,974,920	1,016,442	945,478	13,000	1,963,761	987,874	961,335	14,552
New Mexico	183,014	103,699	79,315	----------	152,225	81,389	70,688	148
New York	6,301,596	[3] 2,834,500	3,027,478	[3] 439,618	6,316,790	[4] 2,478,598	2,987,647	[4] 850,545
North Carolina	822,648	609,015	213,633	----------	790,554	527,399	263,155	----------
North Dakota	280,775	124,036	154,590	2,149	220,171	100,144	118,535	1,492
Ohio	3,319,912	1,733,139	1,586,773	----------	3,153,056	1,570,763	1,582,293	----------
Oklahoma	826,212	474,313	348,872	3,027	722,636	401,549	319,424	1,663
Oregon	481,240	258,415	219,555	3,270	480,147	248,635	225,365	6,147
Pennsylvania	4,078,714	2,171,035	1,889,848	17,831	3,794,793	1,940,479	1,835,054	19,260
Rhode Island	321,148	182,182	138,653	313	299,276	175,356	123,487	433
South Carolina	99,830	95,470	1,727	2,633	103,375	90,601	4,547	8,227
South Dakota	308,427	131,362	177,065	----------	232,076	96,711	135,365	----------
Tennessee	522,823	351,601	169,153	2,069	510,692	308,707	200,311	1,674
Texas	1,041,168	840,151	199,152	1,865	1,150,326	821,605	191,425	137,296
Utah	247,819	154,277	93,151	391	248,319	150,088	97,891	340
Vermont	143,062	64,269	78,371	422	125,361	53,820	71,527	14
Virginia	346,607	235,961	109,363	1,283	388,485	242,276	145,243	966
Washington	793,833	462,145	322,123	9,565	856,328	486,774	361,689	7,865
West Virginia	868,076	495,662	372,414	----------	715,596	392,777	322,819	----------
Wisconsin	1,405,540	704,821	679,206	21,513	1,339,152	650,413	674,532	14,207
Wyoming	112,240	59,287	52,633	320	101,340	49,419	51,921	----------

[1] Excludes vote cast by endorsing parties in Connecticut and New York· see State detail in notes 2, 3, and 4 following.
[2] Included in "other" are 798 Union votes cast in endorsement of Republican candidate.
[3] Included in "other" are 417, 418 American Labor votes cast in endorsement of Democratic candidate.
[4] Included in "other" are 496,405 American Labor and 329,235 Liberal votes cast in endorsement of Democratic candidate.

Source: Department of Commerce, Bureau of the Census; Elections, 1944: No. 5, Vote Cast in Presidential and Congressional Elections, 1928–1944.

No. 334.—Electoral Vote for President, by Major Political Parties, by States: 1916 to 1944

STATE	1916		1920		1924		1928		1932		1936		1940		1944	
	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.
Total	254	277	404	127	382	136	444	87	59	472	8	523	82	449	99	432
Plurality	-----	23	277	-----	246	-----	357	-----	-----	413	-----	515	-----	367	-----	333
Ala	-----	12	-----	12	-----	12	-----	12	-----	11	-----	11	-----	11	-----	11
Ariz	-----	3	3	-----	3	-----	3	-----	-----	3	-----	3	-----	3	-----	4
Ark	-----	9	-----	9	-----	9	-----	9	-----	9	-----	9	-----	9	-----	9
Calif	-----	13	13	-----	13	-----	13	-----	-----	22	-----	22	-----	22	-----	25
Colo	-----	6	6	-----	6	-----	6	-----	-----	6	-----	6	6	-----	6	-----
Conn	7	-----	7	-----	7	-----	7	-----	8	-----	-----	8	-----	8	-----	8
Del	3	-----	3	-----	3	-----	3	-----	3	-----	-----	3	-----	3	-----	3
Fla	-----	6	-----	6	-----	6	6	-----	-----	7	-----	7	-----	7	-----	8
Ga	-----	14	-----	14	-----	14	-----	14	-----	12	-----	12	-----	12	-----	12
Idaho	-----	4	4	-----	4	-----	4	-----	-----	4	-----	4	-----	4	-----	4
Ill	29	-----	29	-----	29	-----	29	-----	-----	29	-----	29	-----	29	-----	28
Ind	15	-----	15	-----	15	-----	15	-----	-----	14	-----	14	14	-----	13	-----
Iowa	13	-----	13	-----	13	-----	13	-----	-----	11	-----	11	11	-----	10	-----
Kans	-----	10	10	-----	10	-----	10	-----	-----	9	-----	9	9	-----	8	-----
Ky	-----	13	-----	13	13	-----	13	-----	-----	11	-----	11	-----	11	-----	11
La	-----	10	-----	10	-----	10	-----	10	-----	10	-----	10	-----	10	-----	10
Maine	6	-----	6	-----	6	-----	6	-----	5	-----	5	-----	5	-----	5	-----
Md	-----	8	8	-----	8	-----	8	-----	-----	8	-----	8	-----	8	-----	8
Mass	18	-----	18	-----	18	-----	-----	18	-----	17	-----	17	-----	17	-----	16
Mich	15	-----	15	-----	15	-----	15	-----	-----	19	-----	19	19	-----	-----	19
Minn	12	-----	12	-----	12	-----	12	-----	-----	11	-----	11	-----	11	-----	11
Miss	-----	10	-----	10	-----	10	-----	10	-----	9	-----	9	-----	9	-----	9
Mo	-----	18	18	-----	18	-----	18	-----	-----	15	-----	15	-----	15	-----	15
Mont	-----	4	4	-----	4	-----	4	-----	-----	4	-----	4	-----	4	-----	4
Nebr	-----	8	8	-----	8	-----	8	-----	-----	7	-----	7	7	-----	6	-----
Nev	-----	3	3	-----	3	-----	3	-----	-----	3	-----	3	-----	3	-----	3
N. H	-----	4	4	-----	4	-----	4	-----	4	-----	-----	4	-----	4	-----	4
N. J	14	-----	14	-----	14	-----	14	-----	-----	16	-----	16	-----	16	-----	16
N. M	-----	3	3	-----	3	-----	3	-----	-----	3	-----	3	-----	3	-----	4
N. Y	45	-----	45	-----	45	-----	45	-----	-----	47	-----	47	-----	47	-----	47
N. C	-----	12	-----	12	-----	12	12	-----	-----	13	-----	13	-----	13	-----	14
N. Dak	-----	5	5	-----	5	-----	5	-----	-----	4	-----	4	4	-----	4	-----
Ohio	-----	24	24	-----	24	-----	24	-----	-----	26	-----	26	-----	26	25	-----
Okla	-----	10	10	-----	-----	10	10	-----	-----	11	-----	11	-----	11	-----	10
Oreg	5	-----	5	-----	5	-----	5	-----	-----	5	-----	5	-----	5	-----	6
Pa	38	-----	38	-----	38	-----	38	-----	36	-----	-----	36	-----	36	-----	35
R. I	5	-----	5	-----	5	-----	-----	5	-----	4	-----	4	-----	4	-----	4
S. C	-----	9	-----	9	-----	9	-----	9	-----	8	-----	8	-----	8	-----	8
S. Dak	5	-----	5	-----	5	-----	5	-----	-----	4	-----	4	4	-----	4	-----
Tenn	-----	12	12	-----	-----	12	12	-----	-----	11	-----	11	-----	11	-----	12
Tex	-----	20	-----	20	-----	20	20	-----	-----	23	-----	23	-----	23	-----	23
Utah	-----	4	4	-----	4	-----	4	-----	-----	4	-----	4	-----	4	-----	4
Vt	4	-----	4	-----	4	-----	4	-----	3	-----	3	-----	3	-----	3	-----
Va	-----	12	-----	12	-----	12	12	-----	-----	11	-----	11	-----	11	-----	11
Wash	-----	7	7	-----	7	-----	7	-----	-----	8	-----	8	-----	8	-----	8
W. Va	7	1	8	-----	8	-----	8	-----	-----	8	-----	8	-----	8	-----	8
Wis	13	-----	13	-----	(1)	(1)	13	-----	-----	12	-----	12	-----	12	12	-----
Wyo	-----	3	3	-----	3	-----	3	-----	-----	3	-----	3	-----	3	3	-----

[1] Electoral votes of Wisconsin cast for LaFollette and Wheeler, Independent Progressive candidates.

Sources: 1916 and 1920, *Journal of the Senate*, Washington, D. C.; 1924–44, U. S. Congress, Clerk of the House; biennial report, Statistics of Presidential and Congressional Election.

No. 335.—Apportionment of Congressional Representation, by States, From Adoption of Constitution to 1940

[Until 1940, population for apportionment purposes excluded Indians not taxed and, until 1870, two-fifths of slaves. In 1940, all Indians were held subject to Federal taxation. Until 1850, apportionment ratios chosen arbitrarily; 1850 to 1900, ratios were apportionment population of U. S. divided by number of Representatives; from 1910 on, apportionments computed from priority lists, not from ratios. No apportionment in 1920. For discussion of apportionment methods, see S. Doc. No. 304, 76th Cong., 3d sess., "A Survey of Methods of Apportionment in Congress," by Edward V. Huntington]

STATE	Constitution	1790	1800	1810	1820	1830	1840	1850	1860	1870	1880	1890	1900	1910	1930	1940
	RATIOS UNDER CONSTITUTION AND APPORTIONMENT ACTS															
	30,000 [1]	33,000	33,000	35,000	40,000	47,700	70,680	93,423	127,381	131,425	151,911	173,901	194,182	[2]	[2]	[2]
	NUMBER OF REPRESENTATIVES															
Total	65	106	142	186	213	242	232	[3] 237	[4] 243	[5] 293	332	357	391	435	435	435
Alabama	----	----	----	[6] 1	3	5	7	7	6	8	8	9	9	10	9	9
Arizona	----	----	----	----	----	----	----	----	----	----	----	----	----	[7] 1	1	2
Arkansas	----	----	----	----	----	[6] 1	1	2	3	4	5	6	7	7	7	7
California	----	----	----	----	----	----	[6] 2	2	3	4	6	7	8	11	20	23
Colorado	----	----	----	----	----	----	----	----	----	[6] 1	1	2	3	4	4	4
Connecticut	5	7	7	7	6	6	4	4	4	4	4	4	5	5	6	6
Delaware	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1
Florida	----	----	----	----	----	----	[6] 1	1	1	2	2	2	3	4	5	6
Georgia	3	2	4	6	7	9	8	8	7	9	10	11	11	12	10	10
Idaho	----	----	----	----	----	----	----	----	----	----	[6] 1	1	1	2	2	2
Illinois	----	----	----	[6] 1	1	3	7	9	14	19	20	22	25	27	27	26
Indiana	----	----	----	[6] 1	3	7	10	11	11	13	13	13	13	13	12	11
Iowa	----	----	----	----	----	----	[6] 2	2	6	9	11	11	11	11	9	8
Kansas	----	----	----	----	----	----	----	----	1	3	7	8	8	8	7	6
Kentucky	----	2	6	10	12	13	10	10	9	10	11	11	11	11	9	9
Louisiana	----	----	----	[6] 1	3	3	4	4	5	6	6	6	7	8	8	8
Maine	----	----	----	[8] 7	7	8	7	6	5	5	4	4	4	4	3	3
Maryland	6	8	9	9	9	8	6	6	5	6	6	6	6	6	6	6
Massachusetts	8	14	17	13	13	12	10	11	10	11	12	13	14	16	15	14
Michigan	----	----	----	----	----	[6] 1	3	4	6	9	11	12	12	13	17	17
Minnesota	----	----	----	----	----	----	----	[6] 2	2	3	5	7	9	10	9	9
Mississippi	----	----	----	[6] 1	1	2	4	5	5	6	7	7	8	8	7	7
Missouri	----	----	----	----	1	2	5	7	9	13	14	15	16	16	13	13
Montana	----	----	----	----	----	----	----	----	----	----	[6] 1	1	1	2	2	2
Nebraska	----	----	----	----	----	----	----	----	[6] 1	1	3	6	6	6	5	4
Nevada	----	----	----	----	----	----	----	----	[6] 1	1	1	1	1	1	1	1
New Hampshire	3	4	5	6	6	5	4	3	3	3	2	2	2	2	2	2
New Jersey	4	5	6	6	6	6	5	5	5	7	7	8	10	12	14	14
New Mexico	----	----	----	----	----	----	----	----	----	----	----	----	----	[7] 1	1	2
New York	6	10	17	27	34	40	34	33	31	33	34	34	37	43	45	45
North Carolina	5	10	12	13	13	13	9	8	7	8	9	9	10	10	11	12
North Dakota	----	----	----	----	----	----	----	----	----	----	[6] 1	1	2	3	2	2
Ohio	----	----	[6] 1	6	14	19	21	21	19	20	21	21	21	22	24	23
Oklahoma	----	----	----	----	----	----	----	----	----	----	----	----	[6] 5	8	9	8
Oregon	----	----	----	----	----	----	----	[6] 1	1	1	1	2	2	3	3	4
Pennsylvania	8	13	18	23	26	28	24	25	24	27	28	30	32	36	34	33
Rhode Island	1	2	2	2	2	2	2	2	2	2	2	2	2	3	2	2
South Carolina	5	6	8	9	9	9	7	6	4	5	7	7	7	7	6	6
South Dakota	----	----	----	----	----	----	----	----	----	----	[6] 2	2	2	3	2	2
Tennessee	----	[6] 1	3	6	9	13	11	10	8	10	10	10	10	10	9	10
Texas	----	----	----	----	----	----	[6] 2	2	4	6	11	13	16	18	21	21
Utah	----	----	----	----	----	----	----	----	----	----	----	[6] 1	1	2	2	2
Vermont	----	2	4	6	5	5	4	3	3	3	2	2	2	2	1	1
Virginia	10	19	22	23	22	21	15	13	11	9	10	10	10	10	9	9
Washington	----	----	----	----	----	----	----	----	----	----	[6] 1	2	3	5	6	6
West Virginia	----	----	----	----	----	----	----	----	----	3	4	4	5	6	6	6
Wisconsin	----	----	----	----	----	----	[6] 2	3	6	8	9	10	11	11	10	10
Wyoming	----	----	----	----	----	----	----	----	----	----	[6] 1	1	1	1	1	1

[1] Number of Representatives not to exceed 1 for each 30,000 inhabitants.
[2] See headnote.
[3] Membership increased from 233 to 234 by act of July 30, 1852 (10 Stat. L. 25). See note 6.
[4] Membership increased from 233 to 241 by act of Mar. 4, 1862 (12 Stat. L. 353). See note 6.
[5] Membership originally fixed at 283 but increased to 292 by act of May 30, 1872 (17 Stat. L. 192). One Member assigned to Colorado after apportionment.
[6] Assigned after apportionment.
[7] Included in apportionment act in anticipation of Statehood.
[8] Included in the 20 Members originally assigned to Massachusetts but credited to Maine after its admission as a State, Mar. 15, 1820 (3 Stat. L. 555).

Source: Department of Commerce, Bureau of the Census; Sixteenth Census Reports, Population, Volume I.

No. 336.—Vote for United States Senators, by Major Political Parties, by States: 1944 and 1946

[Years in which no regular elections occur indicated by leaders. Elections to fill vacancies for unexpired terms excluded]

STATE	1944				1946			
	Total	Democratic	Republican	Other parties	Total	Democratic	Republican	Other parties
Alabama	247,749	202,604	41,983	3,162				
Arizona	130,226	90,335	39,891		116,239	80,415	35,022	802
Arkansas	214,441	182,499	31,942					
California	3,305,234	1,728,155	1,576,553	526	2,639,465	1,167,161	1,428,067	44,237
Colorado	494,888	214,335	277,410	3,143				
Connecticut	828,497	430,716	391,748	6,033	682,921	276,424	381,328	25,169
Delaware					113,513	50,910	62,603	
Florida	470,959	335,685	135,258	16	198,640	156,232	42,408	
Georgia	272,545	272,541		4				
Idaho	209,469	107,096	102,373					
Illinois	3,913,926	2,059,023	1,841,793	13,110				
Indiana	1,651,385	807,766	829,489	14,130	1,347,434	584,288	739,809	23,337
Iowa	1,021,687	494,229	523,963	3,495				
Kansas	669,191	272,053	387,090	10,048				
Kentucky	846,627	464,053	380,425	2,149				
Louisiana	287,391	287,365		26				
Maine					175,014	63,799	111,215	
Maryland	558,430	344,725	213,705		472,232	237,232	235,000	
Massachusetts					1,662,055	660,200	989,736	12,119
Michigan					1,618,720	517,923	1,085,570	15,227
Minnesota					878,731	[1] 349,520	517,775	11,436
Mississippi					46,747	46,747		
Missouri	1,557,103	776,790	778,778	1,535	1,086,241	511,544	572,556	2,141
Montana					190,566	86,476	101,901	2,189
Nebraska					382,958	111,750	271,208	
Nevada	52,411	30,595	21,816		50,354	22,553	27,801	
New Hampshire	217,057	106,508	110,549					
New Jersey					1,367,155	548,458	799,808	18,889
New Mexico					133,282	68,650	64,632	
New York	6,209,317	[2] 2,485,735	2,899,497	[2] 824,085	4,867,477	[3] 1,688,887	2,559,365	[3] 619,225
North Carolina	759,850	533,813	226,037					
North Dakota	210,422	95,102	69,530	45,790	165,382	38,368	88,210	38,804
Ohio	2,983,878	1,483,069	1,500,809		2,237,269	947,610	1,275,774	13,885
Oklahoma	702,394	390,851	309,222	2,321				
Oregon	443,235	174,140	269,095					
Pennsylvania	3,730,392	1,864,732	1,840,943	24,717	3,127,860	1,245,338	1,853,458	29,064
Rhode Island					273,528	150,748	122,780	
South Carolina	101,736	94,556	3,214	3,966				
South Dakota	227,447	82,199	145,248					
Tennessee					218,714	145,654	57,238	15,822
Texas					380,681	336,931	43,750	
Utah	248,280	148,748	99,532		197,399	96,257	101,142	
Vermont	123,248	42,136	81,094	18	73,340	18,594	54,729	17
Virginia					252,863	163,960	77,005	11,898
Washington	819,879	452,013	364,356	3,510	660,342	298,683	358,847	2,812
West Virginia					542,768	273,151	269,617	
Wisconsin	1,256,480	537,144	634,513	84,823	1,014,594	378,772	620,430	15,392
Wyoming					81,557	45,843	35,714	

[1] Democratic-Farmer-Labor party.
[2] Included in "other" are 483,785 American Labor and 325,056 Liberal votes cast in endorsement of Democratic candidate.
[3] Included in "other" are 435,846 American Labor and 183,379 Liberal votes cast in endorsement of Democratic candidate.

Sources: Department of Commerce, Bureau of the Census; Elections, 1944: No. 5, Vote Cast in Presidential and Congressional Elections, 1928–44; U. S. Congress, Clerk of the House; Statistics of the Congressional Election of Nov. 5, 1946, corrected to Feb. 13, 1947.

No. 337.—Vote for United States Representatives, by Major Political Parties, by States: 1944 and 1946

State	1944				1946			
	Total	Democratic	Republican	Other parties	Total	Democratic	Republican	Other parties
Alabama	[1] 222,338	200,462	21,876	----------	[1] 179,488	165,383	14,105	----------
Arizona	[2] 128,036	88,532	39,035	469	[2] 112,812	74,948	37,033	831
Arkansas	[1] 217,207	200,692	16,515	----------	[1] 151,333	143,252	2,881	5,200
California	3,007,499	[3] 1,519,190	[3] 1,479,443	8,866	2,335,262	[3] 1,105,646	[3] 1,203,346	26,270
Colorado	493,862	210,275	281,578	2,009	332,072	145,692	184,519	1,861
Connecticut	825,116	420,505	402,163	2,448	674,499	281,709	374,545	18,245
Delaware	126,440	63,649	62,378	413	112,621	49,105	63,516	----------
Florida	[1] 416,372	353,170	63,183	19	[1] 186,763	151,123	35,640	----------
Georgia	[1] 274,374	271,442	----------	2,932	[1] 161,578	141,961	----------	19,617
Idaho	205,579	105,830	99,749	----------	178,758	77,740	101,018	----------
Illinois	3,874,845	1,933,888	1,939,543	1,414	3,446,920	1,500,635	1,946,276	9
Indiana	1,651,216	767,157	872,720	11,339	1,332,648	588,644	725,622	18,382
Iowa	972,759	420,340	552,046	373	593,076	228,039	365,037	----------
Kansas	664,192	245,860	418,332	----------	554,860	223,173	328,642	3,045
Kentucky	843,843	459,936	381,552	2,355	[1] 583,302	271,480	311,502	320
Louisiana	[1] 282,569	282,569	----------	----------	[1] 106,009	100,357	5,651	1
Maine	183,771	53,861	129,910	----------	174,248	63,860	110,388	----------
Maryland	544,324	304,195	240,129	----------	444,955	232,498	212,457	----------
Massachusetts	1,889,753	887,982	1,001,660	111	[1] 1,617,314	744,765	863,274	9,275
Michigan	2,163,487	1,028,171	1,126,956	8,360	1,604,732	619,318	975,363	10,051
Minnesota	1,109,109	[4] 452,945	653,150	3,014	875,005	[4] 357,758	514,784	2,463
Mississippi	[1] 152,712	147,579	5,133	----------	[1] 50,037	50,037	----------	----------
Missouri	1,520,412	797,940	722,336	136	1,084,741	517,980	566,296	465
Montana	197,217	118,131	77,513	1,573	190,088	95,982	93,265	841
Nebraska	514,926	165,749	336,400	12,777	372,040	118,800	248,724	4,516
Nevada	51,744	32,648	19,096	----------	49,046	20,187	28,859	----------
New Hampshire	215,857	102,374	113,448	35	161,092	61,220	99,872	----------
New Jersey	1,859,425	860,326	988,108	10,991	1,381,993	553,964	815,261	12,768
New Mexico	[2] 151,888	85,244	66,644	----------	[2] 126,939	66,420	60,519	----------
New York	6,024,597	[5] 2,491,359	[5] 2,827,282	[5] 705,956	4,705,410	[6] 1,632,038	[6] 2,522,927	[6] 550,445
North Carolina	754,658	524,274	230,384	----------	[1] 452,222	277,277	174,945	----------
North Dakota	[2] 197,594	56,699	101,007	39,888	[2] 144,394	41,189	103,205	----------
Ohio	2,954,334	1,392,534	1,560,440	1,360	2,216,750	943,881	1,262,164	10,705
Oklahoma	684,560	401,232	282,279	1,049	492,141	287,978	204,163	----------
Oregon	442,476	170,264	272,212	----------	334,670	117,665	217,005	----------
Pennsylvania	3,712,570	[7] 1,880,631	1,827,055	[7] 4,884	3,111,987	1,306,723	1,795,552	9,712
Rhode Island	293,481	175,369	118,010	102	272,394	148,717	122,787	890
South Carolina	100,862	97,360	3,495	7	[1] 26,357	26,066	----------	291
South Dakota	225,738	78,850	146,888	----------	157,805	58,073	99,732	----------
Tennessee	[1] 398,622	260,694	131,714	6,214	[1] 193,448	126,530	58,704	8,214
Texas	[1] 1,058,419	996,013	62,304	102	[1] 347,395	330,368	16,998	29
Utah	247,681	149,599	98,082	----------	196,672	95,486	101,186	----------
Vermont	123,036	46,230	76,800	6	73,066	26,056	46,985	25
Virginia	[1] 342,980	230,347	71,604	32,029	[1] 253,864	167,919	81,626	4,319
Washington	803,093	426,036	375,554	1,503	644,930	267,187	375,715	2,028
West Virginia	718,509	389,738	328,771	----------	537,357	269,306	268,051	----------
Wisconsin	[1] 1,162,858	408,714	624,833	129,311	[1] 983,918	312,289	615,287	56,342
Wyoming	96,102	42,569	53,533	----------	79,438	34,956	44,482	----------

[1] In some districts one or the other of the major parties had no candidates.
[2] No representatives were elected from districts, but more than one was elected from the State at large in Arizona, New Mexico, and North Dakota. In these States each total is the sum of votes cast for that candidate of each party receiving the highest vote.
[3] In California a person may be the candidate of one or more parties for the same office, so that party votes for candidates are not segregable. The party vote shown is computed by assigning to a party the total of votes for candidates who are members of that party.
[4] Democratic-Farmer-Labor party.
[5] Included in "other" are 416,247 American Labor, 161,209 Liberal, and 4,457 Good Government votes cast for Democratic candidates, and 435 Jeffersonian votes cast for a Republican candidate.
[6] Included in "other" are 240,394 American Labor, 47,138 Liberal, 708 Veterans-Farmer votes cast for Democratic candidates; 7,267 American Labor, 571 Veteran Victory, 9,761 Liberal votes cast for Republican candidates. Included among Democratic votes are 27,341 Democratic votes cast for the American Labor candidate.
[7] Included in "other" are 86 independent votes cast for a Democratic candidate.

Sources: Department of Commerce, Bureau of the Census; Elections, 1944: No. 5, Vote Cast in Presidential and Congressional Elections, 1928-44; U. S. Congress, Clerk of the House; Statistics of the Congressional Election of Nov. 5, 1946, corrected to Feb. 13, 1947.

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No. 338.—Congressional and Principal State Offices Elective in 1946 and 1947

[Excludes elections in 1946 and 1947 to fill unexpired terms. Asterisk (*) denotes office to be filled as of the expiration of the regular term; a letter replaces the asterisk in the auditor column. NE—Not an elective office]

STATE	U. S. Congress		State Legislature		Principal Executive and Administrative Offices							State Supreme (or highest) Court Justices [1]
	Senators	Representatives	Senators	Representatives	Governor	Lieut. Governor	Sec. of State	Attorney General	Treasurer	Auditor (A) Comptroller (C)	Supt. of Pub. Inst.	
1946												
Alabama		9	35	106	(*)	(*)	(*)	(*)	(*)	A	(*)	2 of 7
Arizona	1	2	19	58	(*)	NE	(*)	(*)	(*)	A	(*)	1 of 3
Arkansas		7	17 of 35	100	(*)	(*)	(*)	(*)	(*)	A	NE	1 of 7
California	1	23	20 of 40	80	(*)	(*)	(*)	(*)	(*)	C	(*)	[2] 2 of 7
Colorado		4	17 of 35	65	(*)	(*)	(*)	(*)	(*)	A	(*)	2 of 7
Connecticut	1	6	36	272	(*)	(*)	(*)	(*)	(*)	C	NE	NE
Delaware	1	1	7 of 17	35			NE	(*)	(*)	A	NE	NE
Florida	1	6	19 of 38	95		NE						2 of 7
Georgia		10	52	205	(*)	(*)	(*)	(*)	(*)	C	(*)	2 of 6
Idaho		2	44	59	(*)	(*)	(*)	(*)	(*)	A	(*)	2 of 5
Illinois		26	26 of 51	153							(*)	
Indiana	1	11	25 of 50	100			(*)		(*)	A	(*)	1 of 5
Iowa		8	21 of 50	108	(*)	(*)	(*)	(*)	(*)	A	(*)	3 of 9
Kansas		6		125	(*)	(*)	(*)	(*)	(*)	A	(*)	2 of 7
Kentucky		9										[3] 1 of 7
Louisiana		8										[3] 1 of 7
Maine	1	3	33	151	(*)	NE	NE	NE	NE	NE	NE	NE
Maryland	1	6	29	123	(*)	(*)	NE	(*)	NE	C	NE	3 of 8
Massachusetts	1	14	40	240	(*)	(*)	(*)	(*)	(*)	A	NE	NE
Michigan	1	17	32	100	(*)	(*)	(*)	(*)	(*)	A		
Minnesota	1	9	67	131	(*)	(*)	(*)	(*)	(*)	A	NE	2 of 7
Mississippi	1	7										
Missouri	1	13	17 of 34	150							(*)	[2] 1 of 7
Montana	1	2	28 of 56	90								2 of 5
Nebraska	1	4	[4]	43	(*)	(*)	(*)	(*)	(*)	A		3 of 7
Nevada	1	1	10 of 17	40	(*)	(*)	(*)	(*)	(*)	C	(*)	1 of 3
New Hampshire		2	24	398	(*)	NE	NE	NE	NE	NE	NE	NE
New Jersey	1	14	7	60	(*)			NE	NE	NE	NE	NE
New Mexico	1	2		49	(*)	(*)	(*)	(*)	(*)	A	(*)	2 of 5
New York	1	45	56	150	(*)	(*)	NE	(*)	NE	C	NE	1 of 7
North Carolina		12	50	120								2 of 7
North Dakota	1	2	25 of 49	113	(*)	(*)	(*)	(*)	(*)	A	(*)	1 of 5
Ohio	1	23	36	139	(*)	(*)	(*)	(*)	(*)		NE	2 of 7
Oklahoma		8	22 of 44	118	(*)	(*)	(*)	(*)	(*)	A	(*)	3 of 9
Oregon		4	15 of 30	60	(*)	NE	(*)	(*)	(*)	NE	(*)	1 of 7
Pennsylvania	1	33	25 of 50	208	(*)	(*)	NE	NE			NE	
Rhode Island	1	2	44	100	(*)	(*)	(*)	(*)	(*)	NE	NE	NE
South Carolina		6	23 of 46	124	(*)	(*)	(*)	(*)	(*)	C	(*)	NE
South Dakota		2	35	75	(*)	(*)	(*)	(*)	(*)	A	(*)	2 of 5
Tennessee	1	10	33	99	(*)	NE	NE	NE	NE	NE	NE	
Texas	1	21	15 of 31	150	(*)	(*)	NE	(*)	(*)	C	(*)	1 of 3
Utah	1	2	11 of 23	60		NE						1 of 5
Vermont	1	1	30	246	(*)	(*)	(*)	(*)	(*)	A	NE	NE
Virginia	1	9					NE		NE	NE	NE	NE
Washington	1	6	23 of 46	99								3 of 9
West Virginia	1	6	16 of 32	94		NE						
Wisconsin	1	10	17 of 33	100	(*)	(*)	(*)	(*)	(*)	NE		1 of 7
Wyoming	1	1	13 of 27	56	(*)	NE	(*)	NE	(*)	A	(*)	
1947												
Kentucky			19 of 38	100	(*)	(*)	(*)	(*)	(*)	A	(*)	
Michigan											(*)	2 of 8
Mississippi			49	140	(*)	(*)	(*)	(*)	(*)	A	(*)	[3] 1 of 6
New Jersey			7 of 21	60		NE	NE	NE	NE	NE	NE	NE
Pennsylvania							NE	NE			NE	
Virginia			40	100			NE		NE	NE	NE	NE
Wisconsin										NE		1 of 7

[1] Other judgeships will be elective from judicial districts larger than counties: In 1946 in Alabama, Arkansas, California, Colorado, Georgia, Idaho, Indiana, Kansas, Minnesota, Mississippi, Missouri, Nevada, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, South Dakota, Texas, Wisconsin, Wyoming; in 1947 in Michigan, Pennsylvania, Wisconsin.

[2] Confirmatory election only.

[3] In a Supreme Court district.

[4] Nebraska has a one-house legislature.

Source: Department of Commerce, Bureau of the Census; annual report, Elections Calendar.

No. 339.—State Proposals Voted Upon, by Type of Law Affected and by Subject: 1938 to 1946

[Data for 1945 not collected]

ITEM	1938	1939	1940	1941	1942	1943	1944	1946
Number of States submitting proposals	36	12	33	7	32	6	35	38
Total number of proposals	201	61	189	83	124	39	153	176
Approved	115	47	91	80	61	36	109	125
Rejected	86	14	98	3	63	3	44	51
Number of constitutional proposals	154	50	151	82	98	38	130	146
Approved	97	43	76	80	51	35	99	109
Rejected	57	7	75	2	47	3	31	37
Number of statutory proposals	47	11	38	1	26	1	23	30
Approved	18	4	15	------	10	1	10	16
Rejected	29	7	23	1	16	------	13	14
Number of proposals, by selected subject:[1]								
Taxation	38	7	53	7	26	5	33	30
Bond issues	19	6	9	------	5	6	7	12
Regulation	37	6	27	------	15	2	21	17
Local government	42	31	30	64	26	15	33	48

[1] Multiple-subject proposals classified under each appropriate subject.

Source: Department of Commerce, Bureau of the Census; Elections, 1946: No. 2, State Proposals Voted Upon in 1946.

No. 340.—City Proposals Voted Upon in 1944, by Subject of Proposal and Outcome, for Cities Having Populations Over 25,000

SUBJECT	ALL TYPES OF PROPOSALS					CHARTER AMENDMENTS ONLY		DATA FOR SUPPLEMENTARY LIST OF URBAN PLACES [1]	
	Cities submitting	Proposals				Cities submitting	Proposals	Places submitting	Proposals
		Total	Approved	Rejected	Results unreported				
All proposals [2]	126	360	284	66	[3] 10	32	106	5	13
Bond issues	27	72	66	5	1	1	1	--------	--------
Tax measures	15	17	10	7	--------	3	3	1	1
Organization proposals	27	59	35	21	3	14	41	--------	--------
Procedure proposals [2]	52	116	77	36	3	25	73	--------	--------
Elections	9	12	8	4	--------	9	12	--------	--------
Financial	15	23	14	9	--------	8	13	--------	--------
Personnel	42	76	49	25	2	25	52	--------	--------
Purchasing	5	6	5	--------	1	4	5	--------	--------
Other	4	4	3	1	--------	1	1	--------	--------
Regulatory proposals [2]	44	114	102	9	[3] 3	2	2	4	12
Liquor	37	105	97	7	1	--------	--------	4	12
Utilities	4	6	4	1	1	--------	--------	--------	--------
Property holding	2	2	1	1	--------	2	2	--------	--------
Other	1	1	--------	--------	[3] 1	--------	--------	--------	--------
Governmental enterprise proposals [2]	25	31	27	4	--------	1	1	--------	--------
Airports	7	8	8	--------	--------	--------	--------	--------	--------
Waterworks	4	4	4	--------	--------	--------	--------	--------	--------
Gas	2	2	1	1	--------	--------	--------	--------	--------
Electric light and power	4	4	2	2	--------	--------	--------	--------	--------
Transportation	1	1	1	--------	--------	1	1	--------	--------
Liquor monopoly	6	6	6	--------	--------	--------	--------	--------	--------
Other	5	7	5	2	--------	--------	--------	--------	--------
Miscellaneous	3	3	2	1	--------	--------	--------	--------	--------

[1] Includes data for 13 towns and townships considered urban places under special rule of Bureau of Census; that is, 2 towns in Conn. (West Hartford and West Haven), 4 towns in Mass. (Arlington, Belmont, Brookline, and Watertown), 3 townships in N. J. (North Bergen, Teaneck, and Woodbridge), 3 townships in Pa. (Haverford, Lower Merion, and Upper Darby), and 1 town in R. I. (East Providence). Includes Richmond, Calif., on basis of special census after 1940.

[2] Totals exclude duplications which result from fact that many proposals deal with subjects falling into more than one category.

[3] Includes an advisory proposal voted upon in Saginaw, Mich.

Source: Department of Commerce, Bureau of the Census; records.

No. 341.—Vote on City Proposals in 1944, Compared With Number of Registered Voters in 1944, and Citizens of Voting Age in 1940, for Cities Having Populations Over 50,000

[Excludes proposals voted upon but with unreported results: 1 each in Amarillo, Tex.; Davenport, Iowa; Flint, Mich.; Kalamazoo, Mich.; Louisville, Ky.; Miami, Fla.; Roanoke, Va.; St. Paul, Minn.; Waco, Tex.; and 6 in Kansas City, Mo.]

City size group and city	Proposals submitted	Total vote on separate proposals: Largest	Total vote on separate proposals: Smallest	Registered voters, 1944	Highest total vote on any proposal as a percent of registration	Citizens over 21, 1940
Over 1,000,000:						
Chicago	3	1,208,902	591,702	2,031,011	59.5	2,212,128
Detroit	3	483,573	439,807	815,142	59.3	971,301
500,000 to 1,000,000:						
Baltimore	7	111,827	92,452	396,745	28.2	560,251
Boston	3	233,869	226,949	387,070	60.4	458,700
St. Louis	11	142,128	137,765	381,842	37.2	564,257
San Francisco	15	267,399	166,788	405,921	65.9	436,788
250,000 to 500,000:						
Cincinnati	7	182,542	177,620	234,289	77.9	317,258
Houston	17	35,199	1,825	(1)	(1)	257,238
Oakland	4	104,104	91,158	(1)	(1)	205,581
Portland, Oreg.[2]	6	119,145	77,217	182,376	65.3	215,199
100,000 to 250,000:						
Cambridge	3	36,869	35,610	55,656	66.2	64,380
Fall River	3	28,859	28,036	52,741	54.7	62,256
Fort Wayne	1	52,019	(3)	73,504	70.8	79,603
Fort Worth	15	15,293	13,646	62,975	24.3	118,551
Hartford	1	11,378	(3)	86,421	13.2	99,316
Long Beach[2]	8	74,613	64,879	121,901	61.2	119,366
Lowell	3	30,347	29,079	51,905	58.5	57,660
New Bedford	3	32,173	30,951	53,096	60.6	60,245
Peoria	1	16,878	(3)	51,993	32.5	73,676
Somerville	3	33,651	32,599	49,100	68.5	59,370
Spokane	2	19,468	(4)	78,200	24.9	83,740
Springfield, Mass	3	55,705	54,716	79,225	70.3	93,101
Tacoma	3	32,582	17,049	49,000	66.5	72,900
Worcester	3	66,440	64,433	100,991	65.8	114,660
50,000 to 100,000:						
Brockton	3	24,127	23,364	35,020	68.9	40,707
Corpus Christi	6	1,129	221	20,000	5.6	33,824
Dearborn	5	13,399	11,802	38,321	35.0	35,994
Decatur	1	668	(3)	(1)	(1)	40,183
East Orange	1	21,877	(3)	37,739	58.0	49,826
Glendale	3	41,701	34,919	56,000	74.5	58,369
Hamilton	1	18,751	(3)	23,245	80.7	32,548
Highland Park	1	17,904	(3)	27,073	66.1	32,997
Holyoke	3	20,335	19,697	30,915	65.8	32,705
Lakewood	2	32,721	32,341	39,273	83.3	48,885
Lawrence	3	22,631	21,590	43,006	52.6	47,539
Lincoln	1	32,933	(3)	44,028	74.8	55,564
Lynn	3	38,235	37,054	53,510	71.5	61,157
Madison	1	20,043	(3)	39,017	51.4	46,020
Malden	3	20,854	20,017	31,345	66.5	35,162
Manchester	2	23,432	22,713	42,247	55.5	44,946
Medford	3	25,323	21,177	33,893	74.7	38,255
Newton	3	34,011	33,142	42,497	80.0	43,673
Passaic	2	19,595	18,325	28,399	69.0	34,971
Phoenix	2	5,935	4,153	14,374	41.3	41,415
Portland, Me	4	13,531	13,037	32,887	41.1	47,133
Quincy	3	30,337	29,543	41,031	73.9	46,955
Saginaw	1	11,100	(3)	38,041	29.2	50,167
St. Petersburg	1	2,214	(3)	14,506	15.3	44,616
San Jose	3	9,351	9,069	34,759	26.9	45,346
Savannah	1	8,882	(3)	(1)	(1)	62,418
Sioux City	2	4,507	4,470	43,765	10.3	52,456
Springfield, Ill	1	28,992	(3)	50,000	58.0	52,215
Springfield, Ohio	2	23,892	10,611	37,888	63.1	47,401
Stockton	1	8,301	(3)	18,435	45.0	35,765
Union City	1	21,872	(3)	26,894	81.3	36,240
Waterloo	1	15,938	(3)	29,565	53.9	34,382
Wheeling	2	100	84	38,063	.3	39,758
Winston-Salem	1	2,901	(3)	(1)	(1)	49,507

[1] Registration not reported; percent not computed.
[2] Only 1 proposal voted upon.
[3] Votes cast on 2 adopted proposals not reported.
[4] Votes cast on 1 adopted proposal not reported.

Source: Department of Commerce, Bureau of the Census; records.

14. National Government Finances

The Government's proposed budget for the ensuing fiscal year is transmitted to the Congress by the President in January, and contains the President's recommendations for appropriations for the maintenance of the various departments and establishments. The Treasury Department publishes a "Digest of Appropriations" each year, which summarizes appropriation legislation enacted by the Congress, and also publishes yearly the "Combined Statement of Receipts, Expenditures and Balances," which is an abstract of the books of the Treasury relating to all of the receipt and appropriation accounts of the Government.

The day-to-day financial operations of the Federal Government are reflected in the "Daily Statement of the United States Treasury," which covers all of the receipts and expenditures of the Government, including those arising under public debt operations, and also exhibits a "Statement of the Public Debt," as of the end of the month, on the first working day of the next month, and certain other special statements on the 15th day of each month. The "Treasury Bulletin," a monthly publication, contains analytical material on fiscal operations and related Treasury activities. The "Annual Report of the Secretary of the Treasury" is a convenient summary of yearly data relating to somewhat broader fields, and, in addition, contains texts of most of the public documents relating to fiscal policy and operations. The "Annual Report of the Commissioner of Internal Revenue" gives a detailed account of tax collections by kind of tax and by geographic area.

Two other special aspects of Federal finances are dealt with in the "Circulation Statement of United States Money" (monthly) and "Prices and Yields of Public Marketable Securities . . ." (monthly), both issued by the Treasury Department. See tables 409–411 and 490, pp. 398–400, and 455.

Data from income tax returns are compiled by the Bureau of Internal Revenue of the Treasury Department in accordance with Section 63 of the Internal Revenue Code, which requires the preparation and publication annually of statistics reasonably available with respect to the operation of the income tax laws. The annual report, Statistics of Income, Part 1, is compiled from data reported on individual income tax returns, taxable fiduciary income tax returns, Federal estate tax returns, and gift tax returns. Statistics of Income, Part 2, also published annually, presents data from corporation income and declared value excess-profits tax returns, corporation excess-profits tax returns, and personal holding company returns. Data from these reports appear on pages 325–358.

ACCOUNTS THROUGH WHICH TREASURY OPERATIONS ARE EFFECTED

All receipts of the Government are covered into the General Fund of the Treasury, from which all expenditures are made. No money may be drawn from the Treasury except in accordance with appropriations made by law.

Receipts and expenditures are classified in the Treasury's records according to the class of accounts through which operations are effected. Transactions are segregated in order to exhibit separately those effected through general and special accounts, as

contrasted with those effected through trust accounts. A brief description of the items handled through these accounts is as follows:

1. General accounts.—The principal categories of general account receipts are income taxes, miscellaneous internal revenue, employment taxes, customs, and miscellaneous receipts, such as proceeds from the sale of surplus property.

There are five classes of appropriations payable through the general accounts of the Treasury, namely: (a) annual appropriations, which are available for incurring obligations only during a specified fiscal year; (b) multiple-year appropriations, which are available for incurring obligations for a definite period in excess of one fiscal year; (c) continuing (no year) appropriations, which are available for incurring obligations until the appropriation is exhausted or until the object for which appropriated has been accomplished; (d) permanent-specific appropriations, which are fixed amounts provided for each of a series of years by permanent legislation, without annual action of Congress; and (e) permanent-indefinite appropriations, which are indefinite amounts (so much as may be necessary) provided by permanent legislation without annual action of Congress, such as the indefinite appropriation to cover interest on the public debt.

2. Special accounts.—Receipts in these accounts are generally funds received under special authorization of law which may be expended only for the particular purposes specified therein, and not for general purposes. The larger items have been those receipts for the reclamation fund and receipts under the Mineral Leasing Act, the national forest funds, war contributions, and deposits for defense aid under lend-lease legislation.

3. Trust accounts.—Trust account receipts are those received for the benefit of individuals or groups of individuals and are to be used for the purposes specified in the trust, and are not, therefore, available for general expenditures. An example of a trust account is the Federal old-age and survivors insurance trust fund, to which amounts equivalent to the receipts from the taxes on employment levied for the support of old-age benefits are automatically appropriated.

BASIS OF TABLES

A number of different bases are used in compiling data relating to Federal finances, as explained below, and the basis used is noted at the head of each table.

Most tables at present dealing with Federal fiscal affairs are compiled on the basis of the Daily Treasury Statement. This statement is compiled from the latest daily financial reports received from Government depositaries and Treasury offices holding Government funds, and, because of the promptness with which the information is obtained and made public, it has come into general use as reflecting the Government's finances and the condition of the Treasury from day to day. Statements for a given period compiled from the records of the agents handling Government funds may differ from the Daily Treasury Statement because of the timing difference. The Daily Treasury Statement for a given period includes items for a previous period received too late for inclusion in the Statement for that period, and does not include, of course, items not received in time for publication in the current period.

Other tables are on bases reflecting the accounts or statistics of the various Treasury offices compiling them for the definite period under review. Such other bases are the following:

Public debt accounts.—Tables on this basis reflect the audited accounts of the Bureau of the Public Debt for the actual transactions of the period under review.

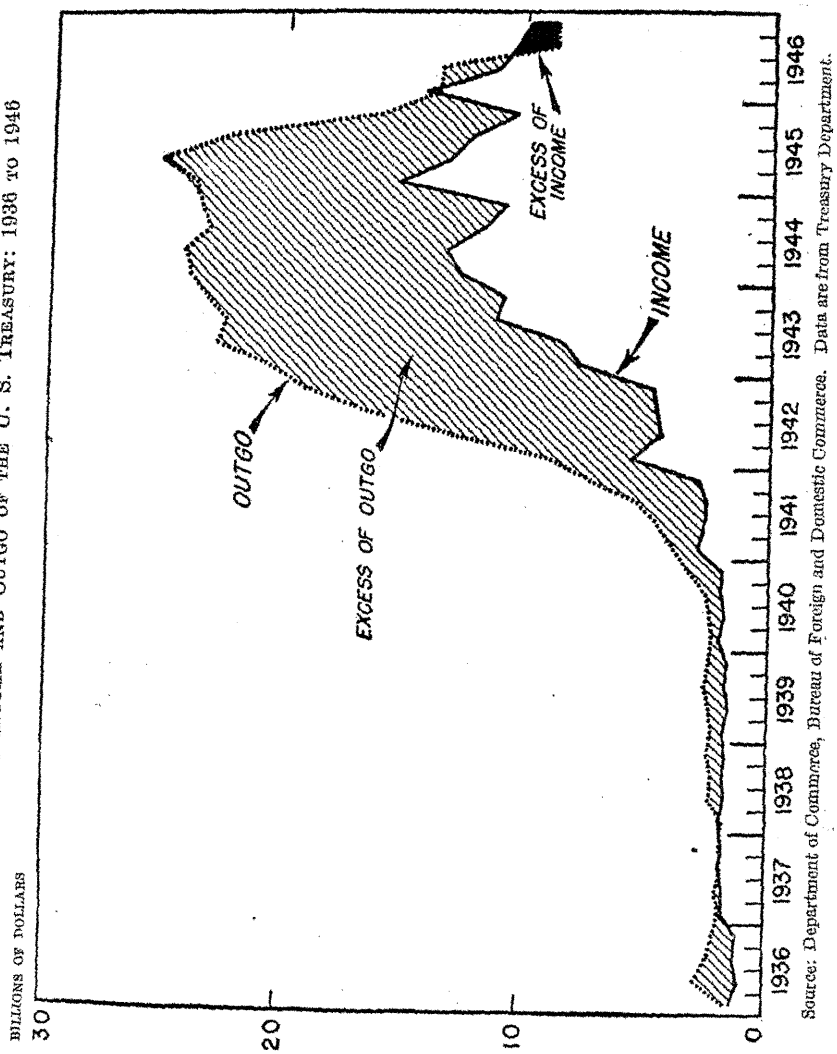
Warrants issued.—By law, warrants evidence the formal covering of receipts into the Treasury. The term when relating to expenditures merely refers to the advance of funds to disbursing officers for expenditure, and tables when compiled on this basis show expenditures considerably in advance of actual disbursement by disbursing officers.

Checks issued.—This term relates to expenditure statements made up on the basis of checks drawn by disbursing officers.

Collection basis.—Statements showing receipts on this basis are compiled from reports received by the various administrative offices from collecting officers in the field, such as actual collections recorded on their books by collectors of internal revenue and collectors of customs but without regard to the time of deposit of such collections to the credit of the Treasurer.

Further details with respect to Treasury accounting bases and procedures are shown on pages 359–361 of the Annual Report of the Secretary of the Treasury for the fiscal year 1946.

FIGURE G.—CASH INCOME AND OUTGO OF THE U. S. TREASURY: 1936 TO 1946



Source: Department of Commerce, Bureau of Foreign and Domestic Commerce. Data are from Treasury Department.

No. 342.—Receipts, Expenditures, and Surplus or Deficit of the National Government: 1789 to 1946

[**In thousands of dollars.** On basis of warrants issued from 1789 through 1915, and thereafter on basis of daily Treasury statements except as noted. General, special, emergency, and trust accounts combined from 1789 through 1930; and thereafter trust accounts excluded. For explanation of bases and accounts, see general note on p. 311. For expenditures from trust accounts, etc., for 1944–46, see table 343]

Yearly average for year ended June 30—	Receipts							Surplus (+) or deficit (−), receipts compared with expenditures
	Total	Customs [1]	Internal revenue		Sales of public lands [2]	Surplus postal receipts	Other receipts	
			Income and profits taxes	Other				
1789–1800 [3]	5,717	5,020	----------	[4] 375	[4] 9	[4] 30	283	−59
1801–1810 [5]	13,056	12,046	----------	201	457	[4] 22	330	+3,970
1811–1820 [5]	21,032	16,383	----------	1,545	1,624	51	1,430	−2,911
1821–1830 [5]	21,923	19,852	----------	32	1,389	([6])	650	+5,761
1831–1840 [5]	30,461	20,470	----------	5	7,452	([6])	2,533	+5,966
1841–1850 [5]	28,545	25,649	----------	[4] 1	2,085	----------	809	−5,553
1851–1860	60,237	54,498	----------	----------	4,583	----------	1,157	+74
1861–1865	160,907	68,989	[7] 28,005	[4] 54,566	555	----------	19,994	−522,878
1866–1870	447,301	178,903	50,604	171,316	2,110	----------	44,368	+69,659
1871–1875	336,830	186,200	7,760	112,217	2,223	----------	28,429	+49,370
1876–1880	288,124	146,594	([6])	116,697	1,025	----------	23,808	+32,526
1881–1885	366,961	201,963	[8] 29	132,102	6,086	----------	26,799	+109,270
1886–1890	375,448	216,557	----------	126,683	8,097	----------	24,111	+96,314
1891–1895	352,891	176,861	[9] 77	150,228	2,650	----------	23,136	−10,708
1896–1900	434,877	185,089	----------	206,623	1,526	----------	41,639	−22,574
1901–1905	559,481	260,117	----------	255,374	5,670	----------	38,321	+23,922
1906–1910	628,508	310,599	[10] 20,952	257,145	7,310	----------	49,265	−10,670
1911–1915	710,227	289,363	49,738	307,116	3,755	[11] 3,650	58,796	−10,025
1916–1920	3,483,653	225,301	1,952,471	893,212	1,813	[12] 37,237	381,065	−4,599,229
1921–1925	4,306,673	464,027	2,111,093	1,052,604	846	[13] 81,494	678,087	+293,211
1926	3,962,756	579,430	1,982,040	855,599	754	----------	544,932	+377,768
1927	4,129,394	605,500	2,224,993	644,422	621	----------	653,859	+635,810
1928	4,042,348	568,986	2,173,953	621,019	385	----------	678,006	+398,828
1929	4,033,250	602,263	2,330,712	607,308	315	----------	492,653	+184,787
1930	4,177,942	587,001	2,410,987	628,308	396	----------	551,250	+183,789
1931	3,189,639	378,354	1,860,394	569,387	230	----------	381,273	−901,959
1932	2,005,725	327,755	1,057,336	503,670	170	----------	116,794	−2,942,051
1933	2,079,607	250,750	746,206	858,218	103	----------	224,420	−2,245,453
1934	3,115,554	313,434	817,961	1,822,642	99	----------	161,417	−3,255,393
1935	3,800,467	343,353	1,099,119	2,178,571	87	----------	179,337	−3,782,966
1936	4,115,957	386,812	1,426,575	2,086,276	74	----------	216,219	−4,952,929
1937	[14] 5,028,840	486,357	2,163,414	[14] 2,168,726	71	----------	210,272	−3,252,540
1938	[14] 5,854,661	359,187	2,640,285	[14] 2,647,034	96	----------	208,060	−1,449,626
1939	[14] 5,164,824	318,837	2,188,757	[14] 2,469,464	248	----------	187,517	−3,600,514
1940	[14] 5,387,125	348,591	2,125,325	[14] 2,640,098	117	----------	272,995	−3,740,249
1941	[14] 7,607,212	391,870	3,469,638	[14] 3,230,736	178	----------	514,789	−5,167,678
1942	[14] 12,799,062	388,948	7,960,465	[14] 4,163,800	90	----------	285,759	−19,692,246
1943	[14] 22,281,643	324,291	16,093,669	[14] 4,947,297	129	----------	916,257	−55,900,706
1944	[14] 44,148,927	431,252	34,654,852	[14] 5,770,620	99	1,000	3,291,103	−49,594,588
1945	[14] 46,456,555	354,776	35,173,051	[14] 7,445,981	184	188,103	3,294,460	−53,948,042
1946	[14] 43,037,799	435,475	30,884,796	[14] 8,224,746	127	----------	3,492,655	−21,980,833

[1] Includes tonnage tax prior to 1932. Beginning 1932, tonnage tax is included in other receipts.
[2] On basis of warrants issued 1789 through 1930; thereafter, on basis of checks issued.
[3] Average for period Mar. 4, 1789, through Dec. 31, 1800.
[4] Averages are for entire period though there were no amounts under these items for certain years.
[5] Years ended Dec. 31, 1801, to 1842; average for 1841–50 is for period Jan. 1, 1841, through June 30, 1850.
[6] Less than $500.
[7] Average for 1863–65.
[8] Average for 1881 and 1884.
[9] One year only, 1895.
[10] One year only, 1910.
[11] Average for 1914 and 1915.
[12] Averagef or 1917–20.
[13] One year only, 1922.
[14] After deduction of net appropriations to Federal old-age and survivors insurance trust fund.

No. 342.—Receipts, Expenditures, and Surplus or Deficit of the National Government: 1789 to 1946—Continued

[In thousands of dollars]

Yearly average or year ended June 30—	Expenditures: Total	Civil and miscellaneous [15]	War department [15]	Navy department [15]	Indians [16]	Pensions [16 17]	Postal deficiencies [18]	Interest on the public debt	Statutory debt retirements (sinking fund, etc.)
1789–1800 [19]	5,776	829	1,464	[19] 745	27	82	---------	2,629	---------
1801–1810 [19]	9,086	1,871	1,632	1,637	164	79	---------	3,704	---------
1811–1820 [19]	23,943	2,589	10,742	4,676	317	741	---------	4,877	---------
1821–1830 [19]	16,162	3,145	3,919	3,295	599	1,248	---------	3,956	---------
1831–1840 [19]	24,495	5,616	8,321	5,042	2,612	2,572	---------	[20] 331	---------
1841–1850 [19]	34,097	7,844	13,491	7,619	1,458	1,790	[20] 195	1,701	---------
1851–1860	60,163	21,233	15,784	11,997	3,267	1,531	[20] 3,574	2,776	---------
1861–1865	683,785	25,894	547,753	65,330	3,203	4,858	2,146	34,601	---------
1866–1870	377,642	54,525	127,816	28,383	4,488	23,428	[20] 3,562	135,441	---------
1871–1875	287,460	69,152	40,186	23,327	7,504	30,166	5,544	111,580	---------
1876–1880	255,598	56,819	37,170	15,990	5,405	35,051	4,972	100,191	---------
1881–1885	257,691	68,256	43,010	15,863	7,328	57,790	[20] 1,702	63,742	---------
1886–1890	279,134	82,365	40,085	17,872	6,429	82,657	5,699	44,027	---------
1891–1895	363,599	97,048	50,326	29,185	10,651	140,186	6,801	29,402	---------
1896–1900	457,451	97,171	111,278	48,086	11,832	141,642	9,279	38,164	---------
1901–1905	535,559	129,897	133,362	86,287	11,711	140,114	6,339	27,849	---------
1906–1910	639,178	155,679	169,050	112,872	15,338	151,329	12,237	22,673	---------
1911–1915	720,253	177,392	198,792	134,062	20,744	164,897	[21] 3,077	22,519	---------
1916–1920	8,082,912	3,375,797	3,212,420	882,132	30,833	187,143	[22] 2,045	375,371	[23] 29,298
1921–1925	4,013,462	1,297,889	540,176	427,748	42,125	244,784	52,571	973,696	434,473
1926	3,584,988	1,293,703	364,090	312,743	48,442	207,190	39,506	831,938	487,376
1927	3,493,585	1,204,376	369,114	318,909	36,792	230,556	27,263	787,020	519,555
1928	3,643,520	1,340,703	400,990	331,335	36,991	229,401	32,080	731,764	540,255
1929	3,848,463	1,471,453	425,947	364,562	34,087	229,781	94,700	678,330	549,604
1930	3,994,152	1,597,512	464,854	374,166	32,067	220,609	91,714	659,348	553,884
1931	4,091,598	1,800,641	478,419	354,071	26,779	234,403	145,644	611,560	440,082
1932	4,947,777	2,640,525	476,305	357,518	26,125	232,521	202,876	599,277	412,630
1933	4,325,150	2,015,093	434,621	349,373	22,722	234,990	117,380	689,365	461,605
1934	6,370,947	4,154,254	408,587	296,927	23,373	319,322	52,003	756,617	359,854
1935	7,583,434	4,798,994	487,995	436,266	27,919	373,805	63,970	820,926	573,558
1936	9,068,886	6,254,799	618,587	528,882	28,876	399,066	86,039	749,397	403,240
1937	8,281,380	5,651,369	628,104	556,674	36,933	396,047	41,897	866,384	103,971
1938	7,304,287	4,591,732	644,264	596,130	33,378	402,779	44,259	926,281	65,465
1939	8,765,338	5,893,651	695,256	672,722	46,964	416,721	41,237	940,540	58,246
1940	9,127,374	5,650,740	907,160	891,485	[24] 37,821	429,178	40,870	1,040,936	129,184
1941	12,774,890	4,851,136	3,938,943	2,313,058	[24] 33,588	433,148	30,064	1,110,693	64,261
1942	32,491,307	7,749,960	14,325,508	8,579,589	[24] 31,839	431,295	18,309	1,260,085	94,722
1943	78,182,349	12,475,133	42,525,563	20,888,349	[24] 24,665	442,394	14,621	1,808,160	3,463
1944	93,743,515	14,661,344	49,438,330	26,537,634	[24] 31,266	494,959	[25] *29,000*	2,608,980	2
1945	100,404,597	15,448,135	50,490,102	30,047,152	[24] 29,680	772,190	650	3,616,686	2
1946	65,018,632	15,691,666	27,986,769	15,160,754	[24] 35,495	1,261,415	160,572	4,721,958	4

[15] Civil expenditures under War and Navy Departments at Washington are included in "Civil and miscellaneous" prior to 1916; for 1916 and thereafter, under the War and Navy Departments, respectively. War Department includes expenditures for rivers and harbors and Panama Canal.

[16] On basis of warrants issued from 1789 through 1930; thereafter on basis of checks issued.

[17] Includes only Army and Navy pensions for service prior to World War I, and fees for examining surgeons in Pension Bureau. Excludes payments made by War Risk Insurance Bureau and Veterans' Bureau to veterans of World War I and salaries under Bureau of Pensions, which are included in civil and miscellaneous expenditures.

[18] On basis of warrants issued prior to 1922. Excludes amounts transferred to civil service retirement and disability fund.

[19] See notes on corresponding periods, p. 315.

[20] See note 4, p. 315.

[21] Average for 1912, 1913, 1915.

[22] Average for 1916, 1918–20.

[23] Average for 1918–20.

[24] Excludes interest accounts which are included in trust fund expenditures.

[25] Excess of credits (deduct).

Source: Treasury Department, Annual Report of the Secretary; annual and current data appear in Daily Statement of the U. S. Treasury.

No. 343.—Receipts and Expenditures of the National Government, by Detailed Classifications: 1944 to 1946

[**In thousands of dollars.** Figures are for years ended June 30. On basis of daily Treasury statements. See general note, p. 311]

ITEM	1944	1945	1946
GENERAL AND SPECIAL ACCOUNTS			
Receipts, total	45,408,442	47,739,524	44,238,590
Internal revenue, total	41,684,987	43,902,002	40,310,333
Income tax (including unjust enrichment tax)	34,654,852	35,173,051	30,884,796
Social Security taxes	1,472,032	1,494,463	1,418,149
Taxes upon carriers and their employees	267,065	285,038	282,610
Miscellaneous internal revenue	5,291,039	6,949,449	7,724,778
Railroad unemployment insurance contributions	12,143	13,199	12,912
Customs	431,252	354,776	435,475
Principal and interest—foreign obligations	382	404	425
Proceeds of other Government-owned securities	87,405	121,388	144,995
Panama Canal tolls, etc	8,399	12,133	20,654
Seigniorage	42,705	77,499	53,514
Surplus property (act Oct. 3, 1944)	----------	100,926	500,879
Other miscellaneous	3,141,168	3,157,200	2,759,405
Deduct net appropriations to Federal old-age and survivors insurance trust fund	*1,259,515*	*1,282,970*	*1,200,792*
Net receipts	44,148,927	46,456,555	43,037,799
General expenditures, total	6,187,706	8,729,691	14,558,511
Departmental, total	792,858	881,193	956,541
Agriculture Department	81,619	85,748	93,468
Commerce Department:			
Civil Aeronautics Authority	39,632	38,978	47,581
Other	31,795	41,443	50,821
Executive office:			
Bureau of the Budget	1,721	1,919	2,521
Executive proper	520	528	619
National Resources Planning Board	155	(1)	(1)
Other	6	3	8
Independent offices and commissions	100,927	119,108	127,866
Interior Department	86,030	87,159	99,576
Judicial	13,077	13,006	14,815
Justice Department	71,110	68,218	72,161
Labor Department	22,095	20,879	22,403
Legislative establishment	28,781	28,893	22,816
Post Office Department	6,833	[2] *163*	8,598
State Department	38,101	52,289	51,207
Treasury Department	285,181	300,016	342,645
Unclassified	[2] *823*	763	[2] *641*
Adjustment for disbursing officers' checks outstanding	*−13,901*	+22,406	+77
Agriculture Department: [3]			
Administration of Sugar Act of 1937	58,184	40,885	57,281
Agricultural Adjustment Agency:			
Conservation and use of agricultural land resources	413,008	281,193	292,091
Parity Payments and Price Adjustment Act of 1938	163,314	145	7
Other and unclassified	44	[2] *2*	2
Commodity Credit Corporation	----------	[4] 256,765	500,000
Exportation and domestic consumption of agricultural commodities	97,026	69,385	73,922
Farm Credit Administration	[5] 7,181	[2] [6] *17,486*	[2] [6] *2,621*
Farm Security Administration	37,987	28,436	30,369
Federal Farm Mortgage Corporation	7,215	1,372	[2] *49,994*
Federal land banks	13,367	[2] *59,114*	[2] *114,987*
Forest roads and trails	5,844	6,899	9,251
Rural Electrification Administration	4,574	11,130	11,190
Soil Conservation and Extension Service	42,363	47,263	57,229
Other:			
Federal Crop Insurance Act	7,765	1,080	33,334
Salaries and expenses, Marketing Service	15,038	15,428	16,429
Other and unclassified	53	[2] *14*	38
Bretton Woods Agreements Act: International Bank	----------	----------	158,750
Export-Import Bank of Washington—capital stock	----------	----------	674,000
Federal Security Agency:			
Social Security Administration:			
Administrative expenses	24,122	24,096	29,341
Grants to States (social security)	464,322	430,584	486,444
Unclassified	(1)	[2] *13*	14
Other	87,910	94,166	108,332

For footnotes, see p. 319.

No. 343.—Receipts and Expenditures of the National Government, by Detailed Classifications: 1944 to 1946—Continued

[In thousands of dollars. Figures are for years ended June 30]

ITEM	1944	1945	1946
GENERAL AND SPECIAL ACCOUNTS—con.			
General expenditures—Continued.			
Federal Works Agency:			
Public Buildings Administration	51,826	45,857	56,784
Public Roads Administration	66,045	49,010	46,349
Public Works Administration	[5] 4,543	235	
Other	17,846	5,292	18,520
Interior Department:[3]			
Reclamation projects	53,891	49,706	61,068
National Housing Agency:			
Federal Public Housing Authority	9,939	8,907	37,044
Other	4,789	3,006	3,272
Panama Canal	12,373	8,892	17,622
Post Office Department (deficiency):			
Current			160,000
Prior years	[2] *20,000*	650	572
Railroad Retirement Board	5,696	5,932	5,881
River and harbor work and flood control	177,154	141,838	167,750
Surplus property disposal agencies [7]		11,193	
Tennessee Valley Authority	65,149	20,068	29,054
Treasury Department: [3]			
Interest on the public debt	2,608,980	3,616,686	4,721,958
Refunds of taxes and duties:			
Customs	14,201	13,843	11,225
Internal revenue	252,048	1,700,252	3,022,646
Processing tax on farm products	421	786	594
Unclassified	(1)	[2] *1*	(1 2)
Veterans' Administration	628,730	934,147	2,871,202
War activities, total [8]	**87,038,672**	**90,029,146**	**48,541,675**
War Department	49,242,377	50,336,795	27,799,829
Navy Department	26,537,634	30,047,152	15,160,754
Agriculture Department	2,143,404	1,198,129	1,041,499
Federal Security Agency:			
Office of Education	74,672	45,847	[2] *1,019*
Other and unclassified	58,085	76,489	60,800
Federal Works Agency:			
Public Roads Administration	102,158	53,658	29,051
Public Works (community facilities)	133,357	123,227	57,021
Other and unclassified	[2] 7,784	8,285	5,152
National Housing Agency	538,769	69,873	79,784
Selective Service (administrative expenses)	59,430	62,613	52,158
Treasury Department	1,432,044	1,462,335	695,400
United States Maritime Commission	3,811,704	3,226,540	693,666
War Shipping Administration	1,922,137	2,041,899	1,366,701
Aid to China		140,355	119,594
Payments for United Nations Relief and Rehabilitation Adm		113,638	664,222
Surplus property disposal agencies [7]			105,880
Commerce Department	132,791	86,882	26,255
Executive Office:			
Office for Emergency Management	420,830	336,658	197,285
Other	243,120	251,585	172,384
Justice Department	42,699	36,080	32,291
Smaller War Plants Corporation—capital stock	57,382	120,079	9,328
Other	93,862	191,026	173,641
Revolving funds (net) total	[2] *38,975*		
Farm Credit Administration	[2] *37,944*		
Public Works Administration	[2] *1,031*		
Transfer to trust accounts, etc., total	**556,110**	**1,645,758**	**1,918,442**
Adjusted service certificate funds		9,000	
Federal contribution to District of Columbia (U. S. share)	6,000	6,000	6,000
Government employees' retirement funds (U. S. share)	177,322	196,763	247,317
National service life insurance fund	101,209	1,116,525	1,381,406
Surplus commodity stamps, Agriculture	[2] *2,840*	[2] *294*	[2] *17,818*
Railroad retirement account	262,720	308,817	291,913
Railroad unemployment insurance administration fund transfers to unemployment trust fund (Act Oct. 10, 1940)	11,700	8,948	9,613
Debt retirement, total	**2**	**2**	**4**

For footnotes, see p. 319.

No. 343.—Receipts and Expenditures of the National Government, by Detailed Classifications: 1944 to 1946—Continued

[In thousands of dollars. Figures are for years ended June 30]

ITEM	1944	1945	1946
GENERAL AND SPECIAL ACCOUNTS—con.			
Total expenditures	93,743,515	100,404,597	65,018,632
Excess of expenditures over receipts	49,594,588	53,948,042	21,980,833
Less public-debt retirements	2	2	4
Excess of expenditures excluding public debt retirements	49,594,586	53,948,040	21,980,829
TRUST ACCOUNTS, INCREMENT ON GOLD, ETC.			
Receipts, total	5,052,722	7,058,611	7,665,984
Federal old-age and survivors insurance trust fund	1,362,692	1,406,824	1,348,557
Railroad retirement account	272,557	324,057	311,794
Unemployment trust fund	1,566,909	1,507,757	1,279,779
Adjusted service certificate fund	749	9,939	560
Alaska Railroad retirement fund	414	428	588
Canal Zone retirement fund	2,817	2,723	2,714
Civil service retirement fund	495,916	552,628	609,715
District of Columbia	68,124	70,604	71,725
Foreign service retirement fund	1,416	1,457	1,426
Government life insurance fund	94,144	97,199	94,104
Indian tribal funds	7,875	8,376	13,381
Insular possessions	4,410	[2] *2,124*	152
National service life insurance fund	904,544	2,127,419	2,350,986
Other	267,941	952,483	1,332,667
Unclassified	2,040	[2] *1,282*	[2] *562*
Increment resulting from reduction in the weight of the gold dollar	172	120	99
Seigniorage	----------	----------	248,298
Expenditures, total	9,103,447	6,260,193	6,884,912
Federal old-age and survivors insurance trust fund	1,356,633	1,377,245	1,322,963
Railroad retirement account	274,916	323,445	308,459
Unemployment trust fund	1,563,591	1,508,451	1,247,743
Adjusted service certificate fund	225	8,590	1,879
Alaska Railroad retirement fund	406	342	670
Canal Zone retirement fund	2,698	2,656	2,743
Civil service retirement fund	491,069	545,715	570,692
District of Columbia	66,163	66,739	77,610
Foreign service retirement fund	1,410	1,362	1,485
Government life insurance fund	93,635	97,336	88,623
Indian tribal funds	6,834	7,001	6,969
National service life insurance fund	893,066	2,101,861	2,332,327
Other	157,845	343,041	1,485,841
Unclassified	70	(1) (2)	1
Public Works Administration revolving fund (act June 21, 1938)	502	----------	----------
Special deposits (net)	[2] *208,682*	[2] *1,301,979*	388,493
Chargeable against increment on gold	----------	4	1
Transactions in checking accounts of governmental agencies (net), etc.	4,403,069	1,178,383	[2] *951,586*
Excess of expenditures	4,050,725	----------	----------
Excess of receipts	----------	798,418	781,071

[1] Less than $500.
[2] Excess credits (deduct).
[3] Additional expenditures included under "Departmental."
[4] Represents capital impairment applicable to fiscal years 1943 and 1944, but not appropriated by Congress until Apr. 25, 1945.
[5] Additional transactions are included in revolving funds stated separately.
[6] Includes data for production credit corporations—capital stock.
[7] Classified under "General" for 1945 and under "War activities" for 1946.
[8] Additional expenditures attributable to war activities, payable from funds which have supplemented regular appropriations of the civil establishment, are included under "General" expenditures.

Source: Treasury Department, Annual Report of the Secretary and Daily Statement for July 15, 1946.

No. 344.—Budget Receipts and Expenditures of the National Government, by Function: 1939 to 1946

[In millions of dollars. Figures for years ended June 30]

SOURCE AND FUNCTION	1939	1940	1941	1942	1943	1944	1945	1946
BUDGET RECEIPTS								
Receipts, total (general and special accounts)	5,668	5,925	8,268	13,668	23,385	45,408	47,740	44,239
Direct taxes on individuals	1,390	1,342	1,824	3,696	6,953	20,290	19,789	19,008
Direct taxes on corporations	1,277	1,272	2,211	5,021	9,916	15,256	16,399	12,906
Excise taxes	1,755	1,875	2,390	3,128	3,777	4,400	5,934	6,696
Employment taxes	740	838	932	1,194	1,508	1,751	1,793	1,714
Customs	319	349	392	389	324	431	355	435
Miscellaneous receipts	187	267	509	277	907	3,280	3,470	3,480
Adjustment to daily Treasury statement basis	------	−18	+10	−37	------	------	------	------
Deduct: Net appropriation to Federal old-age and survivors insurance trust fund	*503*	*538*	*661*	*869*	*1,103*	*1,259*	*1,283*	*1,201*
Net receipts	5,165	5,387	7,607	12,799	22,282	44,149	46,457	43,038
BUDGET EXPENDITURES								
Expenditures, total	9,027	9,297	13,765	34,290	79,702	95,573	100,398	63,714
General and special accounts, total	8,707	8,998	12,711	32,397	78,179	93,744	100,405	65,019
National defense	1,074	1,497	6,056	25,295	67,058	81,674	84,916	45,066
Veterans' services and benefits	559	551	564	556	605	744	2,094	4,414
International affairs and finance	17	21	40	257	181	160	395	1,831
Social welfare, health, and security	3,996	3,147	2,625	1,992	1,439	1,055	1,084	1,113
Housing and community facilities	17	16	104	380	765	632	246	158
Education and general research	44	62	64	56	54	96	158	88
Agriculture and agricultural resources	997	1,359	804	1,201	1,156	934	842	1,035
Natural resources not primarily agricultural	218	295	341	429	401	323	246	275
Transportation and communication	466	528	507	1,150	3,584	4,351	3,566	866
Finance, commerce, and industry	24	22	23	33	294	277	323	216
Labor	11	11	78	132	176	173	157	104
General government	338	364	398	485	771	808	789	989
Interest on the public debt	941	1,041	1,111	1,260	1,813	2,610	3,622	4,748
Refunds of receipts	68	91	90	95	80	295	1,817	3,119
Adjustment to daily Treasury statement basis	−63	−7	−94	−924	−198	−388	+150	+997
Checking accounts of wholly owned Government corporations and credit agencies with U. S. Treasurer (net), total	320	299	1,054	1,893	1,523	1,829	[1] *7*	[1] *1,305*
Defense	------	------	314	1,548	2,973	2,050	[1] *590*	[1] *54*
International affairs and finance	2	29	100	375	51	120	282	[1] *367*
Social welfare, health, and security	------	------	------	[1] *1*	1	------	------	------
Housing and community facilities	[1] *171*	12	150	[1] *172*	[1] *463*	[1] *324*	[1] *429*	[1] *337*
Agriculture and agricultural resources	201	215	511	299	[1] *536*	281	773	[1] *283*
Natural resources not primarily agricultural	[1] *4*	47	8	3	1	1	------	[1] *19*
Transportation and communication	46	37	[1] *6*	[1] *7*	[1] *48*	[1] *44*	[1] *159*	[1] *43*
Finance, commerce, and industry	28	[1] *22*	[1] *21*	2	[1] *80*	[1] *105*	[1] *217*	[1] *185*
General government	218	[1] *19*	[1] *2*	[1] *154*	[1] *428*	[1] *150*	133	[1] *17*
Excess of budget expenditures	3,862	3,910	6,158	21,491	57,420	51,424	53,941	20,676

[1] Excess of credits (deduct).

Source: Bureau of the Budget. The Budget of the United States Government, 1948.

No. 345.—Appropriations for Federal Agencies and Appropriations Repealed or Carried to Surplus, by Organization Units: 1944, 1945, and 1946

[In thousands of dollars. For fiscal years ended June 30. Repealed appropriations and amounts carried to surplus, while effective during period reported, are applicable to appropriations for prior fiscal years]

Organization unit	General and special accounts (excludes trust accounts)					
	Appropriations [1]			Appropriations repealed or carried to surplus		
	1944	1945	1946	1944	1945	1946
Grand total	101,400,242	69,564,079	69,118,529	452,948	7,168,130	56,914,526
Legislative branch	47,897	49,562	55,770	6,699	21,550	----------
The Judiciary	13,425	13,620	15,856	530	588	----------
Executive Office of the President and independent offices, total	5,884,892	14,267,280	11,090,586	75,045	3,215,449	5,542,782
Executive Office of the President	2,970,258	1,223,701	657,022	39,332	100,853	905,415
Emergency funds appropriated to the President	32,286	4,022,471	4,448,386	2,062	5,021	3,401,561
Civil Service Commission	194,969	219,019	265,992	132	1,230	2,032
General Accounting Office	28,465	38,480	41,964	14	1,175	----------
National Advisory Committee for Aeronautics	44,647	40,943	26,014	77	245	2,000
Office of War Mobilization and Reconversion	138	1,198	(2)	----------	----------	----------
Railroad Retirement Board	277,417	324,580	307,623	272	197	----------
Selective Service System	58,943	62,502	52,000	4,747	----------	4,058
United States Employees Compensation Commission	11,547	15,422	(3)	140	33	6,162
United States Maritime Commission	1,289,780	6,766,000	437,583	140	3,100,000	1,175,028
Veterans' Administration	946,637	1,517,209	4,780,630	25,138	4,585	----------
Other independent offices	29,805	35,756	73,372	2,990	2,110	46,526
Federal Security Agency	762,754	658,033	749,668	149,712	45,530	17,937
Federal Works Agency	360,577	200,623	256,755	1,849	116,957	22,693
Department of Agriculture	1,020,748	720,137	768,412	32,653	81,747	33,567
Department of Commerce	106,800	88,313	108,469	3,234	20,587	5,011
Department of the Interior	184,129	170,574	248,817	7,602	7,093	6,768
Department of Justice	114,940	117,866	106,650	2,810	2,056	1,640
Department of Labor	55,034	71,589	82,289	685	398	8,175
Navy Department	28,527,446	29,514,080	23,010,931	76,870	3,497,344	15,476,402
Department of State	53,190	55,340	102,345	940	2,050	112
Treasury Department, total	3,860,238	6,785,446	8,776,630	8,309	37,684	2,257,587
Administration and operation	657,822	2,575,640	4,029,138	8,309	37,684	----------
Interest	2,610,117	3,621,948	4,747,492	----------	----------	----------
Statutory public debt retirement	592,299	587,858	----------	----------	----------	----------
War Department, total	59,146,483	15,552,794	21,871,130	40,383	73,889	33,376,698
Military functions	59,036,327	15,437,012	21,503,953	4,928	73,856	33,371,698
Civil functions	100,375	106,046	357,036	5,197	33	----------
Panama Canal	9,781	9,736	10,141	30,258	----------	5,000
District of Columbia (Federal contributions)	6,000	6,000	6,000	2	----------	----------
Post Office Department (appropriated from postal revenues)	1,088,938	1,174,019	[4] 1,391,741	13,003	16,034	----------
Government Corporations and Credit Agencies, total	166,751	118,804	476,480	15	2,224	127,727
National Housing Agency	163,251	118,804	458,527	15	2,224	127,727
Tennessee Valley Authority	----------	----------	9,648	----------	----------	----------
Department of Agriculture: Federal Crop Insurance Corporation	3,500	----------	8,305	----------	----------	----------
Reimbursement of administrative expenses, Social Security Act	----------	----------	----------	32,607	26,950	37,427

[1] Includes annual, continuing, and permanent appropriations.
[2] Included in Executive Office of the President, $213,955,000.
[3] Included in Federal Security Agency, $22,902,000.
[4] Omits appropriation from general funds, for deficiency, $160,576,000.

Source: Bureau of the Budget. Compiled from records of Bureau of Budget and Combined Statement of Receipts and Expenditures, etc., of Treasury Department.

No. 346.—Internal Revenue Receipts, by Chief Tax Sources: 1863 to 1946

[**All figures in thousands of dollars.** Represents collections by internal revenue officers throughout country, including deposits by postmasters of amounts received from sale of internal revenue stamps and deposits of internal revenue collected through customs offices, and differs, therefore, from figures in tables 342 and 343 which represent deposits of these collections in Treasury or depositories during fiscal year concerned, there being thus an overlapping of time]

Yearly average or year ended June 30—	Total	Spirits and wines [1]	Fermented malt liquors [1]	Tobacco manufactures [1]	Income, excess profits, incl. unjust enrichment [2]	Estate and gift	Manufacturers', etc., excise [3]	Documentary stamps [4]	Other [5]
1863–1865	122,942	18,079	2,551	7,697	28,005	305	43,444	6,915	15,945
1866–1870	221,797	37,229	5,931	21,962	50,604	2,277	63,283	14,932	25,580
1871–1875	119,971	49,877	8,584	34,450	7,760	[6] 2,505	2,931	9,745	6,024
1876–1880	116,681	55,614	10,510	40,000	(7)	----------	341	6,272	3,943
1881–1885	132,064	71,163	16,614	36,964	[8] 29	----------	70	4,433	2,808
1886–1890	126,711	72,045	22,931	30,901	----------	----------	14	5	815
1891–1895	150,262	86,898	30,841	30,802	[6] 77	----------	3	(7)	1,703
1896–1900	206,624	92,876	49,593	41,900	----------	[8] 2,060	1,971	[9] 25,253	4,307
1901–1905	255,314	128,178	58,930	49,650	----------	3,652	1,053	[8] 23,956	4,269
1906–1910	261,321	144,557	58,609	52,020	[6] 20,960	[8] 96	167	----------	1,736
1911–1915	356,851	155,854	68,063	74,866	49,737	----------	739	[6] 20,494	3,494
1916–1920	2,855,761	226,293	93,352	169,853	1,984,473	[10] 59,799	77,800	38,650	217,501
1921–1925	3,158,975	42,400	17	301,176	2,121,913	126,415	186,135	58,374	322,546
1926–1930	2,894,284	17,482	[10] 4	405,614	2,222,033	81,262	55,484	51,586	60,819
1931–1935	2,315,494	62,513	[9] 139,894	425,988	1,117,807	91,012	194,265	44,840	295,133
1936–1940	4,870,839	308,944	267,004	562,056	2,104,707	364,410	418,965	48,714	796,040
1941–1945	25,342,302	973,459	470,714	864,709	19,173,245	488,272	636,039	41,825	2,694,041
1931	2,428,229	10,432	----------	444,277	1,860,040	48,078	150	41,960	23,292
1932	1,557,729	8,704	----------	398,579	1,056,757	47,422	96	27,854	18,317
1933	1,619,839	8,016	35,153	402,739	746,791	34,310	243,616	53,430	95,779
1934	2,672,239	89,952	168,960	425,169	819,656	113,138	385,306	62,174	607,885
1935	3,299,436	195,458	215,564	459,179	1,105,791	212,112	342,159	38,782	730,391
1936	3,520,208	256,338	249,126	501,166	1,427,448	378,840	382,733	64,846	259,713
1937	4,653,195	312,661	281,584	552,254	2,179,842	305,548	450,639	65,733	504,935
1938	5,658,765	294,786	273,192	568,182	2,629,030	416,874	417,206	42,180	1,017,315
1939	5,181,574	324,459	263,341	580,159	2,185,114	360,715	396,998	36,942	1,033,846
1940	5,340,452	356,477	267,776	608,518	2,129,609	360,071	447,251	33,867	1,136,883
1941	7,370,108	499,360	320,696	698,077	3,471,124	407,058	617,403	34,300	1,322,091
1942	13,047,869	678,857	369,660	780,982	8,006,884	432,540	771,934	35,944	1,971,068
1943	22,371,386	964,774	458,873	923,857	16,298,888	447,496	504,808	37,461	2,735,230
1944	40,121,760	1,056,249	562,527	988,483	33,027,802	511,210	503,480	43,386	3,428,623
1945	43,800,388	1,668,054	641,812	932,145	35,061,526	643,055	782,569	58,035	4,013,192
1946	40,672,097	1,872,235	653,930	1,165,519	31,258,138	676,832	922,714	77,910	4,044,818

Year ended June 30—	Admissions, to theaters, etc.	Coconut, etc., oils processed	Communication [11]	Corporation capital stock	Employment taxes	Retailers' excise tax	Sugar Act of 1937	Trans. of persons	Trans. of property	Use of motor vehicles
1937	19,740	29,688	24,570	137,499	265,745	----------	----------	----------	----------	----------
1938	20,801	27,470	23,977	139,349	742,660	----------	30,569	----------	----------	----------
1939	19,471	27,665	24,094	127,203	740,429	----------	65,414	----------	----------	----------
1940	21,888	22,744	26,368	132,739	833,521	----------	68,145	----------	----------	----------
1941	70,963	23,186	27,331	166,653	925,856	----------	74,835	----------	----------	----------
1942	115,032	24,572	75,023	281,900	1,185,362	80,167	68,230	21,379	----------	72,625
1943	154,451	4,435	158,161	328,795	1,498,705	165,266	53,552	87,132	82,556	146,289
1944	205,289	8,710	231,474	380,702	1,738,372	225,232	68,789	153,683	215,488	134,326
1945	357,466	6,256	341,587	371,999	1,779,177	424,105	73,294	234,182	221,088	128,791
1946	415,268	6,443	380,082	352,121	1,700,828	492,046	56,732	226,750	220,121	115,960

[1] Including special taxes relating to manufacture and sale.
[2] Including receipts from excise tax on corporations for years 1910 to 1914; munition manufacturers' tax for 1917 and 1918; and for 1943–46, taxes on wages withheld by employers and paid to collectors of internal revenue.
[3] Includes taxes on adulterated, process or renovated butter, mixed flour, and filled cheese. Excludes taxes on soft drinks.
[4] Includes proprietary stamps prior to 1896–1900.
[5] Some major items in this column are shown in detail in lower part of table.
[6] Figures for 1 year only.
[7] Less than $500. [8] Average for 2 years. [9] Average for 3 years. [10] Average for 4 years.
[11] Telephone, telegraph, radio, leased wires, etc.; and local telephone service.

Source: Treasury Department, Bureau of Internal Revenue; Annual Report of the Secretary; also Annual Report of the Commissioner of Internal Revenue, 1935 and subsequent years.

No. 347.—Internal Revenue Receipts, by Tax Sources in Detail: 1942 to 1946

[*In thousands of dollars.* Data are for years ended June 30. See also headnote, table 346]

SOURCE	1942	1943	1944	1945	1946
Grand total	**13,047,869**	**22,371,386**	**40,121,760**	**43,800,388**	**40,672,097**
Corporation income taxes	3,069,273	4,520,852	5,284,146	4,879,715	4,639,949
Individual income taxes	3,262,800	5,943,917	10,437,570	8,770,094	8,846,947
Income tax withheld	----------	686,015	7,823,435	10,264,219	9,357,589
Excess profits taxes	1,670,408	5,146,296	9,482,217	11,147,317	7,913,618
Unjust enrichment	4,402	1,808	434	180	35
Capital stock tax	281,900	328,795	380,702	371,999	352,121
Estate tax	340,323	414,531	473,466	596,137	629,601
Gift tax	92,217	32,965	37,745	46,918	47,232
Liquor taxes	**1,048,517**	**1,423,646**	**1,618,775**	**2,309,866**	**2,526,165**
Distilled spirits (imported), excise tax	35,765	83,406	286,871	199,691	143,080
Distilled spirits (domestic), excise tax	538,833	698,466	612,566	1,284,615	1,603,500
Distilled spirits, rectification tax	17,226	18,836	18,874	32,549	41,880
Wines, cordials, etc., excise tax	23,986	33,663	34,095	47,391	60,844
Brandy used for fortifying sweet wines	1,250	6	12	51	(1)
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	7,577	7,008	8,109	8,308	8,061
Stamps taxes	12,308	11,848	9,887	12,105	14,174
Floor taxes, wines and liquors	41,911	111,539	85,834	83,343	696
Fermented malt liquors	366,161	455,634	559,152	638,682	650,824
Brewers; dealers in malt liquors (special taxes)	3,498	3,238	3,375	3,130	3,106
Tobacco	**780,982**	**923,857**	**988,483**	**932,145**	**1,165,519**
Cigars (large and small)	14,482	23,172	30,259	36,678	41,454
Cigarettes (large and small)	704,949	835,260	904,046	836,753	1,072,971
Snuff	7,440	7,543	7,692	7,741	7,373
Tobacco, chewing and smoking	52,139	47,849	45,269	49,574	41,961
Other [2]	1,972	10,032	1,216	1,399	1,760
Documentary, etc., stamp taxes	**41,702**	**45,155**	**50,800**	**65,528**	**87,676**
Documentary stamps on deeds, bonds, etc	22,875	21,766	26,243	33,157	47,393
Capital stock and similar sales or transfers	13,028	15,585	17,096	24,852	30,369
Other [3]	5,798	7,805	7,460	7,518	9,915
Manufacturers' excise taxes	**771,902**	**504,749**	**503,462**	**782,511**	**922,671**
Lubricating oils	46,432	43,318	52,473	92,865	74,602
Matches	6,930	9,372	8,726	9,353	10,247
Gasoline	369,587	288,786	271,217	405,563	405,695
Electrical energy	49,978	48,705	51,239	57,004	59,112
Tires and inner tubes	64,811	18,345	40,334	75,257	118,092
Electric, gas, and oil appliances	17,702	6,913	5,027	12,060	25,492
Business and store machines	6,972	6,461	3,760	10,120	15,792
Optical equip. and photographic apparatus	6,476	11,457	11,915	19,361	21,202
Electric light bulbs and tubes	3,102	3,657	5,368	11,035	17,781
Automobile trucks	18,361	4,230	3,247	20,847	37,144
Other automobiles and motorcycles	77,172	1,424	1,222	2,558	25,893
Parts and accessories for automobiles	28,088	20,478	31,551	49,440	68,871
Radio sets, phonographs, components, etc	19,144	5,561	3,402	4,753	13,385
Sporting goods	3,487	4,068	2,498	4,248	7,878
Firearms, shells, and cartridges	5,073	1,149	1,061	3,132	5,232
Other [4] [5]	48,588	30,823	10,423	4,913	16,255
Miscellaneous taxes	**417,912**	**734,829**	**1,076,921**	**1,430,476**	**1,490,101**
Telephone, telegraph, radio, leased wires, etc	48,231	91,174	141,275	208,018	234,393
Local telephone service	26,791	66,987	90,199	133,569	145,689
Transportation of oil by pipe line	13,475	13,672	15,851	16,286	14,824
Use of motor vehicles	72,625	146,289	134,326	128,701	115,960
Coin-operated devices	6,485	10,487	18,475	19,100	17,092
Transportation of persons	21,379	87,132	153,683	234,182	226,750
Transportation of property	----------	82,556	215,488	221,088	220,121
Leases of safe deposit boxes	3,663	6,070	6,594	7,311	7,857
Admissions to theaters, concerts, cabarets, etc	115,032	154,451	205,289	357,466	415,268
Club dues and initiation fees	6,792	6,520	9,182	14,160	18,899
Coconut, etc., oils processed	24,572	4,435	8,710	6,256	6,443
Sugar Act of 1937	68,230	53,552	68,789	73,294	56,732
Other [4] [6]	10,637	11,503	9,061	11,046	10,073
Retailers' excise taxes	**80,167**	**165,266**	**225,232**	**424,105**	**492,046**
Jewelry	41,501	88,366	113,373	184,220	223,342
Furs	19,744	44,223	58,726	79,418	91,706
Toilet preparations	18,922	32,677	44,790	86,615	95,574
Luggage	----------	----------	8,343	73,851	81,423
Employment taxes	**1,185,362**	**1,498,705**	**1,738,372**	**1,779,177**	**1,760,828**
Federal Unemployment Tax Act	119,617	156,008	183,337	186,489	178,745
Federal Insurance Contributions Act	895,336	1,131,546	1,290,025	1,307,931	1,237,825
Carriers taxes	170,409	211,151	265,011	284,758	284,258

[1] Less than $500.
[2] Includes cigarette papers and tubes, leaf dealer penalties, and cigarette and cigar floor taxes.
[3] Includes playing cards, silver bullion sales or transfers, etc.
[4] Includes delinquent taxes collected under repealed laws.
[5] Includes rubber articles, phonograph records, musical instruments, luggage, electric signs, washing machines, refrigerators, air conditioners, pistols and revolvers, and other miscellaneous sources.
[6] Includes taxes under Bituminous Coal Act of 1937, use of boats, bowling alleys, oleomargarine, narcotics, marihuana, and other miscellaneous sources.

Source: Treasury Department, Bureau of Internal Revenue; *Annual Report of the Commissioner.*

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No. 348.—Internal Revenue Receipts, by States and Territories: Fiscal Years 1944 and 1945

[In thousands of dollars. See headnote, table 346. Tax receipts are credited to States in which collections made. Receipts in the various States do not indicate the tax burden of the respective States, since burden may eventually be borne by persons in other States]

Division, State, or Territory	Total		Income taxes [1]		Miscellaneous internal revenue [2]		Employment taxes [3]	
	1944	1945	1944	1945	1944	1945	1944	1945
Total	**40,121,760**	**43,800,388**	**23,545,151**	**23,914,029**	**14,838,237**	**18,107,181**	**1,738,372**	**1,779,177**
New England	**2,934,891**	**2,896,723**	**1,714,976**	**1,644,609**	**1,095,764**	**1,132,625**	**124,151**	**119,488**
Maine	147,912	150,088	89,586	92,052	50,286	50,253	8,039	7,783
New Hampshire	74,136	81,153	50,427	52,054	20,352	25,669	3,356	3,430
Vermont	52,203	52,495	27,075	28,402	22,592	21,544	2,536	2,550
Massachusetts	1,499,176	1,490,938	892,024	833,682	546,823	597,262	60,328	59,994
Rhode Island	256,865	246,342	143,557	141,450	103,000	94,874	10,309	10,018
Connecticut	904,600	875,705	512,306	496,969	352,711	343,023	39,583	35,713
Middle Atlantic	**12,178,965**	**13,412,971**	**7,006,124**	**7,352,598**	**4,612,006**	**5,487,351**	**560,836**	**573,022**
New York	7,409,468	8,261,525	4,303,686	4,597,481	2,784,795	3,330,329	320,987	333,716
New Jersey	1,392,637	1,439,127	828,669	821,289	505,917	560,954	58,050	56,884
Pennsylvania	3,376,860	3,712,319	1,873,769	1,933,828	1,321,293	1,596,069	181,798	182,422
East North Central	**10,206,649**	**11,261,418**	**5,916,102**	**5,792,694**	**3,849,106**	**5,017,979**	**441,441**	**450,744**
Ohio	2,950,480	3,055,951	1,776,322	1,520,739	1,059,737	1,419,581	114,421	115,632
Indiana	831,515	943,139	407,649	426,841	396,571	488,212	27,295	28,086
Illinois	3,231,848	3,766,335	1,831,297	1,984,533	1,245,505	1,618,703	155,046	163,099
Michigan	2,370,646	2,579,824	1,536,937	1,460,628	717,825	1,005,644	115,884	113,552
Wisconsin	822,161	916,168	363,897	399,953	429,469	485,840	28,795	30,375
West North Central	**2,492,075**	**2,867,816**	**1,537,866**	**1,585,360**	**824,496**	**1,147,050**	**129,713**	**135,405**
Minnesota	576,573	651,966	347,418	365,040	196,262	252,667	32,892	34,259
Iowa	293,242	321,171	211,895	218,425	70,852	91,687	10,494	11,059
Missouri	970,922	1,146,082	531,870	567,149	390,406	528,049	48,646	50,884
North Dakota	34,607	41,474	29,735	34,871	4,011	5,643	860	960
South Dakota	37,370	37,982	30,393	29,937	5,871	6,885	1,106	1,159
Nebraska	223,554	245,215	147,950	148,652	57,466	78,438	18,138	18,125
Kansas	355,809	423,926	238,604	221,285	99,627	183,681	17,578	18,960
South Atlantic	**4,353,842**	**4,604,862**	**2,185,241**	**2,245,697**	**2,018,050**	**2,203,998**	**150,551**	**155,167**
Delaware	417,683	466,299	236,380	268,156	167,233	183,203	14,070	14,941
Maryland	710,272	848,696	411,550	487,565	267,402	331,803	31,320	29,328
Dist. of Columbia	419,849	415,128	340,958	256,294	65,351	142,632	13,540	16,202
Virginia	830,548	823,091	282,130	281,031	525,326	518,726	23,091	23,334
West Virginia	179,265	191,325	116,521	116,645	52,606	64,056	10,138	10,624
North Carolina	892,305	874,984	229,088	248,752	641,236	603,481	21,982	22,750
South Carolina	173,858	181,578	88,064	95,078	78,922	79,259	6,872	7,241
Georgia	386,118	418,997	228,344	234,538	140,769	166,879	17,005	17,580
Florida	343,943	384,764	252,206	257,639	79,204	113,958	12,533	13,168
East South Central	**1,192,080**	**1,379,175**	**587,021**	**608,555**	**556,733**	**718,010**	**48,326**	**52,611**
Kentucky	552,256	698,955	166,949	166,836	370,492	516,620	14,815	15,498
Tennessee	303,689	335,250	193,255	207,496	95,880	110,829	14,554	16,924
Alabama	247,969	253,911	161,694	169,399	71,013	68,231	15,262	16,280
Mississippi	88,166	91,060	65,123	64,823	19,349	22,329	3,695	3,908
West South Central	**1,710,276**	**1,908,892**	**1,169,788**	**1,195,524**	**468,319**	**637,034**	**72,169**	**76,334**
Arkansas	92,296	98,538	67,576	69,923	20,675	24,276	4,045	4,339
Louisiana	309,386	350,547	197,121	208,582	99,058	128,170	13,207	13,795
Oklahoma	271,202	307,278	180,070	185,753	80,357	110,533	10,776	10,993
Texas	1,037,392	1,152,529	725,021	731,267	268,229	374,055	44,142	47,207
Mountain	**586,971**	**605,282**	**432,184**	**428,002**	**132,267**	**154,113**	**22,520**	**23,167**
Montana	56,834	61,653	43,505	46,413	11,548	13,438	1,781	1,802
Idaho	58,763	59,805	45,264	46,598	10,961	10,721	2,538	2,487
Wyoming	28,946	29,410	23,186	23,241	4,806	5,140	953	1,029
Colorado	214,577	226,947	143,784	146,050	61,674	71,304	9,120	9,593
New Mexico	37,232	37,686	30,849	29,859	5,278	6,578	1,104	1,248
Arizona	68,998	71,282	54,305	51,562	12,235	17,312	2,458	2,408
Utah	85,920	84,635	61,240	58,151	20,986	22,816	3,694	3,668
Nevada	35,702	33,862	30,050	26,127	4,780	6,804	872	931
Pacific	**4,293,028**	**4,667,101**	**2,874,103**	**2,923,262**	**1,234,076**	**1,554,293**	**184,850**	**189,546**
Washington	605,474	625,723	399,537	405,158	180,940	195,132	24,998	25,433
Oregon	315,856	318,919	227,995	225,044	72,756	78,646	15,105	15,229
California	3,371,698	3,722,459	2,246,571	2,293,059	980,380	1,280,515	144,747	148,885
Alaska	18,806	19,863	16,025	16,572	2,249	2,798	532	493
Hawaii	150,781	173,999	105,695	121,136	41,802	49,664	3,284	3,199
Puerto Rico	3,395	2,286	27	21	3,368	2,266	----------	----------

[1] Includes tax withheld on salaries and wages, and amounts withheld for victory tax.
[2] Includes excess profits.
[3] Includes carriers' taxes.

Source: Treasury Department, Bureau of Internal Revenue; Annual Report of the Commissioner.

No. 349.—Income Tax Returns, Individual, Estate, and Trust—Summary: 1913 to 1943

[Includes data for Alaska, District of Columbia, and Hawaii; based on returns as filed, unaudited except to insure proper execution. Under revenue laws, individuals are required to file returns as follows: (1) Single or married, for 1913–16, those with net income of $3,000 or over; (2) single, or married and not living with husband or wife, for 1917–24, $1,000 or over; 1925–31, $1,500 or over; 1932–39, $1,000 or over; for 1940, those with gross income of $800 or over, for 1941, $750 or over; and for 1942 and 1943, $500 or over regardless of amount of net income; (3) married and living with husband or wife, filing a *joint return*, for 1917–23, those with net income of $2,000 or over; 1924, $2,500 or over; 1925–31, $3,500 or over; 1932–39, $2,500 or over; for 1940, those with gross income of $2,000 or over; for 1941, $1,500 or over; for 1942, $1,200 or over; and for 1943, if gross income exceeds $624, regardless of amount of net income; also for 1943, a return is required of any person liable for tax for 1942, regardless of amount of gross income for 1943; (4) every individual with gross income of $5,000 or over for 1921–39, and as stated above for 1940–43 *Data for returns showing no net income, filed in accordance with these latter provisions, are not included in statistics shown.* Fiduciaries are required to file returns on same basis as single individuals, except that a return is required for every estate or trust of which any beneficiary is a nonresident alien, and for 1938–43, a return is required for every trust having a net income of $100 or over. Partnership net profit or net loss is reported on individual returns of copartners according to their shares]

[All money figures in thousands of dollars]

CALENDAR YEAR	RETURNS WITH NET INCOME				
	Number of Returns			Net income [1]	Total tax
	Total	Taxable	Nontaxable		
1913	357, 598			3, 900, 000	28, 254
1914	357, 515			4, 000, 000	41, 046
1915	336, 652			4, 600, 000	67, 944
1916	437, 036	362, 970	74, 066	6, 298, 578	173, 387
1917	3, 472, 890	2, 707, 234	765, 656	13, 652, 383	[2] 795, 381
1918	4, 425, 114	3, 392, 863	1, 032, 251	15, 924, 639	1, 127, 722
1919	5, 332, 760	4, 231, 181	1, 101, 579	19, 859, 491	1, 269, 630
1920	7, 259, 944	5, 518, 310	1, 741, 634	23, 735, 629	1, 075, 054
1921	6, 662, 176	3, 589, 985	3, 072, 191	19, 577, 213	719, 387
1922	6, 787, 481	3, 681, 249	3, 106, 232	21, 336, 213	861, 057
1923	7, 698, 321	4, 270, 121	3, 428, 200	24, 777, 466	[3] 661, 666
1924	7, 369, 788	4, 489, 698	2, 880, 090	25, 656, 153	704, 265
1925	4, 171, 051	2, 501, 166	1, 669, 885	21, 894, 576	734, 555
1926	4, 138, 092	2, 470, 990	1, 667, 102	21, 958, 506	732, 471
1927	4, 101, 547	2, 440, 941	1, 660, 606	22, 545, 091	830, 639
1928	4, 070, 851	2, 523, 063	1, 547, 788	25, 226, 327	1, 164, 254
1929	4, 044, 327	2, 458, 049	1, 586, 278	24, 800, 736	1, 001, 938
1930	3, 707, 509	2, 037, 645	1, 669, 864	18, 118, 635	476, 715
1931	3, 225, 924	1, 525, 546	1, 700, 378	13, 604, 996	246, 127
1932	3, 877, 430	1, 936, 095	1, 941, 335	11, 655, 909	329, 962
1933	3, 723, 558	1, 747, 740	1, 975, 818	11, 008, 638	374, 120
1934	4, 094, 420	1, 795, 920	2, 298, 500	12, 796, 802	511, 400
1935	4, 575, 012	2, 110, 890	2, 464, 122	14, 909, 812	657, 439
1936	5, 413, 499	2, 861, 108	2, 552, 391	19, 240, 110	1, 214, 017
1937	6, 350, 148	3, 371, 443	2, 978, 705	21, 238, 574	1, 141, 569
1938	6, 203, 657	3, 048, 545	3, 155, 112	18, 897, 374	[4] 765, 218
1939	7, 633, 199	3, 959, 297	3, 673, 902	23, 191, 871	[4] 928, 394
1940	14, 665, 462	7, 504, 649	7, 160, 813	36, 588, 546	[4 5] 1, 495, 930
1941	25, 854, 973	17, 587, 471	8, 267, 502	58, 868, 025	[4 5] 3, 905, 625
1942	36, 537, 593	27, 718, 534	8, 819, 059	78, 889, 362	[6] 8, 926, 712
1943	43, 602, 456	40, 318, 602	3, 283, 854	99, 585, 627	[6] 14, 589, 324

[1] Net income is total income less statutory deductions, but before deduction of exemption or credits allowable in computing amount subject to tax.

[2] Includes war excess-profits tax of $101,250,000 on individuals and $103,888,000 on partnerships.

[3] Tax after 25 percent reduction provided by Revenue Act of 1924.

[4] Excludes amount of alternative tax on returns reporting deficit due to net long-term capital loss, which tax amounted to $615,000 for 1938; $300,000 for 1939; $473,000 for 1940; and $2,326,000 for 1941.

[5] Includes defense tax 1940, $128,350,000; 1941, $1,150,000; not shown separately in table. Defense tax, applicable only to taxable years beginning in 1940, is 10 percent of total income tax before deducting any credit, but not in excess of 10 percent of amount by which net income exceeds such income tax.

[6] (a) Represents tax computed on net income for respective year *without regard* to comparison of tax liability on the two returns as provided by Current Tax Payment Act. Tax for 1943 is amount of income and Victory tax after deducting credits for tax paid at source and tax paid to a foreign country or possession of United States, which credits for 1943 amounted to $16,803,000 for individuals, estates, and trusts. Tax for 1942 and prior years is amount *before* deduction of such credits.

(b) Total tax reported on 1943 returns of individuals, estates, and trusts, with net income, *including adjustments under Current Tax Payment Act* and after deducting credits referred to in (a) above, is $17,114,112,000 which includes total tax on 1943 income (see (a) of this note), additional tax of $671,588,000 on individual returns showing 1943 tax increased to equal 1942 tax liability, and unforgiven portion of 1942 and 1943 tax on individual returns amounting to $1,853,201,000. (On returns with no net income for income tax purposes in 1943, there is a tax of $31,800,000 which is *not* included in total shown above. This excluded tax consists of (1) adjustments under Current Tax Payment Act on individual returns, and (2) Victory tax on returns of individuals, estates, and trusts.)

Source: Treasury Department, Bureau of Internal Revenue; *Statistics of Income, Part 1.*

No. 350.—Income Tax Returns, Individual, Estate, and Trust—Analysis: 1939 to 1943

[All money figures, except as indicated, in millions of dollars. See headnote, table 349]

DISTRIBUTION	1939	1940	1941	1942	1943		
					Total	Individual	Estate and trust
Total income	26,391	40,862	64,542	86,449	107,298	106,614	684
Salaries, wages, commissions, etc.	16,441	27,654	47,082	65,558	82,714	82,714	--------
Business profit [1]	2,698	4,157	6,456	9,286	11,064	11,018	45
Partnership profit [2]	1,247	1,558	2,292	3,502	5,138	5,093	45
Net gain from sales of capital assets [3]	398	394	505	362	882	785	97
Net gain from sales of property other than capital assets [4]	29	41	68	63	78	76	1
Rents and royalties	812	1,194	1,739	1,957	1,846	1,780	66
Dividends received [5]	2,802	3,268	3,603	3,099	3,070	2,751	318
Income from fiduciaries [6]	710	768	770	778	834	818	16
Interest received:							
Partially tax-exempt Government obligations [7]	52	80	113	104	85	77	8
Taxable Government obligations [8]	--------	--------	16	45	76	65	11
Bank deposits, notes, etc.	864	992	988	917	797	733	64
Annuities	--------	--------	162	139	125	125	--------
Other income [9]	338	755	747	640	591	579	12
Total deductions	3,199	4,273	5,674	7,560	7,712	7,404	308
Net loss from business [1]	101	132	124	182	214	213	1
Net loss from partnership [2]	28	29	32	38	42	41	(10)
Net loss from sales of capital assets [3]	317	386	702	244	193	190	3
Net loss from sales of property other than capital assets [4]	27	38	62	83	75	74	1
Interest paid	549	720	932	1,149	1,047	1,039	8
Taxes paid	882	1,256	1,641	2,121	2,126	2,109	17
Contributions	495	735	997	1,445	1,830	1,830	--------
Medical and dental expenses [11]	--------	--------	--------	651	785	785	--------
Losses from fire, storm etc.	19	31	57	113	118	118	--------
Other deductions	528	710	845	1,324	1,035	1,004	31
Amount distributable to beneficiaries [12]	252	237	282	209	247	--------	247
Net income [13]	23,192	36,589	58,868	78,889	99,586	99,210	376
Total tax	928	[14] 1,496	[14] 3,906	[15] 8,927	[15] 14,589	14,449	140
Number of returns (thousands)	7,633	14,665	25,855	36,538	43,602	43,507	96
Average net income per return	$3,038	$2,495	$2,227	$2,159	$2,284	$2,280	$3,917
Average tax per return	$122	$102	$151	$244	$335	$332	$1,458

[1] Current year business profit or loss. (Not operating loss deduction is reported in "Other deductions").

[2] Partnership profit or loss, as reported on income tax return of partner, excludes (a) partially tax-exempt interest on Government obligations issued prior to Mar. 1, 1941, (b) dividends on share accounts in Federal savings and loan associations issued prior to Mar. 28, 1942, and (c) net gain or loss from sales or exchanges of capital assets.

[3] Net gain from sales of capital assets is amount taken into account in computing net income, allowable carryover from prior year (or years) having been deducted. Net loss from sales of capital assets is amount reported as a deduction in current year, which deduction is limited to (a) amount of allowable loss, (b) net income computed without regard to capital gain or loss, or (c) $1,000, whichever is smallest.

[4] Net gain or loss from sales of property other than capital assets is net gain or loss from sales or exchanges of: property used in trade or business of a character which is subject to allowance for depreciation, 1939–43; certain Government obligations, 1941–43; and real property used in trade or business of taxpayer, 1942–43.

[5] Includes all foreign and domestic dividends *except* those received through partnerships and fiduciaries, and for 1941–43, dividends reported on Form 1040A. For 1942–43, dividends on share accounts in Federal savings and loan associations, issued on or *after* Mar. 28, 1942, are included. (See note 9.)

[6] Income from fiduciaries, as reported on return of beneficiary, *excludes* (a) partially tax-exempt interest on Government obligations, (b) dividends on share accounts in Federal savings and loan associations, and (c) net gain or loss from sales or exchanges of capital assets received from common trust funds.

[7] Partially tax-exempt interest is that received on certain Government obligations issued prior to Mar. 1, 1941, namely, U. S. Savings bonds and Treasury bonds, owned in excess of $5,000, and obligations of instrumentalities of the U. S. other than those issued under Federal Farm Loan Act or that act as amended. Such interest received through partnerships and fiduciaries is included. Dividends on share accounts in Federal savings and loan associations, issued *prior* to Mar. 28, 1942, are included for 1941–43. For 1941, taxable interest on Government bonds reported on nontaxable returns is also included.

[8] Taxable interest on Government obligations is that received on Treasury notes issued on or after Dec. 1, 1940, and on obligations of the U. S. or any agency or instrumentality thereof, issued on or after Mar. 1, 1941; amounts reported exclude such interest received through partnerships and fiduciaries. For 1941, only taxable interest reported on taxable returns, Forms 1040 and 1041, is included.

[9] Other income includes for 1939–40, dividends on share accounts in Federal savings and loan associations; for 1941–43, dividends, interest, annuities, and (for 1941 only) rents and royalties, reported on Form 1040A.

[10] Less than $500,000.

[11] Medical and dental expenses in excess of an amount equal to 5 percent of net income computed without deduction. Maximum deduction is $2,500 in case of head of family or joint return of husband and wife, and $1,250 for all other individuals.

[12] Reported on taxable fiduciary return; deduction allowed in computing taxable net income of an estate or trust.

[13] See note 1, table 349.

[14] Includes defense tax. See note 5, table 349.

[15] See note 6 (a), table 349.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 351.—Income Tax Returns, Individual, Estate, and Trust, by Net-income Classes: 1937 to 1943

[**All money figures in thousands of dollars.** See headnote, table 349. Data for returns with net income under $5,000 partly estimated for 1937–42; those with net income under $20,000 estimated for 1943]

NET-INCOME CLASS	1937	1938	1939	1940	1941	1942	1943
Number of returns	6,350,148	6,203,657	7,633,199	14,665,462	25,854,973	36,537,593	43,602,456
Form 1040A [1]	----------	----------	----------	----------	10,252,708	16,106,039	20,341,523
Form 1040:							
Under $1,000	297,143	389,871	374,223	1,941,122	1,976,368	3,228,706	3,097,513
$1,000 to $2,000	2,524,763	2,433,949	3,036,444	5,026,595	5,754,402	7,172,627	6,108,585
$2,000 to $3,000	1,571,996	1,614,982	2,060,540	5,264,991	4,722,477	5,430,790	6,341,999
$3,000 to $5,000	1,251,213	1,172,409	1,468,402	1,652,825	2,199,668	3,422,331	6,096,027
$5,000 to $10,000	471,171	415,596	484,698	539,159	636,901	785,785	1,107,412
$10,000 to $25,000	178,446	140,781	164,707	189,291	243,081	300,161	390,203
$25,000 to $50,000	38,948	26,336	31,992	37,264	49,521	65,137	86,203
$50,000 to $100,000	12,318	7,259	9,272	10,673	14,850	19,793	25,362
$100,000 to $150,000	2,269	1,326	1,618	1,964	2,784	3,585	4,535
$150,000 to $300,000	1,358	766	935	1,131	1,620	1,985	2,361
$300,000 to $500,000	312	207	212	267	367	415	456
$500,000 to $1,000,000	162	118	111	128	169	199	222
$1,000,000 and over	49	57	45	52	57	40	55
Net income [2]	21,238,574	18,897,374	23,191,871	36,588,546	58,868,025	78,889,362	99,585,627
Form 1040A [1]	----------	----------	----------	----------	17,531,107	25,715,974	31,086,413
Form 1040:							
Under $1,000	202,401	259,833	253,911	1,525,260	1,429,168	2,120,387	1,989,494
$1,000 to $2,000	3,592,283	3,430,143	4,327,850	7,361,338	8,872,128	10,869,168	9,245,183
$2,000 to $3,000	3,980,864	4,091,500	5,201,699	12,583,632	11,479,181	13,294,849	15,863,153
$3,000 to $5,000	4,646,965	4,317,709	5,434,218	6,014,768	8,000,997	12,453,166	22,181,366
$5,000 to $10,000	3,170,571	2,783,893	3,241,405	3,604,433	4,286,515	5,254,452	7,383,871
$10,000 to $25,000	2,639,518	2,059,779	2,416,728	2,785,641	3,583,574	4,452,963	5,801,890
$25,000 to $50,000	1,319,431	886,398	1,079,972	1,257,086	1,673,403	2,201,992	2,912,219
$50,000 to $100,000	824,261	484,768	617,798	712,495	994,006	1,324,652	1,690,758
$100,000 to $150,000	272,264	158,413	193,959	235,754	333,998	431,323	544,220
$150,000 to $300,000	272,724	154,996	187,482	226,596	322,432	394,634	465,726
$300,000 to $500,000	117,477	78,441	81,387	101,756	139,765	156,857	172,485
$500,000 to $1,000,000	114,399	81,396	74,090	84,224	115,661	132,358	149,986
$1,000,000 and over	85,416	110,103	81,370	95,564	106,091	86,586	98,860
Total tax	1,141,569	[3] 765,218	[3] 928,394	[3] 1,495,930	[3] 3,905,625	[4] 8,926,712	[4] 14,589,324
Form 1040A [1]	----------	----------	----------	----------	[5] 328,479	[5] 1,317,947	[5] 2,389,266
Form 1040:							
Under $1,000	468	719	744	2,115	11,308	80,802	101,032
$1,000 to $2,000	17,262	15,202	21,422	57,727	140,676	496,013	768,589
$2,000 to $3,000	15,622	13,789	21,374	49,826	298,698	963,892	1,668,556
$3,000 to $5,000	38,852	33,920	47,424	78,830	408,916	1,376,442	2,971,233
$5,000 to $10,000	83,529	71,654	83,430	119,541	406,498	904,148	1,490,256
$10,000 to $25,000	175,709	134,162	158,156	253,227	683,247	1,231,202	1,786,543
$25,000 to $50,000	179,395	120,594	146,937	270,956	574,217	948,162	1,345,052
$50,000 to $100,000	194,507	116,989	146,686	251,414	462,842	742,361	1,005,645
$100,000 to $150,000	102,062	58,224	71,970	110,629	181,958	286,405	379,290
$150,000 to $300,000	131,060	69,744	88,234	122,832	187,259	287,693	353,706
$300,000 to $500,000	67,489	39,832	44,237	61,041	83,779	122,470	138,515
$500,000 to $1,000,000	74,156	42,353	44,598	51,173	71,991	103,829	116,233
$1,000,000 and over	61,457	48,035	53,181	66,619	65,756	65,346	75,405
Avg. tax rate on net income, percent	5.37	4.05	4.00	4.09	6.63	11.32	14.65
Form 1040A [1]	----------	----------	----------	----------	1.87	5.13	7.69
Form 1040:							
Under $1,000	.23	.28	.29	.14	.79	3.81	5.08
$1,000 to $2,000	.48	.44	.49	.78	1.59	4.56	8.31
$2,000 to $3,000	.39	.34	.41	.40	2.60	7.25	10.52
$3,000 to $5,000	.84	.79	.87	1.31	5.11	11.05	13.40
$5,000 to $10,000	2.63	2.57	2.57	3.32	9.48	17.21	20.18
$10,000 to $25,000	6.66	6.51	6.54	9.09	19.07	27.65	30.79
$25,000 to $50,000	13.60	13.60	13.61	21.55	34.31	43.06	46.19
$50,000 to $100,000	23.60	24.13	23.74	35.29	46.56	56.04	59.48
$100,000 to $150,000	37.49	36.75	37.11	46.93	54.48	66.40	69.69
$150,000 to $300,000	48.06	45.00	47.06	54.21	58.08	72.90	75.95
$300,000 to $500,000	57.45	50.78	54.35	59.99	59.94	78.08	80.31
$500,000 to $1,000,000	64.82	52.03	60.19	60.76	62.24	78.45	77.50
$1,000,000 and over	71.95	43.63	65.36	69.71	61.98	75.47	76.27

[1] See note 5, table 353. [2] See note 1, table 349. [3] See note 4, table 349.
[4] See note 6 (a), table 349. Tax shown for each income class in 1943 is amount *after* deducting credit for tax paid to foreign countries or U. S. possessions and after credit for tax paid at source, while amounts shown for prior years are *before* deducting such credits.
[5] For Form 1040A, "Optional tax" is reported in lieu of normal tax and surtax by individuals electing to file Form 1040A. Amount shown for 1943 includes Victory tax.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 352.—Income Tax Returns, Individual, Estate, and Trust, by Family Relationship: 1938 to 1943

[See headnote, table 349]

FAMILY RELATIONSHIP	1938	1939	1940	1941	1942	1943
Number of returns	**6,203,657**	**7,633,199**	**14,665,462**	**25,854,973**	**36,537,593**	**43,602,456**
Joint returns of husbands and wives	2,866,026	3,323,698	7,456,432	14,138,753	20,230,892	22,231,629
Separate returns of husbands and wives:						
Men [1]	152,654	184,765	184,983	492,621	988,890	1,778,379
Women [1]	153,143	180,802	170,070	394,013	1,100,643	2,042,144
Heads of families:						
Men [2]	395,073	481,543	773,207	1,490,898	1,360,991	1,268,241
Women [2]	210,143	311,061	491,273	730,482	1,140,781	1,558,534
Not heads of families:						
Men [2]	1,418,385	1,758,058	3,131,177	4,712,353	5,326,465	5,421,119
Women [2]	909,935	1,279,703	2,235,498	3,496,913	5,551,000	7,313,912
Community property returns	45,417	50,690	155,434	314,056	756,448	1,892,595
Estates and trusts	52,881	62,879	67,388	84,884	81,483	95,903
Net income (1,000 dollars) [3]	**18,897,374**	**23,191,871**	**36,588,546**	**58,868,025**	**78,889,362**	**99,585,627**
Joint returns of husbands and wives	10,001,384	11,849,817	21,213,046	35,177,228	48,818,442	57,323,889
Separate returns of husbands and wives:						
Men	1,593,939	1,941,202	2,118,585	3,278,706	4,859,582	7,723,044
Women	693,027	867,955	795,394	1,212,803	2,160,896	3,838,856
Heads of families:						
Men [2]	1,040,372	1,244,988	1,738,209	3,190,711	2,720,801	2,836,538
Women [2]	472,994	699,899	942,366	1,215,360	1,707,977	2,519,820
Not heads of families:						
Men [2]	2,611,197	3,302,583	5,053,307	7,779,280	8,397,631	8,808,275
Women [2]	1,717,196	2,457,303	3,481,851	4,986,278	6,941,577	9,712,335
Community property returns	530,819	575,172	966,961	1,686,851	2,982,822	6,447,105
Estates and trusts	236,444	252,953	278,827	340,808	299,633	375,766

[1] An unequal number of returns of husbands and wives results from use of sampling in certain net income areas.
[2] Single persons or married persons not living with husbands or wives.
[3] See note 1, table 349.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 353.—Income Tax Returns, Individual, Excluding Estate and Trust—Income Distributed by Source, by Net Income Classes: 1943

[In thousands of dollars]

NET-INCOME CLASS (thousands of dollars)	Total income	Salaries, wages, etc.	Business profit [1]	Partnership profit [2]	Net gain from sales of capital assets [3]	Net gain from sales of property other than capital assets [4]	Rents and royalties
AMOUNT							
Total	**106,614,214**	**82,713,697**	**11,018,336**	**5,093,021**	**785,156**	**76,254**	**1,779,761**
Form 1040A (est.) [5]	31,086,413	30,903,272	----------	----------	----------	----------	----------
Form 1040:							
Under 5 (est.)	54,776,247	44,075,893	6,470,490	1,125,820	200,575	54,220	1,194,337
5-10	8,033,333	4,101,482	1,903,710	905,599	116,634	11,286	249,229
10-15	3,052,906	1,094,668	802,714	569,593	64,429	4,084	96,946
15-20	1,896,115	624,267	453,809	409,559	45,899	2,061	57,341
20-25	1,303,572	418,071	288,624	299,806	32,285	1,309	35,528
25-50	3,125,525	897,424	597,462	824,915	93,279	2,230	77,654
50-100	1,813,757	423,139	285,933	544,556	69,012	704	37,694
100-150	585,329	95,519	88,427	180,460	36,180	111	11,774
150-300	501,251	59,709	79,479	142,896	43,187	144	13,433
300-500	184,123	12,947	24,874	52,290	21,410	9	2,642
500-1,000	161,212	6,143	14,975	23,276	39,108	68	1,270
1,000 and over	94,428	1,102	7,838	14,250	23,160	26	1,911

For footnotes, see p. 329.

No. 353.—Income Tax Returns, Individual, Excluding Estate and Trust—Income Distributed by Source, by Net Income Classes: 1943—Continued

[In thousands of dollars]

NET-INCOME CLASS (thousands of dollars)	Total income	Salaries, wages, etc.	Business profit [1]	Partnership profit [2]	Net gain from sales of capital assets [3]	Net gain from sales of property other than capital assets [4]	Rents and royalties
PERCENT							
Total	**100.00**	**77.58**	**10.33**	**4.78**	**.74**	**.07**	**1.67**
Form 1040A (est.) [5]	----------	99.41	----------	----------	----------	----------	----------
Form 1040:							
Under 5 (est.)	100.00	80.46	11.81	2.05	.37	.10	2.18
5-10	100.00	51.06	23.70	11.27	1.45	.14	3.10
10-15	100.00	35.86	26.29	18.66	2.11	.13	3.18
15-20	100.00	32.92	23.93	21.60	2.42	.11	3.03
20-25	100.00	32.07	22.14	23.00	2.48	.10	2.72
25-50	100.00	28.72	19.12	26.39	2.99	.07	2.48
50-100	100.00	23.33	15.77	30.02	3.81	.04	2.08
100-150	100.00	16.32	15.11	30.83	6.18	.02	2.01
150-300	100.00	11.92	15.86	28.51	8.62	.03	2.68
300-500	100.00	7.03	13.51	28.40	11.63	.01	1.43
500-1,000	100.00	3.81	9.29	14.44	24.26	.04	.79
1,000 and over	100.00	1.17	8.30	15.09	24.52	.03	2.02

NET-INCOME CLASS (thousands of dollars)	Dividends from domestic and foreign corporations [6]	Income from fiduciaries [7]	INTEREST: Government obligations: Partially tax-exempt (subject to surtax only) [8]	INTEREST: Government obligations: Taxable (subject to normal tax, surtax and victory tax) [9]	INTEREST: Bank deposits notes, corporation bonds, etc.	Annuities	Other income [10]
AMOUNT							
Total	**2,751,284**	**818,005**	**76,577**	**65,130**	**732,655**	**125,113**	**579,223**
Form 1040A (est.) [5]	(11)	----------	(11)	(11)	(11)	(11)	183,141
Form 1040:							
Under 5 (est.)	682,427	169,592	30,392	22,884	382,360	88,084	279,172
5-10	409,946	127,876	12,156	9,302	122,440	13,936	49,738
10-15	253,268	74,429	6,849	5,622	57,918	6,256	16,129
15-20	185,028	56,797	5,019	4,189	36,843	3,777	11,526
20-25	141,527	44,095	3,478	3,158	25,886	2,298	7,507
25-50	410,093	125,007	9,108	8,843	57,577	5,404	16,528
50-100	306,783	93,805	5,522	5,810	29,077	3,282	8,443
100-150	119,149	38,381	1,117	1,973	8,633	934	2,672
150-300	110,646	39,006	1,230	1,805	6,910	655	2,091
300-500	44,710	18,711	1,540	783	2,511	283	1,413
500-1,000	49,964	22,889	144	611	1,766	142	857
1,000 and over	37,741	7,414	27	153	734	64	4
PERCENT							
Total	**2.58**	**.77**	**.07**	**.06**	**.69**	**.12**	**.54**
Form 1040A (est.) [5]	(11)	----------	(11)	(11)	(11)	(11)	.59
Form 1040:							
Under 5 (est.)	1.25	.31	.06	.04	.70	.16	.51
5-10	5.10	1.59	.15	.12	1.53	.17	.62
10-15	8.30	2.44	.22	.18	1.90	.20	.53
15-20	9.76	3.00	.26	.22	1.94	.20	.61
20-25	10.86	3.38	.27	.24	1.98	.18	.58
25-50	13.12	4.00	.29	.28	1.84	.17	.53
50-100	16.91	5.17	.30	.32	1.60	.18	.47
100-150	20.35	6.56	.19	.34	1.47	.16	.46
150-300	22.07	7.78	.24	.36	1.38	.13	.42
300-500	24.28	10.16	.84	.43	1.36	.15	.77
500-1,000	30.99	14.20	.09	.38	1.09	.09	.53
1,000 and over	39.97	7.85	.03	.16	.78	.07	.01

For footnotes 1 through 4, see same numbers, table 350.

[5] Not distributed. The "Optional" form 1040A which may be filed if *gross* income is not more than $3,000 and is only from salary, wages, compensation for personal services, dividends, interest, and annuities does not provide for the amount of *net* income.

For footnotes 6 through 10, see footnotes 5 through 9, table 350.

[11] Included in "Other income."

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 354.—Income Tax Returns, Individual, Excluding Estate

[All money figures, except average per return

Division, State, or Territory	1941			1942			1943 [1]	
	Number of returns	Net income	Tax	Number of returns	Net income	Tax	Number of returns	Net income
Total	25,770,089	58,527,217	3,815,415	36,456,110	78,589,729	8,823,041	43,460,746	99,106,440
New England	2,266,465	5,035,935	336,590	2,964,604	6,506,236	761,003	3,328,861	7,671,495
Maine	142,199	291,801	14,904	226,554	443,906	43,009	261,798	557,956
New Hampshire	102,942	204,652	10,395	146,706	279,274	23,988	165,995	333,779
Vermont	58,713	116,197	5,410	81,836	150,872	13,214	92,014	172,897
Massachusetts	1,171,104	2,577,171	166,760	1,510,202	3,226,413	362,346	1,718,101	3,895,261
Rhode Island	202,322	451,453	31,125	262,595	571,903	66,951	286,443	649,868
Connecticut	589,185	1,394,661	107,996	736,711	1,833,868	251,495	804,510	2,061,734
Middle Atlantic	6,893,727	16,147,602	1,183,472	8,993,054	19,857,675	2,398,620	10,279,380	24,582,436
New York	3,453,668	8,216,589	667,741	4,440,597	10,002,404	1,324,804	5,253,541	12,846,919
New Jersey	1,218,928	2,878,853	184,015	1,512,937	3,305,367	368,847	1,726,498	4,180,454
Pennsylvania	2,221,131	5,052,160	331,716	3,039,520	6,549,904	704,969	3,299,341	7,555,063
East North Central	6,434,723	14,795,415	924,593	8,657,522	19,238,167	2,129,480	10,056,463	23,947,190
Ohio	1,687,792	3,872,913	236,474	2,270,139	5,080,627	561,769	2,685,725	6,398,743
Indiana	682,343	1,468,148	75,462	1,001,188	2,048,452	188,776	1,186,198	2,637,290
Illinois	2,074,014	4,836,018	335,347	2,716,170	5,916,280	683,231	3,087,295	7,292,243
Michigan	1,368,651	3,355,122	216,287	1,782,279	4,447,321	542,149	2,038,605	5,468,728
Wisconsin	621,923	1,263,214	61,023	887,746	1,745,487	153,555	1,058,640	2,150,186
West North Central	2,133,194	4,338,630	211,860	3,270,518	6,339,283	583,878	3,927,562	7,930,893
Minnesota	508,625	1,037,177	50,073	717,095	1,350,773	119,318	871,233	1,728,329
Iowa	430,601	799,153	29,559	636,178	1,239,319	108,226	746,273	1,489,660
Missouri	591,577	1,336,020	85,313	896,490	1,837,171	195,877	1,102,999	2,288,569
North Dakota	87,998	150,259	3,667	126,845	218,760	14,268	156,798	291,410
South Dakota	79,122	138,299	3,919	128,108	217,507	13,966	133,601	241,096
Nebraska	181,048	359,765	15,736	322,223	612,021	54,594	391,503	791,262
Kansas	254,223	517,957	23,593	443,579	863,732	77,629	525,155	1,100,567
South Atlantic	2,362,507	5,512,296	386,034	3,724,756	7,822,137	841,699	4,608,478	9,640,528
Delaware	63,650	189,075	34,548	93,950	237,847	40,528	95,381	260,262
Maryland	507,154	1,206,749	80,553	715,206	1,615,704	185,276	840,308	1,958,112
Dist. of Col.	250,168	595,198	44,926	362,921	802,819	105,635	353,511	836,306
Virginia	367,532	863,916	55,593	594,458	1,271,238	130,953	709,903	1,474,740
West Virginia	264,918	575,429	24,668	381,042	748,185	52,923	444,235	893,793
North Carolina	277,454	601,712	38,439	504,199	931,056	83,393	667,295	1,183,692
South Carolina	137,399	279,788	13,388	252,969	471,579	38,262	335,454	592,451
Georgia	256,154	601,971	40,928	415,047	875,883	99,804	616,065	1,213,051
Florida	238,078	598,458	52,991	404,964	867,826	104,925	546,326	1,228,121
East South Central	823,699	1,873,960	113,164	1,407,278	2,896,633	281,508	1,902,027	3,816,824
Kentucky	261,112	565,036	28,550	412,864	821,352	72,317	538,781	1,158,102
Tennessee	261,594	614,756	42,081	444,476	923,597	95,183	615,451	1,204,095
Alabama	208,851	470,220	27,914	384,376	805,537	76,833	524,278	1,025,051
Mississippi	92,142	223,948	14,619	165,562	346,147	37,175	223,517	429,576
West South Central	1,332,446	3,060,114	199,947	2,232,049	4,450,478	481,528	2,977,946	6,120,744
Arkansas	99,037	238,728	16,190	186,336	381,822	38,138	255,218	468,672
Louisiana	230,741	524,995	33,947	379,799	733,250	84,540	547,614	1,118,049
Oklahoma	211,989	472,663	27,230	347,620	653,704	58,870	458,186	915,858
Texas	790,679	1,823,728	122,580	1,318,294	2,681,702	299,980	1,716,928	3,618,165
Mountain	651,056	1,414,684	73,671	1,042,568	2,185,392	229,955	1,253,153	2,743,600
Montana	105,620	225,722	9,639	150,303	309,899	31,970	163,172	357,467
Idaho	74,818	152,658	5,908	120,987	243,543	24,100	153,131	320,963
Wyoming	48,247	107,735	5,664	67,317	141,230	14,318	78,909	182,907
Colorado	177,986	384,714	23,282	280,066	584,263	65,987	335,369	733,582
New Mexico	51,948	118,219	6,498	80,948	168,753	18,066	103,933	219,270
Arizona	75,959	167,979	8,874	132,461	283,588	31,324	161,787	346,981
Utah	77,626	170,044	7,434	151,377	317,168	26,325	188,252	424,337
Nevada	38,852	87,613	6,372	59,109	136,948	17,865	68,600	158,093
Pacific	2,747,385	6,074,088	370,695	3,960,337	8,775,681	1,051,855	4,971,354	12,234,243
Washington [3]	464,729	990,336	51,834	739,589	1,584,253	179,721	937,440	2,196,594
Oregon	231,695	503,621	27,895	389,598	910,057	107,851	457,853	1,169,032
California	2,050,961	4,580,131	290,966	2,831,150	6,281,371	764,283	3,576,061	8,868,617
Alaska [3]	25,683	53,207	2,410	39,139	100,461	13,256	----------	----------
Hawaii	99,204	221,286	12,979	164,285	417,582	50,260	155,522	418,490

[1] Total number of returns, amount of net income, and amount of tax for 1943, distributed by States, do not precisely agree with totals shown in other tables presented herein for individual returns excluding estates and trusts, for the reason that State data are extended from a composite sample including the basic sample used in general tables and a supplemental sample to insure representative State data.

[2] (a) Tax on 1943 income is that computed on net income reported for 1943, *without regard* to comparison with tax on individual returns for 1942 as provided by Current Tax Payment Act, and consists of normal tax, surtax, alternative tax, and Victory tax, after deduction of credits for tax paid at source and tax paid to foreign countries or United States possessions. See note 1.

AND TRUST, BY STATES AND TERRITORIES: 1941, 1942, AND 1943

and tax per capita, in thousands of dollars]

1943 [1]—Continued										
Tax on 1943 income [2]	Average per return		Tax per capita of total population *on 1943 net income*	Percent of population filing returns	Pecent of U. S. total				*Total tax* including adjustments under Current Tax Payment Act [2]	DIVISION, STATE, OR TERRITORY
	Net income	Tax on 1943 income			Population	Returns	Net income	Tax on 1943 income		
14,447,787	$2,280.37	$332.43	$107.43	32.32	100.00	100.00	100.00	100.00	16,981,383	**Total.**
1,139,463	2,304.54	342.30	135.75	39.66	6.24	7.66	7.74	7.89	1,348,346	**New England.**
67,210	2,131.25	256.72	82.16	32.00	.61	.60	.56	.47	77,697	Maine.
38,072	2,010.78	229.36	82.59	36.01	.34	.38	.34	.26	45,112	New Hampshire.
18,899	1,879.03	205.39	57.62	28.05	.24	.21	.17	.13	22,293	Vermont.
573,821	2,267.19	333.99	134.83	40.37	3.16	3.95	3.93	3.97	677,079	Massachusetts.
94,544	2,268.75	330.06	125.89	38.14	.56	.66	.66	.65	113,006	Rhode Island.
346,917	2,562.72	431.22	194.90	45.20	1.32	1.85	2.08	2.40	413,159	Connecticut.
3,817,995	2,391.43	371.42	143.73	38.70	19.75	23.65	24.80	26.43	4,476,841	**Middle Atlantic.**
2,139,270	2,445.38	407.21	166.34	40.85	9.56	12.09	12.96	14.81	2,508,204	New York.
612,592	2,421.35	354.82	144.65	40.77	3.15	3.97	4.22	4.24	716,797	New Jersey.
1,066,133	2,289.87	323.14	112.60	34.85	7.04	7.59	7.62	7.38	1,251,841	Pennsylvania.
3,497,122	2,381.27	347.75	132.39	38.07	19.64	23.14	24.16	24.21	4,100,063	**East North Central.**
915,433	2,382.50	340.85	132.90	38.99	5.12	6.18	6.46	6.34	1,070,175	Ohio.
342,290	2,223.31	288.56	100.70	34.90	2.53	2.73	2.66	2.37	400,253	Indiana.
1,123,585	2,362.02	363.94	146.01	40.12	5.72	7.10	7.36	7.78	1,320,790	Illinois.
853,930	2,682.58	418.88	157.46	37.59	4.03	4.69	5.52	5.91	1,004,784	Michigan.
261,884	2,031.08	247.38	86.98	35.16	2.24	2.44	2.17	1.81	304,060	Wisconsin.
974,652	2,019.29	248.16	76.29	30.74	9.50	9.04	8.00	6.75	1,139,089	**West North Central.**
207,874	1,983.77	238.60	80.63	33.79	1.92	2.00	1.74	1.44	241,775	Minnesota.
174,199	1,996.13	233.43	75.12	32.18	1.72	1.72	1.50	1.21	204,536	Iowa.
306,905	2,074.86	278.25	81.84	29.41	2.79	2.54	2.31	2.12	359,515	Missouri.
30,152	1,858.51	192.30	55.53	28.88	.40	.36	.29	.21	34,753	North Dakota.
25,018	1,804.60	187.26	43.36	23.15	.43	.31	.24	.17	28,851	South Dakota.
94,351	2,021.09	241.00	76.83	31.88	.91	.90	.80	.65	109,391	Nebraska.
136,153	2,095.70	259.26	76.45	29.49	1.32	1.21	1.11	.94	160,268	Kansas.
1,308,768	2,091.91	283.99	67.88	23.90	14.34	10.60	9.73	9.06	1,544,089	**South Atlantic.**
54,638	2,728.66	572.84	194.44	33.94	.21	.22	.26	.38	65,098	Delaware.
287,119	2,330.23	341.68	137.25	40.17	1.56	1.93	1.98	1.99	337,985	Maryland.
138,448	2,365.71	391.64	155.56	39.72	.66	.81	.84	.96	164,522	Dist. of Col.
187,945	2,077.38	264.75	61.06	23.06	2.29	1.63	1.49	1.30	223,360	Virginia.
88,001	2,011.98	198.10	50.17	25.33	1.30	1.02	.90	.61	101,974	West Virginia.
140,137	1,773.87	210.01	38.51	18.34	2.71	1.54	1.19	.97	165,991	North Carolina.
65,299	1,766.12	194.66	33.47	17.19	1.45	.77	.60	.45	77,608	South Carolina.
157,416	1,969.03	255.52	48.80	19.10	2.40	1.42	1.22	1.09	186,001	Georgia.
189,765	2,247.96	347.35	80.07	23.05	1.76	1.26	1.24	1.31	221,051	Florida.
486,923	2,006.71	256.00	45.01	17.58	8.04	4.38	3.85	3.37	576,249	**East South Central.**
157,396	2,149.49	292.13	57.57	19.71	2.03	1.24	1.17	1.09	184,529	Kentucky.
152,519	1,956.44	247.82	51.54	20.80	2.20	1.42	1.21	1.06	177,871	Tennessee.
122,671	1,955.17	233.98	42.39	18.12	2.15	1.21	1.03	.85	146,427	Alabama.
54,337	1,921.89	243.10	24.34	10.01	1.66	.51	.43	.38	67,421	Mississippi.
817,324	2,055.36	274.46	60.25	21.95	10.09	6.85	6.18	5.66	974,419	**West South Central.**
55,055	1,836.36	215.72	29.44	13.65	1.39	.59	.47	.38	66,688	Arkansas.
146,569	2,041.67	267.65	57.32	21.42	1.90	1.26	1.13	1.01	171,757	Louisiana.
109,460	1,998.88	238.90	50.49	21.13	1.61	1.05	.92	.76	131,271	Oklahoma.
506,240	2,107.35	294.85	72.61	24.63	5.18	3.95	3.65	3.50	604,702	Texas.
358,177	2,189.36	285.82	81.15	28.39	3.28	2.88	2.77	2.48	428,995	**Mountain.**
43,927	2,190.74	269.21	90.76	33.71	.36	.38	.36	.30	53,505	Montana.
37,126	2,096.00	242.45	74.55	30.75	.37	.35	.32	.26	45,591	Idaho.
23,743	2,317.95	300.89	93.48	31.07	.19	.18	.18	.16	28,365	Wyoming.
101,669	2,187.39	303.16	87.42	28.84	.86	.77	.74	.70	120,262	Colorado.
27,510	2,109.72	264.69	51.52	19.46	.40	.24	.22	.19	33,321	New Mexico.
48,412	2,144.68	299.23	68.96	23.05	.52	.37	.35	.34	59,021	Arizona.
49,851	2,254.09	264.81	78.63	29.69	.47	.43	.43	.35	57,268	Utah.
25,939	2,304.56	378.12	181.39	47.97	.11	.16	.16	.18	31,662	Nevada.
1,975,123	2,460.95	397.30	167.21	42.09	8.78	11.44	12.34	13.67	2,307,791	**Pacific.**
324,438	2,343.18	346.09	153.91	44.47	1.57	2.16	2.22	2.25	381,165	Washington.
182,580	2,553.29	398.77	147.72	37.04	.92	1.05	1.18	1.26	211,655	Oregon.
1,468,105	2,480.00	410.54	173.37	42.23	6.30	8.23	8.95	10.16	1,714,971	California.
										Alaska.
72,237	2,690.87	464.48	163.43	35.19	.33	.36	.42	.50	85,501	Hawaii.

(b) Total tax *including adjustments under Current Tax Payment Act* consists of tax on 1943 income (see (a) p. 330), additional tax for returns on which 1943 tax is increased to equal 1942 tax liability, and unforgiven portion of 1942 and 1943 tax. See note 1.

[3] For 1943, the State of Washington includes data for Alaska.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 355.—Income Tax Returns, Individual, Excluding Estate and Trust—Analysis, by Net Income Classes: 1943

[All money figures, except average tax per return in thousands of dollars. Data for returns with net income under $20,000 estimated]

Net income class (thousands of dollars)	Number of returns	Total income	Total deductions including contributions	Net income [1]	Exemptions from tax: Personal exemption and credit for dependents	Exemptions from tax: Earned income credit	Exemptions from tax: Interest on Government obligations (subject to surtax only)	Total tax incl. adjustments under Current Tax Payment Act [2]
Total	**43,506,553**	**106,614,214**	**7,404,352**	**99,209,862**	**51,327,677**	**8,591,881**	**76,577**	**16,974,230**
Form 1040A:								
Taxable	18,159,744	30,239,358	----------	[3] 30,239,358	20,638,497	2,842,500	----------	2,636,838
Nontaxable [4]	2,181,779	847,055	----------	[3] 847,055	1,741,813	79,623	----------	15,369
Form 1040:								
Under 1, taxable	2,078,809	1,906,079	379,949	1,526,130	1,488,897	124,702	4,068	135,558
Under 1, nontaxable [4]	973,576	551,287	109,500	441,787	1,023,994	13,142	1,675	18,054
1–2, taxable	*5,961,765*	*10,381,104*	*1,308,551*	*9,072,553*	*6,284,764*	*818,415*	*6,973*	*912,133*
1 and over nontaxable [4]	128,499	158,692	12,096	146,596	209,008	4,601	*75*	*2,333*
2–3, taxable	6,333,167	17,704,678	1,863,124	15,841,553	8,656,298	1,566,330	7,459	1,897,896
3–4, taxable	4,676,376	17,339,160	1,409,458	15,929,702	7,039,093	1,565,403	6,510	2,296,423
4–5, taxable	1,411,210	6,735,248	516,264	6,218,985	2,117,135	586,727	3,632	1,092,858
5–6	469,296	2,797,687	236,733	2,560,954	657,944	220,519	2,952	537,861
6–10	630,281	5,235,646	467,424	4,768,224	830,693	347,272	9,204	1,238,434
10–25	384,999	6,252,593	529,928	5,722,665	488,033	302,516	15,346	2,132,614
25–50	84,782	3,125,525	262,154	2,863,371	110,031	82,701	9,108	1,606,049
50–100	24,867	1,813,757	157,064	1,656,694	32,205	28,771	5,522	1,202,922
100–150	4,408	585,329	56,448	528,882	5,506	5,256	1,117	454,303
150–300	2,294	501,251	49,219	452,031	2,897	2,667	1,230	425,110
300–500	439	184,123	18,442	165,682	548	482	1,540	159,497
500–1,000	214	161,212	17,175	144,036	265	206	144	132,904
1,000 and over	48	94,428	10,823	83,605	58	51	27	76,982

Net income class (thousands of dollars)	Total tax on 1943 income [2]	Distribution of tax on 1943 income: Normal tax and surtax	Distribution of tax on 1943 income: Alternative tax [5]	Distribution of tax on 1943 income: Net victory tax	Average total tax on 1943 income	Effective tax rate on 1943 income (percent)	Percent distribution: Returns	Percent distribution: Net income	Percent distribution: Tax
Total	**14,449,441**	**11,230,551**	**931,040**	**2,304,192**	**$332**	**14.56**	**100.00**	**100.00**	**100.00**
Form 1040A:									
Taxable	2,389,266	[6] 1,823,396	----------	565,870	132	7.90	41.74	30.48	16.54
Nontaxable [4]	----------	----------	----------	----------	----------	----------	5.01	.85	----------
Form 1040:									
Under 1, taxable	98,520	79,434	----------	19,244	47	6.46	4.78	1.54	.68
Under 1, nontaxable [4]	----------	----------	----------	----------	----------	----------	2.24	.45	----------
1–2, taxable	764,225	577,822	----------	187,959	128	8.42	13.70	9.14	5.29
1 and over, nontaxable [4]	----------	----------	----------	----------	----------	----------	.30	.15	----------
2–3, taxable	1,664,407	1,288,760	----------	377,041	263	10.51	14.56	15.97	11.52
3–4, taxable	2,018,055	1,621,795	----------	397,585	432	12.67	10.75	16.06	13.97
4–5, taxable	946,205	783,444	----------	163,883	670	15.21	3.24	6.27	6.55
5–6	455,767	384,886	----------	71,469	971	17.80	1.08	2.58	3.15
6–10	1,020,784	883,732	----------	137,958	1,620	21.41	1.45	4.81	7.06
10–25	1,759,468	1,543,472	48,900	169,720	4,570	30.75	.88	5.77	12.18
25–50	1,321,679	994,406	237,773	91,742	15,589	46.16	.19	2.89	9.15
50–100	985,619	676,563	246,807	63,878	39,636	59.49	.06	1.67	6.82
100–150	369,670	228,240	119,536	22,597	83,863	69.90	.01	.53	2.56
150–300	344,018	197,643	127,519	19,758	149,964	76.10	.01	.46	2.38
300–500	133,706	70,620	56,242	7,259	304,569	80.70	(7)	.17	.93
500–1,000	112,235	54,003	52,989	5,548	524,463	77.92	(7)	.15	.78
1,000 and over	65,816	22,335	41,276	2,678	1,371,167	78.72	(7)	.08	.46

[1] See note 1, table 349.

[2] (a) Total tax on individual returns with net income, *including adjustments under Current Tax Payment Act* consists of total tax on 1943 income (see (b) of this note), an additional tax of $671,588,000 for returns on which 1943 tax is increased to equal 1942 tax liability, and $1,853,201,000 which represents unforgiven portion of 1942 and 1943 tax. (On individual returns with no net income for income tax purposes in 1943, there is a tax of $31,749,000, which is not included in total. This excluded tax consists of (1) adjustments under Current Tax Payment Act, and (2) Victory tax.) (b) Total tax on 1943 income computed on net income reported for 1943 *without regard* to comparison with tax on individual returns for 1942, as provided by Current Tax Payment Act, and consists of items shown under "Distribution of tax", *after* deduction of credits for tax paid at source and tax paid to foreign countries or U. S. possessions, amounting to $16,341,000.

[3] Gross income reported on Form 1040A which does not provide for reporting "net income."

[4] Specific exemptions equal or exceed net income.

[5] Reported on returns showing an excess of net long-term capital gain over net short-term capital loss, but only if such tax is *less* than sum of normal tax and surtax computed on net income which includes net gain from sales or exchanges of capital assets. Alternative tax is sum of a partial tax (normal tax and surtax) computed on net income reduced for this purpose by excess of net long-term capital gain over net short-term capital loss, and 50 percent of such excess.

[6] See note 5, table 351. [7] Less than 0.005 percent.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 356.—Income Tax Returns, Corporation—Summary: 1916 to 1943

[Includes data for Alaska, District of Columbia, and Hawaii; based on returns as filed, unaudited except to insure proper execution. All corporations are required to file returns except those specifically exempt, such as mutual, fraternal, civic, and charitable organizations not operating for profit. Under the Revenue Act of 1934, the privilege of filing a consolidated return for a group of affiliated corporations was limited to common carriers by railroad and their related leasing and holding companies. The Revenue Act of 1936 extended this privilege to street, suburban, and interurban electric railway corporations. These changes result in marked differences between returns for 1934 through 1941, and those for 1933 and prior years, in net-income or deficit classification and in size of total assets, as well as in distribution by industries. Tables showing effect on tabulated data of discontinuance of consolidated returns except by railroad corporations appear in Statistics of Income for 1934, Part 2. Beginning 1942, the consolidated-return privilege is again extended, in general, to all corporations. Corporations are classified industrially on the one business activity which accounts for the largest percentage of total receipts. Therefore, industrial groups do not reflect pure industry classifications. As a result of application of Standard Industrial Classification, the number of major and minor industrial groups for 1938 and subsequent years has been increased over that for 1937 and prior years. Changes in contents of groups are listed in Statistics of Income for 1938, Part 2; subsequent changes appear in later volumes]

[All money figures in thousands of dollars]

Calendar year	Number of returns: Total	Number of returns: Reporting net income	Number of returns: Reporting no net income [1]	Number of returns: Inactive corporations [1]	Net income [2]	Deficit [2]	Tax: Total	Tax: Income tax [3]	Tax: War- and excess-profits taxes [4]
1916	341, 253	206, 984	134, 269	----------	8, 765, 909	656, 904	171, 805	171, 805	----------
1917	351, 426	232, 079	119, 347	----------	10, 730, 360	629, 608	2, 142, 446	503, 698	1, 638, 748
1918	317, 579	202, 061	115, 518	----------	8, 361, 511	689, 772	3, 158, 764	653, 198	2, 505, 566
1919	320, 198	209, 634	110, 564	----------	8, 411, 418	995, 546	2, 175, 342	743, 536	1, 431, 806
1920	345, 595	203, 233	142, 362	----------	7, 902, 655	2, 029, 424	1, 625, 235	636, 508	988, 726
1921	356, 397	171, 239	185, 158	----------	4, 336, 048	3, 878, 219	701, 576	366, 444	335, 132
1922	382, 883	212, 535	170, 348	----------	6, 963, 811	2, 193, 776	783, 776	775, 310	8, 466
1923	398, 933	233, 339	165, 594	----------	8, 321, 529	2, 013, 555	937, 106	937, 106	----------
1924	417, 421	236, 389	181, 032	----------	7, 586, 652	2, 223, 926	881, 550	881, 550	----------
1925	430, 072	252, 334	177, 738	----------	9, 583, 684	1, 962, 628	1, 170, 331	1, 170, 331	----------
1926	455, 320	258, 134	197, 186	----------	9, 673, 403	2, 168, 716	1, 229, 797	1, 229, 797	----------
1927	475, 031	259, 849	165, 826	49, 356	8, 981, 884	2, 471, 739	1, 130, 674	1, 130, 674	----------
1928	495, 892	268, 783	174, 828	52, 281	10, 617, 741	2, 391, 124	1, 184, 142	1, 184, 142	----------
1929	509, 436	269, 430	186, 591	53, 415	11, 653, 886	2, 914, 128	1, 193, 436	1, 193, 436	----------
1930	518, 736	221, 420	241, 616	55, 700	6, 428, 813	4, 877, 595	711, 704	711, 704	----------
1931	516, 404	175, 898	283, 806	56, 700	3, 683, 368	6, 970, 913	398, 994	398, 994	----------
1932	508, 636	82, 646	369, 238	56, 752	2, 153, 113	7, 796, 687	285, 576	285, 576	----------
1933	504, 080	109, 786	337, 056	57, 238	2, 985, 972	5, 533, 339	423, 068	416, 093	6, 976
1934	528, 898	145, 101	324, 703	59, 094	4, 275, 197	4, 181, 027	596, 048	588, 375	7, 673
1935	533, 631	164, 231	312, 882	56, 518	5, 164, 723	3, 468, 774	735, 125	710, 156	24, 969
1936	530, 779	203, 161	275, 696	51, 922	9, 478, 241	2, 152, 024	[5] 1, 191, 378	[5] 1, 169, 765	21, 613
1937	529, 097	192, 028	285, 810	51, 259	9, 634, 837	2, 280, 846	[5] 1, 276, 172	[5] 1, 232, 837	43, 335
1938	520, 501	169, 884	301, 148	49, 469	6, 525, 979	2, 853, 098	[5] 859, 566	[5] 853, 578	5, 988
1939	515, 960	199, 479	270, 138	46, 343	8, 826, 713	2, 092, 148	1, 232, 256	1, 216, 450	15, 806
1940	516, 783	220, 977	252, 065	43, 741	11, 203, 224	2, 283, 795	[6] 2, 548, 546	2, 144, 292	404, 254
1941	509, 066	264, 628	204, 278	40, 160	18, 111, 095	1, 778, 553	[6] 7, 167, 902	3, 744, 568	3, 423, 334
1942 [7]	479, 677	269, 942	172, 723	37, 012	24, 052, 358	1, 000, 746	12, 256, 396	4, 337, 728	7, 918, 668
1943 [7]	455, 894	283, 735	136, 786	35, 373	28, 717, 966	898, 722	15, 925, 582	4, 479, 166	11, 446, 417

[1] Returns of inactive corporations prior to 1927 are included in those reporting no net income.

[2] For 1922–32, and for 1940–43 net income tabulated is amount before deduction due to net operating loss of prior year. (For amount of such loss allowed as a deduction from net income in computing taxable income for 1930–32, and for 1940–43, see table 361, p. 345.) For 1935 and prior years, net income or deficit is amount reported for income tax computation. For 1936 and later years, net income or deficit is amount reported for (declared value) excess-profits tax computation and includes dividends received on stock of domestic corporations subject to taxation under the effective Federal tax law, and interest received on certain Government obligations subject to excess-profits tax. Beginning 1936, contributions or gifts are deductible in arriving at net income and are limited to 5 percent of net income before such deduction.

[3] Tax credit for taxes paid to foreign countries, allowable for 1918 and subsequent years, has *not* been deducted from amounts of income tax as tabulated.

[4] War-profits and excess-profits taxes provided by Revenue Acts of 1917, 1918, and 1921 were in effect 1917–21; amount shown for 1922 was reported on returns with fiscal years beginning in 1921; and (declared value) excess-profits tax under NIRA was in effect for 1933 and subsequent years. Figures for 1940–43 also include excess profits tax under Second Revenue Act of 1940. Amounts for each year are shown in table 357, amounts for 1942–43 being *after* (1) the credit for debt retirement, (2) net post-war refund, (3) relief adjustments claimed on return when filed, and *before* changes which may result from (1) carry-backs, (2) relief granted under section 722, and (3) renegotiation of war contracts, after returns were filed.

[5] For 1936–38, includes surtax on undistributed profits according to provision of Revenue Act of 1936. Amount included for 1938 is that reported on fiscal year returns with taxable year beginning in 1937.

[6] Includes income and declared value excess-profits defense tax. Amount included for 1941 is from returns with fiscal years beginning in 1940.

[7] (a) For 1942–43, income and taxes as shown do not reflect effect of changes resulting from renegotiation of war contracts after returns were filed. Amounts representing reduction in profits and taxes for 1942 due to renegotiation after returns were filed are shown in Statistics of Income for 1942, Part 2. (b) Beginning 1942, instead of special deduction for reserves which was previously allowable to life insurance companies in arriving at net income, there is allowable a credit against net income. As a consequence, there is an increase in both number of returns reporting net income and in amount of net income reported.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 357.—Income Tax Returns, Corporation—Number of Returns, Total Compiled Receipts, Net Income or Deficit, Tax, and Dividends Paid: 1933 to 1943

[All money figures in thousands of dollars. See headnote and footnotes, table 356]

ITEM	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942 [1]	1943 [1]
All income and declared value excess-profits tax returns:											
Number of returns (excluding returns of inactive corporations)	446,842	469,804	477,113	478,857	477,838	471,032	469,617	473,042	468,906	442,665	420,521
Total compiled receipts [2]	84,234,006	101,489,954	114,649,717	132,722,602	142,443,379	120,453,946	132,878,224	148,236,787	190,432,017	217,680,512	249,592,493
Net income less deficit	[3] 2,547,367	94,170	1,695,950	7,326,218	7,353,991	3,672,882	6,734,565	8,919,429	16,332,542	23,051,611	27,819,245
Total tax liability	423,069	596,048	735,125	1,191,378	1,276,172	859,566	1,232,256	[4] 2,548,546	[4] 7,167,902	12,256,396	15,925,582
Income tax	416,093	588,375	710,156	1,169,765	1,232,837	853,578	1,216,450	2,144,292	3,744,568	4,337,728	4,479,166
Declared value excess-profits tax	6,976	7,673	24,969	21,613	43,335	5,988	15,806	30,744	64,149	66,854	154,934
Excess profits tax								373,511	3,359,186	7,851,814	11,291,483
Dividends paid in cash and assets other than own stock	3,127,459	4,859,379	5,940,620	7,379,333	7,514,017	5,013,433	5,746,739	6,088,781	6,700,787	5,607,085	5,727,676
Returns with net income:											
Number of returns	109,786	145,101	164,231	203,161	192,028	169,884	199,479	220,977	264,628	269,942	283,735
Total compiled receipts [2]	46,906,664	63,118,536	77,638,952	105,011,693	109,202,739	80,267,477	105,658,338	125,180,472	175,181,820	206,160,215	240,676,898
Net income	2,985,972	4,275,197	5,164,723	9,478,241	9,634,837	6,525,979	8,826,713	11,203,224	18,111,095	24,052,358	28,717,966
Total tax liability	423,069	596,048	735,125	1,191,378	1,276,172	859,566	1,232,256	[4] 2,548,546	[4] 7,167,902	12,256,396	15,925,582
Income tax	416,093	588,375	710,156	1,169,765	1,232,837	853,578	1,216,450	2,144,292	3,744,568	4,337,728	4,479,166
Declared value excess-profits tax	6,976	7,673	24,969	21,613	43,335	5,988	15,806	30,744	64,149	66,854	154,934
Excess profits tax								373,511	3,359,186	7,851,814	11,291,483
Dividends paid in cash and assets other than own stock	2,385,889	3,822,599	4,651,002	7,179,220	7,308,774	4,780,202	5,562,273	5,888,325	6,518,177	5,490,167	5,631,023
Returns with no net income:											
Number of returns	337,056	324,703	312,882	275,696	285,810	301,148	270,138	252,065	204,278	172,723	136,786
Total compiled receipts [2]	37,327,342	38,371,418	37,010,765	27,710,909	33,240,640	40,186,469	27,219,886	23,056,316	15,250,197	11,520,297	8,915,595
Deficit	5,533,339	4,181,027	3,468,774	2,152,024	2,280,846	2,853,098	2,092,148	2,283,795	1,778,553	1,000,746	898,722
Dividends paid in cash and assets other than own stock	741,570	1,036,781	1,289,618	200,112	205,243	233,231	184,466	200,457	182,610	116,918	96,653
Number of returns of inactive corporations	57,238	59,094	56,518	51,922	51,259	49,469	46,343	43,741	40,160	37,012	35,373
Taxable excess profits tax returns: [5]											
Number of returns								13,440	42,412	54,002	68,202
Excess profits net income								2,997,937	12,072,516	17,084,370	22,306,883
Adjusted excess profits net income								911,603	6,334,864	10,494,667	14,552,878

[1] See note 7, table 356.
[2] For items included, see table 362.
[3] Deficit in excess of net income.
[4] Includes income and declared value excess-profits defense tax. Amount included for 1941 is reported on returns with fiscal years beginning in 1940.
[5] For tax reported on these returns, see "Excess profits tax" above. See also last sentence of note 4, table 356.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 358.—Income Tax Returns, Corporation—Total Number of Returns and Summary for Returns With Net Income, by States and Territories: 1943

[All money figures in thousands of dollars. See headnote and footnotes, table 356]

Division, state, or territory	Total number of returns [1]	Returns with net income						
		Number of returns	Total compiled receipts [2]	Net income	Total tax	Income tax (normal tax and surtax)	Excess profits taxes	Dividends paid in cash and assets other than own stock
Total	455,894	283,735	240,676,898	28,717,966	15,925,582	4,479,166	11,446,417	5,631,023
New England	40,402	26,332	17,771,296	2,192,272	1,177,659	300,536	877,123	354,307
Maine	3,175	1,874	956,703	93,081	52,456	14,057	38,399	15,763
New Hampshire	1,418	948	424,118	35,278	18,760	6,348	12,412	7,692
Vermont	1,108	633	289,056	44,516	22,959	4,375	18,584	4,363
Massachusetts	22,869	15,431	9,759,194	1,133,331	600,692	160,997	439,696	205,557
Rhode Island	3,202	2,006	1,456,348	156,583	95,071	22,413	72,657	25,623
Connecticut	8,630	5,440	4,885,877	729,483	387,721	92,346	295,375	95,309
Middle Atlantic	161,551	91,614	87,648,379	10,335,547	5,355,459	1,662,111	3,693,348	2,268,467
New York	113,876	63,859	60,420,367	6,991,353	3,558,699	1,165,091	2,393,608	1,622,888
New Jersey	26,485	14,273	6,956,224	1,043,771	466,724	142,211	324,513	203,900
Pennsylvania	21,190	13,482	20,271,788	2,300,423	1,330,036	354,809	975,227	441,679
East North Central	89,076	58,747	65,949,611	7,724,516	4,650,578	1,131,996	3,518,581	1,224,206
Ohio	21,899	15,373	17,244,177	2,320,650	1,470,218	276,654	1,193,564	328,944
Indiana	10,684	6,967	4,659,650	539,279	331,969	66,125	265,844	87,796
Illinois	30,168	19,450	24,517,997	2,432,185	1,393,968	427,676	966,292	443,208
Michigan	13,135	8,667	14,593,976	1,737,234	1,033,513	293,648	739,864	289,518
Wisconsin	13,190	8,290	4,933,811	695,168	420,910	67,893	353,017	74,740
West North Central	38,165	25,222	16,291,231	1,867,120	1,065,602	312,040	753,561	310,409
Minnesota	8,784	5,410	4,600,991	438,372	237,613	83,187	154,426	71,113
Iowa	6,279	4,234	1,917,501	174,176	87,121	26,556	60,565	27,530
Missouri	12,473	8,323	6,591,749	820,272	468,393	149,439	318,954	147,517
North Dakota	1,686	1,094	190,065	10,731	3,881	1,957	1,924	1,778
South Dakota	1,788	1,120	181,640	11,487	4,704	2,516	2,187	2,834
Nebraska	3,556	2,434	1,174,351	104,022	55,744	17,563	38,181	22,367
Kansas	3,599	2,607	1,634,934	308,060	208,146	30,822	177,324	37,270
South Atlantic	42,729	29,071	18,064,972	2,582,244	1,423,794	415,093	1,008,702	609,313
Delaware	2,425	1,500	2,919,003	624,890	297,342	108,449	188,893	257,906
Maryland	5,464	3,484	3,015,160	406,575	224,332	70,247	154,085	80,272
District of Columbia	2,364	1,670	1,158,348	201,927	120,339	27,669	92,671	34,810
Virginia	6,355	4,527	2,448,331	349,845	201,432	53,346	148,086	59,006
West Virginia	4,550	2,861	1,099,331	121,180	64,992	22,639	42,353	29,718
North Carolina	5,847	4,411	2,995,026	363,562	212,614	56,749	155,866	62,413
South Carolina	3,030	2,081	1,124,857	129,996	83,682	14,750	68,931	13,269
Georgia	4,804	3,602	2,037,221	243,094	146,342	36,882	109,460	50,244
Florida	7,890	4,935	1,267,695	141,175	72,719	24,362	48,357	21,675
East South Central	13,121	9,462	5,012,674	566,046	330,254	83,364	246,890	111,735
Kentucky	4,008	2,834	1,642,705	218,163	134,046	28,883	105,163	43,416
Tennessee	4,144	3,092	1,741,316	179,139	102,153	27,528	74,625	38,591
Alabama	2,906	2,076	1,195,846	128,545	73,198	19,812	53,386	22,121
Mississippi	2,063	1,460	432,807	40,199	20,857	7,141	13,716	7,607
West South Central	24,006	15,560	8,270,544	915,438	469,480	188,461	281,018	237,761
Arkansas	2,071	1,515	437,816	39,808	20,579	7,288	13,290	9,759
Louisiana	5,164	3,353	1,446,305	154,071	85,207	25,340	59,867	38,934
Oklahoma	4,022	2,526	1,504,066	161,186	80,112	38,801	41,311	33,638
Texas	12,749	8,166	4,882,357	560,373	283,582	117,032	166,550	155,430
Mountain	13,647	7,881	2,281,801	256,950	120,584	57,839	62,744	70,687
Montana	2,015	1,215	244,835	22,649	9,845	5,353	4,492	6,952
Idaho	1,619	737	224,087	21,966	10,402	4,802	5,600	8,860
Wyoming	995	655	77,129	9,161	3,321	2,113	1,208	3,386
Colorado	4,128	2,343	926,768	116,479	55,762	28,730	27,031	32,553
New Mexico	786	503	95,225	10,166	4,618	1,972	2,646	2,361
Arizona	1,115	713	221,060	21,787	11,534	3,520	8,014	2,979
Utah	2,240	1,352	431,094	45,768	21,753	9,537	12,216	11,146
Nevada	749	363	61,603	8,974	3,349	1,812	1,537	2,450
Pacific	32,308	19,149	18,897,082	2,200,183	1,291,061	313,635	977,427	423,407
Washington	8,263	4,589	3,032,860	285,055	169,983	33,712	136,271	47,509
Oregon	3,757	2,370	1,152,589	129,247	76,090	17,990	58,101	15,743
California	20,288	12,190	14,711,633	1,785,881	1,044,988	261,933	783,055	360,155
Alaska	219	124	22,432	3,951	2,064	633	1,430	655
Hawaii	670	573	466,877	73,702	39,045	13,456	25,589	20,076

[1] Comprises returns of all corporations, including inactive corporations.
[2] For items included, see table 362.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 359.—Income Tax Returns, Corporation, by Industrial Groups: 1936 to 1943

[All money figures in thousands of dollars. See headnote and footnotes, table 356]

Year	Returns with net income: Number	Returns with net income: Net income	Returns with net income: Total tax	Returns with no net income: Number	Returns with no net income: Deficit
	All corporations				
1936	203,161	9,478,241	1,191,378	275,696	2,152,024
1937	192,028	9,634,837	1,276,172	285,810	2,280,846
1938	169,884	6,525,979	859,566	301,148	2,853,098
1939	199,479	8,826,713	1,232,256	270,138	2,092,148
1940	220,977	11,203,224	2,548,546	252,065	2,283,795
1941	264,628	18,111,095	7,167,902	204,278	1,778,553
1942 [2]	269,942	24,052,358	[3] 12,256,396	172,723	1,000,746
1943 [2]	283,735	28,717,966	15,925,582	136,786	898,722
	Mining and quarrying [1]				
1936	5,146	300,048	38,612	8,642	124,146
1937	5,083	427,621	60,859	8,484	128,368
1937 [1]					
1938	4,470	210,354	30,091	8,699	161,041
1939	4,687	265,786	39,551	8,238	123,663
1940	5,076	335,226	72,157	7,702	116,286
1941	5,708	485,056	155,581	6,380	76,938
1942 [2]	5,709	473,296	208,742	5,541	58,054
1943 [2]	5,390	416,456	181,618	4,959	51,056
	Manufacturing—Continued: Food products [1]				
1936	6,233	417,565	60,076	6,028	37,743
1937	5,300	286,098	40,796	6,940	63,804
1938	4,889	312,177	50,168	6,616	80,785
1939	5,615	427,819	69,313	5,218	35,079
1940	5,315	444,317	98,525	4,934	36,523
1941	6,220	660,150	232,546	3,546	21,239
1942 [2]	7,086	942,299	472,196	2,394	14,173
1943 [2]	7,270	1,131,445	638,401	1,749	12,278
	Tobacco products				
1936	153	127,968	18,432	211	1,198
1937	140	126,648	18,645	213	2,040
1938	110	124,310	19,591	199	1,584
1939	116	129,169	21,155	181	1,187
1940	124	145,279	34,591	162	5,230
1941	137	166,640	62,722	117	1,187
1942 [2]	141	179,255	86,903	84	303
1943 [2]	160	184,275	92,135	53	160
	Clothing and apparel [1]				
1936	3,633	56,344	8,677	4,455	14,044
1937	*2,790*	*32,845*	*5,104*	*5,120*	*19,036*
1938	2,912	31,558	5,025	5,850	31,458
1939	3,799	54,611	9,117	4,766	17,961
1940	4,342	62,967	13,352	4,412	16,314
1941	5,998	141,314	51,704	3,103	8,412
1942 [2]	6,730	220,757	121,259	2,289	7,482
1943 [2]	7,200	264,557	157,375	1,134	2,851

Year	Returns with net income: Number	Returns with net income: Net income	Returns with net income: Total tax	Returns with no net income: Number	Returns with no net income: Deficit
	Agriculture and related industries [1]				
1936	2,920	65,837	8,983	6,025	32,707
1937	2,636	57,320	7,838	6,067	33,583
1938	2,862	31,820	4,413	6,936	38,336
1939	3,090	41,506	5,974	6,365	30,225
1940	3,642	51,165	10,058	6,103	36,032
1941	4,431	84,395	23,592	4,814	24,241
1942 [2]	4,607	97,175	40,488	3,922	17,419
1943 [2]	4,882	132,319	63,914	3,257	16,807
	Manufacturing—Total [1]				
1936	45,926	4,072,531	607,662	46,104	370,993
1937	41,974	4,127,465	652,271	50,005	424,344
1937 [1]	*42,060*	*4,137,323*	*653,938*	*50,124*	*427,390*
1938	34,034	2,421,385	376,531	54,033	831,871
1939	43,002	3,948,328	634,077	43,181	380,572
1940	47,168	5,631,949	1,552,895	38,420	325,409
1941	58,042	10,601,366	4,945,848	26,389	171,951
1942 [2]	59,723	13,809,135	8,228,017	22,451	159,033
1943 [2]	61,705	16,728,107	10,543,083	17,011	146,210
	Manufacturing—Continued: Liquors and beverages				
1936	1,767	176,013	28,803	1,294	13,324
1937	1,633	162,769	29,081	1,478	16,421
1938	1,506	127,758	21,827	1,509	18,262
1939	1,656	150,967	25,781	1,321	17,027
1940	1,641	151,993	35,304	1,320	20,159
1941	1,908	204,161	71,618	984	10,954
1942 [2]	2,285	280,974	139,821	528	4,922
1943 [2]	2,403	367,057	209,507	384	2,850
	Textile-mill products [1]				
1936	3,903	221,904	36,036	3,782	44,055
1937	3,013	166,326	27,153	4,490	69,374
1938	1,797	82,113	13,440	3,081	101,809
1939	2,510	197,221	34,242	2,164	38,257
1940	2,555	245,798	60,618	1,937	36,888
1941	3,508	592,584	256,661	916	10,866
1942 [2]	3,582	906,714	559,914	708	7,343
1943 [2]	3,687	867,096	563,051	494	6,212
	Leather and its manufactures				
1936	1,200	50,647	7,791	1,144	14,272
1937	1,023	34,601	5,257	1,311	13,564
1938	860	25,847	4,153	1,364	20,058
1939	1,080	46,506	7,734	1,050	10,449
1940	1,139	48,074	10,007	979	10,330
1941	1,562	94,632	32,195	523	5,044
1942 [2]	1,667	140,449	77,108	358	2,261
1943 [2]	1,814	151,376	89,756	218	1,336

[1] To improve historical comparability, figures for 1938 through 1943 are adjusted by transferring certain minor groups from classification in which shown in tables 360 and 362 to the classification in which shown here for 1937 (figures in roman). Figures for 1937 in italics show adjusted amounts which would have resulted if industrial classification of 1938 and subsequent years had been in effect.

[2] See note 7, table 356.

[3] Total tax for 1942 includes $15,723,000 excess profits tax not distributed by industrial groups.

No. 359.—Income Tax Returns, Corporation, by Industrial Groups: 1936 to 1943—Continued

[All money figures in thousands of dollars]

Year	Returns with net income: Number	Returns with net income: Net income	Returns with net income: Total tax	Returns with no net income: Number	Returns with no net income: Deficit	Returns with net income: Number	Returns with net income: Net income	Returns with net income: Total tax	Returns with no net income: Number	Returns with no net income: Deficit
	Manufacturing—Continued									
	Rubber, bone, celluloid, and ivory products [1] [4]					Forest products [1]				
1936	330	54,771	8,639	259	3,183	3,145	86,841	13,257	3,360	37,950
1937	320	47,454	6,372	294	3,712	3,102	93,569	14,485	3,373	25,640
1937 [1]	*280*	*45,579*	*5,724*	*221*	*3,502*					
1938	283	26,325	4,380	257	3,966	2,681	50,090	7,795	4,903	56,379
1939	326	64,766	10,570	219	1,687	3,443	92,524	15,115	3,933	35,710
1940	339	72,712	16,042	247	1,997	4,009	148,435	36,427	3,125	29,140
1941	419	153,378	64,640	119	3,055	4,934	306,031	127,985	1,956	13,163
1942 [2]	404	153,826	85,120	93	640	4,789	337,031	184,788	1,877	11,734
1943 [2]	360	364,968	255,279	77	379	4,692	315,282	179,803	1,673	13,111
	Paper, pulp, and products					Printing, publishing, and allied industries				
1936	1,440	123,346	19,630	848	15,816	5,469	188,475	27,822	6,811	28,475
1937	1,383	140,044	23,439	867	12,039	5,117	183,821	27,544	7,079	36,776
1938	1,107	68,858	10,966	1,089	24,933	4,234	125,114	18,700	7,314	42,731
1939	1,423	120,417	19,877	744	19,828	4,817	157,999	24,041	6,511	29,454
1940	1,469	190,143	51,884	713	8,872	5,612	178,515	39,840	5,819	30,325
1941	1,892	355,895	169,809	311	3,974	6,201	214,593	69,597	4,930	23,697
1942 [2]	1,730	358,395	205,699	359	3,447	5,978	251,055	115,594	4,574	19,327
1943 [2]	1,838	397,647	240,269	273	3,136	7,168	450,934	252,706	2,963	9,933
	Chemicals and allied products [1]					Petroleum and other mineral oil products				
1936	3,303	479,278	65,142	3,508	18,769	357	224,627	23,671	389	21,110
1937	3,107	457,119	64,144	3,676	19,062	324	300,815	34,951	381	21,257
1938	2,732	336,390	51,535	3,890	27,606	315	146,406	15,031	398	88,121
1939	3,301	541,314	84,156	3,349	17,457	350	196,590	20,533	323	16,828
1940	3,437	658,036	175,040	3,313	16,636	334	267,700	49,486	321	19,885
1941	4,167	981,722	441,075	2,344	11,475	412	556,282	137,092	207	6,154
1942 [2]	4,199	1,088,135	567,964	2,066	13,093	389	544,700	218,991	186	2,128
1943 [2]	4,466	1,218,599	695,560	1,678	11,129	332	761,438	312,248	150	2,205
	Stone, clay, and glass products					Metal and its products [1]				
1936	1,781	161,516	24,507	2,015	16,607	10,467	1,113,920	175,431	8,563	74,915
1937	1,684	161,524	25,486	2,263	17,416	10,491	1,381,350	240,821	8,775	70,727
1937 [1]						*10,738*	*1,416,585*	*247,065*	*9,134*	*80,327*
1938	1,393	88,915	14,226	2,208	23,839	6,809	574,409	92,926	10,857	221,231
1939	1,771	157,643	26,160	1,752	11,793	9,766	1,097,876	183,730	7,885	94,276
1940	1,940	213,456	57,366	1,550	12,244	11,435	2,065,689	650,862	6,091	54,646
1941	2,155	346,059	159,380	1,123	8,568	13,631	4,631,584	2,473,705	3,587	28,418
1942 [2]	1,841	376,320	223,874	1,200	11,873	14,150	7,173,360	4,646,503	3,648	47,343
1943 [2]	1,721	318,067	191,496	1,114	16,338	13,862	8,872,988	5,978,398	3,569	54,641

[1] To improve historical comparability, figures for 1938 through 1943 are adjusted by transferring certain minor groups from classification in which shown in tables 360 and 362 to the classification in which shown here for 1937 (figures in roman). Figures for 1937 in italics show adjusted amounts which would have resulted if industrial classification of 1938 and subsequent years had been in effect.

[2] See note 7, table 356.

[4] Bone, celluloid, and ivory products are included in "Manufacturing—All other," for 1938 and subsequent years.

No. 359.—Income Tax Returns, Corporation, by Industrial Groups: 1936 to 1943—Continued

[All money figures in thousands of dollars]

Year	Returns with net income			Returns with no net income		Returns with net income			Returns with no net income	
	Number	Net income	Total tax	Number	Deficit	Number	Net income	Total tax	Number	Deficit
	Manufacturing—Continued									
	Motor vehicles, complete or parts [1]					Manufacturing—All other [1] [4]				
1936	367	433,348	66,174	390	11,654	2,378	155,967	23,576	3,047	17,878
1937	381	415,814	65,726	426	13,047	2,166	136,668	23,270	3,319	20,430
1937 [1]	*-----*	*-----*	*-----*	*-----*	*-----*	*2,045*	*115,166*	*19,840*	*3,152*	*14,086*
1938	357	206,083	31,021	577	60,499	2,049	95,035	15,747	3,921	28,611
1939	443	384,005	60,706	397	17,786	2,586	128,902	21,845	3,368	15,703
1940	498	576,796	178,785	310	9,411	2,979	162,038	44,766	3,187	16,810
1941	546	864,547	439,780	193	3,494	4,352	331,792	155,339	2,430	12,252
1942 [2]	514	413,212	255,696	148	933	4,238	442,652	266,587	1,939	12,032
1943 [2]	477	415,677	263,487	100	576	4,355	646,700	423,613	1,382	9,076
	Construction [1]					Transportation and other public utilities [1]				
1936	6,202	74,136	11,773	10,443	37,305	11,196	1,376,520	173,428	13,657	353,885
1937	6,103	84,463	14,617	10,761	36,890	10,856	1,503,021	198,179	13,816	410,004
1937 [1]	*6,017*	*74,605*	*12,951*	*10,642*	*33,844*	*-----*	*-----*	*-----*	*-----*	*-----*
1938	5,290	73,296	12,026	11,675	40,820	9,554	1,256,328	176,000	12,861	539,880
1939	5,836	79,700	12,793	10,861	41,228	10,857	1,577,495	225,662	11,623	362,263
1940	6,988	112,920	25,487	9,388	36,884	11,799	1,650,824	375,607	10,777	283,362
1941	8,452	210,208	85,537	7,117	25,380	13,301	2,143,636	725,315	9,143	162,221
1942 [2]	8,445	364,220	209,424	5,744	21,675	13,234	3,778,128	1,602,611	7,564	97,600
1943 [2]	7,716	306,114	179,341	4,852	29,978	13,510	4,674,935	2,433,435	6,343	131,257
	Trade [1]					Service [1]				
1936	69,263	1,136,419	173,546	76,257	213,049	18,445	232,164	32,446	41,258	243,235
1937	62,432	1,064,765	168,386	80,652	230,798	19,191	225,726	34,146	41,017	210,064
1938	50,189	732,628	113,227	86,198	318,675	12,711	169,118	25,247	31,067	117,573
1939	62,381	1,020,385	164,756	71,881	209,654	14,907	190,860	29,042	30,068	108,930
1940	70,361	1,257,497	293,308	63,668	178,545	17,496	215,990	41,188	29,709	104,706
1941	87,155	2,205,242	858,739	44,947	133,668	21,431	276,800	80,094	25,664	85,024
1942 [2]	86,468	2,630,797	1,389,690	36,151	84,933	23,666	442,811	194,547	21,133	62,896
1943 [2]	89,892	3,096,000	1,751,852	24,712	62,125	26,355	655,334	342,494	15,515	50,881
	Finance—Banking, insurance, etc. [1] [5]					Nature of business not given				
1936	43,866	2,219,938	144,842	71,828	771,494	197	648	86	1,482	5,209
1937	43,581	2,143,795	139,786	73,498	802,643	172	661	91	1,510	4,152
1938	49,976	1,625,847	121,233	86,351	790,206	798	5,202	797	3,328	14,696
1939	53,823	1,697,124	119,636	84,533	823,317	896	5,530	764	3,388	12,296
1940	56,847	1,938,757	176,334	80,865	1,144,612	1,600	8,897	1,512	5,433	57,959
1941	63,932	2,086,042	288,055	74,701	1,060,812	2,176	18,349	5,140	5,123	38,317
1942 [2]	66,046	2,434,510	358,669	66,237	470,815	2,044	22,286	8,484	3,980	28,231
1943 [2]	72,388	2,683,656	420,516	56,782	303,030	1,897	25,046	9,331	3,355	17,378

[1] To improve historical comparability, figures for 1938 through 1943 are adjusted by transferring certain minor groups from classification in which shown in tables 360 and 362 to the classification in which shown here for 1937 (figures in roman). Figures for 1937 in italics show adjusted amounts which would have resulted if industrial classification of 1938 and subsequent years had been in effect.

[2] See note 7, table 356.

[4] Bone, celluloid, and ivory products are included in "Manufacturing—All other," for 1938 and subsequent years.

[5] See note 7 (b), table 356.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 360.—Income Tax Returns, Corporation, by Major and Minor Industrial Groups: 1943

[**All money figures in thousands of dollars.** See headnote and footnotes, table 356]

Major and minor industrial groups	Returns with net income				Returns with no net income		
	Number of returns	Total compiled receipts [1]	Net income	Total tax	Number of returns	Total compiled receipts [1]	Deficit
All industrial groups	283,735	240,676,898	28,717,966	15,925,582	136,786	8,915,595	898,722
Mining and quarrying, aggregate	4,031	3,221,996	387,649	169,840	4,102	509,412	49,430
Metal mining, total	250	770,263	129,533	56,573	747	76,826	13,348
Iron	33	159,637	10,891	4,819	38	43,209	1,213
Copper	16	259,590	66,976	31,641	36	7,518	690
Lead and zinc	60	178,177	16,200	6,393	75	5,105	1,118
Gold and silver	58	24,961	4,703	1,503	349	6,244	2,821
Other metal mining	35	79,824	22,753	9,774	104	5,999	5,531
Metal mining not allocable	48	68,073	8,010	2,442	145	8,750	1,975
Anthracite mining	74	273,080	10,311	4,123	65	62,684	2,814
Bituminous coal, lignite, peat, etc	975	1,277,666	103,153	49,244	648	169,381	6,996
Crude petroleum and natural gas production, total	1,963	555,630	94,991	34,631	1,799	149,369	20,018
Crude petroleum, natural gas, and natural gasoline production	1,724	449,259	83,432	29,930	1,598	118,526	17,175
Field service operations	239	106,371	11,560	4,701	201	30,843	2,843
Nonmetallic mining and quarrying, total	743	333,375	47,949	24,243	694	49,139	5,044
Stone, sand, and gravel	594	214,632	25,743	12,853	499	39,545	3,423
Other nonmetallic mining and quarrying	141	116,420	22,038	11,292	182	8,756	1,573
Nonmetallic mining and quarrying not allocable	8	2,323	169	97	13	838	49
Mining and quarrying not allocable	26	11,981	1,712	1,027	149	2,012	1,210
Manufacturing, aggregate	61,705	143,439,413	16,728,107	10,543,083	17,011	2,939,991	146,210
Food and kindred products, total	7,270	18,652,729	1,131,445	638,401	1,749	420,567	12,278
Bakery products	1,229	1,482,458	120,959	68,385	289	31,713	839
Confectionery	495	755,532	118,012	74,189	41	2,275	75
Canning fruits, vegetables, and sea foods	1,037	1,515,762	153,423	90,473	242	31,412	2,741
Meat products	669	7,268,252	166,680	100,309	190	154,341	2,829
Grain mill products, except cereal preparations	816	2,420,808	123,379	64,888	153	23,080	747
Cereal preparations	36	241,205	34,365	20,597	13	362	144
Dairy products	1,235	2,333,038	136,491	77,899	388	73,448	649
Sugar	127	791,612	55,024	23,234	16	32,559	1,346
Other food, including ice and flavoring sirups	1,389	1,307,743	173,433	92,127	365	62,562	2,529
Food and kindred products not allocable	237	536,319	49,678	26,301	52	8,814	379
Beverages, total	2,303	3,228,863	367,057	209,507	384	58,077	2,850
Malt liquors and malt	428	1,529,730	171,859	95,761	49	17,622	925
Distilled, rectified, and blended liquors	157	1,076,275	89,122	54,922	41	18,829	686
Wine	131	106,176	16,153	10,607	23	1,286	249
Nonalcoholic beverages	1,558	503,652	88,858	47,711	261	15,120	718
Beverages not allocable	29	13,030	1,065	505	10	5,221	272
Tobacco manufactures	160	2,086,723	184,275	92,135	53	3,802	160
Cotton manufactures	742	2,905,100	328,217	221,185	73	32,337	1,634
Textile-mill products, except cotton, total	3,132	5,038,279	511,655	323,796	465	73,145	4,750
Woolen and worsted manufactures, including dyeing and finishing	464	1,439,942	148,762	99,747	51	19,137	740
Rayon and silk manufactures	376	763,800	78,592	48,054	45	4,046	234
Knit goods	1,041	1,066,639	105,004	65,078	122	13,705	850
Hats, except cloth and millinery	192	151,122	9,829	5,024	45	4,715	197
Carpets and other floor coverings	91	283,449	18,105	9,046	22	4,402	428
Dyeing and finishing textiles, except woolen and worsted	423	468,814	60,776	39,396	66	10,862	872
Other textile-mill products	355	467,105	50,875	31,304	59	11,536	1,172
Textile-mill products, except cotton, not allocable	190	397,408	39,711	26,147	55	4,742	256
Apparel and products made from fabrics, total	7,008	4,010,469	254,729	152,350	1,089	93,139	2,654
Men's clothing	1,459	1,359,024	101,499	61,098	194	23,462	937
Women's clothing	2,943	1,501,571	77,404	45,829	368	29,161	649
Fur garments and accessories	595	157,923	4,410	1,538	147	10,674	207
Millinery	351	72,030	2,439	896	57	3,689	60
Other apparel and products made from fabrics	1,377	793,943	60,916	38,205	245	17,825	499
Apparel and products made from fabrics not allocable	283	125,976	8,061	4,785	78	8,327	302

For footnotes, see p. 344.

No. 360.—Income Tax Returns, Corporation, by Major and Minor Industrial Groups: 1943—Continued

[All money figures in thousands of dollars]

Major and minor industrial groups	Returns with net income				Returns with no net income		
	Number of returns	Total compiled receipts [1]	Net income	Total tax	Number of returns	Total compiled receipts [1]	Deficit
Manufacturing—Continued.							
Leather and products, total	1,814	2,121,147	151,376	89,756	218	37,103	1,336
Leather, tanned, curried, and finished	304	578,787	47,125	28,547	35	10,546	487
Footwear, except rubber	821	1,226,933	81,647	47,561	97	20,920	605
Other leather products	667	295,664	21,100	12,821	85	5,634	152
Leather and products not allocable	22	19,763	1,504	827	1	2	1
Rubber products, total	360	2,979,713	364,968	255,279	77	4,423	379
Tires and inner tubes	37	2,456,037	312,540	221,039	1	47	8
Other rubber products, including rubberized fabrics and clothing	323	523,676	52,427	34,240	76	4,376	372
Lumber and timber basic products, total	1,705	1,569,443	177,060	102,250	733	114,482	7,624
Logging camps and sawmills	1,165	1,198,198	144,171	82,364	520	81,845	5,456
Planing mills	540	371,246	32,889	19,886	213	32,637	2,167
Furniture and finished lumber products, total	2,984	1,830,862	146,993	82,644	936	113,709	6,022
Furniture (wood and metal)	1,372	822,931	62,381	34,521	384	52,385	2,363
Partitions and fixtures	262	93,236	8,101	4,836	101	7,637	484
Wooden containers	414	286,200	25,069	14,941	91	12,389	531
Matches	13	76,691	9,316	5,369	3	42	587
Other finished lumber products, including cork products	833	483,120	36,308	19,537	325	36,075	1,847
Furniture and finished lumber products not allocable	90	68,684	5,820	3,441	32	5,181	210
Paper and allied products, total	1,838	3,227,588	397,647	240,269	273	57,839	3,136
Pulp, paper, and paperboard	390	1,799,766	230,451	134,199	61	34,301	2,015
Pulp goods and converted paper products	1,439	1,423,537	167,049	105,986	212	23,537	1,121
Paper and allied products not allocable	9	4,285	147	83			
Printing and publishing industries, total	7,168	2,978,077	450,934	252,706	2,963	148,133	9,933
Newspapers	1,691	1,096,287	213,456	121,484	660	30,839	1,921
Periodicals	659	466,489	89,867	53,441	252	11,505	1,392
Books and music	463	272,752	35,914	19,103	274	22,561	2,832
Commercial printing	2,250	709,176	70,692	38,847	880	40,256	1,691
Other printing and publishing	1,097	232,373	23,843	11,526	326	16,979	773
Printing and publishing industries not allocable	1,008	200,999	17,162	8,305	571	25,994	1,324
Chemicals and allied products, total	4,539	8,591,252	1,272,343	730,719	1,703	134,886	10,764
Paints, varnishes, and colors	649	916,999	62,687	33,199	182	21,853	1,264
Soap and glycerin	127	680,316	71,338	32,698	46	1,499	70
Drugs, toilet preparations, etc	1,511	1,197,849	242,932	143,194	728	17,052	1,627
Rayon (raw material) and allied products	5	169,428	37,053	23,095	1	1,011	25
Fertilizers	226	256,492	22,595	11,985	35	3,999	182
Oils, animal and vegetable, except lubricants and cooking oils	215	728,289	48,440	30,701	40	13,834	330
Plastic materials	81	168,422	26,006	17,433	27	1,360	197
Industrial chemicals	489	3,185,305	591,557	336,290	159	45,861	4,706
Other chemical products	807	470,444	49,881	29,495	313	19,639	1,173
Chemicals and allied products not allocable	429	817,709	119,854	72,629	172	8,778	1,191
Petroleum and coal products, total	332	8,605,894	761,438	312,248	150	45,390	2,205
Petroleum refining	231	7,975,192	722,971	290,203	93	22,983	1,151
Other petroleum and coal products	100	629,872	38,437	22,036	57	22,407	1,054
Petroleum and coal products not allocable	1	830	30	9			
Stone, clay, and glass products, total	1,721	2,227,010	318,067	191,496	1,114	154,961	16,338
Cut-stone products	199	30,478	3,132	1,267	125	4,148	460
Structural clay products	296	192,779	17,734	8,243	391	54,277	5,082
Pottery and porcelain products	155	156,548	15,989	9,488	56	17,681	2,254
Glass and glass products	307	681,360	105,392	65,494	104	19,875	2,211
Cement	59	179,168	30,413	14,313	31	24,263	3,738
Concrete and gypsum products, wallboard	375	232,773	25,000	13,276	312	24,982	1,941
Abrasives and asbestos products	304	728,357	117,127	77,677	80	8,921	499
Stone, clay, and glass products not allocable	26	25,547	3,281	1,739	15	815	153

For footnotes, see p. 344.

No. 360.—Income Tax Returns, Corporation, by Major and Minor Industrial Groups: 1943—Continued

[All money figures in thousands of dollars]

Major and minor industrial groups	Returns with net income				Returns with no net income		
	Number of returns	Total compiled receipts [1]	Net income	Total tax	Number of returns	Total compiled receipts [1]	Deficit
Manufacturing—Continued							
Iron, steel, and products, total	5,028	20,831,531	2,719,124	1,800,587	1,312	338,763	22,486
Blast furnaces and rolling mills	107	7,502,359	644,029	392,784	27	70,250	6,373
Structural steel, fabricated; ornamental metal work	602	586,773	82,174	55,651	167	15,629	1,091
Tin cans and other tinware	53	362,761	27,280	11,590	21	40,864	994
Hand tools, cutlery, and hardware	562	665,952	126,323	82,814	132	20,408	1,361
Heating apparatus, except electrical; and plumbers' supplies	787	1,536,186	246,670	165,512	242	40,041	3,153
Firearms, guns, howitzers, mortars, and related equipment	93	1,238,448	150,961	104,680	15	4,205	714
Ammunition	147	1,998,556	361,165	251,063	9	7,256	771
Tanks	10	691,417	107,611	78,150	1	----------	(2)
Sighting and fire-control equipment, except optical	19	507,412	76,502	41,576	1	183	11
Ordnance and accessories, not elsewhere classified	51	176,478	10,879	7,328	12	2,540	259
Other iron, steel, and products not classified below	2,352	4,261,308	680,341	464,807	645	126,555	7,031
Iron, steel, and products not allocable	245	1,303,881	205,186	144,631	40	10,833	729
Nonferrous metals and their products, total	1,853	4,297,219	530,526	339,168	494	55,814	2,565
Nonferrous metal basic products	196	1,431,100	152,912	95,966	42	7,686	468
Clocks and watches	63	164,687	22,547	13,876	10	278	25
Jewelry (except costume), silverware, plated ware	491	285,306	31,203	19,708	82	7,429	208
Other manufactures of nonferrous metals and their alloys	1,097	1,995,026	275,668	189,051	360	40,421	1,864
Nonferrous metals and products not allocable	6	421,100	48,196	20,566	--------	----------	--------
Electrical machinery and equipment, total	1,302	6,813,140	1,088,044	740,813	359	40,751	3,018
Electrical equipment for public utility, manufacturing, mining, transportation (except automotive), and construction use	525	2,964,559	543,454	372,180	121	24,561	1,559
Automotive electrical equipment	62	274,206	54,250	38,319	11	96	103
Communication equipment and phonographs	321	2,186,356	294,378	197,166	61	5,841	479
Electrical appliances	92	73,549	11,557	7,069	45	1,668	160
Other electrical machinery and equipment	202	331,633	37,742	24,499	98	8,232	624
Electrical machinery and equipment not allocable	100	982,837	146,663	101,580	23	353	94
Machinery, except transportation equipment and electrical, total	4,825	11,379,991	2,207,319	1,525,700	1,143	153,697	11,981
Special industry machinery	836	904,494	152,552	96,069	194	19,306	1,115
General industry machinery	1,348	2,624,504	541,275	380,424	349	42,992	3,558
Metal-working machinery, including machine tools	1,298	2,679,855	649,179	459,999	259	47,561	3,421
Engines and turbines	83	1,086,884	170,840	122,327	7	5,363	848
Construction and mining machinery	332	1,145,766	217,898	152,805	49	5,803	368
Agricultural machinery	218	1,362,279	188,404	119,152	60	3,625	161
Office and store machines	118	330,051	72,111	45,810	58	3,390	467
Household and service-industry machines	194	246,844	31,520	20,124	89	12,785	986
Machinery, except transportation equipment and electrical, not allocable	398	999,315	183,541	128,990	78	12,873	1,057
Automobiles and equipment, except electrical, total	477	3,852,827	415,677	263,487	100	9,438	576
Automobiles and trucks, including bodies and industrial trailers	225	3,035,799	268,641	159,861	40	3,037	200
Automobile accessories, parts (except electrical), and passenger trailers	243	810,780	146,487	103,243	59	6,395	375
Automobiles and equipment, except electrical, not allocable	9	6,248	550	382	1	6	(2)

For footnotes, see p. 344.

No. 360.—Income Tax Returns, Corporation, by Major and Minor Industrial Groups: 1943—Continued

[All money figures in thousands of dollars]

Major and minor industrial groups	Returns with net income				Returns with no net income		
	Number of returns	Total compiled receipts [1]	Net income	Total tax	Number of returns	Total compiled receipts [1]	Deficit
Manufacturing—Continued							
Transportation equipment, except automobiles, total	887	21,993,253	2,335,210	1,576,841	271	725,453	14,691
Railroad and railway equipment	61	1,102,831	150,945	104,730	21	3,512	138
Aircraft and parts	383	15,914,263	1,822,269	1,218,962	106	212,578	5,637
Ship and boat building	407	4,921,981	354,736	248,422	133	507,785	8,815
Motorcycles and bicycles	17	48,469	6,690	4,433	3	610	48
Other transportation equipment, except automobiles	16	5,237	544	278	7	968	52
Transportation equipment, except automobiles, not allocable	3	472	26	16	1	2	1
Other manufacturing	2,799	2,607,457	395,497	261,134	870	64,278	4,866
Manufacturing not allocable	1,458	1,610,844	218,507	140,613	482	59,802	3,965
Public utilities, aggregate	**13,170**	**20,426,894**	**4,616,319**	**2,407,679**	**6,109**	**910,756**	**121,802**
Transportation, total	8,798	13,370,720	2,900,499	1,655,301	4,013	803,003	106,470
Railroads, switching, terminal, and passenger car service companies	412	9,529,307	2,272,547	1,317,841	215	261,005	77,975
Railway express companies	3	208,568	23	19	3	124	2
Railways, street, suburban, and interurban, including bus lines operated in conjunction therewith	92	511,898	76,919	34,195	31	97,337	7,033
Taxicab companies	465	139,551	16,139	9,653	129	12,013	256
Other highway passenger transportation	1,387	655,345	191,722	123,256	376	16,992	1,043
Highway freight transportation, warehousing, and storage	4,556	918,384	76,740	36,520	2,211	264,528	10,475
Air transportation and allied services	100	213,715	33,340	15,393	105	12,926	1,253
Pipe line transportation	111	226,129	60,593	27,649	34	20,700	601
Water transportation	860	669,618	113,545	58,477	410	40,180	4,899
Services incidental to transportation	742	276,278	55,778	30,449	453	74,905	2,728
Transportation not allocable	70	21,927	3,151	1,849	46	2,292	206
Communication, total	2,241	2,483,031	686,519	293,246	1,212	32,120	6,506
Telephone (wire and radio)	1,728	2,062,441	616,831	255,596	1,102	8,802	582
Telegraph (wire and radio) and cable	11	189,895	20,097	8,321	6	18,237	5,483
Radio broadcasting and television	502	230,695	49,591	29,329	104	5,082	441
Other public utilities, total	2,131	4,573,142	1,029,301	459,132	884	75,634	8,826
Electric light and power	580	3,635,690	824,160	372,074	168	50,455	5,342
Gas, distribution and manufacture	447	829,663	178,900	77,092	169	16,523	2,068
Water	971	91,576	24,054	8,989	454	5,526	1,097
Public utilities not elsewhere classified	99	13,399	1,694	803	71	2,709	289
Other public utilities not allocable	34	2,814	493	174	22	420	30
Trade, aggregate	**94,644**	**56,132,260**	**3,156,477**	**1,782,867**	**26,236**	**2,217,334**	**64,596**
Wholesale, total	27,551	27,151,587	1,216,042	698,554	6,897	968,118	26,499
Commission merchants	3,726	1,438,342	95,747	50,882	1,656	132,808	3,741
Other wholesalers, total	23,825	25,713,246	1,120,295	647,671	5,241	835,310	22,758
Food, including market milk dealers	4,962	6,423,204	187,864	104,203	979	273,406	3,387
Alcoholic beverages	1,014	1,592,250	101,613	67,788	153	22,337	736
Apparel and dry goods	2,543	2,140,274	127,480	79,696	308	32,825	783
Chemicals, paints, and drugs	1,103	1,282,240	85,718	52,833	316	18,862	628
Hardware, electrical goods, plumbing and heating equipment	1,784	1,571,603	97,777	55,200	483	56,860	4,992
Lumber and millwork	795	663,469	23,669	12,470	200	21,309	765
Wholesalers, not elsewhere classified	10,186	10,492,398	427,627	238,010	2,487	368,574	10,353
Wholesalers, not allocable	1,438	1,547,807	68,548	37,472	315	41,137	1,113

For footnotes, see p. 344.

No. 360.—Income Tax Returns, Corporation, by Major and Minor Industrial Groups: 1943—Continued

[All money figures in thousands of dollars]

Major and minor industrial groups	Returns with net income				Returns with no net income		
	Number of returns	Total compiled receipts [1]	Net income	Total tax	Number of returns	Total compiled receipts [1]	Deficit
Trade—Continued							
Retail, total	56,615	24,438,072	1,674,886	946,823	15,995	974,630	28,083
General merchandise, total	4,893	8,246,534	788,627	492,317	799	48,484	1,493
Department, dry goods, other general merchandise	4,555	6,780,936	636,003	399,661	682	45,041	1,354
Limited-price variety stores	233	1,319,855	140,299	84,991	51	1,745	47
Mail-order houses	105	145,743	12,325	7,665	66	1,698	92
Food stores, including market milk dealers	4,117	5,293,729	134,567	70,158	1,595	195,920	3,107
Package liquor stores	1,484	160,139	7,601	3,054	298	13,357	279
Drug stores	3,507	925,602	57,197	32,171	999	43,709	932
Apparel and accessories	8,720	2,848,019	218,802	129,427	1,479	75,111	2,050
Furniture and house furnishings	3,714	814,869	96,285	42,956	917	37,581	1,916
Eating and drinking places	6,470	1,104,779	69,310	34,549	3,095	156,996	4,897
Automotive dealers, total	6,170	1,190,092	65,081	27,222	1,775	90,268	2,824
Automobiles and trucks	5,546	1,024,441	54,353	22,180	1,593	82,213	2,581
Accessories, parts, etc	624	165,651	10,728	5,042	182	8,056	243
Filling stations	1,025	182,785	11,486	6,010	849	49,584	1,505
Hardware	1,934	189,726	14,607	6,299	373	10,279	428
Building materials, fuel, and ice	5,591	1,237,747	70,460	30,408	1,757	135,315	4,680
Other retail trade	5,723	1,333,748	97,747	51,919	1,450	78,877	2,979
Retail trade not allocable	3,267	910,302	43,116	20,332	609	39,150	994
Trade not allocable	10,478	4,542,600	265,548	137,490	3,344	274,585	10,013
Service, aggregate	**21,603**	**4,553,703**	**594,857**	**311,479**	**13,991**	**603,877**	**48,410**
Hotels and other lodging places	2,971	809,011	96,706	45,927	1,389	134,768	14,407
Personal service, total	5,489	718,231	54,517	23,500	2,678	143,889	5,755
Laundries, cleaners, and dyers	3,018	536,841	35,330	15,035	1,358	119,050	4,509
Photographic studios	360	44,897	4,987	2,817	153	3,610	242
Other personal service	2,107	133,775	13,562	5,313	1,162	20,746	987
Personal service not allocable	4	2,718	639	335	5	483	16
Business service, total	3,875	822,139	71,413	33,429	2,733	81,129	4,852
Advertising	1,036	459,564	26,832	12,466	521	18,298	860
Other business service	2,828	360,247	44,202	20,733	2,204	62,597	3,989
Business service not allocable	11	2,328	379	231	8	234	2
Automotive repair services and garages	1,718	114,711	8,833	3,534	1,571	46,143	2,426
Miscellaneous repair services, hand trades	1,032	135,069	14,879	8,987	436	14,303	859
Motion pictures, total	2,897	1,321,536	262,933	147,380	1,008	66,014	5,382
Motion-picture production	277	608,574	126,090	69,002	244	15,842	3,084
Motion-picture theatres	2,620	712,962	136,843	78,377	764	50,172	2,298
Amusement, except motion pictures	1,701	224,783	38,536	22,013	2,224	51,285	6,023
Other service, including schools	1,870	375,069	45,915	26,173	1,912	65,365	8,673
Service not allocable	50	33,155	1,124	537	40	980	33
Finance, insurance, real estate, and lessors of real property, aggregate	**74,956**	**8,062,413**	**2,786,738**	**464,088**	**58,699**	**1,137,184**	**409,386**
Finance, total	23,231	3,041,478	1,033,818	206,319	9,877	257,788	98,065
Banks and trust companies	12,557	1,979,503	456,975	118,898	2,510	184,623	37,049
Long-term credit agencies, mortgage companies, except banks	1,465	27,057	6,493	1,939	1,618	7,172	10,723
Short-term credit agencies, except banks, total	2,355	197,401	53,496	20,412	1,295	14,709	3,682
Sales finance and industrial credit	1,043	65,268	19,719	7,660	585	7,115	1,936
Personal credit	992	122,688	31,567	12,082	471	6,537	1,494
Other short-term credit agencies	90	1,441	438	123	51	204	51
Short-term credit agencies, except banks, not allocable	230	8,004	1,772	547	188	852	200
Investment trusts and investment companies, total [3]	2,438	223,322	164,093	10,621	884	4,714	5,309
Management type	346	98,999	74,958	3,132	71	1,002	940
Fixed or semifixed type	57	12,455	11,038	698	12	44	561
Installment investment plans and guaranteed face-amount certificates	49	17,974	2,244	120	15	275	141
Mineral, oil, and gas royalty companies	85	5,703	2,775	1,217	44	757	188
Investment trusts and investment companies not allocable	1,901	88,191	73,077	5,454	742	2,636	3,479

For footnotes, see p. 344.

No. 360.—Income Tax Returns, Corporation, by Major and Minor Industrial Groups: 1943—Continued

[All money figures in thousands of dollars]

Major and minor industrial groups	Returns with net income				Returns with no net income		
	Number of returns	Total compiled receipts [1]	Net income	Total tax	Number of returns	Total compiled receipts [1]	Deficit
Finance, insurance, real estate, and lessors of real property—Con.							
Finance—Continued.							
Other investment companies, including holding companies, total	1,361	407,689	290,054	34,650	477	18,095	15,059
Holding companies [4]	624	221,966	191,714	17,289	255	13,622	12,295
Operating-holding companies [5]	737	185,723	98,339	17,361	222	4,473	2,764
Security and commodity-exchange brokers and dealers	910	127,610	30,835	8,408	450	13,511	2,486
Other finance companies	681	48,221	21,988	8,967	790	9,833	14,761
Finance not allocable	1,464	30,674	9,885	2,426	1,853	5,133	8,996
Insurance carriers, agents, etc., total	5,136	3,491,354	1,387,502	132,292	2,418	180,274	97,087
Insurance carriers, total	1,537	3,302,071	1,357,906	120,891	279	143,780	94,131
Life insurance companies [6]	563	1,345,019	1,092,703	34,482	78	252	149
Mutual insurance, except life or marine or fire insurance companies issuing perpetual policies	392	22,016	16,558	5,682	46	669	216
Other insurance carriers	582	1,935,037	248,645	80,727	155	142,859	93,766
Insurance agents, brokers, etc	3,599	189,283	29,596	11,401	2,139	36,494	2,956
Real estate, including lessors of buildings, total	43,290	1,327,300	259,166	80,905	43,049	655,782	194,359
Owner-operators and lessors of buildings	36,552	1,136,095	225,465	70,950	35,071	587,985	146,909
Lessee operators of buildings	1,180	46,176	5,001	1,584	930	21,848	2,356
Owners for improvement	1,400	23,058	6,402	1,918	2,372	11,155	14,360
Trading for own account	722	8,236	2,530	696	1,218	3,569	5,759
Real estate agents, brokers, etc	1,707	60,713	7,662	2,373	1,160	13,452	1,123
Title abstract companies	741	25,206	4,477	1,539	472	3,853	599
Real estate, including lessors of buildings, not allocable	988	27,815	7,629	1,845	1,826	13,920	23,253
Lessors of real property, except buildings, total	3,299	202,280	106,252	44,573	3,355	43,339	19,875
Agricultural, forest, etc., properties	630	9,686	4,099	1,338	625	2,469	2,433
Mining, oil, etc., properties	1,598	82,588	40,367	16,479	1,058	6,723	4,468
Railroad properties	226	89,096	52,757	23,366	156	27,842	7,172
Public-utility properties	114	14,471	5,859	2,390	78	4,316	2,283
Other real property, except buildings	605	3,573	1,603	501	1,155	1,050	2,269
Lessors of real property, except buildings, not allocable	126	2,866	1,567	499	283	940	1,250
Construction, aggregate	7,477	3,873,640	294,555	174,639	4,651	468,982	27,135
General contractors	3,150	2,855,421	218,485	130,061	2,219	358,695	21,177
Special trade contractors	4,280	1,005,585	75,367	44,216	2,376	108,884	5,871
Construction not allocable	47	12,635	703	362	56	1,403	87
Agriculture, forestry, and fishery, aggregate	4,252	765,215	128,219	62,576	2,632	102,524	14,374
Agriculture and services	3,894	725,317	120,946	59,927	2,365	97,446	12,752
Forestry	208	17,084	4,054	1,063	177	3,227	1,191
Fishery	150	22,814	3,219	1,586	90	1,852	431
Nature of business not allocable	1,897	201,364	25,046	9,331	3,355	25,536	17,378

[1] For items included in "Compiled Receipts," see table 362.
[2] Less than $500.
[3] Corporations which derived 90 percent or more of receipts from investments and which at *no* time during taxable year had investments in corporations in which they owned 50 percent or more of voting stock.
[4] Corporations which derived 90 percent or more of receipts from investments and which at *some* time during taxable year had investments in corporations in which they owned 50 percent or more of voting stock.
[5] Corporations which derived less than 90 percent but more than 50 percent of receipts from investments.
[6] See note 7 (b), table 356.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 361.—Income Tax Returns, Corporation—Receipts, Deductions, Profits, and Tax: 1930 to 1943

[See headnote and footnotes, table 356. Data represent combined totals for returns reporting net income and those reporting no net income. For number of returns, see table 356]

[All figures in millions of dollars]

YEAR	COMPILED RECEIPTS						COMPILED DEDUCTIONS			
	Total compiled receipts [1]	Gross sales [2]	Gross receipts from other operations [3]	Other receipts	Tax-exempt income: Dividends from domestic corporations	Tax-exempt income: Interest on Government obligations [4]	Total compiled deductions	Cost of goods sold	Cost of operations [5]	Interest paid
1930	136,588	97,941	25,267	10,283	2,571	526	131,940	76,190	--------	4,861
1931	108,057	75,494	21,945	8,107	1,969	542	108,834	58,774	--------	4,492
1932	81,638	53,294	19,584	6,946	1,260	554	85,467	41,430	--------	4,043
1933	84,234	57,777	18,982	5,857	1,026	592	85,164	43,626	9,420	3,511
1934	101,490	74,309	18,552	5,753	2,217	659	98,520	57,458	8,670	3,422
1935	114,050	85,332	19,790	5,801	3,014	714	109,227	66,279	9,190	3,261
1936	132,723	100,586	22,886	[6] 8,527	(6)	724	[7] 124,952	78,023	10,859	3,081
1937	142,443	108,383	24,862	[6] 8,458	(6)	741	[7] 134,613	84,168	12,231	3,003
1938	120,454	91,195	20,594	[6] 7,933	(6)	732	[7] 116,323	70,274	9,802	2,871
1939	132,878	101,576	22,296	[6] 8,243	(6)	763	[7] 125,700	77,272	11,128	2,797
1940	148,237	114,642	24,483	[6] 8,329	(6)	783	[7] 138,889	86,739	12,297	2,701
1941	190,432	151,325	29,379	[6] 8,918	(6)	809	[7] 173,757	113,317	15,141	2,624
1942 [8]	217,081	173,375	35,282	[6] 8,329	(6)	695	[7] 194,292	130,303	18,809	2,459
1943 [8]	249,592	199,814	40,390	[6] 8,728	(6)	660	[7] 221,466	151,799	22,460	2,331

YEAR	COMPILED DEDUCTIONS—con.			Compiled net profit or loss [10]	Net income or deficit [11]	Deduction due to net loss for prior year [12]	Total tax [13]	Compiled net profit less total tax	DIVIDENDS PAID	
	Taxes [9]	Depreciation and depletion	Other deductions						Cash	Stock
1930	2,297	4,449	44,142	4,649	1,551	158	712	3,937	8,184	414
1931	2,231	4,270	39,067	[14] *777*	[14] *3,288*	136	399	[14] *1,176*	6,151	164
1932	2,087	3,940	33,967	[14] *3,829*	[14] *5,644*	88	286	[14] *4,115*	3,886	143
1933	2,124	3,742	22,741	[14] *990*	[14] *2,547*	----------	423	[14] *1,353*	3,127	102
1934	2,162	3,674	23,133	2,970	94	----------	596	2,374	4,859	215
1935	2,628	3,701	24,167	5,423	1,696	----------	735	4,688	5,941	136
1936	2,958	3,723	26,308	7,771	7,326	----------	1,191	6,580	7,379	345
1937	3,666	3,866	27,679	7,830	7,354	----------	1,276	6,554	7,514	189
1938	3,765	3,789	25,822	4,131	3,673	----------	860	3,271	5,013	85
1939	3,995	3,880	26,628	7,178	6,735	----------	1,232	5,946	5,747	90
1940	4,317	[15] 4,003	28,832	9,348	8,919	123	2,549	6,800	6,089	140
1941	5,025	[15] 4,423	33,227	16,675	16,333	330	7,168	9,507	6,701	179
1942 [8]	5,194	[15] 4,904	32,623	23,389	23,052	378	12,256	11,132	5,607	73
1943 [8]	5,699	[15] 5,251	33,926	28,126	27,819	225	15,926	12,201	5,728	225

[1] For items included in "Total compiled receipts" see table 362.
[2] Gross sales, less returns and allowances, where inventories are an income-determining factor. For "Cost of goods sold," see "Compiled deductions."
[3] Where inventories are not an income-determining factor. Figures for years prior to 1932 represent gross profits from operations other than trade and manufacturing.
[4] For 1930-33 consists of wholly tax-exempt interest on obligations of States, Territories, or political subdivisions thereof, or the District of Columbia; securities issued under the Federal Farm Loan Act or such act as amended; and obligations of the United States or its possessions; for 1934 through 1943 includes in addition to the wholly tax-exempt interest, that which is partially tax-exempt. Interest on Treasury notes issued on or after Dec. 1, 1940, and obligations issued on or after Mar. 1, 1941, by the United States or any agency or instrumentality thereof, is wholly taxable and is included in "Other receipts" for 1941-43.
[5] Included in "Other deductions" prior to 1933.
[6] Beginning 1936 "Dividends from domestic corporations" are taxable income tabulated with "Other receipts."
[7] Includes contributions or gifts (limited to 5 percent of net income before deduction of contributions or gifts).
[8] See note 7, table 356.
[9] See note 13, table 362.
[10] Compiled receipts less compiled deductions.
[11] See note 2, table 356; and note 5, table 366.
[12] Deducted by corporations reporting net income.
[13] In addition to income tax, includes: declared value excess-profits tax for 1933 and subsequent years; surtax on undistributed profits, 1936 through 1938, the amount for 1938 being that reported on returns with fiscal year beginning in 1937; for 1940-43, excess profits tax under provisions of Second Revenue Act of 1940; and also for 1940 and 1941, defense tax. Defense tax for 1941 is that reported on returns with fiscal years beginning in 1940.
[14] Deficit.
[15] Includes amortization of emergency facilities for 1940 and later years.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 362.—Income Tax Returns, Corporation—Receipts,

[All money figures in millions

	ITEM	All industrial groups	MINING AND QUARRYING							MANUFACTURING
			Total mining and quarrying	Metal mining	Anthracite mining	Bituminous coal lignite peat, etc.	Crude petroleum and natural gas production	Nonmetallic mining and quarrying	Mining and quarrying not allocable	Total manufacturing
1	Number of returns [1]	420,521	8,133	997	139	1,623	3,762	1,437	175	78,716
2	**Compiled receipts, total [2]**	**249,592.5**	**3,731.4**	**847.1**	**335.8**	**1,447.0**	**705.0**	**382.5**	**14.0**	**146,379.4**
3	Gross sales [3]	199,814.2	3,258.3	798.4	306.8	1,315.4	481.3	345.4	11.0	136,508.2
4	Gross receipts from operations [4]	40,389.8	322.0	16.7	14.9	96.1	165.3	26.8	2.2	8,215.0
	Interest on Government obligations (less amortizable bond premium):									
5	Wholly taxable [5]	664.5	2.5	1.2	.1	.5	.4	.3	(6)	52.2
6	Subject to declared value excess-profits tax and surtax [7]	352.8	1.1	.4	.2	.2	.2	.1	(6)	10.3
7	Subject to surtax only [8]	29.3	(6)	(6)	(6)	(6)	(6)	(6)	--------	.8
8	Wholly tax-exempt [9]	277.9	.7	.3	(6)	.1	.3	.1	(6)	11.0
9	Other interest	2,237.5	6.7	1.2	.4	2.0	2.5	.4	.1	117.7
10	Rents and royalties	2,358.5	50.3	5.1	11.2	18.1	12.3	3.5	.1	309.5
11	Net capital gain [10]	294.3	30.2	1.4	.2	3.7	23.5	.9	.4	89.6
12	Net gain, sales other than capital assets.[11]	130.4	3.9	.2	.1	.7	2.4	.5	(6)	8.6
13	Dividends, domestic corporations.	1,334.4	25.2	12.3	.4	2.5	8.4	1.4	.1	311.7
14	Dividends, foreign corporations.	133.5	.4	.2	--------	.1	.1	.1	--------	85.2
15	Other receipts	1,575.2	30.1	9.6	1.4	7.6	8.2	3.1	.2	659.6
16	**Compiled deductions, total**	**221,466.0**	**3,392.4**	**730.6**	**328.2**	**1,350.8**	**629.8**	**339.6**	**13.5**	**129,785.7**
17	Cost of goods sold [12]	151,798.8	2,224.8	531.4	252.2	1,011.3	207.3	214.5	8.0	102,839.9
18	Cost of operations [12]	22,460.2	209.6	11.1	9.7	67.0	105.6	14.9	1.5	6,024.3
19	Compensation of officers	3,745.2	52.9	4.7	2.7	14.6	17.6	13.1	.3	1,582.9
20	Rent paid on business property.	2,382.6	19.0	1.4	1.6	5.6	7.3	3.0	.1	519.8
21	Repairs	2,305.3	55.6	5.4	8.0	25.9	4.1	12.1	.1	1,861.5
22	Bad debts	418.2	5.5	.4	.3	1.2	2.7	.7	.2	93.2
23	Interest paid	2,330.9	32.3	3.5	6.3	6.8	12.8	2.8	.2	429.5
24	Taxes paid [13]	5,699.2	121.2	30.7	12.6	41.7	26.0	9.9	.3	2,913.3
25	Contributions or gifts [14]	159.2	2.3	.8	.1	.7	.5	.3	(6)	92.6
26	Depreciation	3,916.5	145.9	26.6	7.1	38.7	57.5	15.4	.7	1,826.1
27	Depletion	643.9	224.3	70.1	7.9	40.0	94.5	11.3	.4	368.9
28	Amortization	690.6	7.4	3.9	.4	1.0	1.1	1.0	(6)	533.7
29	Net loss, sales other than capital assets.[11]	583.9	14.8	6.2	1.5	3.4	2.9	.8	.1	116.3
30	Other deductions	24,331.5	276.7	34.4	18.0	92.9	89.8	39.8	1.7	10,583.6
31	**Compiled net profit or net loss.**	**28,126.5**	**339.0**	**116.5**	**7.5**	**96.3**	**75.2**	**43.0**	**.5**	**16,593.7**
32	Deduct items 7 + 8 above	307.2	.8	.3	(6)	.1	.3	.1	(6)	11.8
33	Net income or deficit	27,819.2	338.2	116.2	7.5	96.2	75.0	42.9	.5	16,581.9
34	Net operating loss deduction [15]	225.0	7.2	.5	.8	2.6	2.8	.4	(6)	79.5
35	Income subject to excess-profits tax.	14,366.7	86.3	31.7	1.4	26.6	10.0	15.6	1.0	10,458.9
36	Income tax	4,479.2	99.5	30.8	3.0	27.5	26.4	11.5	.2	2,266.1
37	Declared value excess-profits tax.	154.9	.7	.1	(6)	.3	.2	.1	(6)	114.3
38	Excess-profits tax	11,291.5	69.7	25.6	1.1	21.5	8.0	12.7	.8	8,162.7
39	**Total tax**	**15,925.6**	**169.8**	**56.6**	**4.1**	**49.2**	**34.6**	**24.2**	**1.0**	**10,543.1**
40	**Compiled net profit less total tax.**	**12,200.9**	**169.1**	**59.9**	**3.4**	**47.0**	**40.6**	**18.7**	**[16].5**	**6,050.6**

[1] Excludes returns of inactive corporations.
[2] Excludes nontaxable income other than tax-exempt interest on Government obligations.
[3] Gross sales less returns and allowances where inventories are an income-determining factor. For "Cost of goods sold," see "Compiled deductions."
[4] Gross receipts from operations where inventories are not an income-determining factor. For "Cost of operations" see "Compiled deductions."
[5] Interest on Treasury notes issued on or after Dec. 1, 1940, and obligations issued on or after Mar. 1, 1941, by U. S. or any agency or instrumentality thereof.
[6] Less than $50,000.
[7] Interest on U. S. savings bonds and Treasury bonds owned in principal amount of over $5,000 issued prior to Mar. 1, 1941.
[8] Interest on obligations of instrumentalities of U. S. (other than obligations of Federal land banks, joint-stock land banks, and Federal intermediate credit banks) issued prior to Mar. 1, 1941.
[9] Interest on obligations of States, Territories, or political subdivisions thereof, District of Columbia and U. S. possessions; obligations of U. S. issued on or before Sept. 1, 1917; all postal savings bonds; Treasury notes issued prior to Dec. 1, 1940, and Treasury bills issued prior to Mar. 1, 1941; obligations issued prior to Mar. 1, 1941, by

DEDUCTIONS, PROFITS, AND TAX, BY MAJOR INDUSTRIAL GROUPS: 1943

of dollars. See headnote and footnotes, table 356]

MANUFACTURING—continued													
Food and kindred products	Beverages	Tobacco manufactures	Cotton manufactures	Textile-mill products, except cotton	Apparel and products made from fabrics	Leather and products	Rubber products	Lumber and timber basic products	Furniture and finished lumber products	Paper and allied products	Printing and publishing industries	Chemicals and allied products	
9,019	2,687	213	815	3,597	8,097	2,032	437	2,438	3,920	2,111	10,131	6.242	1
19,073.3	3,286.9	2,090.5	2,937.4	5,111.4	4,103.6	2,158.3	2,984.1	1,683.9	1,944.6	3,285.4	3,126.2	8,726.1	2
18,757.2	3,243.6	2,075.0	2,894.6	4,972.6	3,999.2	2,134.3	2,895.9	1,628.5	1,911.0	3,232.8	2,870.6	8,494.1	3
117.8	11.8	2.3	16.1	96.5	79.8	9.4	60.9	20.3	13.3	11.1	190.9	84.2	4
2.8	.8	.2	1.0	1.8	.4	.6	.4	.8	.5	1.6	1.2	4.4	5
.5	.2	.2	.1	.2	.1	.1	.1	.1	.1	.5	1.0	1.2	6
(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	.2	7
.9	.2	.1	1.	.2	(6)	(6)	(6)	.1	.3	.3	.7	1.4	8
10.9	2.7	2.5	1.7	3.5	1.3	1.0	1.5	1.6	1.1	3.9	3.2	8.1	9
22.6	5.4	2.7	7.4	6.7	7.4	1.7	6.2	7.8	2.7	7.8	17.4	25.7	10
21.5	2.7	.3	1.1	1.9	.5	.4	.2	8.5	2.0	2.3	1.5	3.6	11
1.1	.4	(6)	.1	.3	.1	.1	(6)	1.0	.6	.3	.9	.5	12
27.0	4.0	4.5	2.6	4.2	1.5	1.3	1.4	2.7	1.4	6.6	10.5	59.9	13
8.5	(6)	.7	(6)	1.0	.1	(6)	8.8	(6)	.3	1.9	.9	7.0	14
102.5	15.2	2.1	12.3	22.6	12.9	9.4	8.8	12.4	11.1	16.3	27.4	36.0	15
17,953.2	2,922.5	1,906.3	2,610.7	4,604.3	3,851.5	2,008.2	2,619.5	1,514.4	1,803.3	2,890.6	2,684.5	7,463.0	16
15,684.2	1,933.7	1,628.9	2,313.8	3,920.2	3,192.5	1,742.7	2,208.1	1,198.0	1,463.5	2,324.8	1,741.3	5,707.7	17
40.3	4.9	.1	6.6	62.5	60.1	6.3	16.5	10.4	7.0	5.0	94.1	23.4	18
131.0	39.8	5.9	22.4	85.9	124.6	41.4	13.8	32.0	54.9	59.1	116.1	110.0	19
42.3	7.2	1.5	1.9	13.8	28.0	10.0	7.8	4.0	9.8	12.6	32.3	25.6	20
144.6	21.3	2.1	32.4	47.5	8.4	13.3	33.8	15.7	18.8	60.8	12.3	107.1	21
8.4	3.7	.4	.4	1.7	2.2	.9	2.4	2.9	2.6	2.4	11.3	11.7	22
42.7	11.6	9.7	6.5	13.2	7.5	3.9	8.2	6.2	4.9	14.1	13.8	19.1	23
206.2	481.7	125.8	47.9	77.8	47.1	27.6	50.3	30.7	35.0	59.3	57.0	134.1	24
7.5	3.2	.9	3.1	5.6	4.0	1.7	.9	1.0	1.3	2.6	5.0	6.5	25
156.5	41.9	7.0	39.9	60.8	14.1	11.6	32.3	32.4	20.6	72.8	46.1	170.3	26
.6	(6)	-------	(6)	.1	(6)	.1	.2	28.8	.7	4.7	.1	10.9	27
4.3	.3	-------	2.4	2.1	.3	.2	6.0	1.7	.9	7.6	.1	54.0	28
15.1	3.1	.4	1.9	12.8	1.0	1.6	2.2	.6	1.7	1.5	11.3	12.5	29
1,469.4	369.9	123.7	131.5	300.2	361.9	146.8	236.9	149.9	181.6	263.3	543.7	1,070.1	30
1,120.1	364.4	184.2	326.7	507.1	252.1	150.1	364.6	169.5	141.3	394.8	441.7	1,263.1	31
.9	.2	.1	.1	.2	(6)	(6)	(6)	.1	.3	.3	.7	1.6	32
1,119.2	364.2	184.1	326.6	506.9	252.1	150.0	364.6	169.4	141.0	394.5	441.0	1,261.6	33
8.7	4.0	.4	.3	2.9	3.5	1.1	.4	1.5	1.7	2.0	9.2	3.0	34
500.1	171.7	49.5	228.5	307.8	143.9	77.4	280.7	88.0	68.5	210.9	202.1	605.4	35
226.5	71.7	52.0	37.9	74.6	35.5	26.5	31.6	31.0	26.8	69.0	85.9	240.8	36
8.5	1.4	.2	.8	3.3	2.4	.9	3.7	.7	1.2	1.4	4.1	3.6	37
403.4	136.4	40.0	182.5	245.9	114.4	62.3	220.1	70.5	54.6	169.9	162.7	486.3	38
638.4	209.5	92.1	221.2	323.8	152.4	89.8	255.3	102.3	82.6	240.3	252.7	730.7	39
481.7	154.9	92.1	105.5	183.3	99.8	60.3	109.3	67.3	58.7	154.6	189.0	532.4	40

Federal land banks, joint-stock land banks, and Federal intermediate credit banks; and U. S. savings bonds and Treasury bonds owned in principal amount of $5,000 or less, issued prior to Mar. 1, 1941.

[10] "Net capital gain" is net amount of gain arising from sale or exchange of capital assets. See source for definitions of terms. (A net loss from such sales or exchanges is not deductible for current year, but may be carried over and applied against capital gains in five succeeding taxable years.)

[11] Net amount of gain or loss arising from sale or exchange of property used in trade or business, of a character subject to allowance for depreciation.

[12] Includes taxes which are reported in "Cost."

[13] Excludes (1) Federal income tax and Federal excess-profits taxes; (2) estate, inheritance, legacy, succession, and gift taxes; (3) income taxes paid to a foreign country or possession of U. S. if any portion is claimed as a tax credit; (4) taxes assessed against local benefits; (5) Federal taxes paid on tax-free covenant bonds; and (6) taxes reported in "Cost of goods sold" and "Cost of operations."

[14] Limited to 5 percent of net income as computed without benefit of this deduction.

[15] Deduction due to net operating loss carry-over from two preceding taxable years.

[16] Compiled net loss or deficit.

No. 362.—Income Tax Returns, Corporation—Receipts, Deduc-

[All money figures in

	ITEM	MANUFACTURING—continued								
		Petroleum and coal products	Stone, clay, and glass products	Iron, steel, and products	Nonferrous metals and their products	Electrical machinery and equipment	Machinery, except transportation equipment and electrical	Automobiles and equipment, except electrical	Transportation equipment, except automobiles	Other manufacturing
1	Number of returns [1]	482	2,835	6,340	2,347	1,661	5,968	577	1,158	3,669
2	**Compiled receipts, total [2]**	8,651.3	2,382.0	21,170.3	4,353.0	6,853.9	11,533.7	3,862.3	22,718.7	2,671.7
3	Gross sales [3]	7,861.2	2,334.2	20,155.6	4,200.9	6,658.1	11,226.4	3,805.6	16,925.4	2,629.9
4	Gross receipts from operations [4]	548.1	12.8	798.7	110.6	118.4	186.0	38.3	5,622.3	16.5
	Interest on Government obligations (less amortizable bond premium):									
5	Wholly taxable [5]	2.4	1.5	11.9	1.7	2.6	6.6	.8	6.5	1.2
6	Subject to declared value excess-profits tax and surtax. [7]	.6	.6	1.8	.2	.4	1.1	.1	.9	.1
7	Subject to surtax only [8]	.1	(6)	.1	(6)	.1	(6)	(6)	.1	(6)
8	Wholly tax-exempt [9]	.9	.3	1.2	.3	2.1	1.0	.1	.5	.2
9	Other interest	13.2	1.6	19.8	2.1	8.0	6.8	1.5	17.7	2.1
10	Rents and royalties	52.4	6.4	46.6	4.3	13.9	37.2	3.6	14.4	3.9
11	Net capital gain [10]	18.0	1.4	5.0	1.0	3.6	4.1	1.2	6.9	.9
12	Net gain, sales other than capital assets. [11]	.3	.4	.7	.1	.1	.8	(6)	.2	.2
13	Dividends, domestic corporations.	76.0	6.4	32.3	4.9	20.6	10.9	.3	28.9	2.3
14	Dividends, foreign corporations	16.4	2.8	6.4	5.1	7.8	7.2	.9	5.6	3.5
15	Other receipts	61.8	13.7	90.2	21.6	18.1	45.7	9.7	89.3	10.9
16	**Compiled deductions, total**	7,891.1	2,080.0	18,472.3	3,824.7	5,766.6	9,337.4	3,447.1	20,397.6	2,280.9
17	Cost of goods sold [12]	5,629.5	1,602.0	15,135.2	3,164.5	4,868.6	7,587.2	3,068.4	13,785.7	1,780.8
18	Cost of operations [12]	214.2	7.6	526.8	71.5	48.3	43.1	21.5	4,725.9	8.4
19	Compensation of officers	20.2	44.5	211.4	56.6	56.7	175.4	17.3	58.0	64.0
20	Rent paid on business property	73.5	7.6	73.6	34.1	21.0	36.3	7.4	48.5	14.2
21	Repairs	132.0	47.9	513.6	63.4	75.4	169.6	81.5	218.7	23.2
22	Bad debts	6.4	2.2	11.3	1.8	3.2	6.1	3.7	3.9	2.1
23	Interest paid	63.8	6.4	89.0	9.8	22.2	21.4	5.1	37.9	6.4
24	Taxes paid [13]	253.6	46.8	370.8	75.5	121.3	197.8	47.9	336.7	56.0
25	Contributions or gifts [14]	3.1	1.8	13.3	3.0	4.2	10.8	3.2	6.4	2.4
26	Depreciation	320.6	54.0	318.2	63.8	65.9	107.9	32.3	114.2	26.3
27	Depletion	261.6	1.8	26.6	29.8	(6)	.4	.5	.7	.1
28	Amortization	48.3	6.7	152.7	46.2	27.2	66.3	15.0	80.3	6.2
29	Net loss, sales other than capital assets. [11]	6.9	3.7	17.7	5.2	1.4	7.1	.4	5.8	.9
30	Other deductions	857.3	247.1	1,012.1	199.4	451.1	908.1	142.8	974.8	289.7
31	**Compiled net profit or net loss**	760.2	302.0	2,698.0	528.3	1,087.3	2,196.3	415.2	2,321.1	390.8
32	Deduct items 7+8 above	.9	.3	1.3	.3	2.2	1.0	.1	.6	.2
33	Net income or deficit	759.2	301.7	2,696.6	528.0	1,085.0	2,195.3	415.1	2,320.5	390.6
34	Net operating loss deduction [15]	8.5	.8	4.9	2.0	9.5	4.5	.6	4.0	4.2
35	Income subject to excess-profits tax.	94.9	168.3	1,928.5	338.3	805.8	1,743.8	265.4	1,756.4	277.9
36	Income tax	233.9	55.6	291.7	69.7	98.2	165.9	57.7	217.2	40.7
37	Declared value excess-profits tax	1.6	.9	22.7	2.7	7.6	20.9	3.6	16.1	3.6
38	Excess-profits tax	76.7	135.0	1,486.2	266.8	635.1	1,338.9	202.2	1,343.5	216.9
39	**Total tax**	312.2	191.5	1,800.6	339.2	740.8	1,525.7	263.5	1,576.8	261.1
40	**Compiled net profit less total tax**	447.9	110.5	897.4	189.1	346.5	670.6	151.7	744.3	129.7

[1] Excludes returns of inactive corporations.
[2] Excludes nontaxable income other than tax-exempt interest on Government obligations.
[3] Gross sales less returns and allowances where inventories are an income-determining factor. For "Cost of goods sold," see "Compiled deductions."
[4] Gross receipts from operations where inventories are not an income-determining factor. For "Cost of operations," see "Compiled deductions."
[5] Interest on Treasury notes issued on or after Dec. 1, 1940, and obligations issued on or after Mar. 1, 1941, by U. S. or any agency or instrumentality thereof. [6] Less than $50,000.
[7] Interest on U. S. savings bonds and Treasury bonds owned in principal amount of over $5,000 issued prior to Mar. 1, 1941.
[8] Interest on obligations of instrumentalities of U. S. (other than obligations of Federal land banks, joint-stock land banks, and Federal intermediate credit banks) issued prior to Mar. 1, 1941.
[9] Interest on obligations of States, Territories, or political subdivisions thereof, District of Columbia, and U. S. possessions; obligations of U. S. issued on or before Sept. 1, 1917; all postal savings bonds; Treasury notes issued prior to Dec. 1, 1940, and Treasury bills, issued prior to Mar. 1, 1941; obligations issued prior to Mar. 1, 1941, by

TIONS, PROFITS, AND TAX, BY MAJOR INDUSTRIAL GROUPS: 1943—Continued

millions of dollars]

MFG.—con.	PUBLIC UTILITIES				TRADE								
						Wholesale			Retail				
Manufacturing not allocable	Total public utilities	Transportation	Communication	Other public utilities	Total trade	Total wholesale	Commission merchants	Other wholesalers	Total retail	General merchandise	Food stores, including market milk dealers	Package liquor stores	
1,940	19,279	12,811	3,453	3,015	120,880	34,448	5,382	29,066	72,610	5,692	5,712	1,782	1
1,670.6	21,337.7	14,173.7	2,515.2	4,648.8	58,349.6	28,119.7	1,571.2	26,548.6	25,412.7	8,295.0	5,489.6	173.5	2
1,601.5	1,493.5	1,372.4	3.7	117.4	56,323.0	27,118.5	1,123.4	25,995.1	24,538.8	7,991.4	5,429.2	168.7	3
48.8	18,948.6	12,293.9	2,293.3	4,361.4	1,195.0	732.9	410.6	322.3	385.2	111.2	38.5	4.5	4
.5	13.1	7.3	2.3	3.5	11.2	3.9	.4	3.5	6.6	4.3	.2	(6)	5
.2	2.3	1.9	(6)	.3	1.4	.6	(6)	.6	.7	.3	(6)	-------	6
(6)	.1	.1	(6)	.1	.2	.1	(6)	(6)	.2	.1	(6)	-------	7
.1	4.4	2.2	.2	2.1	1.8	.9	.1	.8	.9	.5	.1	-------	8
1.9	112.6	56.6	4.7	51.3	47.4	23.5	5.1	18.4	19.9	7.2	.7	(6)	9
5.3	338.5	290.0	26.6	22.0	135.8	26.1	1.9	24.2	95.4	49.2	5.2	.1	10
1.0	21.7	14.9	.9	5.9	18.0	10.7	.9	9.8	5.3	1.2	.7	(6)	11
.2	5.8	5.5	(6)	.2	7.8	4.9	.2	4.7	2.0	.2	.2	(6)	12
1.4	322.8	76.8	178.0	68.1	46.8	24.7	7.6	17.0	18.8	8.7	1.4	(6)	13
.2	5.2	.7	1.5	3.0	23.1	9.2	.2	9.0	3.7	3.7	(6)	-------	14
9.6	69.0	51.5	4.0	13.5	537.9	163.9	20.7	143.2	335.1	117.1	13.3	.1	15
1,456.0	16,838.6	11,377.5	1,835.0	3,626.2	55,255.6	26,929.2	1,479.0	25,450.2	23,764.9	7,507.3	5,358.1	166.2	16
1,158.6	883.4	823.1	2.2	58.2	44,404.8	23,503.8	1,054.3	22,449.5	17,211.0	5,179.4	4,391.9	134.7	17
19.8	10,221.5	7,274.6	1,074.6	1,872.3	601.1	347.6	187.7	159.8	219.9	65.8	27.8	3.7	18
41.9	148.9	111.6	11.4	25.9	1,099.9	480.0	57.5	422.5	504.7	74.7	39.1	8.2	19
6.8	661.0	589.3	48.0	23.7	757.4	96.1	8.2	87.9	617.2	192.4	63.2	3.3	20
18.1	37.9	29.5	7.1	1.3	144.0	34.1	1.1	33.0	95.6	32.4	16.6	.2	21
1.5	37.5	7.7	5.2	24.6	101.5	26.8	2.8	23.9	63.7	26.0	2.9	(6)	22
5.8	1,034.8	578.4	69.2	387.2	113.9	45.4	4.8	40.6	59.0	23.4	6.2	.4	23
26.4	1,324.8	739.0	171.0	414.7	536.3	155.0	10.1	144.9	331.8	131.0	43.7	2.6	24
1.1	11.6	3.7	2.8	5.0	33.4	11.9	1.3	10.7	19.0	9.6	1.7	.1	25
16.7	1,059.4	384.1	238.9	436.5	296.9	70.4	3.3	67.1	195.1	67.2	37.3	.6	26
1.1	22.9	8.4	(6)	14.6	1.8	1.1	.1	1.0	.4	.1	(6)	(6)	27
4.7	143.5	112.6	.4	30.6	3.1	2.2	(6)	2.2	.6	.1	(6)	-------	28
1.4	113.9	96.6	5.1	12.2	37.3	6.0	.4	5.6	28.2	15.7	1.8	(6)	29
152.3	1,137.4	619.0	199.0	319.5	7,124.2	2,148.9	147.3	2,001.6	4,418.6	1,689.5	725.8	12.3	30
214.6	4,499.1	2,796.2	680.2	1,022.6	3,093.9	1,190.5	92.1	1,098.4	1,647.8	787.7	131.6	7.3	31
.1	4.5	2.2	.2	2.1	2.1	.9	.1	.8	1.0	.6	.1	-------	32
214.5	4,494.5	2,794.0	680.0	1,020.5	3,091.9	1,189.5	92.0	1,097.5	1,646.8	787.1	131.5	7.3	33
1.8	36.1	28.7	.8	6.6	33.5	11.4	1.1	10.3	18.9	1.3	2.2	.5	34
145.4	1,751.8	1,322.1	199.3	230.5	1,523.9	621.0	44.7	576.3	798.9	448.6	48.5	1.9	35
25.8	997.4	591.6	131.6	274.2	538.5	194.1	14.7	179.4	292.1	126.5	30.3	1.3	36
2.4	3.6	3.0	.4	.3	25.2	9.7	.6	9.1	12.8	4.3	.8	.2	37
112.4	1,406.6	1,060.7	161.3	184.6	1,219.2	494.8	35.6	459.2	641.9	361.5	39.0	1.5	38
140.6	2,407.7	1,655.3	293.2	459.1	1,782.9	698.6	50.9	647.7	946.8	492.3	70.2	3.1	39
74.0	2,091.4	1,140.9	386.9	563.5	1,311.1	491.9	41.2	450.7	701.0	295.4	61.4	4.3	40

Federal land banks, joint-stock land banks, and Federal intermediate credit banks; and U. S. savings bonds and Treasury bonds owned in principal amount of $5,000 or less, issued prior to Mar. 1, 1941.

[10] "Net capital gain" is net amount of gain arising from sale or exchange of capital assets. See source for definitions of terms. (A net loss from such sales or exchanges is not deductible for current year, but may be carried over and applied against capital gains in five succeeding taxable years.)

[11] Net amount of gain or loss arising from sale or exchange of property used in trade or business, of a character subject to allowance for depreciation.

[12] Includes taxes which are reported in "Cost."

[13] Excludes (1) Federal income tax and Federal excess profits taxes, (2) estate, inheritance, legacy, succession and gift taxes, (3) income taxes paid to a foreign country or possession of the U. S. if any portion is claimed as a tax credit, (4) taxes assessed against local benefits, (5) Federal taxes paid on tax-free covenant bonds, and (6) taxes reported in "Cost of goods sold" and "Cost of operations."

[14] Limited to 5 percent of net income as computed without benefit of this deduction.

[15] Deduction due to net operating loss carry-over from two preceding taxable years.

No. 362.—Income Tax Returns, Corporation—Receipts, Deduc-

[All money figures in

	ITEM	TRADE—continued							
		Retail—Continued							
		Drug stores	Apparel and accessories	Furniture and house-furnishings	Eating and drinking places	Automotive dealers	Filling stations	Hardware	Building materials fuel, and ice
1	Number of returns [1]	4,506	10,199	4,631	9,565	7,945	1,874	2,307	7,348
2	**Compiled receipts, total** [2]	**969.3**	**2,923.1**	**852.5**	**1,261.8**	**1,280.4**	**232.4**	**200.0**	**1,373.1**
3	Gross sales [3]	950.4	2,831.0	754.8	1,172.2	1,215.8	225.2	193.8	1,323.3
4	Gross receipts from operations [4]	6.1	22.0	16.9	77.5	44.2	3.2	2.5	25.2
	Interest on Government obligations (less amortizable bond premium):								
5	Wholly taxable [5]	.1	.5	.4	.1	.3	(6)	(6)	.3
6	Subject to declared value excess-profits tax and surtax.[7]	(6)	(6)	(6)	(6)	.1	.1	(6)	.1
7	Subject to surtax only [8]	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)
8	Wholly tax-exempt [9]	(6)	.1	(6)	(6)	(6)	(6)	(6)	(6)
9	Other interest	.6	1.2	1.5	.2	2.5	.1	.4	2.2
10	Rents and royalties	2.3	15.1	2.3	4.7	3.8	1.8	.5	5.1
11	Net capital gain [10]	.1	.2	.2	.2	.4	.1	.1	1.4
12	Net gain, sales other than capital assets.[11]	(6)	.1	.1	.2	.2	(6)	.1	.6
13	Dividends, domestic corporations.	1.9	2.4	.6	.9	.4	.1	.1	1.1
14	Dividends, foreign corporations	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)
15	Other receipts	7.7	50.6	75.6	5.7	12.8	1.7	2.5	13.8
16	**Compiled deductions, total**	**913.0**	**2,706.3**	**758.1**	**1,197.3**	**1,218.1**	**222.3**	**185.8**	**1,307.2**
17	Cost of goods sold [12]	651.8	1,850.3	415.6	675.3	882.2	168.0	139.4	1,005.8
18	Cost of operations [12]	3.9	9.0	2.1	50.9	23.7	2.0	1.4	17.1
19	Compensation of officers	21.3	85.0	41.7	43.8	59.8	4.8	11.2	46.5
20	Rent paid on business property	34.6	146.6	27.7	61.4	23.9	4.0	3.5	7.5
21	Repairs	3.9	8.3	2.4	12.9	4.5	1.2	.3	7.3
22	Bad debts	.5	7.6	6.4	.6	4.2	.3	.8	6.8
23	Interest paid	2.5	4.3	2.6	2.8	7.3	.6	.5	4.0
24	Taxes paid [13]	12.1	32.4	15.0	28.3	15.5	3.8	2.7	17.6
25	Contributions or gifts [14]	.4	2.9	.9	.6	.6	(6)	.1	.7
26	Depreciation	7.4	17.1	5.5	19.0	9.1	4.3	1.1	13.2
27	Depletion	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)
28	Amortization	(6)	(6)	(6)	(6)	.1	(6)	(6)	.2
29	Net loss, sales other than capital assets.[11]	.7	1.5	1.7	1.3	.4	.1	.1	1.8
30	Other deductions	174.0	541.3	236.5	300.4	186.6	33.3	24.7	178.6
31	**Compiled net profit or net loss**	**56.3**	**216.8**	**94.4**	**64.4**	**62.3**	**10.0**	**14.2**	**65.8**
32	Deduct items 7+8 above	(6)	.1	(6)	(6)	(6)	(6)	(6)	(6)
33	Net income or deficit	56.3	216.8	94.4	64.4	62.3	10.0	14.2	65.8
34	Net operating loss deduction [15]	.7	2.1	1.1	5.0	1.7	.1	.1	1.4
35	Income subject to excess-profits tax.	28.5	122.1	21.2	28.3	16.1	4.3	4.1	17.8
36	Income tax	8.7	29.9	25.9	11.0	13.7	2.4	2.8	15.1
37	Declared value excess-profits tax	.4	1.6	.9	.9	.5	.1	.3	.9
38	Excess-profits tax	23.0	97.9	16.2	22.7	13.1	3.5	3.3	14.4
39	**Total tax**	**32.2**	**129.4**	**43.0**	**34.5**	**27.2**	**6.0**	**6.3**	**30.4**
40	**Compiled net profit less total tax**	**24.1**	**87.4**	**51.4**	**29.9**	**35.1**	**4.0**	**7.9**	**35.4**

[1] Excludes returns of inactive corporations.
[2] Excludes nontaxable income other than tax-exempt interest on Government obligations.
[3] Gross sales less returns and allowances where inventories are an income-determining factor. For "Cost of goods sold," see "Compiled deductions."
[4] Gross receipts from operations where inventories are not an income-determining factor. For "Cost of operations," see "Compiled deductions."
[5] Interest on Treasury notes issued on or after Dec. 1, 1940 and obligations issued on or after Mar. 1, 1941, by U. S. or any agency or instrumentality thereof. [6] Less than $50,000.
[7] Interest on U. S. savings bonds and Treasury bonds owned in principal amount of over $5,000 issued prior to Mar. 1, 1941.
[8] Interest on obligations of instrumentalities of U. S. (other than obligations of Federal land banks, joint-stock land banks, and Federal intermediate credit banks) issued prior to Mar. 1, 1941.
[9] Interest on obligations of States, Territories, or political subdivisions thereof, District of Columbia, and U. S. possessions; obligations of U. S. issued on or before Sept. 1, 1917; all postal savings bonds; Treasury notes issued prior to Dec. 1, 1940, and Treasury bills, issued prior to Mar. 1, 1941; obligations issued prior to Mar. 1, 1941, by

TIONS, PROFITS, AND TAX, BY MAJOR INDUSTRIAL GROUPS: 1943—Continued

millions of dollars]

TRADE—continued			SERVICE										
Retail—Con.													
Other retail trade	Retail trade not allocable	Trade not allocable	Total service	Hotels and other lodging places	Personal service	Business service	Automotive repair services and garages	Miscellaneous repair services, hand trades	Motion pictures	Amusement except motion pictures	Other service, including schools	Service not allocable	
7,173	3,876	13,822	35,594	4,360	8,167	6,608	3,289	1,468	3,905	3,925	3,782	90	1
1,412.6	949.5	4,817.2	5,157.6	943.8	862.1	903.3	160.9	149.4	1,387.5	276.1	440.4	34.1	2
1,360.8	922.0	4,665.8	832.4	333.5	191.8	58.9	78.8	52.2	43.9	29.2	42.7	1.4	3
26.1	7.5	76.9	4,132.9	555.8	659.3	822.1	74.1	96.3	1,273.2	234.3	385.2	32.6	4
.2	.1	.7	1.4	.4	.1	.3	(6)	(6)	.4	.1	.1	(6)	5
(6)	(6)	.1	.3	(6)	(6)	.1	(6)	(6)	(6)	(6)	(6)	-------	6
(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	-------	7
(6)	(6)	.1	.2	(6)	(6)	.1	(6)	(6)	(6)	(6)	(6)	-------	8
2.2	1.1	4.1	7.8	1.3	.4	1.0	.1	(6)	3.7	.2	1.2	(6)	9
3.3	1.9	14.3	88.8	40.3	3.0	7.1	4.9	.2	25.1	5.0	3.2	.1	10
.7	.3	2.0	7.5	2.0	1.2	1.1	.4	.1	.8	.6	1.4	(6)	11
.2	.1	1.0	2.9	.6	.3	.6	.2	(6)	.3	.5	.4	(6)	12
.8	.4	3.3	23.2	1.4	.8	2.6	.1	(6)	17.4	.4	.5	(6)	13
(6)	(6)	10.2	2.8	.1	(6)	.2	(6)	-------	2.5	(6)	(6)	-------	14
18.2	10.0	38.8	57.4	8.5	5.2	9.2	2.3	.5	20.2	5.8	5.7	(6)	15
1,317.8	907.3	4,561.6	4,610.9	861.5	813.3	836.6	154.4	135.4	1,130.0	243.5	403.1	33.0	16
972.7	743.9	3,690.0	472.8	174.7	104.6	39.4	49.6	33.1	28.5	15.8	26.2	.9	17
9.3	3.3	33.7	2,040.8	186.9	376.6	465.5	32.1	63.6	581.4	103.6	204.1	26.9	18
50.0	18.6	115.2	227.1	18.8	53.7	62.4	11.0	11.6	25.7	15.3	27.7	1.0	19
37.1	12.1	44.0	227.5	50.7	23.9	17.0	14.5	1.9	84.1	13.5	21.7	.3	20
3.3	2.3	14.2	69.6	31.3	11.3	4.6	1.7	.9	11.8	4.2	3.7	(6)	21
4.5	2.9	11.1	12.8	2.2	3.1	1.7	.6	.3	2.6	.5	1.8	(6)	22
2.8	1.7	9.6	55.3	29.0	4.1	2.1	1.6	.4	13.8	2.5	1.6	.1	23
19.0	8.2	49.5	139.3	44.6	21.4	13.7	4.7	2.9	31.9	11.0	9.0	.2	24
.9	.4	2.5	4.2	.8	.7	.7	.1	.1	1.1	.5	.3	(6)	25
7.8	5.3	31.4	144.6	47.1	24.2	15.6	6.8	2.1	29.9	10.0	8.7	.2	26
(6)	.1	.4	.2	(6)	(6)	(6)	(6)	(6)	(6)	.1	.1	-------	27
.1	(6)	.3	.9	(6)	.1	(6)	(6)	.4	(6)	(6)	.3	(6)	28
2.7	.4	3.2	21.3	12.9	.7	.5	.2	.3	5.4	.9	.5	(6)	29
207.5	108.0	556.6	1,104.3	262.5	189.0	213.5	31.5	17.8	313.5	65.5	97.4	3.5	30
94.8	42.1	255.6	546.7	82.3	48.8	66.6	6.4	14.0	257.6	32.5	37.3	1.1	31
(6)	(6)	.1	.2	(6)	(6)	.1	(6)	(6)	(6)	(6)	(6)	-------	32
94.8	42.1	255.5	546.4	82.3	48.8	66.6	6.4	14.0	257.6	32.5	37.2	1.1	33
2.4	.4	3.2	18.9	8.7	1.9	1.8	.4	.3	3.3	1.0	1.4	(6)	34
43.9	13.9	104.0	253.5	32.5	15.1	21.4	2.2	9.7	127.5	19.3	25.7	.3	35
15.8	8.7	52.3	106.1	19.3	10.9	16.1	1.7	1.3	44.3	6.2	6.0	.3	36
1.3	.6	2.7	2.8	.5	.5	.4	.1	.1	.4	.5	.4	(6)	37
34.8	11.0	82.5	202.6	26.1	12.1	17.0	1.7	7.6	102.6	15.3	19.8	.3	38
51.9	20.3	137.5	311.5	45.9	23.5	33.4	3.5	9.0	147.4	22.0	26.2	.5	39
42.9	21.8	118.1	235.2	36.4	25.3	33.2	2.9	5.0	110.2	10.5	11.1	.6	40

Federal land banks, joint-stock land banks, and Federal intermediate credit banks; and U. S. savings bonds and Treasury bonds owned in principal amount of $5,000 or less, issued prior to Mar. 1, 1941.

[10] "Net capital gain" is net amount of gain arising from sale or exchange of capital assets. See source for definitions of terms. (A net loss from such sales or exchanges is not deductable for current year, but may be carried over and applied against capital gains in 5 succeeding taxable years.)

[11] Net amount of gain or loss arising from sale or exchange of property used in trade or business, of a character subject to allowance for depreciation.

[12] Includes taxes which are reported in "Cost."

[13] Excludes (1) Federal income tax and Federal excess-profits taxes, (2) estate, inheritance, legacy, succession, and gift taxes, (3) income taxes paid to a foreign country or possession of U.S. if any portion is claimed as a tax credit, (4) taxes assessed against local benefits, (5) Federal taxes paid on tax-free covenant bonds, and (6) taxes reported in "Cost of goods sold" and "Cost of operations."

[14] Limited to 5 percent of net income as computed without benefit of this deduction.

[15] Deduction due to net operating loss carry-over from 2 preceding taxable years.

No. 362.—Income Tax Returns, Corporation—Receipts, Deductions,

[All money figures in millions

	ITEM	FINANCE, INSURANCE, REAL ESTATE, AND LESSORS OF REAL PROPERTY							
			Finance						
		Total finance, insurance, real estate, and lessors of real property	Total finance	Banks and trust companies	Long-term credit agencies, mortgage companies, except banks	Short-term credit agencies, except banks	Investment trusts and investment companies [17]	Other investment companies, including holding companies [18]	Security and commodity-exchange brokers and dealers
1	Number of returns [1]	133,655	33.108	15,067	3,083	3,650	3,322	1,838	1,360
2	**Compiled receipts, total** [2]	**9,199.6**	**3,299.3**	**2,164.1**	**34.2**	**212.1**	**228.0**	**425.8**	**141.1**
3	Gross sales [3]	61.0	29.6	------	------	.5	------	21.7	------
4	Gross receipts from operations [4]	3,637.0	571.6	340.6	13.7	94.8	5.3	40.6	56.0
	Interest on Government obligations (less amortizable bond premium):								
5	Wholly taxable [5]	582.6	402.1	392.3	.1	.6	2.0	1.7	4.4
6	Subject to declared value excess-profits tax and surtax [7]	336.6	231.4	227.1	(6)	(6)	1.0	.5	2.6
7	Subject to surtax only [8]	28.1	20.6	20.0	(6)	(6)	(6)	.1	.5
8	Wholly tax-exempt [9]	259.0	185.4	179.1	.1	.1	1.5	.9	3.0
9	Other interest	1,937.5	1,024.7	806.5	13.1	99.9	26.1	61.7	4.0
10	Rents and royalties	1,400.8	150.7	91.7	2.3	1.5	6.7	9.9	1.2
11	Net capital gain [10]	105.7	72.6	34.2	.8	1.1	17.0	10.1	5.1
12	Net gain, sales other than capital assets.[11]	96.3	52.2	2.0	.6	.4	1.9	.7	45.5
13	Dividends, domestic corporaions	590.9	461.6	20.3	.3	2.1	157.8	263.9	14.5
14	Dividends, foreign corporations	16.6	14.0	.4	(6)	(6)	4.3	9.1	(6)
15	Other receipts	147.4	82.6	50.0	3.1	11.0	4.5	4.9	4.3
16	**Compiled deductions, total**	**6,535.1**	**2,157.5**	**1,545.2**	**38.3**	**162.2**	**67.8**	**149.8**	**109.3**
17	Cost of goods sold [12]	37.9	19.9	------	------	.5	------	14.4	------
18	Cost of operations [12]	103.3	27.3	.6	2.0	12.8	(6)	1.5	8.0
19	Compensation of officers	446.1	279.5	209.0	5.1	17.3	7.7	9.3	23.9
20	Rent paid on business property	168.9	56.7	41.3	.9	6.8	.7	1.5	4.0
21	Repairs	103.8	13.3	11.1	.2	.4	.1	.8	.5
22	Bad debts	148.9	125.5	87.9	2.5	13.8	2.7	12.2	.8
23	Interest paid	640.5	283.0	186.8	5.9	21.1	16.8	40.4	5.1
24	Taxes paid [13]	590.7	149.3	116.9	2.0	7.0	4.9	9.7	4.8
25	Contributions or gifts [14]	11.6	8.6	7.0	(6)	.4	.3	.5	.2
26	Depreciation	366.8	64.1	50.0	.8	2.2	.5	3.6	1.3
27	Depletion	23.0	3.1	.1	(6)	(6)	1.8	.9	(6)
28	Amortization	.8	.1	------	------	------	------	.1	------
29	Net loss, sales other than capital assets.[11]	267.1	135.2	100.6	4.5	.5	1.6	9.2	9.6
30	Other deductions	3,625.8	990.7	733.7	14.5	79.6	30.6	45.7	51.0
31	**Compiled net profit or net loss**	**2,664.5**	**1,141.8**	**619.0**	[16] *4.1*	**49.9**	**160.3**	**276.0**	**31.8**
32	Deduct items 7+8 above	287.2	206.1	199.0	.1	.1	1.5	1.0	3.5
33	Net income or deficit	2,377.4	935.8	419.9	[16] *4.2*	49.8	158.8	275.0	28.3
34	Net operating loss deduction [15]	37.7	13.2	4.3	.6	.5	1.4	1.4	3.1
35	Income subject to excess-profits tax.	69.2	12.4	3.5	.2	3.1	.7	1.0	1.1
36	Income tax	404.9	194.9	115.3	1.8	17.8	9.9	33.6	7.5
37	Declared value excess-profits tax	3.1	1.5	.8	(6)	.1	.2	.2	.1
38	Excess-profits tax	56.1	9.9	2.8	.1	2.5	.6	.8	.9
39	**Total tax**	**464.1**	**206.3**	**118.9**	**1.9**	**20.4**	**10.6**	**34.7**	**8.4**
40	**Compiled net profit less total tax**	**2,200.4**	**935.5**	**500.1**	[16] *6.0*	**29.5**	**149.6**	**241.3**	**23.4**

[1] Excludes returns of inactive corporations.

[2] Excludes nontaxable income other than tax-exempt interest on Government obligations.

[3] Gross sales less returns and allowances where inventories are income-determining factor. For "Cost of goods sold," see "Compiled deductions."

[4] Gross receipts from operations where inventories are not an income-determining factor. For "Cost of operations," see "Compiled deductions."

[5] Interest on Treasury notes issued on or after Dec. 1, 1940, and obligations issued on or after Mar. 1, 1941, by U. S. or any agency or instrumentality thereof. [6] Less than $50,000.

[7] Interest on U. S. savings bonds and Treasury bonds owned in principal amount of over $5,000 issued prior to Mar. 1, 1941.

[8] Interest on obligations of instrumentalities of U. S. (other than obligations of Federal land banks, joint-stock land banks, and Federal intermediate credit banks) issued prior to Mar. 1, 1941.

[9] Interest on obligations of States, Territories, or political subdivisions thereof, District of Columbia, and U. S. possessions; obligations of U. S. issued on or before Sept. 1, 1917; all postal savings bonds; Treasury notes issued prior to Dec. 1, 1940, and Treasury bills, issued prior to Mar. 1, 1941; obligations issued prior to Mar. 1, 1941 by Federal land banks, joint-stock land banks, and Federal intermediate credit banks; and U. S. savings bonds and Treasury bonds owned in principal amount of $5,000 or less, issued prior to Mar. 1, 1941.

PROFITS, AND TAX, BY MAJOR INDUSTRIAL GROUPS: 1943—Continued

of dollars]

FINANCE, INSURANCE, REAL ESTATE AND LESSORS OF REAL PROPERTY—continued								AGRICULTURE, FORESTRY, AND FISHERY					
Finance—Continued		Insurance carriers, agents, etc.											
Other finance companies	Finance not allocable	Total insurance carriers, agents, etc.	Insurance carriers	Insurance agents, brokers, etc.	Real estate, including lessors of buildings	Lessors of real property, except buildings	Construction	Total agriculture, forestry, and fishery	Agriculture and services	Forestry	Fishery	Nature of business not allocable	
1,471	3,317	7,554	1,816	5,738	86,339	6,654	12,128	6,884	6,259	385	240	5,252	1
58.1	**35.8**	**3,671.6**	**3,445.9**	**225.8**	**1,983.1**	**245.6**	**4,342.6**	**867.7**	**822.8**	**20.3**	**24.7**	**226.9**	2
7.4	-------	-------	-------	-------	25.2	6.2	491.1	699.1	671.0	11.2	16.8	147.6	3
6.6	14.0	2,130.5	1,918.4	212.1	933.6	1.4	3,756.2	126.4	115.8	3.4	7.2	*56.7*	4
.1	.9	177.1	176.9	.2	3.2	.2	1.0	.4	.3	(6)	(6)	.1	5
(6)	.1	103.9	103.9	(6)	1.1	.2	.2	.6	.6	(6)	-------	.1	6
(6)	(6)	7.4	7.4	(6)	.1	(6)	(6)	(6)	(6)	-------	-------	(6)	7
(6)	.8	72.5	72.5	(6)	1.0	.2	.3	.2	.2	(6)	-------	.1	8
3.1	10.3	882.1	881.2	.9	28.5	2.2	2.3	2.7	2.3	.3	(6)	2.9	9
35.2	2.2	165.8	164.4	1.4	872.5	211.9	13.2	14.1	13.6	.4	.1	7.6	10
1.1	3.2	5.3	5.0	.4	22.2	5.5	11.0	7.2	3.7	3.2	.3	3.5	11
.5	.6	.3	.2	.1	43.0	.7	1.8	2.4	1.0	1.4	(6)	.9	12
.8	1.9	111.2	107.6	3.5	16.0	2.1	7.8	4.3	4.1	.1	(6)	*1.8*	13
(6)	.1	1.4	1.2	.2	.3	.9	.1	(6)	(6)	(6)	(6)	(6)	14
3.2	1.7	14.2	7.2	7.0	36.4	14.2	57.6	10.6	10.1	.3	.2	5.7	15
50.8	**34.1**	**2,301.3**	**2,102.2**	**199.1**	**1,917.2**	**159.1**	**4,074.9**	**753.7**	**714.4**	**17.4**	**21.9**	***219.1***	*16*
5.0	-------	-------	-------	-------	13.8	4.1	373.3	448.9	427.6	9.2	12.1	113.0	17
1.0	1.5	28.2	-------	28.2	47.5	.3	3,189.7	51.5	46.5	1.3	3.8	18.3	18
3.5	3.8	58.6	10.7	47.9	103.1	4.9	144.4	26.1	24.5	.7	.9	*16.9*	*19*
.5	1.0	21.1	13.6	7.5	88.0	3.2	14.5	11.6	11.2	.1	.3	2.9	20
.1	.1	1.8	1.5	.3	87.3	1.3	19.1	11.8	10.9	.1	.7	2.0	21
4.0	2.8	4.0	2.3	1.7	17.8	.5	5.5	4.5	4.2	.2	(6)	8.8	22
1.6	5.2	5.6	4.6	1.0	289.7	62.2	10.4	10.7	9.4	1.1	.1	3.6	23
2.0	1.9	96.7	92.1	4.6	324.4	20.2	45.8	21.6	20.2	1.0	.4	6.2	24
(6)	(6)	1.2	.8	.4	1.7	.1	2.5	.7	.6	(6)	(6)	.2	25
5.0	.8	33.2	31.4	1.7	259.4	10.1	43.3	28.8	27.8	.3	.6	4.7	26
(6)	(6)	(6)	(6)	(6)	.5	19.4	.4	1.8	.7	1.1	(6)	.5	27
-------	-------	-------	-------	-------	.6	.1	1.0	(6)	(6)	-------	-------	.1	28
7.3	2.0	9.8	9.5	.3	110.7	11.4	2.1	7.1	6.8	.4	(6)	3.9	29
20.6	15.0	2,041.3	1,935.7	105.5	572.6	21.2	222.8	128.8	123.7	2.1	2.9	38.0	30
7.2	**1.7**	**1,370.3**	**1,343.6**	**26.7**	**65.9**	**86.5**	**267.8**	**114.1**	**108.4**	**2.9**	**2.8**	**7.8**	31
(6)	.8	79.9	79.8	(6)	1.1	.2	.3	.2	.2	(6)	-------	.1	32
7.2	.9	1,290.4	1,263.8	26.6	64.8	86.4	267.4	113.8	108.2	2.9	2.8	7.7	33
.5	1.4	4.1	3.7	.5	19.0	1.4	4.8	4.3	3.5	.6	.3	2.9	34
2.5	.3	26.1	20.6	5.5	18.0	12.8	173.5	44.2	42.6	.1	1.4	5.5	35
6.9	2.1	111.1	104.2	6.9	65.1	33.8	36.1	25.8	24.5	.9	.4	4.7	36
.1	(6)	.1	(6)	.1	1.3	.2	3.4	1.6	1.5	(6)	(6)	.3	37
1.9	.3	21.1	16.7	4.4	14.5	10.6	135.2	35.1	33.9	.1	1.1	4.3	38
9.0	**2.4**	**132.3**	**120.9**	**11.4**	**80.9**	**44.6**	**174.6**	**62.6**	**59.9**	**1.1**	**1.6**	**9.3**	39
[16]*1.7*	**[16] *.7***	**1,238.0**	**1,222.7**	**15.3**	**[10] *15.0***	**42.0**	**93.1**	**51.5**	**48.5**	**1.8**	**1.2**	**[16] *1.6***	40

[10] "Net capital gain" is net amount of gain arising from sale or exchange of capital assets. See source for definitions of terms. (A net loss from such sales or exchanges is not deductible for current year, but may be carried over and applied against capital gains in 5 succeeding taxable years.)

[11] Net amount of gain or loss arising from sale or exchange of property used in trade or business, of a character subject to allowance for depreciation. [12] Includes taxes which are reported in "Cost."

[13] Excludes (1) Federal income tax and Federal excess profits taxes, (2) estate, inheritance, legacy, succession, and gift taxes, (3) income taxes paid to a foreign country or possession of U. S. if any portion is claimed as a tax credit, (4) taxes assessed against local benefits, (5) Federal taxes paid on tax-free covenant bonds, and (6) taxes reported in "Cost of goods sold" and "Cost of operations."

[14] Limited to 5 percent of net income as computed without benefit of this deduction.

[15] Deduction due to net operating loss carry-over from two preceding taxable years.

[16] Compiled net loss or deficit.

[17] See note 3, table 360.

[18] See notes 4 and 5, table 360.

Source: Treasury Department, Bureau of Internal Revenue; *Statistics of Income, Part 2.*

No. 363.—Gross Income of Corporations, by Industrial Groups: 1936 to 1943

[**In millions of dollars.** Gross income is less than total compiled receipts by amount of wholly tax-exempt interest on Government obligations for 1940 and prior years, and by sum of wholly tax-exempt interest and interest subject to surtax only, for 1941–43. For items comprising "total compiled receipts," see table 362. See also headnote and footnote 7, table 356]

INDUSTRIAL GROUP	1936	1937	1938	1939	1940	1941	1942	1943
Total	**132,278**	**141,967**	**119,996**	**132,435**	**147,808**	**190,090**	**217,343**	**249,285**
Agriculture and related industries [1]	726	783	610	617	652	763	814	880
Mining and quarrying [1]	3,007	3,580	2,689	2,828	3,214	3,859	3,975	3,683
Manufacturing, total [1]	56,955	62,457	51,128	58,294	66,980	93,432	119,431	146,368
Food products [1]	10,390	10,879	9,988	10,258	10,609	13,516	17,884	19,072
Liquors and beverages	1,672	1,822	1,615	1,696	1,833	2,266	2,695	3,287
Tobacco products	1,216	1,301	1,290	1,324	1,420	1,584	1,800	2,090
Textile-mill products [1]	4,511	4,532	3,214	3,918	4,234	6,067	7,699	8,063
Clothing and apparel [1]	2,283	2,250	2,180	2,426	2,620	3,517	4,090	4,259
Leather and its manufactures	1,283	1,332	1,126	1,241	1,290	1,778	2,114	2,158
Rubber, bone, celluloid, and ivory [2]	962	1,107	858	1,084	1,166	1,696	1,891	2,984
Forest products [1]	1,748	1,930	1,750	2,117	2,441	3,272	3,568	3,558
Paper, pulp, and products	1,729	1,888	1,524	1,771	2,047	2,805	2,895	3,285
Printing, publishing, etc.	2,233	2,438	2,195	2,268	2,411	2,618	2,702	3,125
Chemicals and allied products [1]	3,025	4,220	3,626	4,243	4,741	6,311	7,111	8,461
Petroleum and other mineral oil products	4,605	5,287	5,098	5,410	5,684	6,895	7,635	8,650
Stone, clay, and glass products	1,381	1,536	1,222	1,505	1,714	2,301	2,347	2,382
Metal and its products [1]	12,570	15,343	10,795	13,908	18,280	29,543	47,613	66,569
Motor vehicles, complete or parts [1]	4,784	4,753	3,046	3,662	4,796	6,587	4,090	3,862
All other manufacturing [1 2]	1,663	1,839	1,601	1,463	1,694	2,677	3,208	4,561
Construction [1]	2,013	2,462	2,083	2,366	2,659	3,671	4,897	4,479
Transportation and public utilities [1]	12,812	13,449	12,262	13,196	13,836	16,076	18,786	21,469
Trade [1]	43,271	45,437	38,582	42,223	46,590	57,038	55,012	57,247
Service [1]	4,649	4,837	4,021	4,190	4,470	4,919	5,526	6,258
Finance—Banking, insurance, etc. [1]	8,777	8,953	8,414	8,610	9,282	10,138	8,683	8,675
Nature of business not given	8	9	206	110	124	193	218	227

[1] See note 1, table 359. [2] See note 4, table 359.

No. 364.—Dividends Paid, According to Income Tax Returns of Corporations, by Industrial Groups: 1940 to 1943

[**In millions of dollars.** For totals for earlier years, see table 361. See also headnote, table 356]

INDUSTRIAL GROUP	1940		1941		1942		1943	
	Cash	Stock	Cash	Stock	Cash	Stock	Cash	Stock
Total	**6,088.8**	**140.0**	**6,700.8**	**178.9**	**5,607.1**	**72.7**	**5,727.7**	**224.8**
Agriculture and related industries [1]	27.5	.1	33.4	1.0	27.8	.2	33.3	.7
Mining and quarrying [1]	309.2	3.7	368.0	1.6	291.7	.9	227.6	4.9
Manufacturing, total [1]	2,399.6	48.0	2,835.5	76.1	2,511.2	35.6	2,631.7	114.4
Food products [1]	245.7	5.2	273.5	2.6	241.5	2.1	249.5	6.4
Liquors and beverages	67.0	.8	69.6	.7	67.4	.2	85.2	13.4
Tobacco products	90.2	.1	94.8	-------	70.8	-------	67.5	.1
Textile-mill products [1]	86.9	3.6	120.8	5.0	114.7	4.6	119.3	29.6
Clothing and apparel [1]	21.9	4.8	25.9	3.2	23.7	2.2	30.3	5.6
Leather and its manufactures	22.6	1.2	28.6	1.1	26.5	.6	28.3	.8
Rubber	27.2	.2	36.3	.2	25.8	.1	34.7	.2
Forest products [1]	64.6	1.3	83.5	2.9	70.2	2.1	62.9	5.5
Paper, pulp, and products	65.1	1.7	91.4	2.0	71.4	.6	76.9	2.8
Printing, publishing, etc.	89.4	2.1	89.7	4.2	74.1	.6	88.4	2.6
Chemicals and allied products [1]	326.7	6.1	325.1	14.2	303.5	2.9	311.8	6.6
Petroleum and other mineral oil products	185.8	.8	293.5	15.8	308.6	5.6	318.4	11.1
Stone, clay, and glass products	102.8	1.5	108.4	1.8	71.5	1.7	68.9	2.6
Metal and its products [1]	695.6	15.6	854.7	16.7	932.5	10.9	977.6	22.4
Motor vehicles, complete or parts [1]	249.3	.5	257.1	.5	46.4	.2	28.7	.8
All other manufacturing [1]	58.8	2.4	82.6	5.2	62.6	1.3	83.2	3.8
Construction [1]	34.7	2.1	35.5	2.9	36.0	1.8	33.5	2.5
Transportation and other public utilities [1]	1,120.6	11.4	1,129.4	5.2	1,166.8	4.2	1,207.1	7.1
Trade [1]	506.2	19.1	580.6	24.3	492.0	12.4	534.9	30.4
Service [1]	97.6	2.4	105.1	4.7	94.8	1.5	114.1	3.1
Finance—Banking, insurance, etc. [1]	1,577.8	53.0	1,597.0	62.9	975.8	15.9	939.1	60.7
Nature of business not given	15.4	.2	16.2	.2	10.9	.2	6.4	.9

[1] See note 1, table 359.

Source of tables 363 and 364: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 365.—Assets and Liabilities of Corporations: 1931 to 1943

[All money figures in millions of dollars. See headnote and footnote 7, table 356]

Dec. 31 (or at close of fiscal year nearest thereto)	Number of returns of active corporations	Number of balance sheets [1]	Total assets or total liabilities [2]	Assets: Cash [3]	Notes and accounts receivable [4]	Inventories	Investments, Government obligations [5]	Other investments	Capital assets (less depreciation and depletion)
1931	459,704	381,088	296,497	15,880	48,667	15,140	10,667	75,305	114,303
1932	451,884	392,021	280,083	15,917	39,564	12,372	11,917	75,630	108,553
1933	446,842	388,564	268,206	15,236	35,835	13,597	13,571	70,474	104,958
1934	469,804	410,626	301,307	19,961	40,529	14,311	19,084	90,573	102,751
1935	477,113	415,205	303,150	23,664	38,690	14,788	21,863	90,163	100,480
1936	478,857	415,654	303,180	26,102	40,219	16,584	24,313	86,208	97,873
1937	477,838	416,902	303,357	24,346	40,329	18,515	23,988	85,065	100,320
1938	471,032	411,941	300,022	27,973	37,763	16,582	25,527	82,701	99,299
1939	469,617	412,759	306,801	34,054	39,451	17,718	27,353	81,155	100,226
1940	473,042	413,716	320,478	41,423	42,864	19,463	29,570	80,429	100,214
1941	468,906	407,053	340,452	41,629	49,255	25,058	36,548	80,354	100,698
1942	442,665	383,534	360,018	46,464	46,155	26,832	61,191	70,899	99,772
1943	420,521	366,870	389,524	50,271	45,728	27,187	86,655	72,064	97,728

Dec. 31 (or at close of fiscal year nearest thereto)	Assets—con.: Other assets	Liabilities: Notes and accounts payable	Bonded debt and mortgages	Other liabilities	Capital stock [6]: Preferred	Capital stock [6]: Common	Surplus and undivided profits	Deficit	Net surplus
1931	16,534	23,251	48,101	81,782	19,217	79,794	51,976	7,624	44,352
1932	16,129	20,562	47,222	78,730	19,076	78,413	45,664	9,584	36,080
1933	14,535	19,362	45,883	75,384	18,394	74,088	44,792	9,696	35,096
1934	14,097	27,021	48,604	84,096	19,976	84,970	48,986	12,347	36,639
1935	13,501	25,332	49,822	89,066	19,533	82,733	48,828	12,163	36,665
1936	11,882	25,580	47,023	97,109	18,591	78,072	48,043	11,237	36,806
1937	10,794	25,121	49,326	[7] 87,276	18,364	77,339	[8] 58,524	[9] 12,594	45,930
1938	10,176	21,851	50,278	[7] 90,455	18,108	74,792	[8] 57,669	[9] 13,131	44,537
1939	6,846	22,533	49,388	[7] 98,016	17,213	73,482	[8] 59,191	[9] 13,022	46,169
1940	6,514	22,683	49,199	[7] 110,210	17,138	72,292	[8] 61,633	[9] 12,676	48,957
1941	6,911	25,592	49,542	[7] 122,728	16,214	71,577	[8] 66,658	[9] 11,858	54,800
1942	8,706	24,260	45,040	[7] 151,088	15,473	65,828	[8] 68,782	[9] 10,454	58,328
1943	9,889	24,265	43,735	[7] 175,859	15,067	64,481	[8] 75,837	[9] 9,720	66,117

[1] Excludes returns with fragmentary balance sheet data.
[2] Adjustments are made in tabulating data as follows: (1) Reserves for depreciation, depletion, amortization, and bad debts, when reported under liabilities are used to reduce corresponding asset account, and "Total assets" and "Total liabilities" are decreased by amount of such reserves; and (2) a deficit in surplus, reported under assets, is transferred to liabilities, and "Total assets" and "Total liabilities" are decreased by amount of deficit.
[3] Cash in till and deposits in banks.
[4] Less reserve for bad debts. Includes loans and discounts of banks.
[5] Consists of obligations of United States or any agency or instrumentality thereof; obligations of States, Territories, and political subdivisions thereof, District of Columbia, and United States possessions.
[6] For balance sheets in which common and preferred stock are not reported separately, combined amount is tabulated as "Common stock."
[7] Beginning 1937, excludes "Surplus reserves."
[8] Consists of sum of positive amounts of "Paid-in or capital surplus," "Earned surplus and undivided profits," and "Surplus reserves."
[9] Consists of negative amounts for "Earned surplus and undivided profits."

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 366.—Income Tax Returns, Corporation, by Total-assets Classes, by Industrial Groups: 1943

[All money figures (except assets classes) in millions of dollars. See headnote and footnote 7, table 356]

Total-assets class (thousands of dollars)	Number of returns [1]	Total assets or liabilities [2]	Total compiled receipts [3]	Compiled net profit or loss [4]	Net income or deficit [5]	Number of returns [1]	Total assets or liabilities [2]	Total compiled receipts [3]	Compiled net profit or loss [4]	Net income or deficit [5]
	All industrial groups					Mining and quarrying				
Total	366,870	389,523.6	245,705.9	27,933.2	27,627.3	7,036	5,433.6	3,679.9	342.3	341.6
Under 50	181,961	3,558.5	9,187.6	225.2	225.1	2,831	56.1	85.8	[6] 2.8	[6] 2.8
50-100	56,579	4,035.8	7,887.3	338.7	338.5	1,047	74.7	89.3	1.8	1.8
100-250	56,105	8,855.3	15,290.7	850.8	850.0	1,278	204.2	246.1	9.9	9.9
250-500	26,757	9,418.2	14,646.3	1,014.7	1,012.6	668	236.6	240.0	12.0	12.0
500-1,000	17,893	12,606.0	15,937.5	1,351.1	1,345.2	502	352.6	346.4	20.8	20.7
1,000-5,000	20,737	43,610.6	39,471.0	4,138.5	4,103.4	528	1,092.4	807.4	66.0	65.9
5,000-10,000	3,232	22,396.7	16,754.4	2,152.0	2,133.2	85	598.9	362.4	40.1	40.0
10,000-50,000	2,719	55,214.7	37,958.6	5,092.7	5,053.0	86	1,643.0	916.8	95.0	94.8
50,000 and over	887	229,827.8	88,572.4	12,769.4	12,566.3	11	1,175.0	585.8	99.5	99.3
	Manufacturing					Public utilities				
Total	73,149	94,767.6	144,559.7	16,428.2	16,416.4	16,227	64,910.4	21,185.7	4,500.3	4,495.7
Under 50	28,692	589.1	1,928.5	48.6	48.6	8,811	154.4	345.9	14.0	14.0
50-100	11,073	797.8	2,158.5	99.8	99.8	2,095	150.6	243.9	17.5	17.5
100-250	12,984	2,077.0	5,210.7	331.8	331.5	2,120	337.3	477.2	46.0	46.0
250-500	7,474	2,643.6	6,142.8	499.6	499.3	1,027	359.4	435.7	48.5	48.5
500-1,000	5,095	3,598.7	7,716.2	765.0	764.5	719	506.1	492.5	64.1	64.0
1,000-5,000	5,795	12,223.2	22,693.2	2,700.4	2,698.9	791	1,665.9	1,024.7	165.9	165.7
5,000-10,000	959	6,762.8	10,915.5	1,525.5	1,524.6	196	1,386.8	572.9	101.7	101.6
10,000-50,000	843	17,242.6	26,445.1	3,740.7	3,738.5	262	5,968.4	2,022.1	464.3	463.8
50,000 and over	234	48,832.7	61,346.1	6,716.9	6,710.8	206	54,381.7	15,570.8	3,578.3	3,574.6
	Trade					Service				
Total	107,667	21,488.8	57,103.1	3,056.9	3,054.9	29,799	4,583.7	4,964.3	537.0	536.7
Under 50	63,377	1,265.5	5,211.8	138.0	138.0	20,404	320.3	847.9	27.7	27.7
50-100	17,945	1,271.5	4,334.3	159.3	159.3	3,759	265.1	465.0	32.0	32.0
100-250	15,073	2,349.2	7,511.3	321.0	320.8	3,090	477.6	668.9	60.3	60.3
250-500	5,857	2,032.5	6,203.2	304.8	304.7	1,192	418.1	538.9	56.9	56.9
500-1,000	2,897	1,998.2	5,784.9	314.5	314.2	678	476.3	498.2	60.6	60.6
1,000-5,000	2,101	4,113.3	11,414.2	694.6	694.1	592	1,197.8	1,044.4	134.4	134.3
5,000-10,000	233	1,611.3	3,710.4	258.8	258.7	57	374.3	260.6	39.7	39.7
10,000-50,000	156	2,966.0	5,996.7	404.0	403.6	21	389.4	243.6	26.2	26.2
50,000 and over	28	3,881.4	6,936.2	461.9	461.5	6	664.7	396.8	99.1	99.1
	Finance, insurance, real estate, and lessors of real property					Construction				
Total	112,892	194,564.0	9,001.4	2,686.1	2,400.2	10,707	1,825.5	4,177.3	255.4	255.0
Under 50	46,188	974.1	311.0	[6] 7.1	[6] 7.3	6,459	107.9	340.4	4.3	4.3
50-100	17,787	1,270.5	233.2	15.2	15.1	1,504	107.7	275.7	8.2	8.2
100-250	18,698	2,960.1	460.3	41.6	41.3	1,476	232.3	570.9	25.0	25.0
250-500	9,227	3,269.0	393.1	49.1	47.5	624	217.6	554.4	28.8	28.8
500-1,000	7,227	5,139.7	411.8	69.3	64.3	347	240.2	541.8	34.4	34.3
1,000-5,000	10,382	22,262.8	1,219.8	256.4	223.9	256	507.3	1,074.6	86.7	86.5
5,000-10,000	1,648	11,289.8	699.8	144.8	127.4	29	199.6	164.6	27.4	27.3
10,000-50,000	1,334	26,711.4	1,653.4	312.0	275.6	12	212.9	654.9	40.7	40.6
50,000 and over	401	120,686.6	3,619.0	1,804.8	1,612.2	----	----	----	----	----
	Agriculture, forestry, and fishery					Nature of business not allocable				
Total	5,557	1,422.5	828.2	112.0	111.7	3,836	527.5	206.4	15.1	14.9
Under 50	2,581	55.7	92.3	2.1	2.1	2,618	35.3	24.2	.4	.4
50-100	986	70.7	70.8	3.7	3.7	383	27.2	16.6	1.2	1.2
100-250	1,032	161.9	110.1	11.6	11.6	354	55.8	35.2	3.6	3.6
250-500	454	157.9	101.3	13.5	13.5	234	83.5	36.9	1.5	1.5
500-1,000	282	193.0	105.0	19.4	19.4	146	101.3	40.7	3.1	3.1
1,000-5,000	197	368.0	149.7	30.7	30.5	95	180.1	39.8	3.4	3.4
5,000-10,000	19	128.9	55.1	12.1	12.1	6	44.3	13.0	1.8	1.8
10,000-50,000	5	80.9	26.1	9.9	9.9	----	----	----	----	----
50,000 and over	1	205.6	117.7	8.9	8.9	----	----	----	----	----

[1] Returns of active corporations submitting balance sheets.
[2] See note 2, table 365.
[3] For items included in "Total compiled receipts," see table 362.
[4] Compiled receipts less compiled deductions.
[5] Compiled net profit or loss, less sum of wholly tax-exempt interest and interest subject to surtax only.
[6] Deficit.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 367.—Gift Tax Returns, Federal—Summary: 1940 to 1943

[All money figures and net gift classes in thousands of dollars]

ITEM	TOTAL				1943: TAXABLE RETURNS—NET GIFT CLASSES					1943 Nontaxable returns, no net gifts
	1940	1941	1942	1943	Under 50	50–200	200–600	600–1,000	1,000 and over	
Number of returns [1]	15,623	25,788	16,906	16,987	4,201	383	58	9	5	12,331
Total gifts before exclusions	570,042	1,081,482	480,223	412,655	113,567	42,700	20,071	7,587	24,813	203,916
Real estate	54,585	104,945	66,000	53,486	16,778	2,730	554	-------	2,163	31,261
Stocks and bonds	322,212	668,668	240,610	198,263	49,808	22,431	15,750	4,110	20,720	85,443
Cash	104,002	178,663	86,619	84,910	24,380	9,810	2,039	2,558	1,900	44,223
Insurance	22,178	22,374	10,389	7,156	3,776	251	531	-------	28	2,570
Miscellaneous	67,066	106,832	76,605	68,840	18,826	7,478	1,195	919	4	40,418
Exclusions [2]	88,693	149,576	96,480	80,721	24,870	3,318	633	105	237	51,558
Total gifts after exclusions	481,349	931,906	383,743	331,934	88,697	39,382	19,438	7,482	24,576	152,358
Deductions	255,378	447,588	263,091	207,997	45,031	5,230	647	261	4,470	152,358
Charitable gifts after exclusions	72,901	63,238	40,281	37,359	7,194	1,299	217	201	4,470	23,978
Specific exemptions [3]	182,477	384,350	222,809	170,639	37,838	3,932	429	60	-------	128,380
Net gifts	225,972	484,319	120,653	123,936	43,666	34,152	18,791	7,220	20,107	--------
Tax	[4] 34,445	[4] 69,819	24,665	29,637	5,311	6,920	4,528	2,069	10,809	--------

[1] For 1940–42, return is required of every citizen or resident of U. S. who transferred by gift during calendar year to any one donee, property exceeding $4,000 in value or who, regardless of value, made a gift of future interest in property or a gift in trust; for 1943, return is required for transfer of property by gift, including gifts in trust, exceeding $3,000, or for gift of future interest in property, regardless of value. A nonresident alien is similarly required to file return if gift consists of property situated in United States.

[2] There is allowed exclusion of first $4,000 of gifts made to any one donee during any calendar year 1940–42, except gifts in trust or of future interest in property; for 1943, there is allowed exclusion of first $3,000 of gifts made to any one donee during calendar year except gifts of future interest in property.

[3] Specific exemption of $40,000 for 1940–42 or of $30,000 for 1943 may be taken in 1 year or spread over a period of years at option of donor. The specific allowed each year is $40,000 (for 1940–42) or $30,000 (for 1943) less the sum of amounts claimed and allowed in prior years. [4] Includes defense tax.

No. 368.—Estate Tax Returns, Federal—Summary: 1929 to 1944

[**All money figures in thousands of dollars.** An estate tax return is required to be filed (1) for estate of every citizen and resident alien who died (*a*) in period Sept. 9, 1916, through 10:24 a. m., Feb. 26, 1926, or in period 5 p. m., June 6, 1932, through Aug. 30, 1935, the value of whose gross estate exceeds $50,000; (*b*) in period 10:25 a. m., Feb. 26, 1926, through 4:59 p. m., June 6, 1932, the value of whose gross estate exceeds $100,000; (*c*) in period Aug. 31, 1935 through Oct. 21, 1942, the value of whose gross estate exceeds $40,000; and (*d*) on or after Oct. 22, 1942, the value of whose gross estate exceeds $60,000; and (2) for estate of every nonresident alien who died (*a*) prior to Oct. 22, 1942, any part of whose estate is situated in U. S., at date of death; and (*b*) on or after Oct. 22, 1942, only if gross estate situated in U. S., at date of death exceeds $2,000. The estate of an individual who died after 5 p. m., June 6, 1932, is subject to 2 Federal estate taxes—basic tax and additional tax. Basic tax is computed at rates provided by Revenue Act of 1926, which rates are embodied in Internal Revenue Code as basic estate tax. Additional tax is excess of tentative tax computed at rates provided by act in force at date of death, over basic tax]

FILING PERIOD	RETURNS FILED		GROSS ESTATE		NET TAXABLE ESTATE		TAX	
	Citizens [1] and resident aliens	Nonresident aliens [2]	Citizens [1] and resident aliens	Nonresident aliens [2]	Citizens [1] and resident aliens	Nonresident aliens [2]	Citizens [1] and resident aliens	Nonresident aliens [2]
1929	8,582	1,761	3,843,514	49,732	2,268,323	45,653	43,303	1,085
1930	8,798	1,584	4,108,517	57,106	2,376,973	50,481	39,003	2,614
1931	8,333	1,556	4,042,381	33,195	2,327,319	29,013	44,540	660
1932	7,113	1,394	2,795,818	34,570	1,391,569	31,868	22,364	1,310
1933 [3]	8,727	1,548	2,026,931	34,025	970,868	30,056	59,429	1,986
1934 [3]	10,353	1,500	2,244,107	23,178	1,150,533	20,033	95,228	988
1935 [3]	11,110	1,614	2,435,282	24,609	1,316,838	22,888	153,763	1,703
1936 [3]	11,605	1,716	2,296,257	16,163	1,245,395	14,627	195,301	1,069
1937 [3]	15,037	1,995	2,767,739	26,019	1,622,618	23,995	305,784	2,665
1938 [3]	15,932	1,710	3,046,977	22,648	1,724,589	20,670	314,620	2,182
1939 [3]	15,221	1,705	2,746,143	21,745	1,537,975	20,347	276,707	2,231
1940 [3]	15,435	1,441	2,632,659	15,540	1,479,268	13,916	250,360	1,196
1941 [3]	15,977	1,145	2,777,657	15,783	1,561,215	14,553	291,758	1,641
1942 [3]	16,215	1,181	2,724,513	12,620	1,524.881	11,455	308,342	1,349
1943 [3]	15,187	846	2,627,367	10,471	1,396,697	8,703	362,164	1,212
1944 [3]	14,303	554	2,907,620	8,712	1,508,953	7,272	404,635	1,146

[1] Excludes returns for estates of nonresident citizens who died prior to May 11, 1934.

[2] Includes returns for estates of nonresident citizens who died prior to May 11, 1934.

[3] Net taxable estate for 1933 and subsequent years is net estate for additional tax plus regular net estate for returns filed under the 1926 and prior acts. Tax shown is total net estate tax liability—the sum of net basic tax and net additional tax—and includes defense tax (10 percent of net tax) effective only for estates of individuals who died in period June 26, 1940 through Sept. 20, 1941.

Source of tables 367 and 368: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 369.—Estate Tax Returns for Estates of Citizens [1] and Resident Aliens Filed During 1941 to 1944

[All money figures and net estate before specific exemption classes in thousands of dollars]

Item	1941	1942	1943	Total 1944	Nontaxable 1944	Taxable, 1944: Taxed under 1935 and subsequent acts, by net estate before specific exemption classes [3]: 40–50	50–200	200–600	600–1,000	1,000–5,000	5,000 and over	Taxed under 1934 and prior acts
Number of returns	15,977	16,215	15,187	14,303	2,149	196	9,639	1,831	252	208	11	17
Gross estate, total	2,777,657	2,724,513	2,627,367	2,907,620	187,620	11,191	1,162,095	687,926	226,898	430,517	198,701	2,673
Real estate	438,416	465,274	427,615	440,268	55,601	4,091	247,165	83,543	18,102	24,449	6,269	1,046
Bonds, exempt or partially exempt [3]	350,214	326,739	298,085	260,726	9,530	551	58,194	55,135	29,621	74,655	33,035	4
Bonds, taxable [3]	251	7,914	63,328	100,862	5,592	92	39,582	25,473	8,991	19,223	1,907	----------
Corporation and other bonds	146,901	140,868	131,071	129,430	7,512	237	52,142	40,462	11,117	15,738	2,136	85
Capital stock of corporations	1,147,934	1,061,758	988,175	1,142,620	43,472	2,317	347,450	288,698	108,294	209,980	141,924	485
Mortgages, notes, cash, etc	465,214	472,226	444,136	417,264	32,115	2,472	204,751	95,269	27,333	47,805	7,075	443
Insurance, taxable	70,359	73,314	96,763	201,779	15,512	195	112,832	52,854	10,548	9,669	156	13
All other property	158,367	176,421	178,194	214,672	18,286	1,235	99,978	46,491	12,892	28,997	6,198	596
Deductions, total	1,275,618	1,251,795	1,299,349	1,437,313	224,281	10,239	776,496	219,011	51,520	79,329	74,608	1,829
Funeral and administrative expenses	131,967	131,701	123,988	125,023	10,489	615	51,627	28,837	9,704	16,054	7,327	370
Debts, mortgages, and liens	269,178	259,309	264,851	218,312	49,016	1,229	84,550	42,520	13,102	23,013	4,529	352
Losses during administration	389	334	226	339	211	10	100	18	----------	(4)	----------	----------
Support of dependents	11,377	11,320	11,295	12,732	1,068	63	6,215	2,915	1,074	1,129	250	18
Charitable, public, and similar bequests	175,072	154,633	185,581	201,897	38,316	155	43,316	26,889	10,920	24,817	57,480	4
Property previously taxed, net deduction	47,284	44,748	42,778	39,161	621	326	20,948	8,912	1,761	2,075	4,382	135
Specific exemption [5]	640,350	649,750	670,630	839,850	124,560	7,840	569,740	108,920	14,960	12,240	640	950
Disallowed deductions [6]	----------	----------	116	5,871	3,886	----------	1,596	389	----------	----------	----------	----------
Allowable deductions	----------	----------	1,299,233	1,431,442	220,395	10,239	774,900	218,622	51,520	79,329	74,608	1,829
Net estate before exemption [7]	2,142,389	2,122,468	1,998,765	2,316,028	91,786	8,792	956,934	578,223	190,338	363,427	124,733	1,795
Net estate for basic tax [8]	1,116,090	1,077,143	981,019	1,168,503	----------	4	140,589	395,925	165,231	342,682	123,653	419
Net estate, for additional tax [9]	1,560,650	1,524,634	1,396,316	1,508,768	----------	952	387,194	469,303	175,378	351,187	124,093	660
Basic tax before tax credits	68,473	60,449	46,306	58,710	----------	(4)	1,671	10,054	6,577	22,242	18,160	6
Additional tax before tax credits	268,056	270,224	351,888	393,501	----------	33	60,991	115,261	47,548	109,340	60,303	25
Total tax before tax credits	336,529	330,673	398,194	452,211	----------	33	62,662	125,315	54,125	131,582	78,463	31
Tax credits [10]	54,349	45,969	36,312	47,588	----------	(4)	1,351	8,035	5,158	17,731	15,311	3
Net tax	282,181	284,705	361,882	404,624	----------	33	61,312	117,280	48,968	113,851	63,152	28
Defense tax	9,578	23,637	282	11	----------	(4)	8	2	----------	----------	----------	----------
Total tax liability	291,758	308,342	362,164	404,635	----------	34	61,320	117,282	48,968	113,851	63,152	28

[1] See note 1, table 368.

[2] Net estate classes are based on amount of net estate for additional tax plus specific exemption. (See note 5.)

[3] Federal Government obligations and State and municipal bonds are classified on basis of taxability of interest thereon for Federal income tax purposes; however, entire principal amount is taxable for Federal estate tax.

[4] Less than $500.

[5] The specific exemption tabulated for estates of (*a*) individuals subject to additional tax is $60,000 under 1942 act; $40,000 under 1941, 1940, and 1935 acts; $50,000 under 1934 and 1932 acts; and (*b*) individuals subject to earlier acts is $100,000 under 1926 act; and $50,000 under 1924 and prior acts.

[6] Represents excess of total amount of funeral and administrative expenses, debts of decedents, mortgages and liens, and support of dependents, over value of property includible in gross estate subject to claims.

[7] Excess of gross estate over allowable deductions, exclusive of specific exemption.

[8] Net estate after deducting specific exemption of $100,000, except for returns filed under 1924 or prior acts for which specific exemption is $50,000.

[9] Applies only to estates of individuals who died subsequent to June 6, 1932.

[10] Credits for (1) estate, inheritance, legacy, or succession taxes paid to States, etc., and (2) gift taxes paid to the Federal Government.

Source: Treasury Dept., Bur. of Internal Revenue: Statistics of Income, Part 1.

No. 370.—Public Debt of the United States: 1800 to 1946

[All figures except per capita in millions of dollars. On basis of public debt accounts prior to 1920, and on basis of daily Treasury statements for 1920 and thereafter]

JUNE [1] 30—	GROSS DEBT		Interest bearing [3]	Matured	Non-interest bearing [4]	JUNE [1] 30—	GROSS DEBT		Interest bearing [3]	Matured	Non-interest bearing [4]
	Amount	Per capita [2]					Amount	Per capita [2]			
1800	83	$15.87	-------	-------	-------	1911	1,154	$12.29	915	2	237
1810	53	7.46	-------	-------	-------	1912	1,194	12.52	964	2	228
1820	91	9.58	-------	-------	-------	1913	1,193	12.27	966	2	226
1830	49	3.83	-------	-------	-------	1914	1,188	11.99	968	2	219
1840	4	.21	-------	-------	-------	1915	1,191	11.85	970	2	220
1850	63	2.77	-------	-------	-------	1916	1,225	12.02	972	1	252
1855	36	1.30	35	(5)	-------	1917	2,976	28.77	2,713	14	249
1860	65	2.06	65	(5)	-------	1918	12,244	117.11	11,986	20	238
1865	2,678	75.01	2,218	2	458	1919	25,482	242.54	25,234	11	236
1870	2,436	61.06	2,036	4	397	1920	24,299	228.23	24,063	7	230
1875	2,156	47.84	1,709	11	436	1921	23,977	220.91	23,739	11	228
1880	2,091	41.60	1,710	8	373	1922	22,963	208.65	22,710	25	228
1885	1,579	27.86	1,182	4	392	1923	22,350	199.64	22,007	99	244
1888	1,385	22.89	937	2	446	1924	21,251	186.23	20,981	30	239
1889	1,249	20.23	816	2	432	1925	20,516	177.12	20,211	30	275
1890	1,122	17.80	711	2	409	1926	19,643	167.32	19,384	13	246
1891	1,006	15.63	611	2	394	1927	18,512	155.51	18,253	15	245
1892	968	14.74	585	3	380	1928	17,604	146.09	17,318	45	241
1893	961	14.36	585	2	374	1929	16,931	139.04	16,639	51	241
1894	1,017	14.89	635	2	380	1930	16,185	131.51	15,922	32	232
1895	1,097	15.76	716	2	379	1931	16,801	135.45	16,520	52	230
1896	1,223	17.25	847	2	374	1932	19,487	156.10	19,161	60	266
1897	1,227	16.99	847	1	378	1933	22,539	179.48	22,158	66	315
1898	1,233	16.77	847	1	384	1934	27,053	214.07	26,480	54	518
1899	1,437	19.21	1,046	1	389	1935	28,701	225.55	27,645	231	825
1900	1,263	16.60	1,023	1	239	1936	33,779	263.79	32,989	169	620
1901	1,222	15.74	987	1	233	1937	36,425	282.75	35,800	119	506
1902	1,178	14.88	931	1	246	1938	37,165	286.27	36,576	141	447
1903	1,159	14.38	915	1	244	1939	40,440	308.98	39,886	142	411
1904	1,136	13.83	895	2	239	1940	42,968	325.62	42,376	205	386
1905	1,132	13.51	895	1	236	1941	48,961	367.97	48,387	205	369
1906	1,143	13.37	895	1	246	1942	72,422	541.39	71,968	98	356
1907	1,147	13.19	895	1	251	1943	136,696	1,020,38	135,380	141	1,175
1908	1,178	13.28	898	4	276	1944	201,003	1,455.67	199,543	201	1,259
1909	1,148	12.69	913	3	232	1945	258,682	1,852.74	256,357	269	2,057
1910	1,147	12.41	913	2	231	1946	269,422	1,910.97	268,111	376	935

DATE	Total gross debt	INTEREST-BEARING DEBT						Matured debt on which interest has ceased	Debt bearing no interest
		Total	Bonds		Notes [6]	Certificates of indebtedness, Treasury bills	Special issues to Govt. agencies and trust funds		
			U. S. savings	Other					
1920—June 30	24,299	24,063	-------	16,218	5,075	2,769	-------	7	230
1925—June 30	20,516	20,211	-------	16,842	2,740	533	95	30	275
1930—June 30	16,185	15,922	-------	12,111	1,626	1,420	764	32	232
1934—June 30	27,053	26,480	-------	16,510	6,653	2,921	396	54	518
1935—June 30	28,701	27,645	62	14,874	10,023	2,053	633	231	825
1936—June 30	33,779	32,989	316	18,312	11,381	2,354	626	169	620
1937—June 30	36,425	35,800	800	20,522	10,617	2,303	1,558	119	506
1938—June 30	37,165	36,576	1,238	22,361	9,147	1,154	2,676	141	447
1939—June 30	40,440	39,886	1,868	25,698	7,243	1,308	3,770	142	411
1940—June 30	42,968	42,376	2,905	27,012	6,383	1,302	4,775	205	386
1941—June 30	48,961	48,387	4,314	30,652	5,698	1,603	6,120	205	369
1942—June 30	72,422	71,968	10,188	38,588	9,703	5,604	7,885	98	356
1943—June 30	136,696	135,380	21,256	58,164	16,663	28,425	10,871	141	1,175
1944—June 30	201,003	199,543	34,606	80,132	26,962	43,557	14,287	201	1,259
1945—June 30	258,682	256,357	45,586	107,149	33,633	51,177	18,812	269	2,057
Dec. 31	278,115	275,694	48,183	121,115	31,203	55,192	20,000	343	2,078
1946—June 30	269,422	268,111	49,035	119,929	24,972	51,843	22,332	376	935
Dec. 31	259,149	257,649	49,776	120,452	15,815	47,020	24,585	395	1,105

[1] Figures for 1800–50 are as of Jan. 1.
[2] Revised in accordance with Bureau of Census estimated population for continental United States as of July 1 of each year beginning 1850.
[3] Excludes bonds issued to Pacific railways and Navy pension fund.
[4] Includes old demand notes; U. S. notes (gold reserve deducted since 1900); postal currency and fractional currency less amounts officially estimated to have been destroyed; and also deposits held by Treasury for various purposes. Excludes gold, silver and currency certificates, and Treasury notes of 1890 for redemption of which an exact equivalent of the respective kinds of money or bullion was held in the Treasury.
[5] Less than $500,000. [6] Includes old Treasury (war) saving securities for 1920 and 1925.

Source: Treasury Department; Annual Report of the Secretary and Statement of the Public Debt published in Daily Statement of the U. S. Treasury.

No. 371.—Net Debt in the United States: 1916 to 1945

[Net public and private debt outstanding is a comprehensive estimate of the indebtedness of borrowers after the deduction of duplicating corporate and government debt from the gross totals. Gross debt is defined to include all types of debt, irrespective of form, origin, duration, or ownership, except (1) the deposit liability of banks and the amount of bank notes in circulation; (2) the value of outstanding policies and annuities of life insurance companies; (3) the short-term debts outstanding between individuals or unincorporated non-financial business firms; and (4) the nominal debt of nonrailway corporations, such as bonds which are authorized but unissued or outstanding but reacquired. To obtain the net debt figures, gross or total debt estimates are corrected for duplications within the following sectors of the economy: (1) the Federal Government and its corporations and agencies, (2) the combined State and local governments, and (3) the corporate system and within the corporate system, those related but legally separate corporations operating under a single management and treated as a unit. In the sphere of public debt two types of adjustments are made. Public debt is reduced to a net basis by consolidating the accounts of the Federal Government with those of its corporations and agencies and by eliminating the indebtedness of Federal, State and local governments held by the issuing governmental units. Loans receivable from the public by government agencies are offset against the public debt, since these loans represent an intermediary function analogous to that of the banking system and are already counted in private indebtedness. In the sphere of corporate indebtedness, obligations held by the issuer and debts of corporations to other corporate members of the same affiliated system are eliminated. In the noncorporate and individual sphere, figures are gross throughout with no adjustments. The net debt figures give a more significant picture of trends in the debt structure than the crude gross debt estimates, since the effects of changing financial organization are in large part removed. With the exception of State and local governments, where figures are for June 30 of each year, estimates represent balances of debts outstanding at the end of calendar years, corrections having been made wherever fiscal and calendar years differ]

[In billions of dollars]

Year	Public and private, total	Public			Private						
		Total	Federal Government and Federal agency	State and local government	Total	Long-term				Short-term	
						Total	Corporate	Farm mortgage	Urban real estate mortgage[1]	Corporate	Noncorporate
1916	81.4	5.6	1.2	4.4	75.8	43.5	29.1	5.8	8.6	32.3	
1917	93.7	12.0	7.3	4.7	81.7	45.7	29.7	6.5	9.5	36.0	
1918	112.7	25.9	20.9	5.0	86.8	47.2	30.2	7.1	9.9	39.6	
1919	127.2	30.7	25.5	5.2	96.5	49.8	31.0	8.4	10.4	46.7	
1920	134.5	29.4	23.5	5.9	105.1	54.9	32.6	10.2	12.1	50.2	
1921	134.7	29.4	22.9	6.5	105.3	57.7	33.8	10.7	13.2	47.6	
1922	138.6	30.1	22.4	7.7	108.5	59.7	34.4	10.8	14.5	48.8	
1923	145.0	29.6	21.4	8.2	115.4	63.7	36.2	10.7	16.8	51.7	
1924	151.4	29.4	20.4	9.0	122.0	67.5	38.5	9.9	19.1	54.5	
1925	160.7	29.5	19.5	10.0	131.2	71.3	39.7	9.7	21.9	59.9	
1926	166.7	28.9	18.2	10.7	137.8	76.1	41.7	9.7	24.7	61.7	
1927	174.9	28.6	17.1	11.5	146.3	81.8	44.4	9.8	27.6	64.5	
1928	183.4	28.6	16.3	12.3	154.8	86.4	46.1	9.8	30.5	68.4	
1929	187.7	28.3	15.1	13.2	159.4	89.0	47.3	9.6	32.1	41.6	28.8
1930	187.4	28.9	14.8	14.1	158.5	93.6	51.1	9.4	33.1	38.2	26.7
1931	177.9	32.0	16.5	15.5	145.9	91.8	50.3	9.1	32.4	33.2	20.9
1932	169.3	35.0	18.2	16.8	134.3	88.2	49.2	8.5	30.5	30.8	15.3
1933	162.7	37.4	20.5	16.9	125.3	83.4	47.9	7.7	27.8	29.1	12.8
1934	161.9	39.0	23.0	16.1	122.9	79.3	44.6	7.6	27.1	30.9	12.7
1935	164.0	42.1	26.0	16.1	121.9	77.2	43.6	7.4	26.2	31.2	13.5
1936	169.9	45.8	29.5	16.3	124.1	75.5	42.5	7.2	25.8	33.5	15.1
1937	172.2	47.5	31.4	16.1	124.7	76.3	43.5	7.0	25.8	32.3	16.1
1938	169.6	48.6	32.7	16.0	121.0	77.6	44.8	6.8	26.0	28.4	15.0
1939	173.7	51.2	34.9	16.3	122.5	77.4	44.4	6.6	26.4	29.2	15.9
1940	179.9	53.3	36.9	16.5	126.6	77.5	43.7	6.5	27.3	31.9	17.2
1941	202.4	64.1	47.8	16.3	138.3	78.7	43.6	6.5	28.6	39.8	19.8
1942	260.2	109.4	93.6	15.8	140.8	76.8	42.7	6.1	28.0	49.0	15.0
1943	305.9	161.9	147.0	14.9	144.0	74.2	41.3	5.6	27.3	55.1	14.7
1944	365.1	219.1	205.0	14.1	146.0	72.7	40.3	5.3	27.1	55.3	18.0
1945	400.5	260.8	247.0	13.7	139.7	71.7	39.3	5.1	27.3	46.5	21.5

[1] Data are for noncorporate borrowers only.

Source: Department of Commerce, Bureau of Foreign and Domestic Commerce (in cooperation with Department of Agriculture, Bureau of Agricultural Economics; based upon data from various governmental agencies); Survey of Current Business, September 1946.

No. 372.—Public and Corporate Debt: 1929 to 1945

[In billions of dollars. The figures show gross debt and the deductions made in arriving at net debt. See headnote, table 371]

CLASS	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945
PUBLIC DEBT																	
Gross public debt	34.8	35.8	38.6	41.8	45.4	53.6	57.0	61.1	63.8	66.2	70.0	73.7	87.9	137.7	197.5	259.7	297.4
Federal and Federal agencies	17.5	17.3	19.1	22.0	25.4	34.3	37.6	41.4	44.2	46.6	50.0	53.5	67.7	118.0	178.8	242.2	280.8
Federal Government	16.3	16.0	17.8	20.8	23.8	28.5	30.6	34.4	37.3	39.4	42.0	45.0	58.0	108.2	165.9	230.6	278.1
Federal agencies	1.2	1.3	1.2	1.2	1.6	5.8	7.0	7.0	6.9	7.2	8.1	8.4	9.7	9.8	12.9	11.6	2.7
State and local Governments	17.2	18.5	19.5	19.8	20.0	19.3	19.4	19.7	19.6	19.6	20.0	20.2	20.2	19.7	18.7	17.5	16.6
Duplicating debt	6.5	6.9	6.6	6.8	7.9	14.5	14.9	15.3	16.3	17.6	18.8	20.4	23.8	28.3	35.6	40.6	36.7
Federal and Federal agencies	2.5	2.5	2.6	3.8	4.9	11.3	11.6	11.9	12.8	14.0	15.1	16.6	19.9	24.5	31.8	37.2	33.8
State and local government holdings of State and local debt	4.1	4.3	4.0	3.0	3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8	3.9	3.8	3.8	3.4	2.9
Net public debt	28.2	28.9	32.0	35.0	37.4	39.0	42.1	45.8	47.5	48.6	51.2	53.3	64.1	109.4	161.9	219.1	260.8
Federal and Federal agencies	15.1	14.8	16.5	18.2	20.5	23.0	26.0	29.5	31.4	32.7	34.9	36.9	47.8	93.6	147.0	205.0	247.0
State and local governments	13.2	14.1	15.5	16.8	16.9	16.1	16.1	16.3	16.1	16.0	16.3	16.5	16.3	15.8	14.9	14.1	13.7
CORPORATE DEBT																	
Gross corporate debt	108.7	108.9	101.9	98.1	94.4	92.7	91.9	92.7	92.4	88.9	88.9	91.0	99.5	108.3	113.3	112.6	102.0
Long-term [1]	58.3	62.6	61.6	60.7	59.2	55.3	54.1	52.3	53.7	55.0	54.3	53.3	53.2	52.1	50.6	49.6	48.5
Short-term [1]	50.4	46.3	40.3	37.3	35.2	37.4	37.8	40.4	38.7	33.9	34.7	37.7	46.3	56.2	62.7	63.0	53.5
Intercorporate debt	19.8	19.7	18.4	18.1	17.5	17.2	17.1	16.6	16.6	15.6	15.4	15.4	16.1	16.6	16.9	16.9	16.2
Long-term	10.9	11.5	11.3	11.5	11.3	10.7	10.5	9.8	10.1	10.2	9.9	9.6	9.6	9.5	9.3	9.3	9.1
Short-term	8.9	8.2	7.1	6.5	6.1	6.5	6.6	6.9	6.4	5.5	5.5	5.8	6.5	7.2	7.6	7.7	7.0
Net corporate debt	88.9	89.3	83.5	80.0	76.9	75.5	74.8	76.1	75.8	73.3	73.5	75.6	83.4	91.6	96.4	95.6	85.9
Long-term	47.3	51.1	50.3	49.2	47.9	44.6	43.6	42.5	43.5	44.8	44.4	43.7	43.6	42.7	41.3	40.3	39.3
Short-term	41.6	38.2	33.2	30.8	29.1	30.9	31.2	33.5	32.3	28.4	29.2	31.9	39.8	49.0	55.1	55.3	46.5

[1] Long-term debt is defined as having an original maturity of 1 year or more from date of issue; short-term debt as having an original maturity of less than 1 year.

Source: Department of Commerce, Bureau of Foreign and Domestic Commerce (based upon data from various governmental agencies); Survey of Current Business, September 1946.

No. 373.—Public Debt of the United States—Computed Rate of Interest: 1913 to 1946

[In millions of dollars. Based on Public Debt accounts through 1919 and thereafter on Daily Treasury Statement. Data include securities fully guaranteed by United States, except those held by Treasury]

JUNE 30—	Interest-bearing debt [1]	Computed annual interest charge [1]	Computed annual rate of interest (percent)	JUNE 30—	Interest-bearing debt [1]	Computed annual interest charge [1]	Computed annual rate of interest (percent)
1913	966	23	2.36	1930	15,922	606	3.81
1914	968	23	2.36	1931	16,520	589	3.57
1915	970	23	2.36	1932	19,161	672	3.50
1916	972	23	2.38	1933	22,158	742	3.35
1917	2,713	84	3.12	1934	27,161	861	3.17
1918	11,986	469	3.91	1935	31,768	863	2.72
1919	25,234	1,054	4.18	1936	37,707	970	2.57
1920	24,062	1,017	4.22	1937	40,465	1,047	2.59
1921	23,730	1,030	4.34	1938	41,428	1,068	2.58
1922	22,710	963	4.24	1939	45,336	1,149	2.53
1923	22,007	927	4.21	1940	47,874	1,203	2.51
1924	20,981	877	4.18	1941	54,747	1,335	2.44
1925	20,211	830	4.10	1942	76,517	1,729	2.26
1926	19,384	793	4.09	1943	139,472	2,759	1.98
1927	18,253	723	3.96	1944	201,059	3,869	1.92
1928	17,318	671	3.88	1945	256,766	4,969	1.94
1929	16,639	657	3.95	1946	268,578	5,357	2.00

[1] For purpose of calculating computed annual interest charge, discount value of Treasury bills is used; United States savings bonds, Series A-E, considered to yield 2.90 percent per annum; Series F considered to yield 2.53 percent.

Source: Treasury Department; Annual Report of the Secretary and Treasury Bulletin.

No. 374.—U. S. Savings Bonds—Total Sales and Redemptions of all Series From Inception of Program Through Dec. 31, 1946

[In millions of dollars. On basis of Daily Treasury Statement. Sales at issue price; redemptions and amount outstanding at current redemption values. Series A-D bonds sold from March 1935 through April 1941; Series E, F, and G bonds sold since May 1, 1941]

SERIES	Sales	Accrued discount	Sales plus accrued discount	Redemptions	AMOUNT OUTSTANDING		Percent of redemptions to sales plus accrued discount
					Matured debt	Interest-bearing debt	
Matured series:							
Series A	204	52	255	243	13	----------	(1)
Series B	370	93	463	389	75	----------	(1)
Total, Series A and B	**574**	**145**	**718**	**631**	**87**	----------	(1)
Unmatured series:							
Series C	1,010	215	1,225	296	----------	929	24.18
Series D	2,365	338	2,703	484	----------	2,219	17.90
Total, Series C and D	**3,375**	**553**	**3,928**	**780**	----------	**3,148**	**19.86**
Series E	44,146	1,108	45,254	[2] 14,991	----------	30,263	33.13
Series F	3,297	85	3,382	414	----------	2,969	12.24
Series G	14,389	----------	14,389	992	----------	13,397	6.89
Total, Series E, F, and G	**61,832**	**1,193**	**63,025**	**16,397**	----------	**46,628**	**26.02**
Total, Series C-G	65,207	1,746	66,953	17,177	----------	49,776	25.66
Total, Series A-G	65,781	1,891	67,671	17,808	87	49,776	----------

[1] Not calculated for matured series.
[2] Includes unclassified redemptions which contain small amounts of Series C and D bonds.

Source: Treasury Department; Daily Statement of the U. S. Treasury and Treasury Bulletin.

No. 375.—U. S. Savings Bonds—Sales of Series E, F, and G, by States: 1941 to 1946

[In thousands of dollars. Data are for calendar years and represent issue price on basis of Daily Treasury Statement]

STATE	SERIES E SAVINGS BONDS				SERIES F AND G SAVINGS BONDS			
	1941–46, total	1944	1945	1946	1941–46, total	1944	1945	1946
Total	44,145,519	12,379,891	9,822,064	4,465,684	17,686,292	3,664,194	3,114,899	2,961,509
Alabama	524,250	155,060	136,932	48,937	132,826	26,065	23,796	20,948
Arizona	158,314	45,651	39,178	15,553	40,850	8,807	8,241	6,071
Arkansas	282,858	79,955	65,819	28,803	80,777	15,060	13,811	12,317
California	3,555,750	1,041,530	805,446	350,297	1,144,097	237,909	206,809	192,029
Colorado	340,047	90,270	76,509	41,574	144,133	27,556	24,924	26,201
Connecticut	820,699	232,767	172,854	64,768	347,649	57,152	56,530	51,458
Delaware	105,529	28,388	23,355	10,725	67,532	10,525	13,392	11,959
District of Columbia	536,967	144,475	126,928	79,461	151,255	27,295	24,422	24,669
Florida	543,652	156,504	134,374	58,128	193,384	39,492	34,931	38,884
Georgia	553,257	161,538	133,922	59,318	170,294	35,022	30,588	25,975
Idaho	142,077	43,898	31,074	11,271	39,309	7,078	6,077	7,036
Illinois	3,183,640	840,700	732,055	389,724	1,337,509	225,816	236,282	241,338
Indiana	1,165,337	333,870	269,161	118,713	397,581	74,924	77,577	77,395
Iowa	984,723	273,754	220,294	123,553	408,361	84,587	78,819	85,152
Kansas	608,019	173,191	143,861	75,793	195,738	43,867	43,267	38,526
Kentucky	472,009	128,720	105,396	54,180	215,260	42,984	37,516	43,262
Louisiana	501,028	144,976	108,615	47,465	177,361	33,545	31,341	24,787
Maine	198,983	57,904	41,614	17,659	106,376	19,502	20,621	17,355
Maryland	585,504	162,807	130,398	60,531	259,927	47,084	42,633	46,200
Massachusetts	1,485,605	402,973	324,246	147,516	863,420	138,009	151,803	164,242
Michigan	2,358,965	692,926	498,858	187,789	511,413	92,236	100,803	83,388
Minnesota	920,703	257,255	196,736	97,138	350,479	64,625	59,120	68,397
Mississippi	305,412	91,734	72,796	27,653	92,142	19,612	15,344	14,226
Missouri	1,090,307	291,515	244,211	125,688	475,689	85,376	84,396	93,327
Montana	209,758	57,863	46,178	23,198	56,935	12,954	11,288	9,682
Nebraska	476,188	134,533	116,012	68,497	177,908	36,730	37,115	39,994
Nevada	53,745	15,121	11,943	4,741	17,736	3,619	2,618	2,696
New Hampshire	127,187	34,540	26,905	11,834	72,423	14,588	13,435	12,160
New Jersey	1,621,348	445,340	353,696	155,448	558,172	98,760	84,986	92,013
New Mexico	103,048	30,574	24,592	10,930	34,650	5,841	4,665	4,482
New York	5,365,316	1,393,169	1,223,372	531,097	2,874,770	439,518	416,217	463,037
North Carolina	584,137	159,913	134,770	61,661	202,249	36,666	36,490	36,532
North Dakota	212,136	65,170	50,781	24,028	67,681	15,439	13,641	13,134
Ohio	2,664,495	743,943	600,474	269,817	966,982	170,911	172,798	188,146
Oklahoma	511,277	145,081	125,134	60,856	125,294	21,919	22,056	24,076
Oregon	562,250	166,316	127,970	41,488	143,566	25,600	24,970	21,640
Pennsylvania	3,325,071	898,262	741,094	355,844	1,426,177	222,650	220,952	274,899
Rhode Island	248,742	63,731	53,537	22,863	137,421	18,718	19,456	26,190
South Carolina	289,914	82,865	66,743	30,740	95,486	18,479	17,139	16,956
South Dakota	199,361	55,834	44,545	29,251	55,805	12,031	10,722	13,536
Tennessee	542,718	154,839	126,807	53,483	174,861	33,590	32,145	29,517
Texas	1,757,877	519,656	403,188	171,041	482,974	101,515	83,337	69,633
Utah	196,310	57,003	49,227	18,947	36,406	6,631	6,195	5,877
Vermont	73,075	19,348	15,538	7,097	39,759	7,850	7,506	6,844
Virginia	768,102	206,475	183,611	84,874	238,784	44,403	44,144	39,452
Washington	896,279	270,864	201,610	76,017	242,308	48,804	46,708	38,453
West Virginia	371,126	100,784	87,052	48,363	90,598	17,227	15,736	17,500
Wisconsin	972,170	269,152	222,834	107,664	438,402	86,630	86,896	85,807
Wyoming	89,379	24,900	19,126	9,572	28,926	6,071	5,278	4,910
Alaska	29,385	7,114	5,929	2,630	5,316	1,462	958	218
Canal Zone	27,139	7,235	8,316	3,366	6,276	1,402	1,182	352
Hawaii	253,430	66,537	67,492	14,020	54,404	9,900	8,414	7,318
Puerto Rico	35,831	12,832	10,613	2,711	13,551	5,781	2,622	375
Virgin Islands	1,782	1,038	213	51	812	495	136	(1)
Other possessions	981	99	126	742	903	170	100	20
Sales to commercial banks [2]	----------	----------	----------	----------	895,480	454,207	441,273	----------
Adjustment to Daily Treasury Statement	+152,324	+137,397	−161,994	−79,426	+19,913	+219,505	−199,373	+918

[1] Less than $500.
[2] Commercial banks were eligible to purchase Series F and G for limited amounts during certain months. Sales not distributed by States.

Source: Treasury Department; Annual Report of the Secretary and Treasury Bulletin.

No. 376.—U. S. Savings Bonds—Amounts Outstanding, Sales, and Redemptions and Maturities, by Quarters: September 1941 to December 1946

[In millions of dollars]

Year and quarter ending—	Amount outstanding at end of period	Funds received from sales during quarter				Redemptions and maturities during quarter (all series)
		All series	Series E	Series F	Series G	
1941—September	5,132	840	368	66	406	45
December	6,140	1,033	573	75	384	43
1942—March	8,436	2,322	1,403	170	748	53
June	10,188	1,799	1,182	124	494	66
September	12,479	2,353	1,472	187	694	92
December	15,050	2,684	1,932	171	580	138
1943—March	17,891	3,072	2,169	169	734	271
June	21,256	3,680	2,698	231	751	368
September	24,478	3,618	2,744	205	669	446
December	27,363	3,359	2,733	141	486	521
1944—March	31,974	5,189	3,763	307	1,119	641
June	34,606	3,331	2,580	150	602	704
September	37,323	3,420	2,777	135	508	789
December	40,361	4,104	3,261	181	663	1,148
1945—March	42,159	2,811	2,169	99	543	1,128
June	45,586	4,556	3,347	264	945	1,233
September	46,741	2,508	2,023	87	398	1,488
December	48,183	3,062	2,283	145	634	1,709
1946—March	48,733	2,208	1,379	98	731	1,829
June	49,035	1,833	1,054	78	702	1,691
September	49,545	1,837	1,043	76	718	1,497
December	49,776	1,548	990	73	485	1,410

Source: Board of Governors of the Federal Reserve System; monthly data are published currently in Federal Reserve Bulletin.

No. 377.—Ownership of U. S. Government Securities, Direct and Fully Guaranteed: 1920 to 1946

[Par value. In millions of dollars. Estimates of Treasury Department]

End of month	Total interest-bearing securities	Held by banks			Held by nonbank investors							
		Total	Commercial	Federal Reserve	Total	Mutual savings banks	Insurance companies	Individuals	Other corporations and associations	State and local governments	U. S. Government agencies and trust funds	
											Special issues	Public issues
1920—June	24,063	4,089	3,748	341	19,974	835	(1)	(1)	(1)	(1)	-------	245
1925—June	20,211	4,985	4,632	353	15,226	1,128	(1)	(1)	(1)	(1)	95	434
1930—June	15,922	5,568	4,977	591	10,354	519	(1)	(1)	(1)	(1)	764	237
1935—June	31,768	15,149	12,716	2,433	16,619	1,542	2,600	(1)	(1)	(1)	633	1,380
1940—June	47,874	18,566	16,100	2,466	29,308	3,100	6,500	9,700	2,500	400	4,775	2,305
1941—June	54,747	21,884	19,700	2,184	32,863	3,400	7,100	10,900	2,400	600	6,120	2,375
1942—June	76,517	28,645	26,000	2,645	47,872	3,900	9,200	17,900	5,400	900	7,885	2,737
Dec	111,591	47,289	41,100	6,189	64,302	4,500	11,300	23,700	11,600	1,000	9,032	3,218
1943—June	139,472	59,402	52,200	7,202	80,070	5,300	13,100	30,300	15,500	1,500	10,871	3,451
Dec	168,732	71,443	59,900	11,543	97,289	6,100	15,100	37,100	20,000	2,100	12,703	4,242
1944—June	201,059	83,301	68,400	14,901	117,758	7,300	17,300	45,100	25,800	3,200	14,287	4,810
Dec	230,361	96,546	77,700	18,846	133,815	8,300	19,600	52,200	27,600	4,300	16,326	5,348
1945—June	256,766	105,992	84,200	21,792	150,774	9,600	22,700	58,500	29,800	5,300	18,812	6,128
Dec	276,246	115,062	90,800	24,262	161,184	10,700	24,400	63,500	29,100	6,500	20,000	7,048
1946—June	268,578	108,183	84,400	23,783	160,395	11,500	25,300	62,900	25,200	6,500	22,332	6,798
Dec	257,980	97,850	74,500	23,350	160,130	11,800	25,300	63,500	22,400	6,200	24,585	6,338

[1] Not available separately. Combined total of these items as follows: 1920, $18,894,000,000; 1925, $13,569,000,000; 1930, $8,834,000,000; and 1935, $10,455,000,000.

Sources: 1920–1935, Board of Governors, Federal Reserve System; Banking and Monetary Statistics. 1940–1946, Treasury Department; monthly data published currently in Treasury Bulletin.

No. 378.—Interest-Bearing Governmental Securities—Estimated Ownership Outstanding, by Issuer: 1938 to 1946

[Figures represent par values with following exceptions: (1) Holdings of commercial and mutual savings banks of securities of Federal instrumentalities not guaranteed by U. S. and of State and local governments, territories, and possessions are book values, (2) holdings of these securities by individuals are residuals, and so deviate from par values in those cases where figures for commercial and mutual savings banks are book values, (3) in the case of data which include U. S. savings bonds, Series A–D, E, and F, figures for these bonds represent current redemption values]

[Par value. In billions of dollars]

June 30—	Total amount outstanding	Held by banks: Total	Held by banks: Commercial banks	Held by banks: Federal Reserve Banks	Held by nonbank investors: Total	Individuals [1]	Insurance companies	Mutual savings banks	Other corporations and associations [2]	State and local governments [3]	U. S. Government agencies and trust funds
	Total all governmental securities										
1938	63.0	19.5	16.9	2.6	43.4	19.0	7.4	3.4	3.7	3.9	6.2
1939	67.4	21.5	18.9	2.6	45.8	19.1	7.9	3.6	4.0	4.1	7.2
1940	70.1	22.7	20.2	2.5	47.5	18.6	8.7	3.7	3.9	4.2	8.4
1941	77.0	26.1	24.0	2.2	50.8	19.4	9.3	3.9	3.7	4.5	10.0
1942	98.2	33.0	30.3	2.6	65.2	26.1	11.4	4.3	6.6	4.7	12.2
1943	159.9	63.5	56.3	7.2	96.3	38.4	14.8	5.5	16.7	5.3	15.5
1944	219.8	87.4	72.5	14.9	132.4	52.8	18.9	7.5	26.9	6.6	19.9
1945	274.2	110.2	88.4	21.8	164.0	65.9	23.9	9.7	30.9	8.2	25.4
1946	285.4	113.0	89.2	23.8	172.4	69.8	26.3	11.5	26.4	8.8	29.6
	Securities of U. S. Government and Federal instrumentalities guaranteed by U. S.[4]										
1938	41.4	16.3	13.7	2.6	25.1	9.5	5.5	2.7	2.4	.3	4.8
1939	45.3	17.9	15.3	2.6	27.4	9.8	5.9	3.0	2.5	.4	5.9
1940	47.9	18.6	16.1	2.5	29.3	9.7	6.5	3.1	2.5	.4	7.1
1941	54.7	21.8	19.7	2.2	32.9	10.9	7.1	3.4	2.4	.6	8.5
1942	76.5	28.7	26.0	2.6	47.8	17.9	9.2	3.9	5.4	.9	10.6
1943	139.5	59.4	52.2	7.2	80.0	30.3	13.1	5.3	15.5	1.5	14.3
1944	201.1	83.3	68.4	14.9	117.7	45.1	17.3	7.3	25.8	3.2	19.1
1945	256.8	105.9	84.1	21.8	150.8	58.5	22.7	9.6	29.9	5.3	24.9
1946	268.6	107.9	84.1	23.8	160.7	62.8	25.3	11.5	25.6	6.5	29.1
	Securities of Federal instrumentalities not guaranteed by United States										
1938	2.3	0.4	0.4	--------	1.8	0.8	--------	(5)	0.2	--------	0.8
1939	2.3	.4	.4	--------	1.9	.8	--------	(5)	.2	--------	.8
1940	2.2	.5	.5	--------	1.8	.7	--------	(5)	.2	--------	.8
1941	2.2	.6	.6	--------	1.6	.6	--------	(5)	.2	--------	.8
1942	2.2	.7	.7	--------	1.5	.6	--------	(5)	.1	--------	.8
1943	1.9	.6	.6	--------	1.3	.6	--------	(5)	.1	--------	.6
1944	1.5	.6	.6	--------	.9	.6	--------	(5)	.1	--------	.2
1945	1.0	.5	.5	--------	.5	.4	--------	(5)	.1	--------	(5)
1946	1.1	1.0	1.0	--------	.1	.1	--------	(5)	(5)	--------	--------
	Securities of State and local governments, Territories, and possessions										
1938	19.3	2.8	2.8	--------	16.5	8.7	1.9	0.7	1.1	3.6	0.5
1939	19.8	3.2	3.2	--------	16.5	8.5	2.0	.6	1.3	3.7	.4
1940	20.0	3.6	3.6	--------	16.4	8.2	2.2	.6	1.2	3.8	.5
1941	20.0	3.7	3.7	--------	16.3	7.9	2.2	.5	1.1	3.9	.7
1942	19.5	3.6	3.6	--------	15.9	7.6	2.2	.4	1.1	3.9	.7
1943	18.5	3.5	3.5	--------	15.0	7.5	1.7	.2	1.1	3.8	.6
1944	17.3	3.5	3.5	--------	13.8	7.1	1.6	.2	1.0	3.4	.6
1945	16.4	3.8	3.8	--------	12.6	7.0	1.2	.1	.9	2.9	.5
1946	15.7	4.1	4.1	--------	11.6	6.9	1.0	.1	.8	2.4	.5

[1] Includes partnerships, personal trust accounts.
[2] Includes savings and loan associations, dealers and brokers, and investments of foreign balances in this country.
[3] Comprises trust, sinking, and investment funds of State and local governments, territories, and possessions.
[4] Data on daily Treasury statement basis. Includes special issues to Federal agencies and trust funds, and excludes guaranteed securities held by Treasury and transactions in Commodity Credit Corporation demand obligations which had not been reported in time for inclusion in statement published in Daily Treasury Statement for fiscal year.
[5] Less than $50 million.

Source: Treasury Department, Annual Report of the Secretary.

No. 379.—Interest-Bearing Securities Issued by All Governmental Units in the United States—Estimated Amounts Outstanding, by Tax Status and Issuer: 1913 to 1946

[U. S. Govt. data on basis of public debt accounts prior to 1920; beginning 1920, on basis of Daily Treasury Statement. "Total amount outstanding" of securities of the several issuers differs from gross indebtedness of these issuers in that former excludes noninterest-bearing debt. "Total privately held securities" differs from net indebtedness of borrowers in several additional respects. Former derived by deducting from total amount of interest-bearing securities outstanding the amount of such securities held by Federal agencies, Federal Reserve Banks, and by public sinking, trust, and investment funds. Net indebtedness derived by deducting from gross indebtedness an amount equivalent to total volume of sinking fund assets of respective borrowers, with no allowance for any other public assets. For exceptions to par value, see table 378]

[Par value. In millions of dollars]

June 30—	Total	Tax status: Tax-exempt: Total	Tax-exempt: Wholly [1]	Tax-exempt: Partially [2]	Taxable [3]	U. S. Govt. special issues	Issuer: U. S. Govt.	Federal instrumentalities: Guaranteed [4]	Federal instrumentalities: Nonguaranteed [5]	State, local, and territorial governments [6]
TOTAL AMOUNT OUTSTANDING										
1913	5,523	5,523	5,523				966			4,557
1915	6,420	6,420	6,420				970			5,450
1920	32,253	32,253	11,303	20,950			24,063		401	7,790
1925	34,681	34,586	16,645	17,941		95	20,211		1,506	12,964
1930	35,943	35,179	23,606	11,573		764	15,922		1,871	18,150
1935	53,288	52,650	34,446	18,204		633	27,645	4,123	2,399	19,116
1936	59,383	58,757	36,554	22,202	1	626	32,989	4,718	2,319	19,357
1937	62,020	60,459	35,034	25,425	3	1,558	35,800	4,665	2,257	19,298
1938	63,001	60,320	32,278	28,042	6	2,676	36,576	4,853	2,262	19,310
1939	67,362	63,583	30,873	32,710	9	3,770	39,886	5,450	2,265	19,761
1940	70,117	65,327	30,240	35,087	15	4,775	42,376	5,498	2,199	20,044
1941	76,954	62,855	26,823	36,032	7,979	6,120	48,387	6,360	2,200	20,007
1942	98,244	58,594	25,498	33,096	31,766	7,885	71,968	4,549	2,210	19,517
1943	159,858	55,322	23,052	32,270	93,665	10,871	135,380	4,092	1,852	18,534
1944	219,826	47,326	19,837	27,489	158,213	14,287	199,543	1,516	1,453	17,314
1945	274,191	42,847	17,191	25,655	212,532	18,812	256,357	409	1,008	16,417
1946	285,407	37,250	15,916	21,335	225,824	22,332	268,111	467	1,093	15,736
PRIVATELY HELD SECURITIES										
a. 1913–36: Includes holdings by trust and investment funds of States, localities, territories, and possessions.										
1913	4,902	4,902	4,902				966			3,936
1915	5,675	5,675	5,675				961			4,714
1920	30,420	30,420	10,024	20,396			23,476		235	6,709
1925	31,914	31,914	14,748	17,167			19,328		1,384	11,202
1930	31,786	31,786	20,714	11,072			14,303		1,765	15,718
1935	45,782	45,782	29,172	16,610			23,502	3,757	1,471	17,052
1936	51,479	51,479	31,211	20,267	1		28,545	4,341	1,400	17,193
b. 1937–46: Excludes holdings by trust and investment funds of States, localities, territories, and possessions.										
1937	50,759	50,756	28,255	22,501	3		29,774	4,302	1,422	15,261
1938	50,340	50,335	25,351	24,984	6		29,249	4,528	1,415	15,148
1939	53,553	53,545	24,166	29,379	9		31,344	5,164	1,421	15,624
1940	55,005	54,989	23,884	31,105	15		32,691	5,212	1,355	15,746
1941	60,229	52,614	20,568	32,046	7,615		37,364	6,086	1,385	15,394
1942	78,671	48,800	19,398	29,402	29,873		58,113	4,261	1,386	14,911
1943	131,846	46,588	17,688	28,900	85,258		112,682	3,806	1,292	14,068
1944	178,440	40,342	15,555	24,788	138,098		162,535	1,335	1,267	13,302
1945	218,815	37,080	13,770	23,310	181,735		204,374	403	1,007	13,030
1946	223,191	32,710	13,035	19,675	190,481		208,748	458	1,093	12,892

[1] Securities the income from which is exempt from both normal and surtax rates of Federal income tax.
[2] Securities the income from which is exempt only from normal rates of Federal income tax.
[3] Securities the income from which is subject to both normal and surtax rates of Federal income tax.
[4] Guaranteed securities consist of Commodity Credit Corporation notes, Home Owners' Loan Corporation bonds (including those guaranteed as to interest only), Reconstruction Finance Corporation notes, Tennessee Valley Authority bonds, Federal Public Housing Authority (formerly United States Housing Authority) notes, Federal Farm Mortgage Corporation bonds, and Federal Housing Administration debentures. Excludes stocks, interagency loans, and securities held by Treasury.
[5] Includes Electric Home and Farm Authority notes, Federal intermediate credit bank debentures, Federal land bank bonds (both those issued by the individual banks and the consolidated series), Federal National Mortgage Association notes, home loan bank debentures, War Finance Corporation bonds (World War I), and joint-stock land bank bonds. Excludes stocks and interagency loans.
[6] Wholly tax-exempt.

Source: Treasury Department, Annual Report of the Secretary.

No. 380.—Securities Other Than World War I Obligations for Foreign Governments Owned by the U. S. Government: June 30, 1946

[**All figures in thousands of dollars.** On basis of face value of securities received by United States, with due allowance for repayments. To extent that securities are not held in the custody of Treasury, statement is made from reports received from other Government departments and establishments]

SECURITY	Amount
Total face amount	15,139,083
Capital stock	2,445,085
Banks for cooperatives	178,500
Commodity Credit Corporation	100,000
Defense Homes Corporation	10,000
Export-Import Bank of Washington	675,000
Federal Crop Insurance Corporation	70,000
Federal Deposit Insurance Corpn	150,000
Federal Farm Mortgage Corporation	50,000
Federal home loan banks [1]	123,651
Federal intermediate credit banks	60,000
Federal land banks	39,958
Federal National Mortgage Assoc.[1]	10,000
Federal Public Housing Authority	1,000
Federal Savings and Loan Ins. Corpn.[2]	100,000
Home Owners' Loan Corporation	200,000
Inland Waterways Corporation	12,000
Inst. of Inter-American Transportation	100
Inter-American Navigation Corpn	[3] 325
Panama Railroad Company	7,000
Production credit corporations	101,250
Reconstruction Finance Corporation	325,000
RFC Mortgage Company, The [1]	25,000
Regional Agricultural Credit Corporation of Washington, D. C	100
Rubber Development Corporation [4]	100
Smaller War Plants Corporation	200,000
Tenn. Valley Assoc. Cooperatives, Inc	1
U. S. Commercial Company [1]	5,000
U. S. Spruce Production Corporation	100
Virgin Islands Company, The	([5])
War Damage Corporation [1]	1,000
Paid-in surplus [6]	37,924
Federal land banks	36,924
Federal National Mortgage Assoc.[1]	1,000
Bonds and notes	11,672,128
Commodity Credit Corporation	1,301,000
Federal Farm Mortgage Corporation	12,000
Federal Public Housing Authority	360,000
Home Owners' Loan Corporation	737,000
Reconstruction Finance Corporation	9,205,355
Tennessee Valley Authority	56,773
Other securities	1,645,663
Farm Credit Administration:	
Seed, feed, drought relief, and crop production loans	137,148
Loans from Agricultural Marketing Act revolving fund	75,777
Farm Security Administration: Farm tenants and rural rehabilitation loans [7]	484,652
Federal Housing Administration: Mortgage notes and contracts on sales of acquired real estate	22,902
Other securities—Continued.	
Federal Housing Administration—Con.	
Stock in rental and war housing corpn	29
Title I defaulted notes	13,341
Federal Public Housing Authority:	
Public war housing program	45
Farm Security Administration program	5,715
Fed. Sec. Agency: Student war loans	2,509
Federal Works Agency:	
Loans to States, municipalities, railroads, and others	73,816
Community facilities loans	6,662
Interior Department:	
Indian loans	5,588
Puerto Rican Hurricane Relief loans	410
Navy Department:	
Sale of surplus property (World War I)	1,816
Guaranteed loans (World War II)	2,403
Puerto Rico Reconstruction Adm.:	
Loans	5,718
Certificates of Cafeteros de Puerto Rico	2
Rural Electrification Administration:	
Advances to cooperatives, States and private utilities [8]	453,159
TVA: Counties and municipalities	1,124
Treasury Department:	
Counties and municipalities	13
Federal savings and loan assoc	1,411
Railroads	21,598
Securities recd. by Bur. Int. Rev. in settlements of tax liabilities	26
Advances to Federal Reserve Banks	27,546
Subscriptions to International Bank for Reconstruction and Development and to International Monetary Fund	159,025
U. S. Maritime Commission: Ship construction and reconditioning loans, ship sales notes, etc	134,050
War Department: Guaranteed loans (World War II)	9,177
Less:	
Face amount of above securities acquired by Government corporations from corporate funds or by exchange for corporate obligations	661,717
Capital stock:	
Home Owners' Loan Corpn.[2]	100,000
RFC [1]	164,651
Paid-in surplus: RFC [1]	1,000
Other securities: RFC [7] [8]	395,966
Adjustment—Rubber Development Corpporation, capital stock	100

Amount due U. S. from Central Branch 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
Interest	1,545
Total	3,145

[1] Reconstruction Finance Corporation Funds.
[2] Home Owners' Loan Corporation obligations issued to Federal Savings and Loan Insurance Corporation for capital stock subscription.
[3] Represents value of capital stock outstanding after return of excess capital funds pursuant to Public Law 391, approved May 27, 1946.
[4] Par value of stock issued and outstanding is $100,000, but is carried at $1 on books of RFC.
[5] Less than $500.
[6] Excludes net payments from Treasury, or transfer of assets authorized by law, for which no formal receipts or other evidences of payment are held by Secretary of the Treasury in stock and nonstock corporations amounting to $604,394,000. [7] Includes RFC funds amounting to $89,399,000. [8] Includes RFC funds amounting to $306,568,000.

Source: Treasury Department, Annual Report of the Secretary.

No. 381.—Government Corporations and Credit Agencies of the United States—Assets and Liabilities as of Dec. 31: 1935 to 1943

[In millions of dollars. Figures have been adjusted for major changes in classification of assets and liabilities made by Treasury during period covered]

ASSETS AND LIABILITIES	1935	1936	1937	1938	1939
Assets, other than interagency items, total	11,062	10,958	11,178	11,533	12,062
Loans	8,384	8,141	7,826	7,865	7,702
Preferred stock, etc	1,018	901	886	874	816
Cash	319	259	299	370	460
Securities:					
U. S. Govt. direct and guaranteed	664	702	786	855	888
Other Govt. agencies [1]	26	30	32	35	41
Accounts and other receivables	252	325	304	328	379
Business property	165	172	388	456	549
Property held for sale	172	330	595	689	1,093
Other assets	62	99	62	61	133
Liabilities, other than interagency items, total	6,317	6,705	6,743	7,130	8,048
Bonds, notes, and debentures:					
Fully guaranteed by U. S	4,546	4,669	4,645	4,992	5,704
Other [1]	1,335	1,428	1,363	1,317	1,348
Other liabilities	437	608	736	821	995
U. S. Government interest	4,404	3,915	4,073	4,022	3,617
Privately owned interest	340	338	361	381	397

ASSETS AND LIABILITIES	1940	1941	1942	1943
Assets, other than interagency items, total	12,500	14,660	21,715	28,625
Loans	7,946	8,487	8,127	7,444
Preferred stock, etc	736	680	620	486
Cash	533	496	553	524
Securities:				
U. S. Govt. direct and guaranteed	829	999	1,272	1,895
Other Govt. agencies [1]	22	46	33	23
Accounts and other receivables	491	574	1,085	1,926
Business property	593	714	1,020	1,624
Property held for sale	1,141	1,891	5,187	7,512
Other assets	211	773	3,818	7,191
Liabilities, other than interagency items, total	8,526	9,765	10,345	11,455
Bonds, notes, and debentures:				
Fully guaranteed by U. S	5,917	6,324	4,301	4,239
Other [1]	1,395	1,392	1,414	1,342
Other liabilities	1,214	2,049	4,630	5,874
U. S. Government interest	3,559	4,464	10,931	16,732
Privately owned interest	415	431	439	438

[1] Excluding Federal land bank bonds held by Federal Farm Mortgage Corporation.

Source: Board of Governors of Federal Reserve System. Based on compilation by Treasury Dept., published in Daily Statement of the U. S. Treasury. Above statistics through 1941 are published in Banking and Monetary Statistics; 1942 and 1943 in Federal Reserve Bulletin. Comparable figures for later years are not available.

No. 382.—Government Corporations and Credit Agencies of the United States—Assets, Liabilities, and Capital as of Dec. 31, 1945

[In millions of dollars. Negative figures in italics]

Corporation or agency	Assets		Liabilities		Capital		
					U. S. interests		Private interests
	Inter-agency	Other than inter-agency	Inter-agency	Other than inter-agency	Inter-agency	Other than inter-agency	
Total	**18,264**	**30,657**	**17,819**	**5,162**	**445**	**25,023**	**472**
Smaller War Plants Corporation	4	175	(1)	3	4	172	--------
Banks for Cooperatives	(1)	268	41	8	*41*	252	8
Federal intermediate credit banks	41	298	(1)	246	41	51	--------
Federal land banks [2]	1	1,231	1	832	*1*	169	230
Production credit corporations	--------	124	(1)	(1)	(3)	123	--------
Commodity Credit Corporation	450	1,311	1,802	997	*1,352*	314	--------
Federal Farm Mortgage Corporation	1	191	77	10	*76*	181	--------
Export-Import Bank of Washington	55	256	7	103	48	152	--------
Federal Deposit Insurance Corporation	(1)	931	(1)	642	(1)	150	139
Reconstruction Finance Corporation	[4] 1,621	9,814	12,208	1,115	*10,588*	8,700	--------
RFC Mortgage Company	7	50	26	3	*19*	47	--------
Federal home loan banks	(1)	335	1	115	*1*	125	95
Federal Savings and Loan Insurance Corporation	--------	165	(1)	65	(3)	100	--------
Home Owners' Loan Corporation	100	919	877	35	*777*	884	--------
Federal Public Housing Authority	(1)	552	385	1	*385*	551	--------
Defense Homes Corporation	1	66	54	1	*53*	65	--------
Tennessee Valley Authority	1	741	61	8	*60*	734	--------
War Shipping Administration [5]	45	8,825	272	950	*227*	7,876	--------
Farm Credit Administration [6]	179	17	--------	1	179	15	--------
Farm Security Administration	58	458	149	9	*91*	449	--------
Rural Electrification Administration	(1)	416	264	(1)	*263*	416	--------
Federal Works Agencies [7]	(1)	272	2	(1)	*2*	272	--------
Federal Housing Administration	(1)	168	8	40	*8*	128	--------
United States Maritime Commission	25	3,739	25	102	*1*	3,638	--------
All other	15,675	*666*	1,559	*125*	14,116	*540*	--------

[1] Less than $500,000.
[2] Includes the assets and liabilities of the Federal Land Banks of Springfield, Mass., Louisville, Ky., New Orleans, La., St. Louis, Mo., Omaha, Nebr., Wichita, Kans., Houston, Tex., Berkeley, Calif., and Spokane, Wash., which have retired the capital stock and paid-in surplus previously held by the Federal Government.
[3] Negative amount less than $500,000.
[4] Effective July 1, 1945, pursuant to Public Law 109, approved June 30, 1945, Defense Plant Corp., Defense Supplies Corp., Metals Reserve Company, and Disaster Loan Corp., are dissolved and merged within the Reconstruction Finance Corp.
[5] Figures are as of Nov. 30, 1945, with exception of those of Lend-Lease and UNNRA activities.
[6] Includes Agricultural Marketing Act Revolving Fund and Emergency Crop and Feed Loans.
[7] Includes Public Works Administration and War Public Works, community facilities.

Source: Treasury Department, compiled from reports received from organizations concerned. Published quarterly in Daily Statement of U. S. Treasury.

15. State and Local Government Finances and Employment

Statistics on finances of States and the larger cities presented in this section were procured largely by trained representatives of the Bureau of the Census and by local agents directly from information available in the fiscal offices of the States and the cities, with the assistance and cooperation of public officials. Statistics on finances of other units were obtained from State sources of central collection and by mail canvass.

In order to obtain maximum uniformity and comparability in reporting data for various units, statistics were examined and classified in accordance with standard classifications employed by the Bureau of the Census in presenting governmental statistics. Consequently, statistics as presented in Bureau of the Census reports sometimes appear in a manner different from that shown in the records of the governmental unit itself. Full definitions of the concepts used by the Bureau of the Census in reporting financial information on government and a description of the methods used in presenting the data are given in the source volumes.

Data on employees and pay rolls are from the quarterly reports, "Government Employment," formerly "State and Local Government Quarterly Employment Survey." These are based on a mail canvass of governments selected to show trends by type of unit and by population size group. Special studies, such as those on governors' messages, debt limits, or retirement systems (see tables 298–301, pp. 266–268) are prepared either from the financial and other data collected for the annual reports or from special surveys.

The Census of Governments, formerly known as Wealth, Debt, and Taxation, is conducted decennially for years ending in "2" and is designed to obtain and report the principal financial data concerning all governmental units of every type in the United States. Data from the 1942 Census are shown in this edition of the Abstract. Although some of the smaller governmental units did not report in the Census, State and national totals for the various types of units were estimated from the relatively large number of units for which data were obtained. In addition to the summary report on Governmental Finances in the United States, separate reports were published on the finances of States, cities having populations over 25,000, counties, cities having populations less than 25,000, townships and New England towns, and school districts.

The term "general government," as used in this section, covers all governmental transactions other than those of public-service enterprises. The data on general government are shown with general funds and with sinking and trust funds presented separately. Taxes collected for trust or sinking funds, however, are reported as general-fund revenues, and then as contributions from the general funds to trust or sinking funds. Revenue excludes borrowings; expenditure includes debt service—both interest payments and provision for debt retirement. The data in this section relate to the fiscal years of the respective governmental units unless otherwise specified.

No. 383.—Governmental Units in the United States, by States and by Type of Government: 1942

Region and state	All governmental units [1]	Counties	Townships and towns	Municipalities			School districts	Special districts
				Total	Urban [2]	Rural		
Total	**155,116**	**3,050**	**18,919**	**16,220**	**3,332**	**12,888**	**108,579**	**8,299**
Northeast	17,085	205	4,184	2,144	834	1,310	9,369	1,174
North Central	96,595	1,051	14,667	7,721	1,099	6,622	70,297	2,847
South	25,130	1,386	----	4,756	999	3,757	17,061	1,911
West	16,305	408	68	1,599	400	1,199	11,852	2,367
Alabama	511	67	----	275	60	215	110	58
Arizona	499	14	----	33	16	17	397	54
Arkansas	3,705	75	----	374	53	321	2,644	611
California	4,149	[3] 57	----	286	167	119	2,809	996
Colorado	2,358	[3] 62	----	239	30	209	1,937	119
Connecticut	349	8	154	37	27	10	14	135
Delaware	70	3	----	51	8	43	14	1
District of Columbia	2	----	----	1	1	----	----	1
Florida	503	67	----	267	70	197	67	101
Georgia	946	159	----	470	77	393	222	94
Idaho	1,666	44	----	152	26	126	1,148	321
Illinois	15,854	102	1,434	1,137	208	929	12,138	1,042
Indiana	3,043	92	1,010	529	98	431	1,182	229
Iowa	7,519	99	1,608	932	89	843	4,861	18
Kansas	11,115	105	1,524	589	64	525	8,632	264
Kentucky	771	120	----	285	56	229	261	104
Louisiana	523	[4] 63	----	194	54	140	67	198
Maine	584	16	482	51	26	25	----	34
Maryland	207	23	----	142	22	120	----	41
Massachusetts	409	[4] 13	312	39	39	----	----	44
Michigan	8,106	83	1,265	479	126	353	6,270	8
Minnesota	10,398	87	1,884	752	78	674	7,673	1
Mississippi	1,792	82	----	270	48	222	1,189	250
Missouri	10,740	114	329	734	87	647	8,613	949
Montana	2,175	56	----	115	23	92	1,932	71
Nebraska	8,307	93	476	530	36	494	7,009	198
Nevada	163	17	----	12	5	7	115	18
New Hampshire	546	10	223	11	11	----	231	70
New Jersey	1,143	21	235	331	164	167	490	65
New Mexico	225	31	----	64	22	42	105	24
New York	8,339	[4] 57	932	610	202	408	6,064	675
North Carolina	603	100	----	431	76	355	----	71
North Dakota	4,066	53	1,399	333	12	321	2,272	8
Ohio	4,021	88	1,339	890	186	704	1,655	48
Oklahoma	5,100	77	----	499	74	425	4,518	5
Oregon	2,332	36	----	193	34	159	1,844	258
Pennsylvania	5,263	[4] 66	1,575	984	345	639	2,546	91
Rhode Island	54	([5])	32	7	7	----	----	14
South Carolina	2,057	46	----	241	51	190	1,744	25
South Dakota	4,919	[6] 64	1,128	301	19	282	3,423	2
Tennessee	328	95	----	206	57	149	11	15
Texas	7,360	254	----	637	196	441	6,159	309
Utah	303	29	----	201	25	176	40	32
Vermont	398	14	239	74	13	61	24	46
Virginia	323	100	----	208	53	155	----	14
Washington	1,906	39	68	221	40	181	1,148	429
West Virginia	326	55	----	205	45	160	55	10
Wisconsin	8,508	71	1,271	515	94	421	6,569	81
Wyoming	531	23	----	83	12	71	377	47

[1] Includes Federal Government and 48 State governments.
[2] Incorporated places having more than 2,500 inhabitants.
[3] The City and County of San Francisco in California and the City and County of Denver in Colorado are counted as cities and not as counties.
[4] Following counties are counted only as cities because they are wholly or very largely consolidated with cities indicated: Orleans Parish with New Orleans City; Suffolk County with Boston City; Bronx, Kings, New York, Queens, and Richmond Counties, with New York City; Philadelphia County with Philadelphia city.
[5] Counties not organized as local governments.
[6] County areas of Armstrong, Shannon, Todd, Washabaugh, and Washington are unorganized as counties and are attached for administrative purposes to neighboring counties.

Source: Department of Commerce, Bureau of the Census; Governmental Units in the United States, 1942.

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No. 384.—Federal, State and Local Revenue, Expenditure, and Debt Outstanding: 1942

[**In millions of dollars.** To eliminate double counting in totals of Federal or State and local governments, subtract from general revenue item "aid received" and subtract from general expenditure item "aid paid"]

ITEM	Total	Federal [1]	State and local
GENERAL REVENUE			
Total	**26,858**	**13,721**	**13,137**
Taxes	23,165	13,510	9,655
Individual income	3,539	3,263	277
Corporate income	5,021	4,744	277
Property	4,593	--------	4,593
Sales and gross receipts and customs	5,640	3,294	2,346
Licenses and privilege	1,340	518	822
Pay roll	2,354	[2] 1,271	1,084
Other	678	421	257
Aid received from other governments	2,572	(3)	2,572
State	1,662	(3)	1,662
Other	909	(3)	909
Earnings and miscellaneous	1,122	211	910
GENERAL EXPENDITURE			
Total	**47,328**	**34,320**	**13,008**
Operation	31,138	23,954	7,184
General control	1,162	438	724
Public safety	21,915	21,158	757
War activities	21,127	[4] 21,111	16
Police	397	10	386
Other	392	37	355
Highways	866	66	800
Natural resources	1,160	1,001	159
Sanitation	188	--------	188
Health and hospitals	605	27	578
Public welfare	2,344	1,125	1,219
Schools	2,247	23	2,224
Miscellaneous	650	115	536
Capital outlay [5]	7,618	6,577	1,041
General control	52	33	19
Public safety	[6] 6,298	6,265	[6] 33
War activities	6,265	6,265	(7)
Police	5	--------	5
Other	16	--------	16
Highways	743	75	668

ITEM	Total	Federal [1]	State and local
GENERAL EXPENDITURE—continued			
Capital outlay—Con.			
Natural resources	207	196	11
Sanitation	38	--------	38
Health and hospitals	38	--------	38
Public welfare	4	--------	4
Schools	169	--------	169
Miscellaneous	69	7	62
Aid paid to other governments	2,647	837	1,810
Public safety	118	101	17
War activities	101	101	--------
Police	10	--------	10
Other	7	--------	7
Highways	508	154	354
Natural resources	30	29	1
Health and hospitals	39	29	10
Public welfare	772	376	396
Schools	829	29	801
Miscellaneous	350	119	232
Debt service	2,897	1,260	1,637
Interest	1,796	1,260	536
Provision for debt retirement	1,101	(8)	1,101
Contributions to trust funds and enterprises	3,028	1,693	1,336
ENTERPRISES			
Operating revenue	2,857	1,694	1,164
Operating expense	2,191	1,587	604
GENERAL AND ENTERPRISE DEBT OUTSTANDING			
Gross debt	95,991	76,991	[9] 19,000
Long-term	89,431	71,387	18,044
General government	75,190	62,740	12,451
Enterprise	14,241	8,647	5,594
Short-term	6,560	5,604	956
Net long-term	87,501	71,387	16,114

[1] Sources are (*a*) as to revenue, U. S. Treasury Department, Combined Statement of Receipts, Expenditures, and Balances of the U. S. Government, Fiscal Year Ended June 30, 1942, pp. 25–31, and (*b*) as to other data, special compilation by courtesy of Bureau of Accounts, U. S. Treasury Department. Other footnotes specify adjustments in data to conform to Bureau of Census classifications so as to assure uniform and comparable reporting of Federal, State, and local Governments.

[2] Includes 76 million dollars for 90 percent of total collections of railroad unemployment insurance contributions, which were credited to R. R. Retirement Board and not reported by U. S. Treasury.

[3] Included in "Earnings and miscellaneous."

[4] Includes veterans' aid.

[5] Excludes capital outlays in form of fiscal aid payments and contributions to enterprises.

[6] Includes 12 million dollars for which detailed classification is not available.

[7] Not segregable in detail; included in totals.

[8] Omits 94 million dollars for debt retirement reported by U. S. Treasury because the payment is only nominally an expenditure and is not a charge against revenue.

[9] In addition, local governments are indebted for 482 million dollars of unguaranteed special assessment obligations payable exclusively by benefited property owners.

Source: Department of Commerce, Bureau of the Census; Governmental Finances in the United States, 1942.

No. 385.—Summary of General Revenue and General Expenditure of State and Local Governments: 1942

[In millions of dollars]

ITEM	Total [1]	States	Counties	Cities	Towns and townships	School districts	Special districts
General revenue	**13,137**	**6,114**	**1,635**	**3,123**	**371**	**1,798**	**148**
Taxes	9,655	4,975	934	2,325	278	1,079	90
Property	4,593	271	897	2,026	257	1,078	90
Other	5,062	[2] 4,704	37	299	21	1	-------
Aid received from other governments	2,572	810	551	509	75	646	5
State	1,662	-------	540	472	71	595	2
Other	909	[3] 810	11	37	4	51	2
Charges and miscellaneous	910	329	150	289	17	74	54
Charges for current services	514	222	109	102	10	41	31
Special assessments	62	-------	8	32	2	-------	19
Other and undistributed	335	[4] 107	33	155	5	32	3
General expenditure	**13,008**	**5,844**	**1,618**	**3,232**	**369**	**1,840**	**157**
Operation	7,184	1,862	1,239	2,288	294	1,486	67
General control	724	171	249	212	37	55	-------
Public safety	757	122	58	547	25	-------	6
Highway	800	252	243	220	82	-------	4
Sanitation	188	-------	2	166	6	-------	16
Health and hospitals	578	287	120	155	6	9	1
Public welfare	1,219	511	391	275	42	-------	-------
Schools	2,224	243	82	504	82	1,360	-------
Other and undistributed	694	277	94	209	14	63	41
Capital outlay	1,041	619	85	184	27	111	16
General control	19	3	7	8	1	-------	-------
Public safety	33	8	2	17	3	-------	4
Highways	668	531	58	66	12	-------	1
Sanitation	38	-------	1	30	2	-------	5
Health and hospitals	38	26	3	8	-------	-------	-------
Public welfare	4	1	2	-------	-------	-------	-------
Schools	168	26	8	19	5	111	-------
Other and undistributed	73	23	5	36	5	-------	5
Aid paid to other governments	1,810	1,789	21	-------	-------	-------	-------
Debt service	1,637	428	273	571	49	243	74
Interest	536	113	78	208	11	96	30
Provision for debt retirement	1,101	314	196	362	38	147	44
Contributions to trust funds and to enterprises	1,336	1,146	(5)	190	(5)	(5)	(5)

[1] For some items, total is less than sum of figures for types of government. See note 4, table 386. [2] Sales and gross receipts taxes, $2,219 million; unemployment compensation taxes, $1,076 million; licenses and privilege taxes, $686 million; corporation income taxes, $274 million; individual income taxes, $249 million; other taxes $199 million. [3] From Federal Government $787 million; from local governments $23 million. [4] Includes $76 million as contribution from the 16 State alcoholic beverage monopoly systems. [5] Data not available.

Source: Department of Commerce, Bureau of the Census; Governmental Finances in the United States, 1942

No. 386.—Summary of State and Local Government Finances, by State Area and Level of Government: 1942

[In thousands of dollars]

STATE AREA AND LEVEL OF GOVERNMENT	GENERAL REVENUE			GENERAL EXPENDITURE			GENERAL AND ENTERPRISE DEBT OUTSTANDING	
	Total [1]	Taxes	Aid received [2]	Total [1]	Operation	Capital outlay	Gross [3]	Net long-term
Total [4]	**13,136,786**	**9,654,797**	**2,571,733**	**13,007,650**	**7,184,168**	**1,040,949**	**18,999,949**	**16,113,880**
State	6,113,832	4,974,765	809,780	5,843,887	1,862,203	618,750	3,270,654	2,620,320
Local	7,022,954	4,680,032	1,761,953	[5] 7,163,763	5,321,965	[5] 422,199	15,729,295	13,493,560
Alabama	148,864	87,607	46,964	141,095	73,294	12,637	229,235	214,822
State	79,789	62,287	10,991	72,614	20,992	9,548	76,656	72,029
Local	69,075	25,320	35,973	68,481	52,302	3,089	152,579	142,793
Arizona [4]	59,208	36,485	17,720	57,912	31,439	7,185	41,281	36,601
State	34,175	26,574	6,447	33,319	13,808	4,990	3,663	3,483
Local	25,033	9,911	11,273	24,593	17,631	2,195	37,618	33,118

For footnotes, see p. 375.

No. 386.—Summary of State and Local Government Finances, by State Area and Level of Government: 1942—Continued

[In thousands of dollars]

State area and level of government	General revenue			General expenditure			General and enterprise debt outstanding	
	Total [1]	Taxes	Aid received [2]	Total [1]	Operation	Capital outlay	Gross [3]	Net long-term
Arkansas	87,402	60,343	17,717	78,358	41,638	5,002	200,482	190,990
State	56,022	45,822	7,785	47,208	19,952	3,336	154,817	148,792
Local	31,380	14,521	9,932	31,150	21,686	1,666	45,665	42,198
California	1,103,270	767,408	259,052	1,097,919	552,844	76,952	1,349,139	1,218,816
State	517,261	436,137	65,010	523,982	91,488	33,892	218,421	144,929
Local	586,009	331,271	194,042	573,937	461,356	43,060	1,130,718	1,073,887
Colorado [4]	141,673	83,388	48,832	131,449	80,480	7,497	141,809	131,522
State	61,798	43,727	14,919	59,162	15,506	5,394	24,089	23,686
Local	79,875	39,661	33,913	72,287	64,974	2,103	117,720	107,836
Connecticut	199,507	169,234	20,924	191,758	122,499	16,820	177,364	154,726
State	98,550	81,750	12,084	90,782	41,050	13,959	30,213	30,213
Local	100,957	87,484	8,840	100,976	81,449	2,861	147,151	124,513
Delaware	23,730	18,067	3,957	24,104	11,692	2,936	26,141	23,767
State	16,107	13,376	1,918	16,473	5,635	2,675	5,307	5,233
Local	7,623	4,691	2,039	7,631	6,057	261	20,834	18,534
District of Columbia (local)	65,764	53,593	9,191	61,717	41,485	10,069	20,885	9,647
Florida	182,651	123,293	37,334	183,667	98,966	17,340	414,510	383,350
State	82,212	68,139	11,249	80,279	34,993	10,867	----------	----------
Local	100,439	55,154	26,085	103,388	63,973	6,473	414,510	383,350
Georgia [4]	155,917	106,063	35,931	148,380	85,170	18,879	135,912	119,203
State	87,568	70,491	12,775	78,865	27,713	14,190	26,679	26,163
Local	68,349	35,572	23,156	69,515	57,457	4,689	109,233	93,040
Idaho	50,964	31,378	13,672	50,254	29,551	7,284	45,361	41,068
State	23,000	15,135	6,045	22,552	10,799	5,066	3,601	2,548
Local	27,964	16,243	7,627	27,702	18,752	2,218	41,760	38,520
Illinois	804,942	664,302	99,105	775,616	452,948	53,468	897,924	679,642
State	368,572	320,802	43,176	321,844	115,130	24,096	150,745	144,387
Local	436,370	343,500	55,929	453,772	337,818	29,372	747,179	535,255
Indiana [4]	317,013	217,722	80,550	309,510	175,710	31,413	145,171	135,175
State	154,079	124,397	21,008	141,151	34,869	20,719	7,960	7,214
Local	162,934	93,325	59,542	168,359	140,841	10,694	137,211	127,961
Iowa	234,610	176,644	32,748	235,508	142,486	20,532	152,068	150,276
State	105,136	80,139	13,818	98,280	42,808	11,789	2,611	2,501
Local	129,474	96,505	18,930	137,228	99,678	8,743	149,457	147,775
Kansas	159,438	109,861	39,382	151,544	94,630	13,558	90,433	83,378
State	66,760	49,502	12,872	62,520	22,401	9,124	15,522	14,544
Local	92,678	60,359	26,510	89,024	72,229	4,434	74,911	68,834
Kentucky	143,116	109,332	24,787	135,499	77,628	20,377	137,521	117,847
State	83,321	66,918	12,600	76,864	32,197	16,499	9,324	8,702
Local	59,795	42,414	12,187	58,635	45,431	3,878	128,197	109,145
Louisiana	191,650	138,892	37,850	204,820	103,471	20,534	382,755	366,361
State	112,797	92,053	14,781	124,967	48,339	13,603	184,133	179,935
Local	78,853	46,839	23,069	79,853	55,132	6,931	198,622	186,376
Maine	74,865	59,468	8,416	70,415	44,573	6,130	69,796	59,561
State	40,342	29,059	5,993	39,875	17,681	5,394	26,485	26,333
Local	34,523	30,409	2,423	30,540	26,892	736	43,311	33,228
Maryland	161,879	121,344	30,513	162,084	85,925	15,247	324,746	260,450
State	76,887	63,038	8,206	73,810	20,441	9,177	52,452	50,104
Local	84,992	58,306	22,307	88,274	65,484	6,070	272,294	210,346
Massachusetts	565,843	402,826	119,480	551,963	326,036	18,829	539,289	401,268
State	223,828	170,139	27,491	213,754	50,967	7,157	111,187	76,968
Local	342,015	232,687	91,989	338,209	275,069	11,672	428,102	324,300
Michigan	616,648	436,164	122,845	589,507	338,141	40,054	617,700	500,835
State	307,156	251,153	31,640	283,044	92,994	21,069	51,840	21,173
Local	309,492	185,011	91,205	306,463	245,147	18,985	565,860	479,662
Minnesota	307,829	212,539	71,600	298,258	171,651	26,187	332,017	306,210
State	136,276	103,351	22,364	129,425	36,503	18,169	105,176	103,599
Local	171,553	109,188	49,236	168,833	135,148	8,018	226,841	202,611
Mississippi [4]	116,915	76,304	32,449	105,770	53,109	8,677	192,701	182,506
State	60,913	46,415	11,480	56,097	19,538	6,400	82,499	80,818
Local	56,002	29,889	20,969	49,673	33,571	2,277	110,202	101,688
Missouri	271,917	204,830	49,313	265,173	164,509	21,795	316,415	293,639
State	136,693	106,005	26,283	132,950	61,041	14,032	94,492	89,109
Local	135,224	98,825	23,030	132,223	103,468	7,763	221,923	204,530
Montana	63,638	43,536	13,224	59,971	37,927	7,520	39,864	35,789
State	27,380	17,225	7,098	25,060	13,327	5,174	13,161	12,004
Local	36,258	26,311	6,126	34,911	24,600	2,346	26,703	23,785
Nebraska	102,166	68,319	23,608	96,739	65,761	8,740	181,822	172,709
State	38,685	25,679	9,541	36,621	14,101	6,276	1,384	1,384
Local	63,481	42,640	14,067	60,118	51,660	2,464	180,438	171,325

For footnotes, see p. 375.

No. 386.—Summary of State and Local Government Finances, by State Area and Level of Government: 1942—Continued

[In thousands of dollars]

State area and level of government	General revenue			General expenditure			General and enterprise debt outstanding	
	Total [1]	Taxes	Aid received [2]	Total [1]	Operation	Capital outlay	Gross [3]	Net long-term
Nevada [4]	20,097	12,173	6,313	18,290	10,804	4,007	10,748	10,235
State	10,857	6,058	4,565	9,810	3,990	3,492	669	587
Local	9,240	6,115	1,748	8,480	6,814	515	10,079	9,648
New Hampshire	51,327	41,251	6,035	48,084	30,616	5,859	41,106	37,713
State	24,217	17,530	4,413	24,555	12,326	4,027	19,042	17,476
Local	27,110	23,721	1,622	23,529	18,290	1,832	22,064	20,237
New Jersey [4]	561,110	463,335	64,842	546,408	303,433	19,674	1,142,261	1,004,831
State	202,685	176,646	17,973	198,812	48,865	11,212	109,694	62,440
Local	358,425	286,689	46,869	347,596	254,568	8,462	1,032,567	942,391
New Mexico	42,097	27,190	12,190	41,246	24,132	5,810	61,789	60,408
State	25,937	19,937	4,864	26,494	12,073	5,258	27,426	26,707
Local	16,160	7,253	7,326	14,752	12,059	552	34,363	33,701
New York [4]	2,008,054	1,583,424	353,874	2,164,144	1,119,518	124,439	5,236,023	4,323,567
State	720,306	646,061	56,369	747,091	143,222	45,101	713,746	506,030
Local	1,287,748	937,363	297,505	1,417,053	976,296	79,338	4,522,277	3,817,537
North Carolina	197,190	159,257	22,990	179,206	72,153	17,645	411,668	370,511
State	132,662	112,808	13,781	113,849	30,085	14,733	136,013	108,329
Local	64,528	46,449	9,209	65,357	42,068	2,912	275,655	262,182
North Dakota	60,539	44,247	12,094	61,524	31,095	14,961	44,193	36,318
State	26,593	19,449	5,624	24,348	11,384	3,698	23,958	20,880
Local	33,946	24,798	6,470	37,176	19,711	11,263	20,235	15,438
Ohio [4]	734,083	506,456	167,042	699,347	376,495	42,393	718,234	602,914
State	358,380	301,448	41,582	336,545	98,909	24,031	13,141	12,565
Local	375,703	205,008	125,460	362,802	277,586	18,362	705,093	590,349
Oklahoma	171,805	116,910	45,905	166,037	105,392	12,155	167,069	123,055
State	103,668	80,291	20,056	91,047	47,696	9,243	40,132	39,280
Local	68,137	36,619	25,849	74,990	57,696	2,912	126,937	83,775
Oregon	121,681	85,739	22,292	119,970	70,561	15,278	139,856	111,951
State	64,973	45,464	13,490	60,331	29,279	10,607	31,289	14,359
Local	56,708	40,275	8,802	59,639	41,282	4,671	108,567	97,592
Pennsylvania	936,469	749,643	131,344	954,379	522,652	79,273	1,515,889	1,158,156
State	491,635	400,530	58,725	483,621	198,884	56,456	290,644	168,964
Local	444,834	349,113	72,619	470,758	323,768	22,817	1,225,245	989,192
Rhode Island	76,396	64,532	9,051	79,033	42,600	5,784	183,263	132,493
State	36,827	32,341	3,452	36,239	11,176	2,167	29,333	23,946
Local	39,569	32,191	5,599	42,794	31,424	3,567	153,930	108,547
South Carolina	112,430	78,290	27,364	114,191	56,437	13,923	207,963	186,503
State	62,881	51,263	8,794	63,510	20,816	11,474	88,039	85,530
Local	49,549	27,027	18,570	50,681	35,621	2,449	119,924	100,973
South Dakota	55,504	39,774	10,066	52,374	34,732	7,173	67,106	58,620
State	23,327	15,543	5,953	22,716	12,352	4,313	32,415	29,550
Local	32,177	24,231	4,113	29,658	22,380	2,860	34,691	29,070
Tennessee	168,353	117,807	40,100	161,172	85,912	18,200	379,676	349,255
State	86,217	66,296	15,922	79,686	25,844	13,938	98,508	86,481
Local	82,136	51,511	24,178	81,486	60,068	4,262	281,168	262,774
Texas	425,650	294,869	96,211	435,455	227,743	48,310	721,044	649,202
State	199,521	156,152	34,151	185,557	74,490	28,468	21,242	17,786
Local	226,129	138,717	62,060	249,898	153,253	19,842	699,802	631,416
Utah	60,182	40,617	14,781	56,292	38,285	6,159	34,788	30,339
State	35,968	24,022	9,159	32,301	18,141	4,558	2,590	2,590
Local	24,214	16,595	5,622	23,991	20,144	1,601	32,198	27,749
Vermont	30,216	24,048	4,668	31,081	19,766	3,428	17,942	15,943
State	16,757	13,127	3,096	16,313	8,101	2,427	6,650	6,650
Local	13,459	10,921	1,572	14,768	11,665	1,001	11,292	9,293
Virginia	176,106	120,331	31,942	162,457	85,360	30,545	216,429	150,571
State	104,476	75,452	12,300	89,243	31,807	24,752	27,818	19,258
Local	71,630	44,879	19,642	73,214	53,553	5,793	188,611	131,313
Washington	234,968	149,340	62,643	211,538	129,332	13,612	196,118	173,045
State	138,713	105,891	23,748	117,461	53,082	7,315	17,257	11,925
Local	96,255	43,449	38,895	94,077	76,250	6,297	178,861	161,120
West Virginia	138,314	95,823	30,583	142,593	77,465	20,591	136,444	129,040
State	87,484	67,594	11,538	91,402	33,094	17,898	79,660	74,115
Local	50,830	28,229	19,045	51,191	44,371	2,693	56,784	54,925
Wisconsin [4]	372,253	243,799	91,810	347,494	199,080	26,829	128,108	110,777
State	151,180	122,908	18,803	137,873	27,518	16,975	5,403	5,403
Local	221,073	120,891	73,007	209,621	171,562	9,854	122,705	105,374
Wyoming	30,543	17,000	10,429	31,586	17,042	4,530	19,891	18,275
State	13,261	8,641	3,848	13,585	4,796	4,012	3,568	3,568
Local	17,282	8,359	6,581	18,001	12,246	518	16,323	14,707

[1] Includes items not shown separately. See table 385. [2] From other government.
[3] Excludes $482 million of unguaranteed special assessment obligations, outstanding in 1942.
[4] Excludes adjustments in Ariz., Colo., Ga., Ind., Miss., Nev. N. J., N. Y., Ohio, and Wis., amounting to $51,764,000, total revenue; $52,533,000, total expenditure; and $54,460,000 total gross debt outstanding.
[5] Includes $4,759,000 estimated capital outlay, not distributed by State.

Source: Department of Commerce, Bureau of the Census; Governmental Finances in the United States, 1942.

No. 387.—General Revenue and General Ex-

[In thousands of dollars. Excludes transac

	STATE	General revenue and new borrowings	GENERAL REVENUE					GENERAL EXPENDITURES		
			Total	Taxes		Aid received from other governments	Charges and miscellaneous	Total	Provision for debt retirement [1]	Total less provision for debt retirement
				Total	Total excluding unemployment compensation					
1	**Total**	**6,789,105**	**6,775,364**	**5,603,236**	**4,349,455**	**759,432**	**412,696**	**6,030,429**	**220,457**	**5,809,972**
2	Alabama	98,768	98,648	74,915	62,789	12,972	10,761	91,894	6,702	85,192
3	Arizona	33,957	33,957	26,421	22,748	6,051	1,485	34,616	195	34,421
4	Arkansas	60,652	60,652	49,495	43,910	8,633	2,524	59,086	4,581	54,505
5	California	676,828	676,828	566,345	402,217	66,056	44,427	539,439	3,152	536,287
6	Colorado	67,775	67,775	47,275	42,406	15,051	5,449	61,250	1,966	59,284
7	Connecticut	98,706	98,706	84,919	54,915	9,400	4,387	88,762	77	88,685
8	Delaware	17,770	17,770	14,142	13,025	1,843	1,785	14,699	231	14,468
9	Florida	102,642	102,642	81,047	67,014	17,621	3,974	96,265	92	96,173
10	Georgia	99,815	99,787	77,247	62,464	16,546	5,994	93,242	4,908	88,334
11	Idaho	24,322	24,322	16,805	14,043	4,706	2,811	22,518	719	21,799
12	Illinois	345,784	345,784	297,018	219,203	38,067	10,699	303,362	8,380	294,982
13	Indiana	159,602	159,602	133,460	100,655	17,447	8,695	149,936	1,003	148,933
14	Iowa	109,086	109,038	79,091	67,025	16,494	13,453	95,466	308	95,158
15	Kansas	73,559	73,559	58,140	47,215	9,972	5,447	68,352	1,313	67,039
16	Kentucky	81,830	81,830	65,690	53,368	12,074	4,066	73,134	129	73,005
17	Louisiana	147,695	145,317	120,068	101,405	16,611	8,638	134,264	6,578	127,686
18	Maine	43,217	43,217	30,180	22,725	6,226	6,811	40,329	1,998	38,331
19	Maryland	88,103	88,103	74,155	49,983	7,214	6,734	84,905	4,995	79,910
20	Massachusetts	200,106	200,106	164,634	139,372	25,224	10,248	190,357	7,108	183,249
21	Michigan	307,047	306,747	244,616	195,810	31,380	30,751	284,714	921	283,793
22	Minnesota	143,790	142,025	110,802	90,293	18,058	13,165	129,560	9,269	120,291
23	Mississippi	70,874	70,874	58,565	52,467	9,871	2,438	61,114	2,334	58,780
24	Missouri	142,836	142,836	113,258	85,768	23,722	5,856	131,354	6,117	125,237
25	Montana	26,485	26,485	18,000	14,474	6,535	1,950	25,953	965	24,988
26	Nebraska	44,370	44,370	30,048	25,620	9,675	4,647	41,960	151	41,809
27	Nevada	9,101	9,101	6,285	4,446	2,555	261	8,402	----------	8,402
28	New Hampshire	23,488	23,488	16,233	13,024	3,802	3,453	22,041	1,627	20,414
29	New Jersey	270,328	270,328	249,339	168,848	13,415	7,574	228,980	7,951	221,029
30	New Mexico	29,910	29,910	23,279	21,497	4,713	1,918	27,569	1,647	25,922
31	New York	908,823	908,823	839,116	615,469	46,351	23,356	739,279	34,410	704,869
32	North Carolina	155,722	155,722	135,037	117,310	13,556	7,129	179,058	59,757	119,301
33	North Dakota	27,955	27,955	19,470	18,717	5,355	3,130	24,753	799	23,954
34	Ohio	359,164	359,052	307,630	228,479	37,133	14,289	338,773	428	338,345
35	Oklahoma	119,630	119,630	92,003	84,928	23,172	4,455	111,013	12,006	99,007
36	Oregon	78,572	78,559	55,031	39,131	14,980	8,548	69,710	1,441	68,269
37	Pennsylvania	403,627	403,627	332,749	268,370	32,911	37,967	352,919	7,423	345,496
38	Rhode Island	40,103	39,349	34,838	20,137	3,565	946	38,653	670	37,983
39	South Carolina	73,354	69,354	55,421	49,342	10,896	3,037	64,513	4,571	59,942
40	South Dakota	23,059	23,059	16,822	16,252	4,297	1,940	19,483	877	18,606
41	Tennessee	99,836	98,613	75,639	53,825	18,797	4,177	92,829	3,405	89,424
42	Texas	251,813	251,813	199,993	174,726	41,766	10,054	223,291	622	222,669
43	Utah	39,915	39,915	27,105	22,139	9,219	3,591	37,995	30	37,965
44	Vermont	15,631	15,631	12,828	10,781	2,200	603	14,415	967	13,448
45	Virginia	111,897	111,897	79,278	70,453	9,494	23,125	96,527	301	96,226
46	Washington	196,118	196,118	154,762	118,837	26,603	14,753	159,649	127	159,522
47	West Virgina	85,241	82,241	64,929	53,975	10,057	7,255	83,455	6,693	76,762
48	Wisconsin	186,279	186,279	160,069	120,165	14,198	12,012	169,251	232	169,019
49	Wyoming	13,920	13,920	9,044	7,690	2,948	1,928	11,340	281	11,059

[1] Includes direct redemption and payments into sinking funds for general debt only.
[2] Includes also expenditure for general control, public safety, natural resources, health, hospitals and institutions for the handicapped, correction, libraries, recreation, and miscellaneous.

PENDITURE OF STATES, BY STATES: 1945

tions of trust, sinking, and enterprise funds]

GENERAL EXPENDITURES—continued												
Operation				Capital outlay		Aid paid to other governments						
Total [2]	Highways	Public welfare	Schools	Total	Highways only	Total [2]	Highways	Public welfare	Schools	Interest [3]	Contributions to trust funds and enterprises	
2,258,006	**309,380**	**608,277**	**355,509**	**266,056**	**221,964**	**1,854,519**	**301,950**	**349,036**	**831,348**	**81,726**	**1,349,665**	1
26,509	4,504	655	7,759	3,936	3,667	38,722	7,491	6,395	19,410	2,487	13,538	2
15,628	1,843	6,736	1,951	2,477	2,250	12,421	1,326	--------	6,664	120	3,775	3
26,495	3,020	8,867	4,160	2,655	2,108	14,612	2,183	--------	11,200	4,735	6,008	4
123,921	11,078	3,540	40,003	20,378	16,922	212,125	20,724	91,021	85,402	4,488	175,375	5
18,996	2,581	458	5,176	2,574	2,303	32,109	3,337	25,120	2,773	566	5,039	6
45,266	7,501	10,472	4,531	3,016	1,593	7,886	1,483	1,048	1,949	211	32,306	7
10,157	1,098	474	4,711	748	585	2,347	453	175	1,603	94	1,122	8
43,544	3,606	17,481	4,443	11,517	10,032	26,905	7,029	--------	15,347	53	14,154	9
38,296	5,665	11,350	6,575	5,801	4,850	28,694	4,300	678	21,129	254	15,289	10
13,270	2,157	4,630	1,994	1,695	1,486	4,040	2,028	--------	1,387	32	2,762	11
150,525	8,515	65,462	14,834	16,664	13,678	41,713	11,067	7,251	19,942	4,833	81,247	12
41,004	7,389	2,420	9,407	12,372	10,580	60,331	15,198	16,888	26,369	214	35,012	13
52,068	4,995	20,772	9,397	1,888	1,261	28,962	13,195	11	1,184	43	12,197	14
24,601	5,268	637	6,531	1,746	1,623	29,004	4,631	11,111	7,805	534	11,154	15
35,786	7,921	9,425	4,674	6,635	5,303	16,962	650	--------	15,433	228	13,394	16
56,349	6,359	18,529	8,138	8,250	6,421	37,534	2,297	--------	20,316	5,675	19,878	17
25,084	5,762	7,839	2,091	1,389	1,083	3,292	12	225	2,786	642	7,924	18
26,219	4,118	390	3,888	4,561	4,052	22,420	5,542	6,099	8,386	1,096	25,614	19
58,975	7,402	3,240	3,585	801	589	95,358	8,078	39,349	8,340	2,036	26,079	20
118,418	11,812	43,553	17,069	13,677	8,459	96,839	29,756	2,219	52,869	892	53,967	21
40,999	7,305	1,947	10,342	6,244	5,143	46,365	4,417	19,064	20,930	2,241	24,442	22
22,608	2,181	6,971	2,835	2,535	1,868	24,770	8,232	--------	12,157	2,719	6,148	23
69,470	5,969	37,316	6,578	3,398	2,972	21,468	--------	--------	21,002	3,381	27,520	24
15,574	3,230	5,370	1,801	2,018	1,792	3,420	1,264	296	1,796	171	3,805	25
17,097	4,188	453	3,790	4,659	4,063	15,448	4,824	9,843	781	33	4,572	26
4,752	1,146	1,033	639	1,100	1,077	605	--------	--------	605	--------	1,945	27
13,943	3,217	3,653	1,455	999	811	1,937	--------	--------	934	228	3,307	28
53,172	7,122	5,793	3,780	3,262	2,396	70,507	10,218	8,632	25,646	3,027	91,061	29
14,654	3,177	4,124	2,248	1,556	1,281	6,695	205	--------	5,898	731	2,286	30
165,518	18,380	4,728	11,581	6,109	4,678	285,469	17,048	57,202	115,165	16,310	231,463	31
79,487	12,386	1,240	48,384	5,917	4,484	8,171	--------	5,372	--------	4,971	20,755	32
14,725	2,037	4,493	3,269	2,167	1,969	4,101	1,338	265	1,607	1,146	1,815	33
108,845	*18,055*	*44,639*	*11,973*	*19,613*	*16,608*	*129,775*	*34,181*	*13,555*	*59,651*	*444*	*79,668*	34
63,033	6,802	34,755	6,418	4,470	4,118	23,630	7,904	--------	15,441	625	7,249	35
34,681	5,725	12,813	4,654	3,551	3,079	13,077	3,098	105	8,919	937	16,023	36
173,649	27,830	61,045	12,644	17,532	16,462	79,158	9,057	--------	63,513	5,572	69,585	37
17,155	1,527	5,056	1,403	1,492	1,211	3,402	53	827	984	958	14,976	38
23,116	2,126	5,963	3,492	2,335	2,164	26,771	3,632	152	16,765	1,640	6,080	39
13,141	2,894	4,629	1,620	1,170	791	2,730	1,337	155	770	932	633	40
31,132	2,682	13,331	3,867	8,548	7,102	25,256	7,349	--------	14,235	2,674	21,814	41
109,180	15,212	51,928	17,180	13,245	11,310	70,800	22,286	--------	45,790	491	28,953	42
21,792	2,934	9,485	3,273	2,454	1,975	8,251	535	--------	7,072	8	5,460	43
8,717	1,834	2,174	774	409	299	1,997	1,055	--------	897	140	2,185	44
45,235	12,683	702	9,167	12,561	11,390	26,685	1,071	4,001	15,798	259	11,486	45
66,860	5,247	38,459	6,374	6,433	5,536	33,120	9,156	4,739	6,785	20	53,089	46
34,061	11,255	8,128	3,621	6,232	5,848	21,411	--------	718	19,936	2,618	12,440	47
39,022	8,620	996	9,949	2,334	1,807	83,827	12,382	15,082	16,547	145	43,691	48
5,277	1,022	123	1,391	933	885	3,397	528	1,438	1,430	72	1,330	49

[3] Includes direct payments and payments through sinking funds for general debt only.

Source: Department of Commerce, Bureau of the Census; annual report, State Finances, 1945, Vol. 3.

No. 388.—General Revenue and General Expenditure of States, by Source and by Function: 1942 to 1945

[**All money figures in thousands of dollars.** Excludes transactions of trust, sinking, and enterprise funds]

ITEM	1942	1943	1944	1945	Percent distribution, 1945
General revenue and new borrowings	6,262,315	6,327,660	6,655,622	6,789,105	----------
New borrowings	148,483	47,648	27,966	13,741	----------
General revenue, total	6,113,832	6,280,012	6,627,656	6,775,364	100.0
Taxes:					
Including unemployment compensation	4,974,765	5,094,263	5,406,811	5,603,236	82.7
Excluding unemployment compensation	3,898,812	3,922,748	4,087,360	4,349,455	64.2
Sales and gross receipts taxes	2,219,354	2,151,859	2,159,849	2,295,074	33.9
General sales, use, and gross receipts	632,704	670,542	721,000	775,795	11.5
Motor-vehicle fuels	942,227	777,339	690,127	695,999	10.3
Alcoholic beverages	256,186	279,911	266,545	309,671	4.6
Tobacco products	130,785	140,761	159,760	145,451	2.1
Insurance companies	113,022	120,237	124,686	130,794	1.9
Public utilities	99,367	114,789	125,055	147,378	2.2
All other sales	45,063	48,280	72,676	89,986	1.3
License and privilege taxes	685,564	670,308	703,557	708,611	10.5
Motor vehicles and operation	430,979	394,613	411,684	413,923	6.1
Corporation in general	87,736	106,848	114,496	113,654	1.7
Alcoholic beverage	55,606	54,560	55,401	57,995	.9
Hunting and fishing	23,774	23,284	22,880	25,093	.4
All other licenses	87,469	91,003	99,096	97,946	1.4
Individual income tax	249,452	293,204	315,814	359,021	5.3
Corporation income tax	274,017	339,610	446,041	454,082	6.7
Property tax	270,939	258,365	246,745	276,016	4.1
Death and gift taxes	112,112	108,681	113,731	135,684	2.0
Severance taxes	62,350	74,724	70,690	82,841	1.2
Other taxes	25,024	25,997	30,933	38,126	.6
Unemployment compensation tax	1,075,953	1,171,515	1,319,451	1,253,781	18.5
Aid received from other governments	809,780	835,985	826,477	759,432	11.2
Federal	786,585	814,900	806,613	739,209	10.9
Public welfare	369,446	388,766	415,130	410,386	6.1
Highways	166,866	163,590	140,733	77,497	1.1
Schools	131,988	157,010	110,208	89,106	1.3
Employment security administration	57,220	37,581	36,350	33,274	.5
Other	61,065	67,953	104,192	128,946	1.9
Local	23,195	21,085	19,864	20,223	.3
Charges and miscellaneous	329,287	349,764	394,368	412,696	6.1
Charges for current services	221,818	223,194	275,871	272,328	4.0
Contributions from enterprises	76,127	95,900	72,594	85,357	1.3
Miscellaneous	31,342	30,670	45,903	55,011	.8
General expenditure, total	5,843,887	5,892,143	5,958,945	6,030,429	100.0
Provision for debt retirement	314,490	381,912	224,830	220,457	3.7
General expenditure less provision for debt retirement	5,529,397	5,510,231	5,734,115	5,809,972	96.3
Operation	1,862,203	1,907,911	2,104,365	2,258,006	37.4
General control	170,551	170,371	171,041	188,598	3.1
Public safety	122,066	133,828	130,906	131,260	2.2
Highways	251,503	235,638	266,417	309,380	5.1
Natural resources	123,314	119,488	131,701	144,122	2.4
Health	54,273	56,535	69,613	94,412	1.6
Hospitals and institutions for the handicapped	232,753	242,155	263,604	283,918	4.7
Public welfare	510,760	540,316	578,354	608,277	10.1
Correction	72,953	75,428	77,929	82,028	1.4
Schools	243,305	272,654	356,207	355,509	5.9
Miscellaneous	80,725	61,498	58,593	60,502	1.0
Aid paid to other governments	1,789,193	1,782,298	1,795,409	1,854,519	30.8
Schools	786,812	822,462	810,965	831,348	13.8
Public welfare	396,263	372,877	368,247	349,036	5.8
Highways	349,873	321,561	306,001	301,950	5.0
Other	256,245	265,398	310,196	372,185	6.2
Capital outlay	618,750	468,105	324,403	266,056	4.4
Highways	530,594	408,624	281,182	221,964	3.7
Other	88,156	59,481	43,221	44,092	.7
Interest	113,453	101,092	92,563	81,726	1.4
Contributions to trust funds and enterprises	1,145,798	1,250,825	1,417,375	1,349,665	22.4

Source: Department of Commerce, Bureau of the Census; annual report, State Finances.

No. 389.—State Debt Outstanding at Close of Fiscal Year, and Debt Issued and Retired During Fiscal Year, by States: 1945

[In thousands of dollars]

State	Gross debt outstanding			Long-term debt outstanding [2]			Net long-term debt outstanding [2 4]	Long-term debt issued and retired [2]		
	Total [1]	General	Enterprise	Total	Full faith and credit	Non-guaranteed [3]		Issued [5]	Retired: Redeemed	Retired: Refunded
Total	**2,524,737**	**2,301,315**	**223,422**	**2,521,691**	**2,155,634**	**366,057**	**1,889,969**	**14,413**	**218,624**	**76,089**
Alabama	65,769	57,944	7,825	65,769	60,267	5,502	51,789	120	2,159	4,178
Arizona	3,339	3,339	-------	3,339	1,460	1,879	3,067	-------	117	-------
Arkansas	139,783	139,783	-------	139,783	135,854	3,929	135,557	-------	4,539	281
California	172,929	97,393	75,536	172,929	116,350	56,579	103,872	-------	13,838	56,000
Colorado	18,294	18,294	-------	18,294	1,200	17,094	17,783	-------	2,000	-------
Connecticut	23,600	13,560	10,040	23,600	23,600	-------	10,323	-------	1,573	-------
Delaware	4,502	4,502	-------	4,502	4,481	21	4,418	-------	231	-------
Florida	1,304	1,304	-------	1,304	-------	1,304	1,014	-------	34	-------
Georgia	15,180	12,850	2,330	15,145	12,956	2,189	3,992	-------	3,455	-------
Idaho	519	519	-------	519	152	367	340	-------	911	-------
Illinois	115,163	115,163	-------	115,163	111,113	4,050	113,742	-------	10,013	-------
Indiana	6,408	6,408	-------	6,408	-------	6,408	4,427	-------	443	921
Iowa	1,353	1,353	-------	1,353	22	1,331	1,331	48	341	-------
Kansas	11,549	11,549	-------	11,549	11,549	-------	10,268	-------	1,302	-------
Kentucky	6,057	4,839	1,218	6,057	2,481	3,576	5,464	-------	823	-------
Louisiana	162,744	132,928	29,816	162,744	145,668	17,076	155,829	2,378	7,958	-------
Maine	19,178	18,558	620	19,178	19,070	108	19,064	-------	2,001	-------
Maryland	38,459	32,679	5,780	38,459	25,198	13,261	33,196	-------	5,382	-------
Massachusetts	70,288	66,051	4,237	67,288	67,288	-------	57,261	-------	6,680	-------
Michigan	16,086	16,086	-------	16,086	9,172	6,914	15,316	300	7,752	183
Minnesota	75,084	75,084	-------	75,084	74,954	130	58,401	1,765	9,081	4,903
Mississippi	72,508	72,508	-------	72,508	22,321	50,187	48,889	-------	3,880	4,000
Missouri	73,499	73,499	-------	73,499	73,399	100	67,499	-------	7,409	-------
Montana	11,746	7,615	4,131	11,746	2,276	9,470	9,298	10	548	-------
Nebraska	970	970	-------	970	-------	970	970	-------	151	-------
Nevada	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
N. Hampshire	14,443	10,967	3,476	14,443	13,122	1,321	13,673	-------	1,726	-------
New Jersey	76,109	76,109	-------	76,109	76,109	-------	54,136	-------	23,129	-------
New Mexico	22,998	22,998	-------	22,998	20,046	2,952	22,240	-------	1,791	-------
New York	571,951	571,951	-------	571,949	571,695	254	395,032	-------	40,108	666
North Carolina	111,332	111,332	-------	111,332	109,720	1,612	40,981	-------	8,601	-------
North Dakota	19,927	18,627	1,300	19,927	19,864	63	964	-------	1,316	67
Ohio	10,870	8,089	2,781	10,870	6,419	4,451	10,539	112	813	-------
Oklahoma	27,490	27,490	-------	27,490	24,632	2,858	2,597	-------	2,435	-------
Oregon	20,332	20,332	-------	20,332	18,965	1,367	6,172	13	3,425	-------
Pennsylvania	178,041	135,741	42,300	178,041	87,829	90,212	143,388	-------	11,833	-------
Rhode Island	25,327	24,465	862	25,327	25,327	-------	21,358	754	3,020	-------
South Carolina	81,908	55,853	26,055	81,908	55,853	26,055	73,678	4,690	5,111	-------
South Dakota	25,301	25,301	-------	25,301	24,994	307	307	-------	2,419	-------
Tennessee	79,371	79,371	-------	79,371	78,922	449	72,062	1,223	6,097	-------
Texas	11,996	11,996	-------	11,987	4,110	7,877	10,111	-------	2,378	-------
Utah	2,014	2,014	-------	2,014	1,791	223	509	-------	140	75
Vermont	3,374	3,074	300	3,374	3,374	-------	3,374	-------	977	-------
Virginia	24,208	24,208	-------	24,208	17,283	6,925	6,378	-------	1,862	-------
Washington	12,980	8,165	4,815	12,980	7,724	5,256	6,884	-------	1,475	4,815
West Virginia	71,317	71,317	-------	71,317	64,754	6,563	65,339	3,000	6,825	-------
Wisconsin	3,943	3,943	-------	3,943	-------	3,943	3,943	-------	232	-------
Wyoming	3,194	3,194	-------	3,194	2,270	924	3,194	-------	290	-------

[1] Includes $3,046,000 short-term debt.
[2] Includes both general and enterprise debt.
[3] Payable exclusively from pledged revenue.
[4] Long-term debt less sinking-fund offsets.
[5] Exclusive of refunding bonds.

Source: Department of Commerce, Bureau of the Census; annual report, State Finances, 1945, Vol. 3.

No. 390.—General Expenditure for State Aid to Local Governments, by Function, by Source: 1945

[In thousands of dollars]

Source	Total	Unspecified	Specified functions						
			Schools	Highways		Public welfare			Other
				Total	Debt service only	Total	General relief	Categorical aid	
Total	**1,854,519**	**296,850**	**831,348**	**301,950**	**38,792**	**349,036**	**43,053**	**305,983**	**75,335**
From unspecified and combined sources	938,561	12,012	679,397	17,881	3,962	205,838	39,531	166,307	23,433
From Federal aid	178,613	94	46,276	101	--------	118,854	3	118,851	13,288
From earmarked State sources	737,345	284,744	105,675	283,968	34,830	24,344	3,519	20,825	38,614
Sales and gross receipts taxes:									
General sales, use, or gross receipts	38,157	23,211	8,451	--------	--------	6,495	824	5,671	--------
Motor vehicle fuels	[1] 210,692	4,993	1,384	193,700	26,119	7,991	--------	7,991	2,924
Alcoholic beverages	51,183	34,140	11,004	310	--------	--------	--------	--------	5,729
Other sales and gross receipts	42,080	15,286	1,615	817	--------	7,058	--------	7,058	17,304
License and privilege taxes and permits:									
Motor vehicle	[1] 97,863	4,579	12,398	78,391	526	2,495	2,495	--------	--------
Alcoholic beverage	19,932	19,136	796	--------	--------	--------	--------	--------	--------
Other licenses	41,963	33,134	8,433	144	--------	105	--------	105	147
Individual income taxes	[2] 83,169	50,931	32,238	--------	--------	--------	--------	--------	--------
Corporation net income taxes	[2] 43,091	42,316	775	--------	--------	--------	--------	--------	--------
Property taxes	54,683	16,536	25,241	1,124	--------	--------	--------	--------	11,782
Other taxes	15,098	11,931	2,096	1,033	--------	--------	--------	--------	38
State government enterprise profits	15,081	14,235	46	--------	--------	200	200	--------	600
Other revenue	402	44	17	251	--------	--------	--------	--------	90
Combined revenue	23,951	14,572	1,181	8,198	8,185	--------	--------	--------	--------

[1] Motor vehicle licenses for Indiana, Kansas, Massachusetts, Mississippi, New Jersey, Oregon, Vermont, and Wisconsin included with motor vehicle fuels sales; segregation not available.
[2] Corporation income tax for Minnesota, Montana, Oregon, South Carolina, Utah, and Wisconsin included with individual income tax; segregation not available.

Source: Department of Commerce, Bureau of the Census; annual report, State Finances, 1945, Vol. 3.

No. 391.—Balances in State General, Highway, and Postwar-Reserve Funds in 1945

[**In thousands of dollars.** According to preliminary data for 1946, computed for total of 28 States, the following increases occurred from 1945 to 1946: In general funds 4 percent, in highway funds 28 percent, in war and postwar-reserve funds 92 percent, in all three funds together 32 percent]

STATE	GENERAL FUNDS [1]			HIGHWAY FUNDS			WAR AND POSTWAR-RESERVE FUNDS [3]		
	Nature of balance [2]	Amount	Percent change 1944 to 1945	Nature of balance [2]	Amount	Percent change 1944 to 1945	Purpose	Amount	Percent change 1944 to 1945
Total		**1,188,456**	**15**		**549,676**	**13**		**536,099**	**243**
Alabama	Net bal.	750		Net bal.	5,109	126	War emergency.	6,334	43
Arizona	Surplus	3,320	−39	Surplus	4,140	28			
Arkansas	Net bal.	1,063	−17	Net bal.	8,767	52			
California	Surplus	142,282	−8	do	51,369	12	War and postwar.	167,601	189
Colorado	do	12,328	49	do	6,129	8			
Connecticut	do	9,832	−31	Surplus	15,234	35	Postwar	13,015	198
Delaware	Net bal.	10,862	29	(4)	(4)				
Florida	do	11,051	76	Net bal.	15,287	10			
Georgia	do	17,570	37	(4)	(4)				
Idaho	do	5,382	34	Net bal.	581	3	Highway	193	(5)
Illinois	do	135,789	38	do	20,261	2			
Indiana	do	54,163	26	do	15,229	−22	Postwar	1,586	(5)
Iowa	do	9,282	−25	do	17,768	29	do	2,493	(6)
Kansas	do	13,260	7	do	15,219	6			
Kentucky	Surplus	9,477	−9	Surplus	8,298	48			
Louisiana	do	19,845	34	do	4,848	65			
Maine	do	5,767	64	do	4,847	8	Postwar	950	(7)
Maryland	do	11,416	64	Net bal.	14,111	47	do	2,956	12
Massachusetts	do	19,231	89	Surplus	7,253	88	War emergency.	1,677	−70
Michigan	do	5,220		do	5,665	−7	Veterans	50,880	21
Minnesota	do	7,734	39	Net bal.	18,648	−8	do	2,402	−2
Mississippi	do	18,761	116	do	885	−52			
Missouri	do	20,635	29	do	13,768	13			
Montana	do	922	−82	do	3,374	−3	Postwar	4,500	(5)
Nebraska	do	1,146	−71	do	5,801	3	do	3,000	(5)
Nevada	do	512	−27	do	2,241	23	do	1,423	61
New Hampshire	do	539	15	Surplus	4,362	8			
New Jersey	do	(8)		do	(8)		Postwar	53,197	(5)
New Mexico	Net bal.	3,902	27	Net bal.	2,266	−26			
New York	Surplus	156,641	−4	(4)	(4)		Postwar	166,517	(5)
North Carolina	Net bal.	5,074	−86	Net bal.	46,816	17	do	20,331	1
North Dakota	do	11,148	19	do	1,702	−32	Veterans	1,065	88
Ohio	do	110,349	22	do	14,798	3			
Oklahoma	Surplus			do	12,569	51			
Oregon	Net bal.	28,870	14	do	12,971	56			
Pennsylvania	do	142,441	50	Surplus	57,254	18			
Rhode Island	Surplus	4,038	−9	(4)	(4)				
South Carolina	do	6,184	−28	Net bal.	10,256	22	Postwar	5,503	(5)
South Dakota	Net bal.	7,590	24	do	3,804	26			
Tennessee	Surplus	9,527	7	Surplus	15,770	51			
Texas	Deficit	−3,078	−86	Net bal.	34,176	29			
Utah	Net bal.	2,833	−9	do	1,322	4			
Vermont	Surplus	5,039	20	do	3,225	16			
Virginia	do	43,529	41	do	19,936	−1			
Washington	Net bal.	72,198	85	do	11,382	35			
West Virginia	Surplus	17,241	22	do	1,015	−71			
Wisconsin	do	14,490	−59	do	26,946	135	Veterans and postwar.	30,476	158
Wyoming	Net bal.	2,301	97	do	4,274	33			

[1] The "general fund" of a State, as used in this table, refers to what the State itself calls its general fund; composition of funds differs widely.
[2] "Net balance" is cash or its equivalent available at end of fiscal year less outstanding warrants; "surplus" is assets less liabilities and reserves at end of fiscal year.
[3] Only reserves held in separate fund shown here. In some States general fund, highway fund, or both, includes certain amounts earmarked for war or postwar purposes. Distinction between general-fund or highway-fund balances and postwar reserves not always clear-cut in State financial reports.
[4] Highway accounts are part of general fund.
[5] New fund; none in previous year.
[6] Less than ½ of 1 percent.
[7] No change.
[8] Entire available surplus in general fund and highway fund transferred to postwar-reserve fund.

Source: Department of Commerce, Bureau of the Census; annual report, State Finances, 1945, Vol. 3.

No. 392.—Income and Expense Statement of the 16 State-Operated Alcoholic-Beverage Monopoly Systems, by States: 1945

[In thousands of dollars]

STATE	Gross sales of goods	Net sales of goods	Cost of goods sold	Gross profit on sales	Operating expense	Net operating revenue	Other income	Other expense	Net income
Total	**673,392**	**664,632**	**528,969**	**135,663**	**29,200**	**106,463**	**6,167**	**97**	**112,533**
Alabama	30,897	30,413	21,306	9,107	1,037	8,070	357	----------	8,427
Idaho	8,247	8,247	5,765	2,482	426	2,056	55	----------	2,111
Iowa	23,972	23,957	18,658	5,299	1,386	3,913	207	9	4,111
Maine	18,162	18,051	12,939	5,112	739	4,373	11	----------	4,384
Michigan	107,155	107,155	87,823	19,332	2,569	16,763	1,468	----------	18,231
Montana	10,937	10,937	8,414	2,523	728	1,795	39	----------	1,834
New Hampshire	11,350	11,350	8,860	2,490	486	2,004	87	----------	2,091
Ohio	108,219	101,206	83,299	17,907	3,394	14,513	913	70	15,356
Oregon	34,002	34,002	26,058	7,944	1,252	6,692	148	18	6,822
Pennsylvania	162,346	162,346	133,738	28,608	10,303	18,305	1,570	----------	19,875
Utah	10,862	10,862	7,871	2,991	753	2,238	82	----------	2,320
Vermont	6,610	5,473	5,129	344	141	203	41	----------	244
Virginia	62,220	62,220	48,459	13,761	2,395	11,366	522	----------	11,888
Washington	49,966	49,966	39,196	10,770	2,110	8,660	381	----------	9,041
West Virginia	23,737	23,737	17,416	6,321	1,360	4,961	248	----------	5,209
Wyoming	4,710	4,710	4,038	672	121	551	38	----------	589

Source: Department of Commerce, Bureau of the Census; annual report, State Finances, 1945, Vol. 3.

No. 393.—Selected Items in Enterprise Finances of State and Local Governments: 1942

[In thousands of dollars]

TYPE OF GOVERNMENT AND ENTERPRISE	Operating revenue	Operating expense	DEBT SERVICE		
			Total	Interest	Provision for debt retirement
Total	**1,163,810**	**604,158**	**345,818**	**185,848**	**159,970**
Alcoholic-beverage monopoly systems	111,074	27,468	----------	----------	----------
Water-supply systems	438,682	202,980	143,720	78,375	65,345
Electric light and power systems	287,810	156,508	41,221	18,373	22,848
Housing authorities [1]	10,144	7,319	7,282	3,419	3,863
Other	316,100	209,883	153,595	85,681	67,914
States	**137,907**	**38,294**	**28,169**	**9,796**	**18,373**
Alcoholic-beverage monopoly systems	103,414	22,674	----------	----------	----------
Other	34,493	15,620	28,169	9,796	18,373
Counties	**10,315**	**6,796**	(2)	(2)	(2)
Alcoholic-beverage monopoly systems	7,660	4,794	----------	----------	----------
Other	2,655	2,002	(2)	(2)	(2)
Cities	**905,018**	**506,830**	**256,130**	**135,758**	**120,372**
Water-supply systems	401,856	185,129	124,939	63,866	61,073
Electric light and power systems	266,029	143,246	34,351	12,914	21,437
Other	237,133	178,455	96,840	58,978	37,862
Townships and towns	15,027	6,830	(2)	(2)	(2)
Special districts	**95,543**	**45,408**	**61,519**	**40,294**	**21,225**
Water-supply systems	23,001	11,841	18,781	14,509	4,272
Electric light and power systems	20,729	12,510	6,870	5,459	1,411
Housing authorities [1]	10,144	7,319	7,282	3,419	3,863
Other	41,669	13,738	28,586	16,907	11,679

[1] Refers to 121 housing authorities which were in operation in 1942. Excludes 422 housing authorities for which construction was incomplete.
[2] Data not available.

Source: Department of Commerce, Bureau of the Census; Governmental Finances in the United States, 1942.

No. 394.—State Tax Collections, by Type of Tax, by States: 1946

[In thousands of dollars. Includes local shares of State collected taxes. Preliminary figures for fiscal years ended between Aug. 31, 1945, and June 30, 1946]

State	Total	Sales and gross receipts: General sales, use, gross receipts	Sales and gross receipts: Motor vehicle fuels	Sales and gross receipts: Alcoholic beverages	Sales and gross receipts: Other	License and privilege	Individual income	Corporation income [1]	Property	Unemployment compensation	Other [2]
Total	**5,952,559**	**900,588**	**900,462**	**399,736**	**609,457**	**773,507**	**394,605**	**436,345**	**227,248**	**1,033,591**	**277,020**
Reported	5,901,846	900,588	897,392	398,592	601,208	742,586	408,605	421,670	225,141	1,030,542	275,522
Estimated	50,713	--------	3,070	1,144	8,249	30,921	[3] −14,000	[3] 14,675	2,107	3,049	1,498
Alabama	76,915	18,265	16,355	551	8,268	8,627	3,350	3,543	6,314	10,392	1,250
Arizona	34,451	9,640	6,636	1,361	2,950	2,221	[4] 3,839	([4])	4,665	3,114	25
Arkansas	60,100	13,349	14,754	5,231	6,497	6,252	[4] 3,375	([4])	4,022	5,471	1,149
California	620,403	178,693	61,058	21,633	46,311	34,127	44,946	55,783	18,982	143,767	15,103
Colorado	55,742	15,582	9,089	4,463	1,077	6,270	3,630	3,301	4,676	4,979	2,675
Connecticut	[5] 80,297	--------	8,841	5,672	15,361	[6] 11,205	--------	8,794	386	25,848	4,190
Delaware	16,019	[7] 148	2,203	991	1,518	5,657	1,464	--------	--------	972	3,066
Florida	[5] 110,897	--------	31,799	21,224	[6] 20,430	[6] 20,480	--------	--------	3,606	10,680	2,678
Georgia	[5] 93,335	--------	27,736	15,347	9,927	[6] 6,604	[4] 15,183	([4])	5,773	12,223	542
Idaho	21,767	--------	7,311	404	2,041	2,892	3,120	1,456	1,655	2,644	244
Illinois	314,876	107,378	37,296	26,197	45,470	32,524	--------	--------	248	58,304	7,459
Indiana	[5] 129,765	46,252	29,731	6,876	[6] 3,266	[6] 15,643	--------	--------	[6] 3,474	22,082	2,441
Iowa	96,827	29,878	25,524	1,497	6,099	14,368	6,346	1,271	58	9,346	[7] 2,440
Kansas	66,345	21,947	11,641	956	4,186	8,263	5,499	1,695	3,689	7,928	541
Kentucky	[5] 76,519	--------	16,715	10,755	10,237	[6] 7,747	5,525	3,861	8,223	11,080	2,376
Louisiana	[5] 126,082	12,975	22,777	8,018	[6] 18,151	12,874	6,134	5,112	8,642	13,192	18,207
Maine	31,751	--------	5,786	2,142	5,055	6,588	--------	--------	5,311	5,927	942
Maryland	73,433	--------	11,881	7,556	12,164	9,256	6,572	3,105	3,295	16,846	2,758
Massachusetts	196,818	--------	17,781	13,963	30,726	50,051	30,369	[8] 18,416	5,022	21,823	8,667
Michigan	293,373	118,578	30,429	18,513	7,975	39,449	--------	--------	13,304	60,890	4,235
Minnesota	114,582	--------	23,351	7,675	15,521	11,064	11,900	11,661	6,162	16,988	10,260
Mississippi	65,816	17,017	15,041	2,404	8,563	6,152	2,540	5,350	888	6,026	1,835
Missouri	134,437	46,703	13,102	7,306	3,876	19,183	[4] 15,223	([4])	3,815	22,498	2,731
Montana	20,834	--------	7,048	1,515	759	2,889	1,589	766	1,557	3,623	1,088
Nebraska	34,315	--------	14,066	2,744	1,051	4,824	--------	--------	6,818	2,951	1,861
Nevada	7,078	--------	1,910	506	340	1,289	--------	--------	1,499	1,499	35
New Hampshire	([9])	--------	([9])	([9])	([9])	([9])	([9])	--------	([9])	([9])	([9])
New Jersey	[5] 161,005	--------	21,409	18,200	9,132	[6] 12,443	--------	--------	29,001	63,647	7,173
New Mexico	[5] 29,413	9,560	5,997	1,424	[6] 1,768	3,479	[4] 1,214	([4])	2,622	1,983	1,366
New York	839,003	--------	54,223	48,543	106,242	81,008	147,737	176,937	639	166,945	56,729
North Carolina	153,077	26,555	31,355	6,713	7,184	21,522	16,058	21,845	4,020	15,978	1,847
North Dakota	[5] 21,612	6,328	3,173	2,265	1,658	[6] 2,637	1,614	543	2,580	768	46
Ohio	319,009	75,457	46,843	26,254	35,270	46,716	--------	--------	12,588	68,307	7,574
Oklahoma	[5] 109,165	23,978	27,575	5,223	11,906	[6] 10,781	[4] 12,612	([4])	([9])	5,412	11,678
Oregon	55,990	--------	8,616	1,085	2,956	7,530	14,487	8,381	--------	11,562	1,373
Pennsylvania	321,273	[7] 26	50,069	25,847	33,735	85,311	--------	42,939	2,926	60,117	20,303
Rhode Island	41,558	--------	3,440	1,902	12,476	8,964	--------	250	--------	13,335	1,191
South Carolina	[5] 61,637	--------	15,465	12,158	[6] 9,548	[6] 3,527	5,852	9,152	([9])	5,127	[6] 808
South Dakota	20,086	5,867	4,624	2,840	1,940	3,813	[7] 4	67	109	587	235
Tennessee	84,641	--------	27,267	4,806	11,299	15,655	1,757	3,510	1,472	17,513	1,362
Texas	[5] 204,871	--------	43,123	12,731	25,482	33,561	--------	--------	[6] 17,929	20,714	51,331
Utah	30,844	8,388	4,923	805	1,542	2,386	2,579	1,277	3,052	4,885	1,007
Vermont	15,114	--------	2,431	2,378	1,580	3,705	1,014	592	579	1,796	1,039
Virginia	[5] 87,483	--------	23,050	5,864	[10] 11,670	14,910	9,090	7,145	[6] 5,223	8,330	[6] 2,201
Washington	165,315	66,838	19,720	13,778	14,570	10,302	--------	--------	5,432	30,764	3,911
West Virginia	71,290	38,125	10,290	1,551	2,511	7,825	[7] 22	--------	176	9,511	1,279
Wisconsin	146,774	--------	21,542	8,257	10,704	18,324	23,961	24,918	13,918	20,960	4,190
Wyoming	9,909	3,061	2,396	468	216	1,688	--------	--------	791	1,208	81

[1] Taxes on unincorporated business, when measured by net income, are classified with "corporation income".
[2] Includes poll tax collections. In only 6 States is poll tax imposed as franchise prerequisite: Ala., Ark., Miss., S. C., Texas, and Va. Ark. and S. C. figures for poll tax collections not available.
[3] Estimated amount of $14,675,000 for corporation income tax for Ariz., Ga., N. Mex., and Okla. is shown deducted from total individual income tax, except for allowance of estimated amount for N. H. No estimate made for Ark. and Mo.
[4] Corporation income tax is tabulated with individual income tax; segregation not available. See footnote 3.
[5] Not entirely complete, but except for Ind., N. J., and S. C., apparently only small amounts are missing.
[6] Not entirely complete. [7] Back taxes.
[8] Comprises $2,117,000 on banks and finance companies and $16,299,000 from the new Soldiers' Bonus excise tax and additional surtax on corporations.
[9] Not available. [10] Includes property taxes on public utilities; segregation not available.

Source: Department of Commerce, Bureau of the Census; annual report, State Finances, 1946, Vol. 2, No. 1 (preliminary).

No. 395.—Gross Debt of Federal, State, and Local Governments: 1902 to 1946

[In million of dollars. Beginning 1940 data as of June 30; earlier data as of ends of fiscal years]

YEAR	Total	Federal [1]	STATE AND LOCAL [2]		
			Total [3]	State	Local
1902	3,372	1,178	2,194	270	1,924
1912	5,692	1,194	4,498	423	4,075
1922	33,219	22,963	10,256	1,163	9,093
1932	39,049	19,487	19,562	2,896	16,680
1940	63,177	42,968	20,209	3,526	16,720
1941	69,143	48,961	20,182	3,413	16,812
1942	92,064	72,422	19,642	3,211	16,479
1943	155,341	136,696	18,645	2,909	15,783
1944	218,429	201,003	17,426	2,768	14,703
1945	275,234	258,682	16,552	2,425	14,164
1946 (prel.)	285,309	269,422	15,887	2,358	13,564

[1] Debt of U. S. Government; includes general treasury obligations borrowed on behalf of Federal agencies and excludes Federal agency debt incurred outside of general treasury. Insofar as Federal Government utilities and enterprises are financed through general and special accounts, Federal debt comprises both general and enterprise debt.
[2] Comprises debts both for general purposes and for government enterprises.
[3] Beginning 1932, totals are less than sum of State and local public debt by amount of duplicating State debts for reloan to local governments.

Source: Department of Commerce, Bureau of the Census; annual report, Governmental Debt in the United States, 1946 (preliminary).

No. 396.—Long-Term Debt of State and Local Governments, by Purpose and by Character of Liability: 1945

[Amounts in millions of dollars. Data cover debt for both general government and enterprises]

PURPOSE AND CHARACTER OF LIABILITY	TOTAL		STATE		LOCAL				
					Total				
	Amount	Percent of total long-term debt	Amount	Percent of total long-term debt	Amount	Percent of total long-term debt	County	City	Township, school district, special district
Total long-term debt	[1] 16,298	100.0	2,471	100.0	13,864	100.0	1,604	8,361	3,899
By purpose:									
General government	10,747	65.9	2,243	90.8	8,514	61.4	1,585	4,579	2,350
Enterprises	5,551	34.1	228	9.2	5,350	38.6	19	3,782	1,549
Full faith and credit debt	14,244	87.4	2,156	87.3	12,088	87.2	1,595	7,763	2,730
Payable from unspecified general revenue	12,263	75.2	1,542	62.4	10,721	77.3	1,042	7,309	2,370
Payable from specified revenue	1,980	12.1	613	24.8	1,367	9.9	553	454	360
Pledged earnings of activities	477	2.9	20	.8	457	3.3	1	200	256
Special assessments	353	2.2	-------	-------	353	2.5	37	223	93
Reimbursements by other governments	436	2.7	122	4.9	314	2.3	312	(2)	2
Other specified revenue	714	4.4	471	19.1	243	1.8	203	31	9
Nonguaranteed debt	2,091	12.8	315	12.7	1,776	12.8	9	598	1,169
Payable exclusively from pledged earnings of activities	1,542	9.5	184	7.4	1,358	9.8	8	498	852
Payable exclusively from special assessments	405	2.5	-------	-------	405	2.9	1	96	308
Payable exclusively from other pledged revenue	144	.9	131	5.3	13	.1	-------	4	9

[1] Less than sum of State and local debt by $37 million, amount of duplicating State long-term debt for reloan to local governments.
[2] Under a temporary law, $177 million of debt of New York cities is serviced by State aid.

Source: Department of Commerce, Bureau of the Census; annual report, Governmental Debt in the United States, 1945.

No. 397.—Interest Payments on Debt of Federal, State, and Local Governments: 1932 to 1945

[**Amounts in millions of dollars.** Data cover debt for both general government and enterprise]

Governmental unit	Interest payments				Percent 1945 is of—		
	1932	1942	1944	1945	1932	1942	1944
Total	**1,443**	**1,967**	**3,265**	**4,239**	**293.8**	**215.5**	**129.8**
Federal	599	1,260	2,609	3,617	603.8	287.1	138.6
State and local	844	707	656	622	73.7	88.0	94.8
State	112	123	102	[1] 94	83.9	76.4	92.2
Local	732	584	554	528	72.1	90.4	95.3
County	119	78	73	[1] 67	56.3	85.9	91.8
City	[2] 419	345	328	316	75.4	91.6	96.3
Township, school district, and special district	194	161	153	145	74.7	90.1	94.8

[1] Preliminary.
[2] Revised to conform to reclassification of Massachusetts and Rhode Island towns from cities to townships.

Source: Department of Commerce, Bureau of the Census; annual report, Governmental Debt in the United States, 1945.

No. 398.—Employees and Pay Rolls of Federal, State, and Local Governments: 1942 to 1946

[Data are for April]

Type of government	Number of employees (thousands)					Amount of monthly pay roll (millions of dollars)				
	1942	1943	1944	1945	1946	1942	1943	1944	1945	1946
Total	**5,355**	**6,334**	**6,473**	**6,754**	**6,294**	**713.2**	**965.9**	**1,047.6**	**1,140.1**	**1,054.1**
Federal (civilian)[1]	2,042	3,100	3,317	3,613	2,860	323.7	571.3	641.0	687.7	522.4
State and local	3,313	3,234	3,156	3,140	3,434	389.5	394.7	406.6	452.4	531.7
School[2]	1,314	1,315	1,290	1,260	1,394	174.6	174.6	169.4	198.6	235.8
Nonschool	1,999	1,919	1,866	1,881	2,040	214.9	220.1	237.2	253.8	295.8

[1] Includes data for Federal civilian employees stationed outside of continental United States. Data for these employees not included in tables 399 and 400.
[2] School employment estimates for 1946 based on returns to quarterly mail canvass conducted by Bureau of Census; those for 1945 and prior years based on information furnished by U. S. Office of Education. All School board members excluded from these estimates of public school employment.

Source: Department of Commerce, Bureau of the Census; Government Employment, Vol. 7, No. 2—Public Employment in April 1946.

No. 399.—Number of Federal, State, and Local Government Employees, by States: April 1946

[Includes employees of public service enterprises but excludes employees of contractors. Both permanent and temporary employees included; numbers of part-time employees not reduced to full-time equivalent]

[In thousands]

State	All governments	Federal [1]	State and local [2]						
			All	School			Nonschool		
				Total	State	Local	Total	State	Local
Total	**5,799**	**2,364**	**3,434**	**1,394**	**191**	**1,203**	**2,040**	**535**	**1,505**
Alabama	97	42	55	30	4	27	24	8	16
Arizona	31	13	18	8	1	7	9	3	6
Arkansas	55	20	35	20	2	19	15	6	9
California	506	260	246	91	8	83	155	31	124
Colorado	59	25	34	15	3	12	20	6	14
Connecticut	57	11	46	16	2	14	30	12	18
Delaware	9	2	7	3	1	2	4	2	2
District of Columbia	260	244	15	4	-------	4	11	-------	11
Florida	107	52	55	22	3	19	33	10	23
Georgia	116	54	62	32	2	30	30	7	23
Idaho	26	8	18	8	1	7	10	3	7
Illinois	299	118	181	69	4	65	112	26	86
Indiana	128	35	93	41	6	35	51	12	39
Iowa	90	17	73	34	5	29	39	8	31
Kansas	79	24	55	26	4	22	30	6	23
Kentucky	71	27	44	22	2	20	22	8	14
Louisiana	92	35	57	23	4	19	33	17	17
Maine	45	16	29	11	1	10	18	6	12
Maryland	86	45	41	17	3	13	24	9	15
Massachusetts	187	71	116	35	1	33	82	17	65
Michigan	199	39	160	63	10	54	96	18	78
Minnesota	109	24	85	34	6	28	51	11	40
Mississippi	61	21	40	21	1	20	19	5	13
Missouri	141	56	85	34	2	31	51	12	39
Montana	26	9	17	8	1	6	10	3	7
Nebraska	61	21	40	17	2	16	23	4	18
Nevada	11	5	6	2	(3)	1	5	2	3
New Hampshire	21	4	17	5	1	4	12	4	8
New Jersey	167	59	108	43	2	41	65	13	52
New Mexico	29	14	15	8	2	6	7	4	3
New York	633	240	393	116	3	113	277	58	218
North Carolina	105	37	68	39	39	-------	29	12	17
North Dakota	32	6	26	10	1	9	16	3	13
Ohio	280	93	187	71	7	64	116	23	93
Oklahoma	88	36	52	26	4	22	26	7	18
Oregon	56	18	38	17	4	13	21	8	13
Pennsylvania	359	141	218	90	5	84	129	51	78
Rhode Island	33	15	18	6	1	5	12	5	7
South Carolina	65	29	36	20	3	16	17	8	9
South Dakota	31	9	22	10	1	9	11	3	9
Tennessee	99	41	58	27	2	25	31	7	24
Texas	260	106	154	71	13	58	83	20	63
Utah	48	26	22	10	3	8	12	3	9
Vermont	15	3	12	5	1	4	7	2	4
Virginia	145	81	64	29	4	24	36	19	17
Washington	132	73	59	23	4	19	36	9	27
West Virginia	55	11	44	23	2	21	20	13	8
Wisconsin	124	22	102	33	7	26	69	8	62
Wyoming	14	5	9	5	1	4	4	2	2

[1] Estimates of Federal employment are from Bureau of Labor Statistics. This total differs from that shown in table 398 because of exclusion of civilian employees stationed outside of continental U. S.

[2] Sample design for State and local government employment provided for estimates of total number of school and nonschool employees for the United States with a relative sampling error of 1 percent. It provided for State estimates of these employment characteristics with a relative sampling error of 5 percent. To the extent that full reporting from the sampled units was not achieved, estimate may be subject to somewhat larger relative errors than those called for by original design.

[3] Less than 500.

Source: Department of Commerce, Bureau of the Census; Government Employment, Vol. 7, No. 2—Public Employment in April 1946.

No. 400.—Amount of Monthly State and Local Government Pay Rolls, by States: April 1946

[In thousands of dollars. See headnote, table 399]

STATE	All state and local governments [1]	SCHOOL			NONSCHOOL		
		All	State	Local	All	State	Local
Total	**531,664**	**235,840**	**26,596**	**209,244**	**295,824**	**84,147**	**211,677**
Alabama	6,546	3,776	374	3,402	2,770	1,032	1,739
Arizona	3,076	1,433	162	1,271	1,643	561	1,082
Arkansas	3,659	2,222	170	2,052	1,437	734	703
California	48,463	18,481	1,360	17,121	29,983	7,316	22,667
Colorado	4,599	2,035	395	1,640	2,563	917	1,646
Connecticut	7,678	3,111	300	2,811	4,567	1,817	2,751
Delaware	1,092	507	180	327	585	272	314
District of Columbia	3,252	1,091	----------	1,091	2,161	----------	2,161
Florida	8,327	3,502	368	3,134	4,825	1,345	3,480
Georgia	7,422	3,495	242	3,253	3,927	1,051	2,876
Idaho	2,324	1,174	178	996	1,150	446	704
Illinois	32,619	14,179	808	13,370	18,441	4,552	13,888
Indiana	14,267	7,906	804	7,103	6,361	1,745	4,616
Iowa	8,831	5,181	693	4,489	3,650	1,050	2,600
Kansas	7,010	3,896	540	3,357	3,113	862	2,252
Kentucky	5,727	3,170	283	2,887	2,558	1,015	1,543
Louisiana	6,828	3,298	533	2,765	3,530	1,500	2,030
Maine	2,859	1,277	82	1,195	1,582	808	774
Maryland	6,850	2,787	330	2,457	4,063	1,651	2,412
Massachusetts	19,143	6,716	183	6,533	12,427	2,942	9,485
Michigan	29,665	12,973	1,555	11,418	16,692	3,414	13,278
Minnesota	11,512	5,924	944	4,980	5,588	1,871	3,717
Mississippi	3,967	2,226	156	2,069	1,741	636	1,105
Missouri	10,977	5,203	344	4,860	5,774	1,596	4,178
Montana	2,474	1,256	147	1,110	1,218	501	717
Nebraska	4,954	2,637	243	2,394	2,317	569	1,748
Nevada	921	265	43	221	656	231	425
New Hampshire	1,724	670	132	539	1,054	479	575
New Jersey	19,392	8,341	290	8,052	11,051	2,385	8,666
New Mexico	2,009	1,205	228	977	804	455	349
New York	76,063	24,881	634	24,248	51,181	11,927	39,255
North Carolina	8,898	5,607	5,574	33	3,291	1,355	1,936
North Dakota	2,519	1.569	183	1,386	949	417	533
Ohio	28,339	12,381	998	11,383	15,959	3,808	12,151
Oklahoma	7,120	4,257	582	3,675	2,862	945	1,917
Oregon	5,620	2,613	399	2,214	3,007	1,228	1,779
Pennsylvania	33,692	15,705	732	14,973	17,987	7,020	10,967
Rhode Island	2,776	1,093	75	1,018	1,683	702	981
South Carolina	4,357	2,391	404	1,987	1,966	994	972
South Dakota	2,436	1,502	140	1,362	935	332	603
Tennessee	7,378	3,816	409	3,408	3,562	857	2,705
Texas	21,071	10,126	1,574	8,552	10,945	2,984	7,961
Utah	2,586	1,240	133	1,107	1,346	575	771
Vermont	1,113	533	107	427	579	279	300
Virginia	8,223	4,026	633	3,393	4,197	1,907	2,290
Washington	11,198	4,305	644	3,661	6,893	2,133	4,760
West Virginia	5,806	3,553	304	3,249	2,254	1,426	827
Wisconsin	13,095	5,657	917	4,740	7,438	1,249	6,189
Wyoming	1,211	652	92	560	559	258	301

[1] See note 2, table 399.

Source: Department of Commerce, Bureau of the Census; Government Employment, Vol. 7, No. 2—Public Employment in April 1946.

No. 401.—Employees and Pay Rolls of Municipal Governments, for Cities Having Populations Over 25,000: October 1945 and October 1946

[Includes both permanent and temporary employees. Numbers of part-time employees not reduced to full-time equivalent. Excludes employees of contractors and schools]

[Pay roll in thousands of dollars]

City size group and city	Number of employees		Amount of pay roll	
	October 1945	October 1946	October 1945	October 1946
Over 1,000,000, total [1]	**222,000**	**241,000**	**45,500.0**	**56,200.0**
Chicago	25,729	27,190	5,973.9	7,325.3
Detroit	25,854	29,295	6,512.9	8,845.6
Los Angeles	[2] 16,247	22,339	[2] 3,759.0	5,484.5
New York City	[2] 127,200	140,419	[2] 26,098.7	30,366.7
Philadelphia	20,150	21,894	3,564.1	4,137.0
500,000 to 1,000,000, total [1]	**92,000**	**99,000**	**17,400.0**	**19,800.0**
Baltimore	10,415	10,844	1,680.3	1,840.3
Boston	13,404	13,540	1,987.0	2,294.6
Buffalo	6,372	6,287	1,300.0	1,279.2
Cleveland	[2] 14,824	16,647	[2] 3,054.7	3,585.5
Milwaukee	6,261	6,713	1,264.7	1,410.6
Pittsburgh	5,288	5,635	1,072.8	1,186.6
St. Louis	11,248	12,477	1,633.7	2,155.7
San Francisco	([3])	15,028	([3])	3,432.3
Washington	[2] 14,785	12,064	[2] 3,096.2	2,626.4
250,000 to 500,000, total [1]	**82,000**	**89,000**	**14,100.0**	**16,200.0**
Atlanta	2,941	2,438	457.7	417.8
Birmingham	1,593	1,654	249.6	279.7
Cincinnati	4,960	5,542	895.9	961.4
Columbus, Ohio	[2] 1,807	2,231	[2] 319.6	391.9
Dallas	2,873	3,613	464.8	655.6
Denver	3,880	4,245	578.4	680.4
Houston	[2] 3,403	3,827	[2] 537.6	737.3
Indianapolis	[2] 3,001	4,303	[2] 593.0	756.1
Jersey City	3,494	3,907	698.3	728.9
Kansas City, Mo	4,128	4,733	562.5	668.7
Louisville	3,353	3,502	475.0	494.4
Memphis	3,707	4,436	561.5	694.9
Minneapolis	[2] 4,432	5,011	([3])	930.5
Newark	5,863	6,167	1,129.3	1,304.6
New Orleans	[2] 6,581	6,592	[2] 968.4	980.4
Oakland	2,509	2,722	508.7	642.0
Portland, Oreg	2,684	3,161	544.2	636.7
Providence, R. I	2,955	2,967	399.4	543.9
Rochester	3,671	4,293	634.7	839.2
St. Paul	3,467	2,345	358.0	386.0
San Antonio	3,133	3,089	431.8	543.5
Seattle	5,794	6,531	1,238.8	1,453.1
Toledo	1,889	2,148	407.9	505.7
100,000 to 250,000 [1]	72,000	79,000	12,600.0	14,700.0
50,000 to 100,000 [1]	65,000	72,000	10,500.0	12,400.0
25,000 to 50,000 [1]	58,000	63,000	9,100.0	10,900.0

[1] Totals estimated and not sums of figures reported for individual cities.
[2] October data not available; data are for a prior month of specified year.
[3] Data not available.

Source: Department of Commerce, Bureau of the Census; annual report, Government Employment—City Employment.

No. 402.—Revenue, Expense, and Gross Debt of Enterprises for Cities Having Populations Over 25,000: 1943 and 1944

[In thousands of dollars]

Enterprise	1943			1944		
	Operating revenue	Operating expense	Gross debt	Operating revenue	Operating expense	Gross debt
Total	**665,280**	**363,851**	**3,312,636**	**702,673**	**399,250**	**3,252,352**
Water-supply systems	286,962	117,108	1,460,930	299,810	123,248	1,411,350
Electric light and power systems	124,784	58,268	286,152	136,576	66,102	270,340
Transit systems	197,920	158,199	1,196,747	206,532	175,220	1,182,386
Gas-supply systems	24,549	16,040	17,288	26,320	16,851	18,023
Port facilities	19,341	6,139	257,329	19,829	7,547	269,496
Airports	2,834	2,512	47,528	3,744	3,230	51,536
Other	8,890	5,585	46,662	9,862	7,052	49,221

Source: Department of Commerce, Bureau of the Census; annual report, City Finances, Vol. 3.

No. 403.—Summary of City Debt, by City Size Group: 1943 to 1945

[**Amounts in millions of dollars.** Includes long-term and short-term debt for general government and enterprises]

City size group	Number of cities	Gross debt			Net long-term debt		
		1943	1944	1945	1943	1944	1945
Total	**397**	**7,795**	**7,492**	**7,330**	**6,455**	**6,185**	**5,979**
Over 1,000,000	5	4,269	4,124	4,125	3,339	3,216	3,170
500,000–1,000,000	9	780	735	707	673	627	591
250,000–500,000	23	987	951	912	848	820	783
100,000–250,000	55	750	714	672	674	635	600
50,000–100,000	105	569	548	516	522	507	478
25,000–50,000	200	439	419	398	399	380	358

Source: Department of Commerce, Bureau of the Census; annual report, City Finances.

No. 404.—City Bond Issues Voted Upon in Cities Having Populations Over 25,000: 1939 to 1944

Bond-issue measures	1939	1940	1941	1942	1943	1944
Number submitted	66	98	89	62	14	[1] 72
Approved	33	67	69	46	5	66
Rejected	33	31	20	16	9	5
Percentage approved	*50*	*68*	*78*	*74*	*36*	*92*
Amount submitted (1,000 dollars)	63,309	67,873	[2] 49,363	71,756	56,932	[1] 192,533
Approved	22,022	38,118	32,060	17,361	17,787	173,958
Rejected	41,287	29,755	[2] 17,303	54,395	39,145	17,825
Percentage approved	*35*	*56*	*65*	*24*	*32*	*90*
Cities, number submitting	35	45	42	35	14	[1] 27
Approved [3]	21	30	29	28	5	23
Rejected [3]	18	16	15	8	9	5

[1] Result of 1 bond-issue proposal, of $750,000, in 1 city was unreported.
[2] 2 cities rejected issuance of bonds of unspecified amount.
[3] 4 cities in 1939, 1 city in 1940, 2 cities in 1941, 1 city in 1942, and 2 cities in 1944, both approved and rejected bond-issue proposals.

Source: Department of Commerce, Bureau of the Census; annual report, Elections.

No. 405.—Revenue, Expenditure, and Debt

[In thousands

Population rank	City size group and city	General government									
		General revenue					General expenditures				
		Total	Property	Other local taxes	Aid received from other governments	Charges and miscellaneous	Total	Operation			
								Total [1]	General control	Police	Fire
	Total	**2,664,163**	**1,725,511**	**245,802**	**454,240**	**238,610**	**2,617,576**	**1,904,844**	**163,463**	**259,127**	**190,702**
	Over 1,000,000, total	**1,066,091**	**703,667**	**121,596**	**174,247**	**66,581**	**1 050 852**	**740,741**	**68,199**	**110,578**	**59,097**
2	Chicago	101,776	63,221	22,949	8,813	6,793	105,766	79,761	9,329	20,868	9,629
4	Detroit	118,022	82,565	957	19,850	14,650	114,350	91,035	5,562	12,320	5,762
5	Los Angeles	41,666	24,223	3,876	5,135	8,432	38,271	28,466	2,497	7,458	5,718
1	New York	723,897	488,683	68,056	137,103	30,055	710,994	485,218	39,859	56,001	31,693
3	Philadelphia	80,730	44,975	25,758	3,346	6,651	81,471	56,261	10,952	13,931	6,295
	500,000 to 1,000,000, total	**410,366**	**258,067**	**42,883**	**79,123**	**30,293**	**408,201**	**298,745**	**24,863**	**39,572**	**26,448**
7	Baltimore	56,681	38,730	2,538	11,345	4,068	58,093	44,462	2,862	5,545	3,802
9	Boston	77,122	52,550	2,168	19,119	3,285	81,387	63,572	4,880	5,881	3,895
14	Buffalo	41,696	30,068	1,000	7,785	2,843	43,028	27,647	1,844	3,207	2,379
6	Cleveland	34,122	22,054	470	5,499	6,099	35,117	21,022	1,650	4,505	2,763
13	Milwaukee	36,897	19,025	958	14,444	2,470	30,245	25,537	1,584	3,192	2,298
10	Pittsburgh	21,045	17,362	455	847	2,381	22,414	14,903	1,765	3,062	2,478
8	St. Louis	31,804	19,545	7,919	508	3,832	30,379	22,076	3,092	4,761	2,232
12	San Francisco	43,738	30,609	1,098	9,728	2,303	41,250	31,304	3,848	4,014	3,985
11	Washington, D. C	67,261	28,124	26,277	9,848	3,012	66,288	48,222	3,338	5,405	2,616
	250,000 to 500,000, total	**356,108**	**219,760**	**33,152**	**60,120**	**43,076**	**343,682**	**246,260**	**20,981**	**32,723**	**28,203**
28	Atlanta	12,471	6,139	1,653	775	3,904	12,112	10,228	503	1,101	899
35	Birmingham	6,305	2,296	2,042	961	1,006	5,910	3,459	328	738	783
17	Cincinnati	19,492	10,596	257	4,087	4,552	19,853	13,384	1,077	1,850	1,645
26	Columbus	8,524	3,783	1,351	1,391	1,999	8,772	5,162	556	1,029	986
31	Dallas	12,918	7,738	1,160	2,413	1,607	13,785	9,690	496	844	1,086
24	Denver	16,924	7,198	1,031	7,508	1,187	16,944	15,336	1,341	1,155	1,134
21	Houston	10,251	7,122	1,237	109	1,783	11,077	6,243	680	1,086	1,212
20	Indianapolis	9,216	6,408	136	1,262	1,410	8,604	6,681	288	1,674	2,021
30	Jersey City	31,512	19,914	642	9,269	1,687	25,325	19,242	2,162	3,036	1,441
19	Kansas City, Mo	11,841	6,961	3,724	126	1,030	11,531	8,324	1,051	1,424	934
25	Louisville	14,954	9,167	1,384	1,406	2,997	14,950	10,625	576	1,052	746
32	Memphis	10,980	6,421	959	1,878	1,722	10,247	7,827	399	764	829
16	Minneapolis	26,836	19,953	940	3,060	2,883	27,944	18,624	899	1,386	1,246
18	Newark	37,512	30,106	1,222	5,412	772	36,070	27,101	2,438	3,621	2,175
15	New Orleans	19,901	8,092	7,491	2,162	2,156	19,801	13,559	2,830	1,865	1,552
29	Oakland	8,172	6,085	603	611	873	7,671	6,115	543	1,567	1,420
27	Portland, Oreg	10,353	7,077	1,003	677	1,596	9,348	6,364	603	1,772	1,683
37	Providence	17,111	13,229	414	2,836	632	17,388	12,842	788	1,169	1,046
23	Rochester	26,699	18,029	517	6,035	2,118	26,033	18,344	1,189	1,278	1,259
33	St. Paul	13,324	8,900	926	2,281	1,217	13,179	9,849	484	901	1,034
36	San Antonio	4,957	3,707	509	91	650	5,417	3,216	320	564	623
22	Seattle	17,459	6,308	3,708	3,931	3,512	13,199	8,555	1,009	1,859	1,503
34	Toledo	8,396	4,531	243	1,839	1,783	8,522	5,490	421	988	946
	100,000 to 250,000, total	323,859	214,767	18,799	55,330	34,963	319,435	238,447	17,211	28,816	28.257
	50,000 to 100,000, total	261,470	171,546	16,101	41,218	32,605	259,050	197,214	16,360	25,541	25,978
	25,000 to 50,000, total	246,269	157,704	13,271	44,202	31,092	236,356	183,437	15,849	21,897	22,719

[1] Includes amounts for items not shown separately.
[2] Includes aid paid to other governments and contributions to enterprises.

OF CITIES HAVING POPULATIONS OVER 25,000: 1944

of dollars]

GENERAL GOVERNMENT—continued								Net long-term debt (general government and enterprises)	PUBLIC-SERVICE ENTERPRISES			Population rank
General expenditures—Continued												
Operation—Continued												
Highways	Sanitation	Health and hospitals	Public welfare	Schools	Debt service	Capital outlay	Contributions to trust funds, etc.[2]		Operating revenue	Operating expense	Gross debt [3]	
139,996	151,208	157,939	185,729	453,384	467,157	77,398	168,177	6,175,802	702,673	399,250	3,252,352	
38,148	57,188	64,018	96,419	183,151	178,019	26,494	105,598	3,216,143	306,594	194,323	2,280,565	
7,718	9,014	6,151	9,970	--------	15,875	2,995	7,135	101,808	17,120	11,892	39,803	2
2,991	9,573	7,345	3,681	33,478	15,800	3,001	4,514	300,012	45,990	37,197	84,671	4
3,646	2,741	1,493	30	--------	3,031	2,871	3,903	201,903	58,209	22,474	182,243	5
19,556	30,874	44,319	81,699	149,647	127,772	16,232	81,772	2,287,556	177,361	119,393	1,917,618	1
4,237	4,986	4,710	1,039	26	15,541	1,395	8,274	324,864	7,914	3,367	56,230	3
18,770	24,141	34,772	31,080	63,197	69,484	15,509	24,463	626,632	86,818	48,866	221,812	
3,524	4,424	2,883	4,664	12,069	9,348	1,906	2,377	131,691	7,022	1,902	59,051	7
2,770	3,779	6,035	13,414	15,666	12,141	1,845	3,829	102,139	6,822	2,684	20,079	9
1,739	2,176	2,468	186	11,075	12,603	594	2,184	73,522	2,852	1,151	13,793	14
3,010	3,095	2,969	679	--------	11,317	1,279	1,499	91,804	33,919	24,970	28,360	6
1,826	3,132	891	18	10,276	779	982	2,947	3,313	3,652	1,565	3,810	13
1,203	2,284	1,558	413	--------	4,849	1,483	1,179	51,169	3,801	2,054	2,958	10
1,546	1,110	5,161	612	--------	6,980	460	863	49,276	6,091	2,720	3,912	8
1,366	1,199	4,179	8,346	--------	5,620	1,226	3,100	119,342	19,076	9,540	89,670	12
1,786	2,942	8,628	2,748	14,111	5,847	5,734	6,485	4,376	3,583	2,280	179	11
19,490	20,620	23,139	15,775	60,661	66,810	12,509	18,103	819,774	104,690	53,580	301,808	
578	721	1,345	42	4,211	948	432	504	8,438	2,115	607	1,730	28
360	350	188	132	--------	2,027	230	194	22,377	403	98	8,100	35
1,442	1,267	2,183	852	2,003	4,267	1,098	1,104	41,632	3,071	1,910	3,253	17
912	968	224	2	--------	2,683	195	732	17,572	2,751	1,698	2,857	26
507	718	606	227	4,554	2,636	1,148	311	32,536	2,795	1,001	8,863	31
1,242	342	1,219	7,450	--------	1,013	140	455	29,985	3,358	1,113	22,191	24
695	733	886	162	--------	2,715	1,787	332	36,939	2,143	1,004	16,378	21
734	282	1,429	--------	--------	1,047	176	700	18,764	10,920	8,015	12,112	20
663	1,028	3,234	158	6,339	4,892	72	1,119	47,004	2,129	1,005	12,057	30
854	606	1,442	22	--------	2,733	235	239	41,921	2,554	1,357	15,486	19
466	742	--------	496	5,686	2,582	646	1,097	29,466	2,638	902	1,000	25
440	668	897	14	2,847	1,721	593	106	27,085	14,558	7,875	13,930	32
1,289	987	1,814	607	8,620	6,474	893	1,953	65,503	1,932	1,391	5,188	16
753	2,715	2,613	1,177	9,966	6,469	107	2,393	71,317	3,422	1,389	28,917	18
1,932	2,332	658	224	372	3,827	1,470	945	44,132	4,007	2,774	9,933	15
632	279	294	4	3	237	351	968	6,369	1,455	738	5,329	29
558	426	309	10	--------	1,749	561	674	19,593	2,730	939	13,421	27
967	769	842	1,798	4,965	3,704	106	736	52,764	2,015	660	19,140	37
1,672	1,958	1,211	1,362	6,513	5,735	356	1,598	45,233	1,733	936	4,118	23
713	478	505	798	3,915	2,544	195	591	24,946	1,244	679	6,156	33
416	520	218	3	--------	1,817	201	183	46,574	11,876	4,989	39,059	36
873	1,058	738	--------	--------	2,489	1,274	881	66,836	23,157	11,407	48,788	22
792	673	284	235	667	2,501	243	288	22,788	1,684	1,093	3,802	34
20,949	18,128	15,385	17,842	57,897	62,226	9,569	9,193	635,228	80,574	39,768	226,148	
21,274	16,313	12,818	12,430	42,354	48,950	6,818	6,068	499,099	62,754	32,134	116,653	
21,365	14,818	7,807	12,183	46,124	41,668	6,499	4,752	378,926	61,243	30,579	105,366	

[3] Excludes $250,746,000 debt for leased enterprises.

Source: Department of Commerce, Bureau of the Census; annual report, City Finances, 1944, Vol. 3.

No. 406.—General and Enterprise Debt Outstanding at End of Fiscal Year, of Cities Having Populations over 25,000: 1945

[In thousands of dollars]

City size group and city	Total			General			Enterprise		
	Gross debt	Net long-term debt	Net debt payable solely from unspecified revenue [1]	Gross debt	Net long-term debt	Net debt payable solely from unspecified revenue [1]	Gross debt	Net long-term debt	Net debt payable solely from unspecified revenue [1]
Total	7,330,027	5,979,488	5,246,144	3,778,083	3,099,692	2,853,895	3,551,944	2,879,796	2,392,249
Over 1,000,000, total	4,125,394	3,169,590	2,866,768	1,626,336	1,193,812	1,057,347	2,499,058	1,975,778	1,809,421
Chicago	154,266	90,266	33,866	115,731	52,731	33,766	38,535	37,535	100
Detroit	309,916	284,742	237,107	229,008	227,554	223,671	80,908	57,188	13,436
Los Angeles	233,887	192,418	103,384	28,142	26,661	22,797	205,745	165,757	80,587
New York	2,987,824	2,285,741	2,175,988	1,008,949	723,450	613,697	1,978,875	1,562,291	1,562,291
Philadelphia	439,501	316,423	316,423	244,506	163,416	163,416	194,995	153,007	153,007
500,000 to 1,000,000, total	706,910	590,654	560,309	413,905	351,672	347,185	293,005	238,982	213,124
Baltimore	170,738	131,300	131,300	106,902	74,936	74,936	63,836	56,364	56,364
Boston	137,484	95,044	95,044	49,166	40,351	40,351	88,318	54,693	54,693
Buffalo	75,393	66,582	66,132	62,014	58,179	57,729	13,379	8,403	8,403
Cleveland	97,113	82,227	62,995	71,861	61,464	61,198	25,252	20,763	1,797
Milwaukee	9,128	2,906	1,306	5,910	183	183	3,218	2,723	1,123
Pittsburgh	50,266	49,789	49,789	47,485	47,028	47,028	2,781	2,761	2,761
St. Louis	49,296	48,005	42,737	42,307	41,343	37,867	6,989	6,662	4,870
San Francisco	117,080	114,389	110,594	28,085	28,013	27,718	88,995	86,376	82,876
Washington, D. C	412	412	412	175	175	175	237	237	237
250,000 to 500,000, total	912,199	783,185	617,005	597,715	523,740	496,674	314,484	259,445	120,331
Atlanta	8,877	7,848	6,893	7,129	6,224	5,822	1,748	1,624	1,071
Birmingham	22,460	21,328	17,223	18,710	17,659	17,223	3,750	3,669	----------
Cincinnati	64,883	42,523	41,402	42,023	32,119	30,998	22,860	10,404	10,404
Columbus	17,402	15,073	13,692	15,244	13,305	12,000	2,158	1,768	1,692
Dallas	36,093	33,716	33,633	26,571	24,781	24,768	9,522	8,935	8,865
Denver	29,069	28,657	5,049	7,499	7,118	5,049	21,570	21,539	----------
Houston	43,173	40,537	26,435	26,640	24,902	24,467	16,533	15,635	1,968
Indianapolis	18,277	17,595	5,976	6,596	6,139	5,423	11,681	11,456	553
Jersey City	50,318	40,352	35,608	38,632	35,608	35,608	11,686	4,744	----------
Kansas City, Mo	41,076	39,935	36,200	26,217	25,246	24,507	14,859	14,689	11,693
Louisville	42,939	29,876	29,196	41,939	29,777	29,196	1,000	99	----------
Memphis	30,305	22,517	22,401	17,616	14,544	14,544	12,689	7,973	7,857
Minneapolis	62,797	60,793	56,540	58,668	56,672	56,321	4,129	4,121	219
Newark	73,486	65,511	65,511	40,421	33,786	33,786	33,065	31,725	31,725
New Orleans	43,315	41,297	38,110	33,964	32,223	29,036	9,351	9,074	9,074
Oakland	6,300	5,968	5,968	1,203	1,127	1,127	5,097	4,841	4,841
Portland, Oreg	35,910	31,752	30,880	20,687	18,298	17,426	15,223	13,454	13,454
Providence	67,931	50,006	50,006	49,516	39,470	39,470	18,415	10,536	10,536
Rochester	47,203	40,714	39,906	39,754	35,224	34,416	7,449	5,490	5,490
St. Paul	29,600	22,464	16,962	24,567	18,985	16,962	5,033	3,479	----------
San Antonio	49,367	44,527	10,932	11,257	10,638	10,491	38,110	33,889	441
Seattle	69,509	59,096	10,833	24,629	22,340	10,833	44,880	36,756	----------
Toledo	21,909	21,100	17,649	18,233	17,555	17,201	3,676	3,545	448
100,000 to 250,000, total	671,677	600,385	487,252	450,696	401,279	369,802	220,981	199,106	117,450
50,000 to 100,000, total	515,755	477,997	406,371	393,389	364,984	334,217	122,366	113,013	72,154
25,000 to 50,000, total	398,092	357,677	308,439	296,042	264,205	248,670	102,050	93,472	59,769

[1] Includes debt payable (if any) from pledged millages levied on general property.

Source: Department of Commerce, Bureau of the Census; annual report, City Finances, 1945, Vol. 3 (preliminary).

No. 407.—General Revenue, General Expenditure, and Gross Debt of County Governments, by States: 1944

[Estimates covering all of the 3,050 county governments in the United States, based upon reports from 1,003 counties which accounted for more than half of the total financial transactions of county governments]

[In thousands of dollars]

State	General revenue				General expenditure					Gross debt (general and enterprise)
	Total	Taxes	Aid received from other governments	Charges and earnings	Total	Operation [1]	Capital outlay	Aid paid to other governments	Debt service	
Total	**1,656,389**	**891,132**	**582,285**	**182,972**	**1,629,337**	**1,298,084**	**49,494**	**32,390**	**249,369**	**1,635,396**
Alabama	31,016	10,697	17,451	2,868	30,831	23,646	1,497	527	5,161	36,684
Arizona	6,743	1,211	4,480	1,052	6,703	5,253	60	-------	1,390	6,631
Arkansas	9,140	4,879	2,011	2,250	8,667	7,541	298	329	499	4,216
California	219,668	97,600	108,320	13,748	214,171	201,915	4,689	73	7,494	49,050
Colorado	29,610	7,610	20,024	1,976	28,065	27,363	517	-------	185	968
Connecticut	4,066	1,254	2,554	258	3,853	2,167	-------	-------	1,686	10,240
Delaware	2,218	1,555	304	359	2,370	1,605	-------	64	701	6,008
Florida	28,670	11,601	8,686	8,383	25,359	15,153	1,264	412	8,530	113,804
Georgia	22,811	14,192	5,196	3,423	20,222	17,481	501	-------	2,240	15,628
Idaho	7,646	4,876	1,759	1,011	7,363	5,064	176	1,509	614	2,006
Illinois	56,053	33,577	9,883	12,593	69,700	51,476	2,482	52	15,690	43,553
Indiana	59,463	23,947	31,070	4,446	60,969	56,599	245	-------	4,125	14,836
Iowa	54,088	34,216	14,058	5,814	53,291	36,055	2,888	-------	14,348	60,016
Kansas	38,839	18,361	18,093	2,385	38,532	29,885	1,544	3,483	3,620	11,258
Kentucky	12,885	11,709	608	568	11,912	8,253	233	337	3,089	23,466
Louisiana	15,805	6,805	6,982	2,018	14,958	10,069	444	8	4,437	31,446
Maine	1,852	1,448	30	374	1,649	1,353	59	-------	237	1,293
Maryland	32,315	18,558	12,615	1,142	32,755	27,568	808	65	4,314	41,563
Massachusetts	11,171	7,697	1,962	1,512	10,692	9,517	40	538	597	3,091
Michigan	68,427	38,803	21,959	7,665	63,996	57,091	3,727	420	2,758	13,582
Minnesota	59,270	31,925	24,693	2,652	57,079	50,505	1,169	256	5,149	17,422
Mississippi	37,437	16,543	18,976	1,918	36,083	27,621	1,121	306	7,035	40,004
Missouri	21,355	18,647	302	2,406	22,465	19,097	265	84	3,019	25,917
Montana	15,984	13,227	1,756	1,001	14,949	8,844	491	4,818	796	3,370
Nebraska	25,551	8,022	14,956	2,573	27,712	25,857	1,091	-------	764	2,410
Nevada	4,396	2,929	322	1,145	3,901	3,352	143	187	219	1,343
New Hampshire	2,664	2,284	-------	380	2,618	2,270	34	-------	314	1,858
New Jersey	71,229	49,980	15,706	5,543	70,792	55,936	279	2,016	12,561	105,291
New Mexico	3,035	2,089	620	326	2,914	2,350	-------	46	518	2,236
New York	130,091	83,108	34,367	12,616	127,050	93,376	3,425	66	30,183	219,189
North Carolina	39,893	27,742	6,535	5,616	35,513	21,311	1,223	824	12,155	117,508
North Dakota	10,590	6,901	2,193	1,496	8,696	6,949	419	231	1,097	3,671
Ohio	89,164	38,857	36,552	13,755	85,159	69,425	2,859	440	12,435	59,353
Oklahoma	18,971	11,706	6,252	1,013	18,212	14,164	765	-------	3,283	20,588
Oregon	20,314	13,756	3,455	3,103	19,948	13,888	474	3,641	1,945	10,171
Pennsylvania	59,145	46,757	5,263	7,125	63,398	42,208	1,508	358	19,324	138,120
Rhode Island [2]	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
South Carolina	17,351	8,064	6,265	3,022	16,432	11,687	356	-------	4,389	22,817
South Dakota	11,603	6,413	1,812	3,378	9,742	7,138	-------	-------	2,604	10,324
Tennessee	51,537	28,471	19,725	3,341	50,384	37,018	613	4,106	8,647	82,076
Texas	72,746	39,592	23,281	9,873	74,627	45,645	5,567	-------	23,415	182,798
Utah	6,736	5,467	514	755	6,390	4,638	352	1,256	144	661
Vermont	65	55	1	9	62	49	-------	-------	13	112
Virginia	39,102	17,341	18,836	2,925	36,740	31,683	1,495	-------	3,562	24,467
Washington	34,883	14,051	15,670	5,162	34,851	32,002	61	1,076	1,712	9,550
West Virginia	11,335	9,398	543	1,394	10,541	7,470	288	-------	2,783	22,583
Wisconsin	82,892	33,766	32,832	16,294	80,603	64,043	3,316	3,796	9,448	21,436
Wyoming	6,564	3,445	2,813	306	6,418	4,504	708	1,066	140	782

[1] Includes contributions to trust funds and enterprises.
[2] No organized county governments.

Source: Department of Commerce, Bureau of the Census; annual report, County Finances, 1944.