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. 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.

Historical statistics.—In this section, tabular headnotes (as "See also *Historical Statistics*, series P 27–31) provide cross-references, where applicable, to Historical Statistics of the United States, 1789–1945. In that historical supplement to the Statistical Abstract, statistics are carried back year by year as far as possible. See also the historical appendix of the present issue of the Abstract for specific titles of series and the earliest year shown in the supplement.

No. 353.—Vote for Presidential Electors, by Major Political Parties: 1888 to 1948

[See also *Historical Statistics*, series P 27–31]

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, 320	271, 058	----------
1896	13, 813, 243	7, 035, 638	[3] 6, 467, 946	[4] 36, 454	131, 529	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	----------
1948	48, 833, 680	21, 969, 170	[9] 24, 105, 695	168, 070	[9] 2, 487, 529	103, 216	----------

[1] Totals for years prior to 1928 exclude votes cast for names not appearing on electoral tickets for parties specified. Totals for 1928-44 exclude void and blank ballots.

[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 1948, 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 votes 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.

[9] Included with miscellaneous are 1,169,021 votes for Thurmond (States' Rights Democrats) and 1,156,103 votes cast for Wallace (Progressives, etc.); included with Democratic are 222,562 Liberal votes cast for Democratic nominees.

Sources: 1888–1920, reports of State officials on file in Department of State. 1924 and 1948, U. S. Congress, Clerk of the House; biennial report, Statistics of Presidential and Congressional Election. 1928–44, Dept. of Commerce, Bureau of Census; Elections, 1944: No. 5, Vote Cast in Presidential and Congressional Elections, 1928–44.

No. 354.—Vote for Presidential Electors, by Major Political Parties, by States: 1944 and 1948

STATE	1944				1948			
	Total	Democratic	Republican	Other parties	Total	Democratic	Republican	Other parties
Total	**47,976,263**	[1] **24,776,864**	**22,006,285**	[1] **1,193,114**	**48,833,680**	**24,105,695**	**21,969,170**	**2,758,815**
Alabama	244,743	198,918	44,540	1,285	214,980	----------	40,930	174,050
Arizona	137,634	80,926	56,287	421	177,065	95,251	77,597	4,217
Arkansas	212,956	148,965	63,551	440	242,475	149,659	50,959	41,857
California	3,520,875	1,988,564	1,512,965	19,346	4,021,538	1,913,134	1,895,269	213,135
Colorado	505,039	234,331	268,731	1,977	515,237	267,288	239,714	8,235
Connecticut	831,990	435,146	390,527	6,317	883,518	423,297	437,754	22,467
Delaware	125,361	68,166	56,747	448	139,073	67,813	69,588	1,672
Florida	482,592	339,377	143,215	----------	577,643	281,988	194,280	101,375
Georgia	328,109	268,187	56,507	3,415	418,760	254,646	76,691	87,423
Idaho	208,321	107,399	100,137	785	214,816	107,370	101,514	5,932
Illinois	4,036,061	2,079,479	1,939,314	17,268	3,984,046	1,994,715	1,961,103	28,228
Indiana	1,672,091	781,403	875,891	14,797	1,656,214	807,833	821,079	27,302
Iowa	1,052,599	499,876	547,267	5,456	1,038,264	522,380	494,018	21,866
Kansas	733,776	287,458	442,096	4,222	788,819	351,902	423,039	13,878
Kentucky	867,921	472,589	392,448	2,884	822,658	466,756	341,210	14,692
Louisiana	349,383	281,564	67,750	69	416,326	136,344	72,657	207,325
Maine	296,400	140,631	155,434	335	264,787	111,916	150,234	2,637
Maryland	608,439	315,490	292,949	----------	596,735	286,521	294,814	15,400
Massachusetts	1,960,665	1,035,296	921,350	4,019	2,155,347	1,151,788	909,370	94,189
Michigan	2,205,223	1,106,899	1,084,423	13,901	2,109,609	1,003,448	1,038,595	67,566
Minnesota	1,125,529	589,864	527,416	8,249	1,212,226	692,966	483,617	35,643
Mississippi	180,080	158,515	3,742	17,823	192,190	19,384	5,043	167,763
Missouri	1,571,677	807,356	761,175	3,146	1,578,628	917,315	655,039	6,274
Montana	207,355	112,556	93,163	1,636	224,278	119,071	96,770	8,437
Nebraska	563,126	233,246	329,880	----------	488,939	224,165	264,774	----------
Nevada	54,234	29,623	24,611	----------	62,117	31,291	29,357	1,469
New Hampshire	229,625	119,663	109,916	46	231,440	107,995	121,299	2,146
New Jersey	1,963,761	987,874	961,335	14,552	1,949,555	895,455	981,124	72,976
New Mexico	152,225	81,389	70,688	148	185,767	105,464	80,303	----------
New York	6,316,790	[1] 2,478,598	2,987,647	[1] 850,545	6,274,527	[2] 2,780,204	2,841,163	653,160
North Carolina	790,554	527,399	263,155	----------	791,209	459,070	258,572	73,567
North Dakota	220,171	100,144	118,535	1,492	220,716	95,812	115,139	9,765
Ohio	3,153,056	1,570,763	1,582,293	----------	2,936,071	1,452,791	1,445,684	37,596
Oklahoma	722,636	401,549	319,424	1,663	721,599	452,782	268,817	----------
Oregon	480,147	248,635	225,365	6,147	524,080	243,147	260,904	20,029
Pennsylvania	3,794,793	1,940,479	1,835,054	19,260	3,735,149	1,752,426	1,902,197	80,526
Rhode Island	299,276	175,356	123,487	433	326,098	188,619	134,892	2,587
South Carolina	103,375	90,601	4,547	8,227	142,571	34,423	5,386	102,762
South Dakota	232,076	96,711	135,365	----------	250,105	117,653	129,651	2,801
Tennessee	510,692	308,707	200,311	1,674	550,283	270,402	202,914	76,967
Texas	1,150,326	821,605	191,425	137,296	1,147,245	750,700	282,240	114,305
Utah	248,319	150,088	97,891	340	276,305	149,151	124,402	2,752
Vermont	125,361	53,820	71,527	14	123,382	45,557	75,926	1,899
Virginia	388,485	242,276	145,243	966	419,256	200,786	172,070	46,400
Washington	856,328	486,774	361,689	7,865	905,059	476,165	386,315	42,579
West Virginia	715,596	392,777	322,819	----------	748,750	429,188	316,251	3,311
Wisconsin	1,339,152	650,413	674,532	14,207	1,276,800	647,310	590,959	38,531
Wyoming	101,340	49,419	51,921	----------	101,425	52,354	47,947	1,124

[1] Excluded from Democratic and included in "Other" are 496,405 American Labor and 329,235 Liberal votes cast in endorsement of Democratic candidate in New York State.
[2] Includes 222,562 Liberal Party votes.

Sources: Department of Commerce, Bureau of the Census; Elections: 1944, No. 5, Vote Cast in Presidential and Congressional Elections, 1928–1944; and U. S. Congress, Clerk of the House; biennial report, Statistics of the Presidential and Congressional Election of November 2, 1948, corrected to January 29, 1949.

No. 355.—Electoral Vote for President, by Major Political Parties, by States: 1920 to 1948

[See also *Historical Statistics*, series P 27–31]

STATE	1920		1924		1928		1932		1936		1940		1944		1948 [1]	
	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.
Total	404	127	382	136	444	87	59	472	8	523	82	449	99	432	189	303
Plurality	277	------	246	------	357	------	------	413	------	515	------	367	------	333	------	114
Ala	------	12	------	12	------	12	------	11	------	11	------	11	------	11	------	------
Ariz	3	------	3	------	3	------	------	3	------	3	------	3	------	4	------	4
Ark	------	9	------	9	------	9	------	9	------	9	------	9	------	9	------	9
Calif	13	------	13	------	13	------	------	22	------	22	------	22	------	25	------	25
Colo	6	------	6	------	6	------	------	6	------	6	6	------	6	------	------	6
Conn	7	------	7	------	7	------	8	------	------	8	------	8	------	8	8	------
Del	3	------	3	------	3	------	3	------	------	3	------	3	------	3	3	------
Fla	------	6	------	6	6	------	------	7	------	7	------	7	------	8	------	8
Ga	------	14	------	14	------	14	------	12	------	12	------	12	------	12	------	12
Idaho	4	------	4	------	4	------	------	4	------	4	------	4	------	4	------	4
Ill	29	------	29	------	29	------	------	29	------	29	------	29	------	28	------	28
Ind	15	------	15	------	15	------	------	14	------	14	14	------	13	------	13	------
Iowa	13	------	13	------	13	------	------	11	------	11	11	------	10	------	------	10
Kans	10	------	10	------	10	------	------	9	------	9	9	------	8	------	8	------
Ky	------	13	13	------	13	------	------	11	------	11	------	11	------	11	------	11
La	------	10	------	10	------	10	------	10	------	10	------	10	------	10	------	------
Maine	6	------	6	------	6	------	5	------	5	------	5	------	5	------	5	------
Md	8	------	8	------	8	------	------	8	------	8	------	8	------	8	8	------
Mass	18	------	18	------	------	18	------	17	------	17	------	17	------	16	------	16
Mich	15	------	15	------	15	------	------	19	------	19	19	------	------	19	19	------
Minn	12	------	12	------	12	------	------	11	------	11	------	11	------	11	------	11
Miss	------	10	------	10	------	10	------	9	------	9	------	9	------	9	------	------
Mo	18	------	18	------	18	------	------	15	------	15	------	15	------	15	------	15
Mont	4	------	4	------	4	------	------	4	------	4	------	4	------	4	------	4
Nebr	8	------	8	------	8	------	------	7	------	7	7	------	6	------	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	------	------	16	------	16	------	16	------	16	16	------
N. M	3	------	3	------	3	------	------	3	------	3	------	3	------	4	------	4
N. Y	45	------	45	------	45	------	------	47	------	47	------	47	------	47	47	------
N. C	------	12	------	12	12	------	------	13	------	13	------	13	------	14	------	14
N. Dak	5	------	5	------	5	------	------	4	------	4	4	------	4	------	4	------
Ohio	24	------	24	------	24	------	------	26	------	26	------	26	25	------	------	25
Okla	10	------	------	10	10	------	------	11	------	11	------	11	------	10	------	10
Oreg	5	------	5	------	5	------	------	5	------	5	------	5	------	6	6	------
Pa	38	------	38	------	38	------	36	------	------	36	------	36	------	35	35	------
R. I	5	------	5	------	------	5	------	4	------	4	------	4	------	4	------	4
S. C	------	9	------	9	------	9	------	8	------	8	------	8	------	8	------	------
S. Dak	5	------	5	------	5	------	------	4	------	4	4	------	4	------	4	------
Tenn	12	------	------	12	12	------	------	11	------	11	------	11	------	12	------	11
Tex	------	20	------	20	20	------	------	23	------	23	------	23	------	23	------	23
Utah	4	------	4	------	4	------	------	4	------	4	------	4	------	4	------	4
Vt	4	------	4	------	4	------	3	------	3	------	3	------	3	------	3	------
Va	------	12	------	12	12	------	------	11	------	11	------	11	------	11	------	11
Wash	7	------	7	------	7	------	------	8	------	8	------	8	------	8	------	8
W. Va	8	------	8	------	8	------	------	8	------	8	------	8	------	8	------	8
Wis	13	------	(2)	(2)	13	------	------	12	------	12	------	12	12	------	------	12
Wyo	3	------	3	------	3	------	------	3	------	3	------	3	3	------	------	3

[1] Total of 531 electors also includes 39 for States' Rights Democrat candidates, as follows: Alabama, 11; Louisiana, 10; Mississippi, 9; South Carolina, 8; and Tennessee, 1.
[2] Electoral votes of Wisconsin cast for LaFollette and Wheeler, Independent Progressive candidates.

Sources: 1916 and 1920, Journal of the Senate, Washington, D. C.; 1924–48, U. S. Congress, Clerk of the House; biennial report, Statistics of Presidential and Congressional Election.

No. 356.—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. See also *Historical Statistics*, series P 57–61, which shows apportionment totals under Apportionment Act, *excluding* Representatives assigned after apportionment (footnote 6 below)]

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. 357.—Vote for United States Senators, by Major Political Parties, by States: 1946 and 1948

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

STATE	1946				1948			
	Total	Democratic	Republican	Other parties	Total	Democratic	Republican	Other parties
Alabama					220, 875	185, 534	35, 341	
Arizona	116, 239	80, 415	35, 022	802				
Arkansas					216, 401	216, 401		
California	2, 639, 465	1, 167, 161	1, 428, 067	44, 237				
Colorado					510, 121	340, 719	165, 069	4, 333
Connecticut	682, 921	276, 424	381, 328	25, 169				
Delaware	113, 513	50, 910	62, 603		141, 362	71, 888	68, 246	1, 228
Florida	198, 640	156, 232	42, 408					
Georgia					362, 504	362, 104		400
Idaho					214, 188	107, 000	103, 868	3, 320
Illinois					3, 900, 285	2, 147, 754	1, 740, 026	12, 505
Indiana	1, 347, 434	584, 288	739, 809	23, 337				
Iowa					1, 000, 412	578, 226	415, 778	6, 408
Kansas					716, 342	305, 987	393, 412	16, 943
Kentucky					794, 469	408, 256	383, 776	2, 437
Louisiana					330, 124	330, 115		9
Maine	175, 014	63, 799	111, 215		223, 256	64, 074	159, 182	
Maryland	472, 232	237, 232	235, 000					
Massachusetts	1, 662, 055	660, 200	989, 736	12, 119	2, 155, 347	954, 398	1, 088, 475	112, 474
Michigan	1, 618, 720	517, 923	1, 085, 570	15, 227	2, 062, 097	1, 000, 329	1, 045, 156	16, 612
Minnesota	878, 731	[1] 349, 520	517, 775	11, 436	1, 220, 250	[1] 729, 494	485, 801	4, 955
Mississippi	46, 747	46, 747			151, 478	151, 478		
Missouri	1, 086, 241	511, 544	572, 556	2, 141				
Montana	190, 566	86, 476	101, 901	2, 189	221, 003	125, 193	94, 458	1, 352
Nebraska	382, 958	111, 750	271, 208		471, 895	204, 320	267, 575	
Nevada	50, 354	22, 553	27, 801					
New Hampshire					222, 898	91, 760	129, 600	1, 538
New Jersey	1, 367, 155	548, 458	799, 808	18, 889	1, 869, 882	884, 414	934, 720	50, 748
New Mexico	133, 282	68, 650	64, 632		188, 495	108, 269	80, 226	
New York	4, 867, 477	[2] 1, 688, 887	2, 559, 365	[2] 619, 225				
North Carolina					764, 559	540, 762	220, 307	3, 490
North Dakota	165, 382	38, 368	88, 210	38, 804				
Ohio	2, 237, 269	947, 610	1, 275, 774	13, 885				
Oklahoma					708, 931	441, 654	265, 169	2, 108
Oregon					498, 570	199, 275	299, 295	
Pennsylvania	3, 127, 860	1, 245, 338	1, 853, 458	29, 064				
Rhode Island	273, 528	150, 748	122, 780		320, 420	190, 158	130, 262	
South Carolina					141, 006	135, 998	5, 008	
South Dakota					242, 833	98, 749	144, 084	
Tennessee	218, 714	145, 654	57, 238	15, 822	499, 218	326, 142	166, 947	6, 129
Texas	380, 681	336, 931	43, 750		1, 061, 563	702, 985	349, 665	8, 913
Utah	197, 399	96, 257	101, 142					
Vermont	73, 340	18, 594	54, 729	17				
Virginia	252, 863	163, 960	77, 005	11, 898	386, 178	253, 865	118, 546	13, 767
Washington	660, 342	298, 683	358, 847	2, 812				
West Virginia	542, 768	273, 151	269, 617		763, 888	435, 354	328, 534	
Wisconsin	1, 014, 594	378, 772	620, 430	15, 392				
Wyoming	81, 557	45, 843	35, 714		101, 480	57, 953	43, 527	

[1] Democratic-Farmer-Labor Party.
[2] Included in "Other" are 435, 846 American Labor and 183,379 Liberal votes cast in endorsement of Democratic candidate.

Source: U. S. Congress, Clerk of the House; Statistics of the Congressional Election of November 5, 1946, corrected to February 13, 1947, and Statistics of the Presidential and Congressional Election of November 2, 1948, corrected to January 29, 1949.

No. 358.—Vote for United States Representatives, by Major Political Parties, by States: 1946 and 1948

[In each State, totals represent the sum of votes cast in each Congressional District, except as follows. In New Mexico and North Dakota (and in Arizona in 1946), no representatives were elected from districts, but more than one was elected from the State at large; in these States, each party total represents votes cast for that candidate of the party receiving highest vote. In Delaware, Nevada, and Vermont only one representative is elected. In Connecticut and Ohio, representatives are elected by district except one, who is elected at large; the at-large vote is not reflected in this tabulation. In numerous States, one or other of the major parties had no candidates in some districts. In those cases where votes of a party, as such, are cast in endorsement of a candidate of another party, the votes are here counted as for the endorsing party. See also notes below]

STATE	1946				1948			
	Total	Democratic	Republican	Other parties	Total	Democratic	Republican	Other parties
Alabama	179,488	165,383	14,105	----------	197,084	183,520	13,564	----------
Arizona	112,812	74,948	37,033	831	158,975	96,631	60,004	2,340
Arkansas	151,333	143,252	2,881	5,200	229,403	229,403	----------	----------
California [1]	2,335,262	1,105,646	1,203,346	26,270	3,561,390	1,348,098	1,974,748	238,544
Colorado	332,072	145,692	184,519	1,861	497,411	272,484	224,927	----------
Connecticut	674,499	281,709	374,545	18,245	920,610	456,538	454,243	9,829
Delaware	112,621	49,105	63,516	----------	140,535	68,909	71,127	499
Florida	186,763	151,123	35,640	----------	353,013	297,210	55,803	----------
Georgia	161,578	141,961	----------	19,617	365,356	365,356	----------	----------
Idaho	178,758	77,740	101,018	----------	211,869	105,852	102,794	3,223
Illinois	3,446,920	1,500,635	1,946,276	9	3,848,640	2,001,650	1,823,266	23,724
Indiana	1,332,648	588,644	725,622	18,382	1,633,401	836,852	782,346	14,203
Iowa	593,076	228,039	365,037	----------	939,743	419,053	517,207	3,483
Kansas	554,860	223,173	328,642	3,045	703,910	299,478	404,432	----------
Kentucky	583,302	271,480	311,502	320	740,538	416,014	320,691	3,833
Louisiana	106,009	100,357	5,651	1	321,576	308,239	13,337	----------
Maine	174,248	63,860	110,388	----------	213,894	72,114	141,780	----------
Maryland	444,955	232,498	212,457	----------	534,186	291,011	231,003	12,172
Massachusetts	1,617,314	744,765	863,274	9,275	2,155,346	976,099	970,300	208,947
Michigan	1,604,732	619,318	975,363	10,051	2,064,536	1,022,761	1,024,507	17,268
Minnesota	875,005	[2] 357,758	514,784	2,463	1,181,726	[2] 588,628	593,088	10
Mississippi	50,037	50,037	----------	1	152,537	152,285	252	----------
Missouri	1,084,741	517,980	566,296	465	1,565,102	919,886	641,841	3,375
Montana	190,088	95,982	93,265	841	214,549	122,987	91,061	501
Nebraska	372,040	118,800	248,724	4,516	460,451	191,831	268,620	----------
Nevada	49,046	20,187	28,859	----------	58,705	29,733	28,972	----------
New Hampshire	161,092	61,220	99,872	----------	220,363	94,552	124,299	1,512
New Jersey	1,381,993	553,964	815,261	12,768	1,852,441	880,881	937,790	33,770
New Mexico	126,939	66,420	60,519	----------	185,224	108,529	76,695	----------
New York [3]	4,705,410	1,632,038	2,522,927	550,445	5,997,987	2,607,312	2,658,309	732,366
North Carolina	452,222	277,277	174,945	----------	763,513	540,873	219,295	3,345
North Dakota	144,394	41,189	103,205	----------	190,803	56,702	132,343	1,758
Ohio	2,216,750	943,881	1,262,164	10,705	2,808,530	1,469,758	1,337,499	1,273
Oklahoma	492,141	287,978	204,163	----------	685,085	460,519	224,566	----------
Oregon	334,670	117,665	217,005	----------	491,142	176,014	296,387	18,741
Pennsylvania	3,111,987	1,306,723	1,795,552	9,712	3,657,029	1,782,985	1,864,161	9,883
Rhode Island	272,394	148,717	122,787	890	318,577	193,619	124,958	----------
South Carolina	26,357	26,066	----------	291	140,654	133,730	6,905	19
South Dakota	157,805	58,073	99,732	----------	240,720	104,945	135,775	----------
Tennessee	193,448	126,530	58,704	8,214	448,973	283,231	150,778	14,964
Texas	347,395	330,368	16,998	29	1,051,853	984,994	65,410	1,449
Utah	196,672	95,486	101,186	----------	274,333	159,411	114,922	----------
Vermont	73,066	26,056	46,985	25	122,598	47,767	74,706	125
Virginia	253,864	167,919	81,626	4,319	383,160	255,176	121,474	6,398
Washington	644,930	267,187	375,715	2,028	817,578	402,505	401,334	13,739
West Virginia	537,357	269,306	268,051	----------	758,631	442,554	316,077	----------
Wisconsin	983,918	312,289	615,287	56,342	1,211,341	514,018	676,501	20,822
Wyoming	79,438	34,956	44,482	----------	97,464	47,246	50,218	----------

[1] In California a person may be candidate of one or more parties for same office, so that party votes for candidates are not segregable. Party vote shown is computed by assigning to a party total votes for candidates who are members of that party.

[2] Democratic-Farmer-Labor party.

[3] Included in "Other" are endorsing votes cast for major party candidates, as follows: in 1946, for Democrats 288,239 and for Republicans 17,599; in 1948, for Democrats 263,339 and for Republicans 31,735. Democratic total for 1946 includes 27,341 votes cast in endorsement of American Labor nominee. Republican total for 1948 includes 115,824 endorsing votes cast for Democrats.

Source: U. S. Congress, Clerk of the House; Statistics of the Congressional Election of November 5, 1946, corrected to February 13, 1947, and Statistics of the Presidential and Congressional E ections, of November 2, 1948, corrected to January 29, 1949.

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. It includes estimates to carry out both existing laws and proposed legislation. Data from The Budget of the United States Government for the fiscal year ending June 30, 1950, are presented in tables 360–363. 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 431–433 and 516, pp. 423–425 and 483.

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 337–378.

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 are those receipts for the reclamation fund, Alaska Railroad fund, and receipts under the Mineral Leasing Act, under the Department of the Interior, and the national forest funds, under the Department of Agriculture.

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.

Daily Treasury Statement.—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. Effective with the beginning of the fiscal year 1947 expenditures of several departments and establishments serviced by the Division of Disbursement, Treasury Department, are reported in the Daily Treasury Statement on the basis of checks issued. A clearing account is provided to take care of outstanding checks. Beginning July 1, 1948, such expenditures are reported as of the day on which checks are issued in payment of obligations, through the use of teletype facilities.

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 may represent payments to claimants, but the greater number are merely advances of funds to disbursing officers for expenditure. 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.

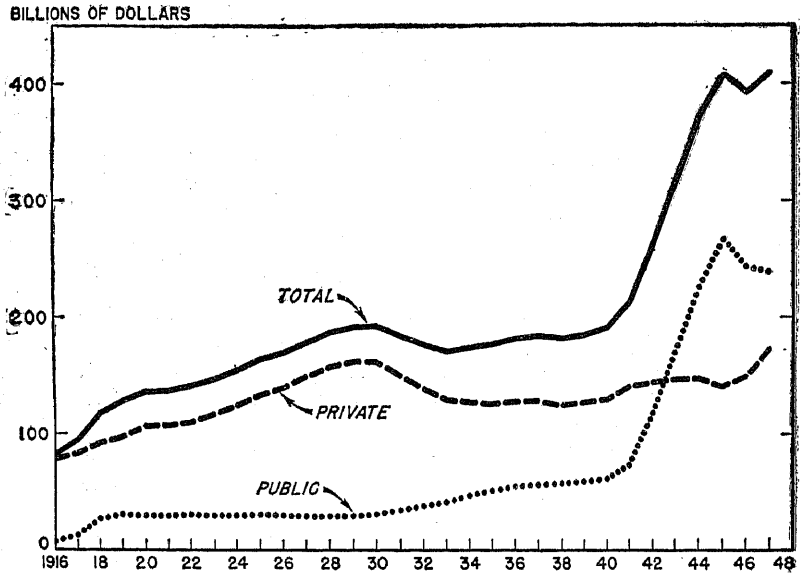
Further details with respect to Treasury accounting bases and procedures are shown on pages 393–395 of the Annual Report of the Secretary of the Treasury for the fiscal year 1948.

Historical statistics.—In this section, tabular headnotes (as "See also *Historical Statistics*, series P 109) provide cross-references, where applicable, to Historical Statistics of the United States, 1789–1945. In that historical supplement to the Statistical Abstract, statistics are carried back year by year as far as possible. See also the historical appendix of the present issue of the Abstract for specific titles of series and the earliest year shown in the supplement.

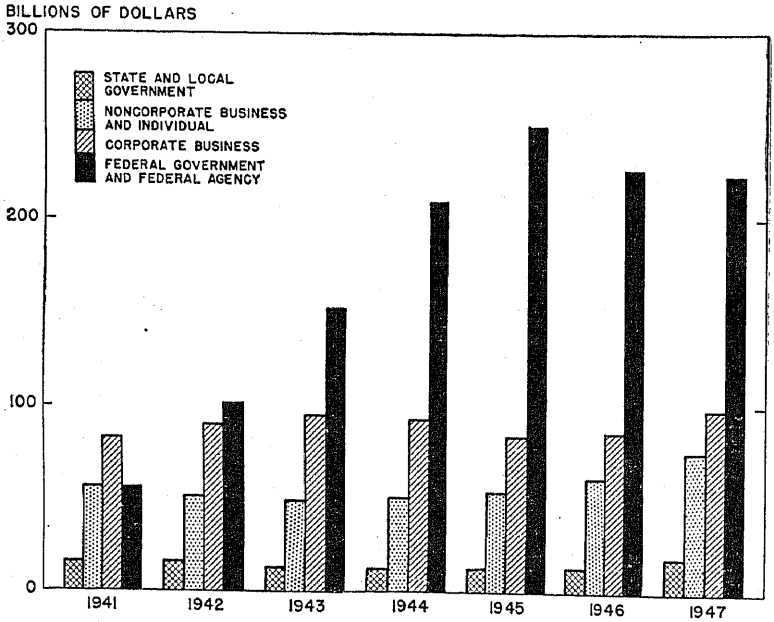
FIGURE M.—NET DEBT IN THE UNITED STATES: 1916 TO 1947

[See table 391]

M-1.—Net Public and Private Debt on December 31: 1916 to 1947



M-2.—Net Debt, by Component Parts, on December 31: 1941 to 1947



Source of figure M-1: Department of Commerce, Office of Business Economics. Source of figure M-2: Department of Commerce, Bureau of the Census. Data are from Office of Business Economics.

No. 359.—Receipts, Expenditures, and Surplus or Deficit of the National Government: 1789 to 1948

[**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. 323. For expenditures from trust accounts, etc., see table 360. See also *Historical Statistics*, series P 89–108]

Yearly average or year ending 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	3,433,653	225,301	1,952,471	893,212	1,813	[12] 37,237	381,065	−4,581,680
1921–1925	4,306,673	464,027	2,111,093	1,052,604	846	[13] 81,494	678,087	+727,684
1926–1930	4,069,138	588,636	2,224,537	671,331	494	----------	584,140	+886,331
1931–1935	2,838,216	322,729	1,116,203	1,186,498	138	----------	212,648	−2,443,900
1936–1940	[14] 5,110,281	379,957	2,108,871	2,399,862	121	----------	221,470	−3,231,753
1941–1945	[14] 26,658,680	378,227	19,470,335	5,083,556	136	[15] 94,552	1,688,605	−38,086,851
1932	2,005,725	327,755	1,057,336	503,670	170	----------	116,794	−2,735,290
1933	2,079,697	250,750	746,206	858,218	103	----------	224,420	−2,601,652
1934	3,115,554	313,434	817,961	1,822,642	99	----------	161,417	−3,629,632
1935	3,800,467	343,353	1,099,119	2,178,571	87	----------	179,337	−2,791,052
1936	4,115,957	386,812	1,426,575	2,086,276	74	----------	216,219	−4,424,549
1937	[14] 5,028,840	486,357	2,163,414	2,168,726	71	----------	210,272	−2,777,421
1938	[14] 5,854,661	359,187	2,640,285	2,647,034	96	----------	208,060	−1,176,617
1939	[14] 5,164,824	318,837	2,188,757	2,469,464	248	----------	187,517	−3,862,158
1940	[14] 5,387,125	348,591	2,125,325	2,627,809	117	----------	285,283	−3,918,019
1941	[14] 7,607,212	391,870	3,469,638	3,203,896	178	----------	541,629	−6,159,272
1942	[14] 12,799,062	388,948	7,960,465	4,137,034	90	----------	312,525	−21,490,243
1943	[14] 22,281,643	324,291	16,093,669	4,919,805	129	----------	943,749	−57,420,430
1944	[14] 44,148,927	431,252	34,654,852	5,738,013	99	1,000	3,323,711	−51,423,393
1945	[14] 46,456,555	354,776	35,173,051	7,419,031	184	188,103	3,321,410	−53,940,916
1946	[14] 43,037,799	435,475	30,884,796	8,187,319	127	----------	3,530,082	−20,676,171
1947	[14] 43,258,833	494,078	29,305,568	8,614,348	143	12,000	4,832,695	+753,788
1948	[14] 44,745,542	421,723	31,170,968	9,066,355	214	----------	4,086,282	+5,419,470

[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] Average for 1917–20.
[13] One year only, 1922.
[14] Beginning 1937 consists of total receipts less deduction for appropriation to Federal old-age and survivors insurance trust fund.
[15] Average for 1944 and 1945.

No. 359.—Receipts, Expenditures, and Surplus or Deficit of the National Government: 1789 to 1948—Continued

[In thousands of dollars]

Yearly average or year ending June 30—	Expenditures, excluding debt retirements: Total [16]	Civil and miscellaneous [16 17]	Army Department (formerly War Dept.) [17]	Navy Department [17]	Indians [18]	Pensions [18 19]	Postal deficiencies [20]	Interest on the public debt	Statutory debt retirements (sinking fund, etc.)
1789-1800 [21]	5,776	829	1,464	[22] 745	27	82	----------	2,629	----------
1801-1810 [21]	9,086	1,871	1,632	1,637	164	79	----------	3,704	----------
1811-1820 [21]	23,943	2,589	10,742	4,676	317	741	----------	4,877	----------
1821-1830 [21]	16,162	3,145	3,919	3,295	599	1,248	----------	3,956	----------
1831-1840 [21]	24,495	5,616	8,321	5,042	2,612	2,572	----------	[22] 331	----------
1841-1850 [21]	34,097	7,844	13,491	7,619	1,458	1,790	[22] 195	1,701	----------
1851-1860	60,163	21,233	15,784	11,997	3,267	1,531	[22] 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	[22] 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	[22] 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	[23] 3,077	22,519	----------
1916-1920	8,065,333	3,375,797	3,212,420	882,132	30,833	187,143	[24] 2,045	375,371	[25] 20,298
1921-1925	3,578,989	1,297,889	540,176	427,748	42,125	244,784	52,571	973,696	434,473
1926-1930	3,182,807	1,381,549	404,999	340,343	37,676	223,507	57,053	737,680	530,135
1931-1935	5,282,117	3,349,785	457,185	358,831	25,384	279,008	116,375	695,549	449,548
1936-1940	8,342,034	5,593,060	698,674	649,179	[26] 36,795	408,758	50,860	904,707	152,021
1941-1945	64,745,530	12,295,831	32,143,689	17,673,156	[26] 30,207	514,797	6,929	2,080,921	32,490
1932	4,741,015	2,846,393	476,305	357,518	26,125	232,521	202,876	599,277	412,630
1933	4,681,349	2,832,897	434,621	349,373	22,722	234,990	117,380	689,365	461,605
1934	6,745,186	4,888,356	408,587	296,927	23,373	319,322	52,003	756,617	359,864
1935	6,591,519	4,380,638	487,995	436,266	27,919	373,805	63,970	820,926	573,558
1936	8,540,506	6,129,659	618,587	528,882	28,876	399,066	86,039	749,397	403,240
1937	7,806,261	5,280,221	628,104	556,674	36,933	396,047	41,897	866,384	103,971
1938	7,031,278	4,384,187	644,264	596,130	33,378	402,779	44,259	926,281	65,465
1939	9,026,982	6,213,541	695,256	672,722	46,964	416,721	41,237	940,540	58,246
1940	9,305,144	5,957,694	907,160	891,485	[26] 37,821	429,178	40,870	1,040,936	129,184
1941	13,766,484	5,906,990	3,938,943	2,313,058	[26] 33,588	433,148	30,064	1,110,693	64,261
1942	34,239,304	9,642,680	14,325,508	8,579,589	[26] 31,839	431,294	18,309	1,260,085	94,722
1943	79,702,073	13,998,321	42,525,563	20,888,349	[26] 24,665	442,394	14,621	1,808,160	3,463
1944	95,572,320	16,490,150	49,438,330	26,537,634	[26] 31,266	494,959	[27] *29,000*	2,608,980	2
1945	100,397,471	15,441,011	50,490,102	30,047,152	[26] 29,680	772,190	650	3,616,686	2
1946	63,713,969	14,387,007	27,986,769	15,160,754	[26] 35,495	1,261,415	160,572	4,721,958	4
1947	42,505,046	20,720,304	9,043,196	5,575,240	[26] 37,369	1,929,226	241,787	4,957,922	----------
1948	[28] 39,326,072	20,602,436	6,825,059	4,259,189	[26] 41,147	2,080,130	307,011	5,211,102	1,011,636

[16] Beginning 1932 includes Government corporations (wholly owned), etc.

[17] "Civil and Miscellaneous" includes civil expenditures under War and Navy Departments at Washington prior to 1916; also includes expenditures for Office of Secretary of Defense for 1948. Army Department includes expenditures for rivers and harbors and Panama Canal; also includes expenditures of Air Force Department from funds made available prior to fiscal year 1949.

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

[19] 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.

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

[21] See notes on corresponding periods, p. 327. [22] See note 4, p. 327.

[23] Average for 1912, 1913, 1915. [24] Average for 1916, 1918–20. [25] Average for 1918–20.

[26] Excludes interest accounts which are included in trust fund expenditures, beginning 1940.

[27] Excess of credits (deduct).

[28] Includes $3,000,000,000 transferred to trust fund entitled "Foreign Economic Cooperation Trust Fund." This amount charged to 1948 budget for expentitures to be made in fiscal year 1949.

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

No. 360.—National Government Expenditures by Organization Unit: 1941 to 1948

[**In millions of dollars.** For years ending June 30. Expenditures reported on a checks-issued basis, adjusted in total to daily Treasury statement basis (which is partly checks issued and partly checks paid). This table includes budget expenditures and trust account expenditures and investments. "Budget" receipts, expenditures, and authorizations, as used in this and following tables, are mainly those of general and special accounts, except for the following items, which are excluded: Appropriation from general fund to Federal old-age-and-survivors-insurance trust fund and refunds of receipts, which are treated as deductions from receipts. Budget expenditures also include net transactions (expenditures minus receipts) of wholly owned government corporations and enterprises, excluding corporate debt transactions and "capital transfers" (omitted from both expenditures and receipts). Budget accounts do not include trust accounts, or public debt transactions. For further explanation see general note on p. 323; also Budget, 1950, p. A2]

DESCRIPTION AND ORGANIZATION UNIT	1941	1942	1943	1944	1945	1946	1947	1948
BUDGET EXPENDITURES								
Total budget expenditures	13,387	34,187	79,622	95,315	98,703	60,703	39,289	[1] 33,791
Legislative branch	24	27	27	29	31	22	40	43
The Judiciary	11	12	12	13	13	15	17	20
Executive Office of the President	11	147	315	472	408	196	29	8
Funds appropriated to the President [2]	21	-------	-------	-------	-------	5	47	164
Independent offices:								
Atomic Energy Commission	-------	-------	-------	-------	-------	-------	170	466
Civil Service Commission	101	114	125	195	218	265	237	261
Export-Import Bank of Washington	(3)	(3)	(3)	(3)	(3)	567	937	460
General Accounting Office	11	13	18	27	32	39	40	34
National Advisory Committee for Aeronautics	8	12	24	30	33	32	35	38
Philippine War Damage Commission	-------	-------	-------	-------	-------	-------	3	36
Railroad Retirement Board	139	155	228	280	324	308	316	778
Reconstruction Finance Corporation	426	1,952	2,462	2,434	184	287	282	155
Tennessee Valley Authority	59	130	109	67	26	[4] *7*	7	34
United States Maritime Commission	44	1,062	3,925	5,778	5,540	1,785	614	292
Veterans Administration	563	556	605	744	2,094	4,411	7,325	6,474
War Assets Administration	-------	-------	-------	6	12	98	421	287
Other independent offices	56	82	401	321	305	247	183	78
Federal Security Agency	970	977	805	777	750	743	928	1,028
Federal Works Agency	1,697	1,192	678	369	280	214	347	488
Housing and Home Finance Agency	10	93	268	133	[4] *200*	[4] *168*	226	[4] *74*
Department of Agriculture	1,248	2,091	2,589	2,825	2,265	1,307	1,527	1,225
Department of Commerce	98	159	186	218	152	126	164	173
Department of the Interior	193	209	192	184	201	210	273	349
Department of Justice	63	84	101	114	104	104	113	118
Department of Labor	12	12	12	13	14	82	112	86
National Military-Establishment:								
Office of the Secretary of Defense	-------	-------	-------	-------	-------	-------	-------	(3)
Department of the Air Force	606	2,555	7,934	12,949	11,030	4,276	800	1,124
Department of the Army:								
Military functions	3,164	12,280	34,639	36,340	38,658	22,818	7,222	5,671
Civil functions	256	269	267	193	150	221	794	1,486
Department of the Navy	2,289	8,659	20,107	26,299	29,662	14,503	5,769	4,297
Post Office Department (general fund)	30	18	15	[4] *28*	16	169	246	307
Department of State	26	33	49	58	77	168	318	676
Treasury Department:								
Interest on public debt	1,111	1,260	1,813	2,610	3,622	4,747	4,958	5,188
Other	227	1,001	1,907	2,216	2,440	1,830	4,476	2,396
District of Columbia (United States share)	6	6	6	6	6	6	8	12
Adjustment to daily Treasury statement basis	−93	−974	−197	−357	+255	+1,077	+305	−388
MEMORANDUM								
Capital transfers from expenditure to receipt accounts [5]	300	18	10	-------	16	38	210	263
Refunds of receipts, excluding interest	80	85	71	286	1,780	3,053	2,848	2,238
Adjustment to daily Treasury statement basis	(3)	(3)	−1	−28	−102	−80	+158	+34
Total refunds of receipts, excluding interest	80	85	70	257	1,679	2,973	3,007	2,272
Statutory public debt retirements	64	95	3	(3)	-------	(3)	-------	1,012
Total trust account expenditures and investments	1,757	4,830	4,292	7,307	6,294	8,236	7,347	6,810

[1] Excludes transfer of $3 billion of 1948 surplus to foreign economic cooperation trust fund for expenditure in 1949.
[2] Other expenditures are shown under various agencies to which funds are allocated.
[3] Less than $500,000.
[4] Deduct; excess of repayments and collections over expenditures.
[5] Represents payments from expenditure accounts of Government corporations and enterprises into miscellaneous receipts of Treasury for retirement of paid-in capital and disposition of surplus.

No. 360.—National Government Expenditures, etc.—Continued

[In millions of dollars. For years ending June 30]

DESCRIPTION AND ORGANIZATION UNIT	1941	1942	1943	1944	1945	1946	1947	1948
TRUST ACCOUNT EXPENDITURES								
Total trust account expenditures	427	2,904	1,274	3,177	1,092	4,566	3,984	3,750
Unemployment trust fund: Withdrawals by States and other expenditures	555	377	176	61	71	1,146	869	856
Fed. old-age and survivors ins. trust fund: Benefit payments and admin. expenses	91	137	177	217	267	358	466	559
Railroad retirement account: Benefit payments and other expenditures	121	126	130	134	141	152	173	222
Veterans' life insurance funds: Insurance losses and refunds	63	46	37	65	153	330	349	377
Federal employees' retirement fund: Annuities and refunds	74	78	85	103	151	266	323	244
Other trust accounts: Misc. trust expenditures	343	480	279	259	446	1,708	685	509
Checking accounts of Govt. corporations (not wholly owned) with Treasurer of U. S. (net)	----	----	----	----	----	----	----	145
Other special deposit accounts (net)	30	[4] *129*	[4] *271*	[4] *508*	[4] *1,669*	647	372	30
Sales and redemptions of obligations of Government corporations and credit agencies in the market (net)	[4] *852*	1,809	694	2,874	1,553	95	359	[4] *107*
Adjustment to daily Treasury statement basis	+2	−20	−33	−28	−21	−136	+388	+915
INVESTMENTS IN U. S. SECURITIES								
Total trust account investments	1,330	1,927	3,017	4,131	5,202	3,670	3,362	3,060
Unemployment trust fund	563	866	1,228	1,503	1,437	102	443	446
Fed. old-age and survivors ins. trust fund	643	821	1,035	1,172	1,137	1,002	1,194	1,194
Railroad retirement account	[6] *5*	18	87	141	182	157	148	569
Veterans' life insurance funds	32	82	387	922	2,046	2,100	1,294	494
Federal employees' retirement fund	97	140	280	393	400	309	283	363
Other trust accounts	----	----	----	----	----	----	----	[4] *6*

[4] Deduct; excess of repayments and collections over expenditures. [6] Deduct; excess of redemptions.

Source: Bureau of the Budget; based on Budget of the U. S. Government, 1950, Appendix 4 and Table 10.

No. 361.—Receipts From and Payments to the Public by the National Government: 1929 to 1948

[In billions. For years ending June 30. Receipts from and payments to public exclude intragovernmental financial transactions but include operations of trust accounts as well as budget accounts of Federal Government. This table therefore shows flow of money on cash basis between Federal Government as a whole and the public. Net borrowing or repayment of borrowing from the public excludes borrowing by Treasury from Federal trust accounts and Government corporations, and also excludes certain types of public debt transactions like issuance and redemption of armed forces leave bonds. The public is defined to include individuals; banks (including Federal Reserve and Postal Savings System); businesses; private corporations; State, local and foreign governments; and international organizations. For additional explanation, see 1950 Budget, pp. 1375–1376, headnote to table 360, and general note, p. 323]

YEAR	Receipts from the public [1]	Payments to the public [1]	Excess of receipts from (+) or payments to (−) the public	Receipts from exercise of monetary authority [2]	Excess of Treasury cash income (+) or outgo (−) [3]	Decrease (+) or increase (−) in Treasury cash balance	Decrease (+) or increase (−) in Exchange Stabilization Fund balance	Net borrowing (−) or repayment of borrowing (+) from the public
	(1)	(2)	(3)=(1)−(2)	(4)	(5)=(3)+(4)	(6)	(7)	(8)=(5)+(6)+(7)
1929	$3.8	$2.9	+$0.9	(4)	+$0.9	−$0.1	----	+$0.8
1930	4.0	3.1	+.9	(4)	+.9	(4)	----	+.9
1931	3.2	4.1	−1.0	(4)	−1.0	−.2	----	−1.1
1932	2.0	4.8	−2.7	(4)	−2.7	+.1	----	−2.7
1933	2.1	4.7	−2.6	(4)	−2.6	−.4	----	−3.0
1934	3.1	6.5	−3.3	$2.8	−.5	−1.7	−$2.0	−4.2
1935	3.8	6.3	−2.4	.2	−2.2	+.7	----	−1.5
1936	4.2	7.6	−3.5	.2	−3.2	−.8	----	−4.1
1937	5.6	8.4	−2.8	.1	−2.7	+.1	----	−2.6
1938	7.0	7.2	−.1	.1	(4)	+.3	----	+.3
1939	6.6	9.4	−2.9	.1	−2.7	−.6	----	−3.4
1940	6.9	9.6	−2.7	.1	−2.6	+.9	----	−1.7
1941	9.2	14.0	−4.8	.1	−4.7	−.7	----	−5.4
1942	15.1	34.5	−19.4	.1	−19.3	−.4	----	−19.7
1943	25.1	78.9	−53.8	.1	−53.7	−6.5	----	−60.2
1944	47.8	94.0	−46.1	(4)	−46.1	−10.7	----	−56.8
1945	50.2	95.2	−45.0	.1	−44.9	−4.5	----	−49.5
1946	43.5	61.7	−18.2	.3	−17.9	+10.5	----	−7.4
1947	43.5	36.9	+6.6	.1	+6.7	+10.9	+1.8	+19.4
1948	45.4	36.5	+8.9	(4)	+8.9	−1.6	----	+7.3

[1] Net of refunds of receipts.
[2] Consists of the increment resulting from reduction in weight of the gold dollar and the seigniorage on silver.
[3] Comparable to "net cash operating income or outgo" currently published in monthly *Treasury Bulletin*.
[4] Less than $50 million.

Source: Bureau of the Budget; the Budget of the United States Government, 1950.

No. 362.—Budget Receipts and Expenditures of the National Government, by Function: 1941 to 1948

[In millions of dollars. For years ending June 30. For explanation of terms, see general note, p. 323, and headnote to table 360]

SOURCE AND FUNCTION	1941	1942	1943	1944	1945	1946	1947	1948
Excess of budget expenditures	6,159	21,490	57,420	51,423	53,941	20,676		
Excess of budget receipts							754	8,419
Total budget receipts	7,227	12,696	22,201	43,892	44,762	40,027	40,043	42,211
Total budget expenditures	13,387	34,187	79,622	95,315	98,703	60,703	39,289	33,791
Budget receipts, total	7,227	12,696	22,201	43,892	44,762	40,027	40,043	42,211
Direct taxes on individuals	1,824	3,696	6,953	20,290	19,789	19,008	20,408	21,896
Direct taxes on corporations	2,211	5,021	9,916	15,256	16,399	12,906	9,676	10,174
Excise taxes	2,390	3,128	3,777	4,400	5,934	6,696	7,270	7,402
Employment taxes	932	1,194	1,508	1,751	1,793	1,714	2,039	2,396
Customs	392	389	324	431	355	435	494	422
Miscellaneous receipts	236	286	925	3,313	3,480	3,479	4,621	3,809
Adjustment to daily Treasury statement basis	+10	−37						
Deduct:								
Appropriation to Federal old-age and survivors insurance trust fund	688	896	1,130	1,292	1,310	1,238	1,459	1,616
Refunds of receipts (excluding interest)	80	85	70	257	1,679	2,973	3,006	2,272
Budget expenditures, total	13,387	34,187	79,622	95,315	98,703	60,703	39,289	33,791
National defense, total	6,370	26,847	70,243	83,736	84,532	45,103	14,281	10,924
Direction and coordination of defense								1
Air force defense	3,755	14,834	44,327	49,151	49,958	25,362	6,294	[1] 1,117
Army defense								[1] 5,247
Naval defense	2,234	8,736	18,322	26,642	30,088	16,764	5,557	4,198
Activities supporting defense	381	3,277	7,594	7,943	4,485	2,977	2,429	361
Veterans' services and benefits, total	564	556	605	744	2,094	4,414	7,370	6,567
Veterans' pensions	433	431	442	495	772	1,261	1,929	2,080
Veterans' insurance	16	17	46	114	1,137	1,395	840	151
Veterans' readjustment benefits	10				9	1,350	3,641	3,313
Veterans' hospitals, other services, and administrative costs	104	108	116	135	176	407	960	1,024
International affairs and finance, total	141	633	166	244	677	1,462	6,542	4,782
Foreign relations	23	31	64	107	123	99	116	149
Foreign relief	16	25	10	7	130	748	2,006	1,994
International reconstruction, development, and monetary stabilization	100	575	91	123	422	585	4,329	2,504
Membership in various international organizations	1	1	1	1	2	2	17	87
Philippine war damage and rehabilitation				5		28	75	49
Social welfare, health, and security, total	2,549	1,912	1,180	1,003	1,036	1,038	1,300	1,853
Retirement and dependents' insurance	143	164	239	282	330	317	306	766
Accident compensation	5	6	12	14	15	18	17	15
Assistance to the aged and other special groups	725	673	475	446	412	436	738	829
Work relief and direct relief	1,575	949	305	15	4	5	3	9
Social security administration	8	6	6	6	7	8	8	4
Promotion of public health	53	61	78	158	191	179	153	147
Crime control and correction	39	54	66	80	75	74	74	83
Community welfare services				2	1	1		
Housing and community facilities, total	131	207	302	308	[2] *193*	[2] *199*	348	82
Public housing programs	333	395	683	538	112	77	413	98
Aids to private housing	[2] *198*	[2] *223*	[2] *459*	[2] *335*	[2] *416*	[2] *331*	[2] *117*	[2] *58*
Other housing services and administration				4	5	3	13	7
Provision of community facilities	[2] *4*	36	78	101	106	51	39	35
Education and general research, total	66	57	56	99	161	91	76	75
Promotion of education	26	26	31	27	25	27	34	38
Educational aid to special groups	12	12	11	12	12	13	14	15
Library and museum services	5	5	5	6	6	6	8	8
General-purpose research	24	14	9	54	118	46	20	14
Agricultural and agricultural resources, total	1,315	1,480	594	1,204	1,610	749	1,245	575
Development and improvement of agriculture, excepting financial aids and conservation	71	77	84	118	139	132	142	147
Loan and investment programs to aid agriculture	254	371	[2] *509*	[2] *669*	[2] *338*	[2] *1,495*	360	35
Other financial aids	963	1,005	994	1,729	1,778	2,073	694	345
Conservation and development of agricultural land and water resources	26	27	25	27	32	39	49	48

See footnotes at end of table.

No. 362.—Budget Receipts and Expenditures of the National Government, by Function: 1941 to 1948—Continued

[In millions of dollars. For years ending June 30]

SOURCE AND FUNCTION	1941	1942	1943	1944	1945	1946	1947	1948
Natural resources not primarily agricultural, total	358	440	406	324	240	243	616	1,091
Conservation and development of land and water resources not primarily agricultural	302	381	337	247	163	162	333	485
Conservation and development of forest resources	27	27	32	36	38	43	53	60
Conservation and development of mineral resources	6	9	19	26	23	21	24	33
Conservation and development of fish and wildlife	7	8	8	7	8	8	11	12
Recreational use of natural resources	14	13	8	5	4	5	11	16
Development and control of atomic energy	------	------	------	------	------	------	174	475
General resource surveys	2	3	2	3	3	4	10	10
Transportation and communication, total	491	1,136	3,601	4,343	3,407	824	587	1,267
Promotion of the merchant marine	44	641	3,032	3,885	3,183	375	[2] *281*	183
Provision of navigation aids and facilities	162	138	126	79	65	93	246	231
Provision of highways	179	174	187	164	105	90	238	356
Promotion of aviation, including provision of airways and airports	57	136	227	204	138	98	121	136
Regulation of transportation	13	16	17	32	30	22	23	15
Other services to transportation	2	4	[2] *36*	[2] *30*	[2] *145*	[2] *26*	[2] *8*	34
Postal service (from general fund)	30	18	15	[2] *28*	1	161	242	304
Regulation of communication	3	9	33	37	31	11	6	6
Other services to communication	------	------	------	------	------	------	1	1
Finance, commerce, and industry, total	3	34	264	171	106	30	102	88
Control of money supply and private finance	7	6	5	5	5	5	6	6
Loans and investments to aid private financial institutions	[2] *49*	[2] *77*	1	[2] *52*	[2] *65*	[2] *72*	[2] *66*	[2] *21*
Promotion or regulation of trade and industry	16	27	139	272	268	210	155	54
Business loans and guarantees	28	79	246	43	[2] *99*	[2] *112*	7	30
War damage insurance	------	------	[2] *127*	[2] *96*	[2] *3*	[2] *2*	1	20
Labor, total	154	210	240	225	204	174	194	183
Mediation and regulation of employment conditions	11	12	13	27	28	25	20	16
Unemployment compensation and placement activities	80	81	88	116	120	144	161	156
Training of workers	60	113	134	76	50	[2] *2*	2	2
Labor information, statistics, and general administration	4	5	5	6	6	8	11	8
General government, total	229	338	350	665	955	950	1,364	1,504
Legislative functions	16	16	16	18	19	23	28	32
Judicial functions	11	10	11	12	12	13	16	18
Executive direction and management	10	75	210	67	21	8	7	7
Federal financial management	125	152	223	299	322	397	415	416
Interest on refunds of receipts	10	10	9	10	36	66	50	57
Government payment toward civilian employees' general retirement system	91	101	105	175	195	245	220	244
Other general government	[2] *33*	[2] *26*	[2] *225*	85	351	197	630	731
Interest on the public debt	1,111	1,260	1,813	2,610	3,622	4,747	4,958	5,188
Adjustment to daily Treasury statement basis	—94	—924	—197	—360	252	1,077	305	—388
MEMORANDUM								
Capital transfers from expenditures to receipt accounts	300	18	10	------	16	38	210	263
Refunds of receipts (excluding interest)	80	85	70	257	1,679	2,973	3,006	2,272

[1] Expenditures for Army defense include some expenditures for support of Air Force financed from 1949 and prior year appropriations.
[2] Deduct, excess of repayments and collections over expenditures.

Source: Bureau of the Budget; the Budget of the United States Government, 1950.

No. 363.—Budget Appropriations and Other Authorizations for Federal Agencies, by Organization Unit: 1948

[**In millions.** For year ending June 30. The Budget total of "appropriations and other authorizations" represents total of new authorizations enacted for any fiscal year for Federal agencies to incur obligations. This total includes "net new appropriations," "reappropriations," "contract authorizations," and "authorizations to expend from public debt receipts." "Net new appropriations" represent total of all appropriations less appropriations enacted to liquidate prior year contract authorizations. "Reappropriations" continue available in the succeeding fiscal year the unused balance of an appropriation which would otherwise expire for obligation purposes. "Contract authorizations" permit placement of specific obligations or contracts but require subsequent appropriations to "liquidate" them (i. e., to authorize withdrawal of funds from Treasury in payment of obligations). "Authorizations to expend from public debt receipts" authorize use of proceeds of Treasury borrowing to finance certain types of Government programs. See also general note, p. 323, and headnote to table 360]

ORGANIZATION UNIT	Appropriations	Deduct: appropriations to liquidate contract authorizations	Net appropriations	New contract authorizations	Authorizations to expend from public debt receipts	Reappropriations	Total appropriations and other authorizations
Total appropriation or other authorization	**$31,215**	**$671**	**$30,544**	**$4,781**	**$3,400**	**$16**	**$38,741**
Legislative branch	62		62	21			83
The Judiciary	20		20				20
Executive Office of the President	7		7				7
Funds appropriated to the President:							
Assistance to Greece and Turkey	400		400				400
Foreign aid, Austria, France, and Italy	577		577				577
Relief assistance to war-devastated countries	332		332				332
Other foreign aid	18		18				18
Other	36		36			2	38
Independent offices:							
Atomic Energy Commission	175		175	400			575
Civil Service Commission	263		263				263
Federal Deposit Insurance Corporation					3,000		3,000
General Accounting Office	36		36				36
National Advisory Committee for Aeronautics	43		43	2			45
Philippine War Damage Commission	70		70				70
Railroad Retirement Board	705		705				705
Tennessee Valley Authority	19		19				19
United States Maritime Commission	253		253				253
Veterans Administration	6,973		6,973	338			7,311
War Assets Administration	257		257				257
Other independent offices	86		86				86
Federal Security Agency	1,045	15	1,030	79			1,109
Federal Works Agency	343	262	81	535		2	618
Housing and Home Finance Agency	145		145				145
Department of Agriculture	833		833		400	(1)	1,233
Department of Commerce	198		198	9		11	218
Department of the Interior	321	6	315	30		1	346
Department of Justice	116		116				116
Department of Labor	87		87				87
National Military Establishment:							
Department of the Air Force	1,438	250	1,188	2,117			3,305
Department of the Army:							
Military functions	4,750		4,750	24		(1)	4,774
Civil functions	1,448		1,448				1,448
Department of the Navy	3,643	130	3,513	1,151			4,664
Post Office Department (general fund)	310		310				310
Department of State	316	8	308				308
Treasury Department:							
Interest on the public debt	5,188		5,188				5,188
Other	690		690	75			765
District of Columbia (Federal contribution)	12		12				12

[1] Less than $500,000.

Source: Bureau of the Budget; based on the Budget of the United States Government, 1950, table 4, pages A8–A9.

No. 364.—Total Internal Revenue Collections: 1863 to 1948

[**In thousands of dollars.** For years ending June 30. Data differ from those in table 359 which represent deposits of these collections in Treasury or depositories during fiscal years concerned, there being thus an over-lapping of time. See also *Historical Statistics*, series P 109]

YEAR	Amount	YEAR	Amount	YEAR	Amount	YEAR	Amount
1863 [1]	41,003	1885	112,421	1906	249,103	1927	2,865,683
1864	116,966	1886	116,903	1907	269,664	1928	2,790,536
1865	210,856	1887	118,837	1908	251,666	1929	2,939,054
1866	310,120	1888	124,326	1909	246,213	1930	3,040,146
1867	265,065	1889	130,894	1910	289,957	1931	2,428,229
1868	190,375	1890	142,595	1911	322,526	1932	1,557,729
1869	159,124	1891	146,035	1912	321,616	1933	1,619,839
1870	184,303	1892	153,858	1913	344,424	1934	2,672,239
1871	143,198	1893	161,005	1914	380,009	1935	3,299,436
1872	130,890	1894	147,168	1915	415,681	1936	3,520,208
1873	113,504	1895	143,246	1916	512,723	1937	4,653,195
1874	102,191	1896	146,831	1917	809,394	1938	5,658,765
1875	110,072	1897	146,620	1918	3,698,956	1939	5,181,574
1876	116,768	1898	170,867	1919	3,850,150	1940	5,340,452
1877	118,549	1899	273,485	1920	5,407,580	1941	7,370,108
1878	110,654	1900	295,316	1921	4,595,357	1942	13,047,869
1879	113,450	1901	306,872	1922	3,197,451	1943	22,371,386
1880	123,982	1902	271,868	1923	2,621,745	1944	40,121,760
1881	135,230	1903	230,741	1924	2,796,179	1945	43,800,388
1882	146,523	1904	232,904	1925	2,584,140	1946	40,672,097
1883	144,553	1905	234,188	1926	2,836,000	1947	39,108,386
1884	121,590					1948	41,864,542

[1] Period Sept. 1, 1862 to June 30, 1863.

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

No. 365.—Internal Revenue Collections, by Principal Sources: 1920 to 1948

[**In thousands of dollars.** See headnote, table 364. See also *Historical Statistics*, series P 109–129]

YEAR ENDING JUNE 30	Total internal revenue receipts	INCOME AND PROFITS TAXES		Employment taxes	Alcohol taxes	Tobacco taxes	Estate and gift taxes	Manufacturers' excise taxes [2]	All other
		Individual income	Corporation income, and profits [1]						
1920	5,407,580	[3] 3,956,936		----------	139,871	295,809	103,636	267,969	643,360
1921	4,595,357	[3] 3,228,138		----------	82,623	255,219	154,043	229,398	645,935
1922	3,197,451	[3] 2,086,918		----------	45,609	270,759	139,419	174,361	480,384
1923	2,621,745	[3] 1,691,090		----------	30,358	309,015	126,705	185,117	279,400
1924	2,796,179	[3] 1,841,759		----------	27,586	325,639	102,967	200,922	297,307
1925	2,584,140	845,426	916,233	----------	25,905	345,247	108,940	140,877	201,512
1926	2,836,000	879,124	1,094,980	----------	26,452	370,666	119,216	150,220	195,340
1927	2,865,683	911,940	1,308,013	----------	21,196	376,170	100,340	66,850	81,175
1928	2,790,536	882,727	1,291,846	----------	15,308	396,450	60,087	51,952	92,166
1929	2,939,054	1,095,541	1,235,733	----------	12,777	434,445	61,897	5,724	92,938
1930	3,040,146	1,146,845	1,263,414	----------	11,695	450,339	64,770	2,676	100,406
1931	2,428,229	833,648	1,026,393	----------	10,432	444,277	48,078	150	65,252
1932	1,557,729	427,191	629,566	----------	8,704	398,579	47,422	96	46,171
1933	1,619,839	352,574	394,218	----------	43,174	402,739	34,310	243,600	149,224
1934	2,672,239	419,509	400,146	----------	258,911	425,169	113,138	385,291	670,073
1935	3,299,436	527,113	578,678	----------	411,022	459,179	212,112	342,145	769,188
1936	3,520,208	674,416	753,032	48	505,464	501,166	378,840	382,716	324,527
1937	4,653,195	1,091,741	1,088,101	265,745	594,245	552,254	305,548	449,854	305,708
1938	5,658,765	1,286,312	1,342,718	742,660	567,979	568,182	416,874	416,754	317,287
1939	5,181,574	1,028,834	1,156,281	740,429	587,800	580,159	360,715	396,891	330,466
1940	5,340,452	982,017	1,147,592	833,521	624,253	608,518	360,071	447,088	337,392
1941	7,370,108	1,417,655	2,053,469	925,856	820,056	698,077	407,058	617,373	430,504
1942	13,047,869	3,262,800	4,744,083	1,185,362	1,048,517	780,982	432,540	771,902	821,682
1943	22,371,386	6,629,932	9,668,956	1,498,705	1,423,646	923,857	447,496	504,746	1,274,048
1944	40,121,760	18,261,005	14,766,796	1,738,372	1,618,775	988,483	511,210	503,462	1,733,655
1945	43,800,388	19,034,313	16,027,213	1,779,177	2,309,866	932,145	643,055	782,511	2,292,108
1946	40,672,097	18,704,536	12,553,602	1,700,828	2,526,165	1,165,519	676,832	922,671	2,421,944
1947	39,108,386	19,343,297	9,676,459	2,024,365	2,474,762	1,237,768	779,291	1,425,260	2,147,184
1948	41,864,542	20,997,781	10,174,410	2,381,342	2,255,327	1,300,280	899,345	1,649,234	2,206,823

[1] Includes munitions manufacturers' tax, excess profits on Army and Navy contracts, and unjust enrichment.
[2] Excludes taxes on soft drinks and, beginning 1933, taxes on adulterated, processed or renovated butter, mixed flour, and filled cheese.
[3] Not available separately.

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

No. 366.—Internal Revenue Collections, by Tax Sources in Detail: 1947 and 1948

[**In thousands of dollars.** For years ending June 30. Data differ from those in table 359, which represent deposits of these collections in Treasury or depositories, during fiscal years concerned, there being thus an overlapping of time. See also *Historical Statistics*, series P 109–129]

TYPE OF TAX	1947	1948
Grand total, all collections	39,108,386	41,864,542
Income and profits taxes, total	29,019,756	31,172,191
Individual income taxes, total	19,343,297	20,997,781
Withheld by employers	9,842,282	11,533,577
Other	9,501,015	9,464,204
Corporation income and profits taxes, total	9,676,459	10,174,410
Income tax	6,055,096	9,851,500
Excess profits taxes, total	3,621,363	322,910
Declared value (repealed)	55,185	17,643
Revenue Act of 1940 (repealed)	3,566,178	305,251
Army and Navy contracts		16
Employment taxes	2,024,365	2,381,342
Miscellaneous internal revenue, total	8,064,265	8,311,009
Capital stock tax (repealed)	1,597	1,723
Estate tax	708,794	822,380
Gift tax	70,497	76,965
Alcohol taxes, total	2,474,762	2,255,327
Distilled spirits (imported, excise)	121,562	109,965
Distilled spirits (domestic, excise)	1,563,808	1,326,268
Distilled spirits rectification tax	43,485	34,983
Wines, cordials, etc. (imported, excise)	2,906	2,533
Wines, cordials, etc. (domestic, excise)	54,291	58,429
Rectifiers; liquor dealers manufactures of stills (special taxes)	9,443	9,500
Stamps for distilled spirits intended for export	9	7
Case stamps for distilled spirits bottled in bond	746	447
Container stamps	13,282	12,036
Floor taxes	153	43
Fermented malt liquors	661,418	697,097
Brewers; dealers in malt liquors (special taxes)	3,662	4,020
Tobacco taxes, total	1,237,768	1,300,280
Cigars (large and small)	48,354	46,752
Cigarettes (large and small)	1,145,268	1,208,204
Snuff	7,055	7,372
Tobacco (chewing and smoking)	36,548	37,024
Other	544	928
Stamp taxes	79,978	79,466
Manufacturers' excise taxes, total	1,425,260	1,649,234
Lubricating oils	82,015	80,887
Gasoline	433,676	478,638
Tires and tubes	174,927	159,284
Automobile trucks and busses	62,099	91,963
Other automobiles and motorcycles	204,680	270,958
Miscellaneous internal revenue—Continued		
Manufacturers' excise taxes—Continued		
Parts and accessories for automobiles	99,932	122,951
Electrical energy	63,014	69,701
Electric, gas, and oil appliances	65,608	87,858
Electric light bulbs and tubes	23,180	24,936
Radio sets, phonographs, components, etc	63,856	67,267
Phonograph records	8,492	7,532
Musical instruments	10,151	10,573
Mechanical refrigerators, air-conditioners, etc	37,352	58,473
Matches	8,413	10,610
Business and store machines	25,183	32,707
Luggage—manufacturers' excise (suspended Apr. 1, 1944)	49	(1)
Photographic apparatus	36,163	43,935
Sporting goods	17,054	18,828
Firearms, shells, and cartridges	9,031	11,277
Pistols and revolvers	384	858
Retailers' excise taxes, total	514,227	469,923
Furs	97,481	79,539
Jewelry	236,615	217,899
Luggage	84,588	80,632
Toilet preparations	95,542	91,852
Miscellaneous taxes, total	1,551,381	1,655,711
Sugar	59,152	71,247
Telephone, telegraph, radio, cable, leased wires, etc	252,746	275,255
Local telephone service	164,944	193,521
Transportation of oil by pipe line	16,988	18,773
Transportation of persons, seats, berths	244,003	246,323
Transportation of property	275,701	317,203
Leases of safe deposit boxes	8,560	9,081
Admissions to theaters, concerts, etc	392,873	385,101
Admissions to cabarets, roof gardens, etc	63,350	53,527
Club dues and initiation fees	23,299	25,499
Bowling alleys, pool tables, etc	4,458	4,086
Coin-operated devices	20,432	19,271
Adulterated and processed or renovated butter, mixed flour, and filled cheese	30	20
Oleomargarine, including special taxes	5,874	9,806
Narcotics, including marihuana and special taxes	792	889
Coconut and other vegetable oils processed	17,314	25,704
Firearms transfer and occupational taxes	8	9
All other, including repealed taxes not listed above	857	396

[1] Less than $500.

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

No. 367.—Internal Revenue Collections, by States and Territories: 1947 and 1948

[**In thousands of dollars.** For years ending June 30. See headnote, table 364. 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 [1]		Individual income taxes [2]		Corporation income taxes [3]		Employment taxes	
	1947	1948	1947	1948	1947	1948	1947	1948
Total	**39,108,386**	**41,864,542**	**19,343,297**	**20,997,781**	**9,676,459**	**10,174,410**	**2,024,365**	**2,381,342**
New England	**2,456,592**	**2,511,349**	**1,389,804**	**1,444,664**	**616,211**	**611,862**	**137,048**	**152,123**
Maine	124,221	130,747	67,743	68,953	37,952	42,912	8,075	9,403
New Hampshire	82,266	85,444	48,596	51,505	20,359	21,430	4,978	5,500
Vermont	44,813	46,901	25,969	27,949	9,802	10,395	3,326	3,947
Massachusetts	1,342,621	1,347,084	746,993	786,027	343,627	314,759	71,551	77,823
Rhode Island	216,325	236,234	114,639	123,303	69,875	79,751	10,848	11,855
Connecticut	646,345	664,939	385,864	386,927	134,596	142,615	38,271	43,595
Middle Atlantic	**11,977,333**	**12,470,527**	**5,798,088**	**6,178,528**	**3,421,235**	**3,455,337**	**647,994**	**744,034**
New York	7,723,862	7,975,514	3,718,501	3,858,275	2,469,842	2,460,748	387,675	437,687
New Jersey	1,267,411	1,272,224	662,900	681,014	312,914	312,575	59,384	63,776
Pennsylvania	2,986,060	3,222,789	1,416,687	1,639,238	638,479	682,014	200,935	242,571
East North Central	**9,316,921**	**10,515,226**	**4,348,459**	**4,913,330**	**2,422,965**	**2,738,681**	**501,408**	**601,074**
Ohio	2,443,637	2,665,707	1,093,903	1,237,268	730,837	778,178	128,911	161,823
Indiana	916,678	1,011,921	378,696	410,185	156,643	189,349	31,602	35,997
Illinois	3,447,148	3,785,815	1,644,731	1,851,957	949,661	997,787	202,233	244,410
Michigan	1,779,426	2,252,281	895,040	1,015,692	356,672	561,040	105,252	119,554
Wisconsin	730,031	799,502	336,089	398,228	229,152	212,327	33,410	39,290
West North Central	**2,787,585**	**3,143,018**	**1,409,985**	**1,688,611**	**728,466**	**718,865**	**167,101**	**212,094**
Minnesota	612,200	706,239	311,068	363,912	164,986	182,922	43,139	55,767
Iowa	348,763	446,800	226,235	291,576	66,111	75,662	14,721	17,094
Missouri	1,061,845	1,114,994	471,614	525,565	345,653	319,024	63,570	78,640
North Dakota	50,304	69,240	39,978	57,452	5,196	6,556	1,501	1,842
South Dakota	51,902	76,212	39,591	60,543	6,162	7,494	1,745	2,154
Nebraska	296,312	323,448	148,812	178,499	50,556	48,759	20,771	27,881
Kansas	366,258	406,085	172,687	211,065	89,802	77,547	21,654	28,716
South Atlantic	**4,609,000**	**4,738,368**	**1,876,564**	**1,959,111**	**980,929**	**978,898**	**190,681**	**230,097**
Delaware	323,558	308,241	108,318	114,753	196,325	169,410	10,379	10,527
Maryland	678,160	751,956	276,406	384,809	121,357	107,250	34,478	42,181
Dist. of Columbia	485,876	394,274	382,341	294,230	50,452	37,401	22,715	31,063
Virginia	738,988	768,646	220,898	243,118	136,031	131,700	30,692	39,437
West Virginia	196,658	236,727	108,038	133,493	56,525	67,710	12,815	15,168
North Carolina	1,183,006	1,238,662	217,571	228,021	163,418	187,891	29,271	34,454
South Carolina	178,291	207,472	85,167	93,566	73,572	90,476	9,580	11,306
Georgia	410,737	439,034	216,600	226,045	108,914	116,764	23,111	25,926
Florida	413,726	393,356	261,225	241,075	74,335	70,296	17,641	20,034
East South Central	**1,421,153**	**1,523,401**	**556,875**	**604,510**	**258,874**	**288,132**	**64,280**	**78,495**
Kentucky	739,719	780,530	154,081	174,532	86,808	93,099	20,771	26,644
Tennessee	338,838	359,088	197,072	201,622	87,093	97,932	20,732	23,363
Alabama	244,286	276,944	144,000	161,125	63,444	73,507	17,215	22,285
Mississippi	98,310	106,838	61,723	67,231	21,529	23,593	5,563	6,203
West South Central	**1,819,893**	**2,129,633**	**1,038,107**	**1,201,766**	**395,634**	**504,653**	**93,884**	**112,064**
Arkansas	109,043	121,751	70,998	75,801	21,526	28,376	5,686	6,382
Louisiana	325,137	354,272	166,242	178,181	76,002	97,082	14,677	16,763
Oklahoma	300,033	368,486	147,274	180,831	63,396	91,546	13,761	15,852
Texas	1,085,680	1,285,123	653,593	766,953	234,710	287,649	59,760	73,068
Mountain	**682,051**	**769,109**	**431,053**	**493,515**	**115,856**	**142,125**	**32,618**	**38,864**
Montana	68,533	85,184	46,764	58,690	11,111	15,947	2,651	3,193
Idaho	65,990	79,869	46,370	55,510	9,858	14,604	3,427	4,106
Wyoming	32,589	38,988	23,821	28,549	3,853	5,109	1,338	1,556
Colorado	263,879	291,849	144,843	166,098	53,609	61,896	13,220	15,976
New Mexico	48,116	55,320	36,203	41,928	4,679	6,406	2,226	2,622
Arizona	75,952	83,814	54,957	59,176	10,091	12,763	3,629	4,210
Utah	84,224	92,246	48,954	53,669	18,001	19,472	4,635	5,619
Nevada	42,768	41,839	29,141	29,894	4,655	5,930	1,491	1,581
Pacific	**3,912,967**	**3,934,758**	**2,413,014**	**2,423,595**	**712,176**	**716,717**	**184,675**	**206,955**
Washington	484,389	514,235	305,834	331,234	107,903	109,641	22,379	24,847
Oregon	284,193	316,844	191,750	210,466	55,408	67,157	15,142	17,622
California	3,144,386	3,103,679	1,915,430	1,881,895	548,864	539,918	147,154	164,487
Alaska	15,831	18,891	12,757	14,929	1,016	1,247	660	942
Hawaii	106,314	108,178	68,569	75,179	23,097	17,894	4,017	4,599
Puerto Rico	2,745	2,086	23	43	----	----	----	----

[1] Includes miscellaneous taxes in the following amounts: 1947, $8,064,265,000; 1948, $8,311,009,000.
[2] Includes taxes withheld on salaries and wages.
[3] Includes excess profits taxes.

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

No. 368.—Individual and Taxable Fiduciary Income Tax Returns—Summary: 1913 to 1946

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. For 1944–46, every citizen or resident having gross income of $500 or more is required to file a return. For refund purposes, returns are also required with respect to gross income under $500 from which taxes have been withheld. *Data for returns showing no net income or no adjusted gross 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 1938–46 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. See also *Historical Statistics*, series P 144–147]

[All money figures in thousands of dollars]

Income year	Number of returns: Total	Number of returns: Taxable	Number of returns: Nontaxable	Income [1]	Total tax	Taxable fiduciary returns: Number of returns	Taxable fiduciary returns: Total income	Taxable fiduciary returns: Total tax
	INDIVIDUAL AND TAXABLE FIDUCIARY RETURNS WITH NET INCOME [1]							
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	----------	----------	----------
	INDIVIDUAL RETURNS WITH ADJUSTED GROSS INCOME [1]							
1944	46,919,590	42,354,468	4,565,122	116,714,736	[6] 16,216,401	92,369	655,623	131,078
1945	49,750,991	42,650,502	7,100,489	120,301,131	[6] 17,050,378	113,560	856,594	175,605
1946 (prel.)	52,600,470	37,915,696	14,684,774	134,330,006	[6] 16,075,913	121,725	1,065,765	205,457

[1] Net income for 1913–43 is total income less statutory deductions, but before deduction of exemption or credits allowable in computing amount subject to tax. For 1944–46, *adjusted gross income* (defined as gross income minus allowable trade and business deductions, expenses of travel and lodging in connection with employment, reimbursed expenses in connection with employment, deductions attributable to rents and royalties, certain deductions of life tenants and income beneficiaries of property held in trust, and allowable losses from sales of property) is shown instead of net income.

[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. 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] Tax for 1942 and 1943 computed on net income for respective year without regard to adjustments provided by Current Tax Payment Act of 1943. Tax for 1942 (as in prior years) is before deduction of credits for tax paid at source and tax paid to a foreign country or possession of United States, while amount of tax for 1943–46 is after deduction of such credits. Total income and victory tax resulting from merging of 1942 and 1943 tax liabilities, as provided by Current Tax Payment Act of 1943, reported on 1943 returns with net income, is $17,114,112,000. This amount excludes $31,800,000 tax reported on returns with no net income.

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

No. 369.—Individual and Taxable Fiduciary Income Tax Returns—Analysis: 1942 to 1946

[All money figures, except as indicated, in millions of dollars. See headnote, table 368]

DISTRIBUTION	1942	1943	1944	1945	1946 (preliminary)		
					Total	Individual	Fiduciary
Adjusted gross income [1]	**85,802**	**106,617**	**117,370**	**121,158**	**135,396**	**134,330**	**1,066**
Salaries, wages, commissions, etc.[2]	65,558	82,714	91,095	91,658	99,134	99,134	--------
Dividends, domestic and foreign [3]	3,099	3,070			4,147	3,681	467
Interest received from: [4]							
Partially tax-exempt Govt. obligations	104	85	4,295	4,360			
Taxable Government obligations	45	76			1,182	1,074	108
Bank deposits, notes, etc	917	797					
Rents and royalties: [5]							
Net profit	1,957	1,846	1,831	1,837	1,993	1,904	90
Net loss	99	157	158	178	194	192	2
Business and profession: [6]							
Net profit	9,286	11,064	12,126	12,611	16,055	16,004	51
Net loss	182	214	301	351	444	443	2
Partnership: [7]							
Net profit	3,502	5,138	5,817	7,258	8,141	8,073	68
Net loss	38	42	57	87	109	109	1
Sales or exchanges of capital assets: [8]							
Net gain	362	882	1,223	2,475	3,551	3,296	255
Net loss	244	193	215	183	235	233	2
Sales or exchanges of property other than capital assets: [9]							
Net gain	63	78	66	65	123	121	2
Net loss	83	75	74	71	68	67	1
Annuities and pensions [10]	139	125	180	195	232	232	--------
Income from estates and trusts [11]	778	834	930	956	1,120	1,106	14
Miscellaneous income [12]	640	591	612	612	767	748	19
Total tax	8,927	14,589	16,347	17,226	16,281	16,076	205
Number of returns (thousands)	36,538	43,602	47,012	49,865	52,722	52,600	122
Average adjusted gross income per return	$2,351	$2,449	$2,497	$2,430	$2,568	$2,554	$8,756
Average tax per return	$244	$335	$348	$345	$309	$306	$1,688

[1] Adjusted gross income shown for 1942–43 is total income less net losses from rents and royalties, from business and profession, from partnerships, and from sales or exchanges of property; for 1944–46, see note 1, table 368.

[2] Salaries and wages include annuities, pensions, and retirement pay not reported in schedule for annuities and pensions, but for 1944–46 exclude wages of less than $100 per annum from which no tax is withheld, reported on Form W-2. (See note 12.)

[3] Dividends received exclude those received through partnerships and fiduciaries; for 1942–43 exclude those reported on Form 1040A, and for 1944–46 exclude those reported on Form W-2. (See note 12.)

[4] Interest received excludes that reported on Form 1040A for 1942–43 and on Form W-2 for 1944–46. (See note 12.) Partially tax-exempt interest consists of amounts received directly, or through partnerships and fiduciaries, on certain Government obligations issued prior to Mar. 1, 1941, and dividends on Federal savings and loan association shares issued prior to Mar. 28, 1942. Taxable interest, Government and other, excludes that received through partnerships and fiduciaries, except that on fiduciary returns taxable interest on Government obligations includes that received through partnerships and fiduciaries.

[5] Net profit from rents and royalties is excess of gross rents over depreciation, repairs, interest, taxes, and other rent expenses and excess of gross royalties over depletion and other royalty expenses. Conversely, net loss from these sources is excess of expenses over gross receipts.

[6] Net profit from business is excess of gross receipts over business expenses and, for 1944–46, net operating loss deduction due to net operating loss from business, partnership, and common trust funds for two preceding years. Conversely, net loss from business is excess of business expenses and, for 1944–46, net operating loss deduction over gross receipts from business.

[7] Partnership profit or loss excludes partially tax-exempt interest on Government obligations, dividends on Federal savings and loan association shares issued prior to Mar. 28, 1942, and net gain or loss from sales of capital assets. In computing partnership profit or loss, charitable contributions are not deductible nor is the net operating loss deduction allowed.

[8] Capital assets consist of all property held by taxpayer *other than* (1) stock in trade or other property held primarily for sale to customers, or (2) kinds of property specified in note 9. Net gain or loss reported is a combination of current year capital gains and losses to be taken into account (including those from partnerships or common trust funds in which taxpayer participates) and capital loss carry-over, except that for 1942–46 allowable net loss is limited to amount of such loss, or to net income (adjusted gross income if taxed under Supplement T in 1944–46) computed without regard to gains and losses from sales of capital assets, or to $1,000, whichever is smaller. For details as to portion of gains and losses taken into account, description of capital loss carry-over, and special treatment of certain gains and losses, see Statistics of Income, Part 1.

[9] Sales of (1) property used in trade or business of a character which is subject to allowance for depreciation, (2) Government obligations issued on or after Mar. 1, 1941, on a discount basis and payable, without interest, within 1 year from issue, and (3) for 1942–46 also includes real property used in trade or business.

[10] Income shown from annuities and pensions is only the taxable portion of amounts received. Amounts received to extent of 3 percent of cost are reported annually, until aggregate of amounts received and excluded from income equals cost. Thereafter, entire amounts received are taxable and must be included in income. For 1942–43, excludes annuities reported on Form 1040A (see note 12); for 1944–46, annuities, pensions, and retirement pay from which tax is withheld may be reported as salaries and wages.

[11] Income from estates and trusts excludes partially tax-exempt interest on Government obligations and dividends on Federal savings and loan association shares issued prior to Mar. 28, 1942. Such income is reported in partially tax-exempt interest.

[12] Miscellaneous income includes all taxable income not accounted for elsewhere in this table; also includes for 1942–43, dividends, interest, and annuities reported on Form 1040A, and for 1944–46 wages not subject to withholding, dividends, and interest, not exceeding in total $100 per return reported on Form W-2.

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

No. 370.—Individual Income Tax Returns, by Adjusted Gross Income Classes: 1945 and 1946

[Adjusted gross income classes and money figures in thousands of dollars. See headnote, table 368]

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME [1]		TOTAL TAX		EFFECTIVE TAX RATE, PERCENT	
	1945	1946 [2]	1945	1946 [2]	1945	1946 [2]	1945	1946 [2]
Total	**49,750,991**	**52,600,470**	**120,301,131**	**134,330,006**	**17,050,378**	**16,075,913**	**14.17**	**11.97**
Under 0.5	5,452,051	4,716,303	1,498,401	1,295,218	----------	----------	----------	----------
0.5 under 1	6,213,141	6,174,202	4,660,978	4,652,820	138,405	112,705	2.97	2.42
1 under 1.5	7,319,124	7,259,343	9,213,989	9,107,885	575,916	432,817	6.25	4.75
1.5 under 2	7,175,731	7,894,044	12,537,887	13,818,825	1,071,730	848,468	8.55	6.14
2 under 2.5	6,348,181	7,430,633	14,236,038	16,660,568	1,344,942	1,142,625	9.45	6.86
2.5 under 3	5,252,169	6,021,035	14,394,603	16,467,266	1,424,862	1,227,337	9.90	7.45
3 under 4	6,737,442	7,036,187	23,142,517	24,113,899	2,569,494	2,099,586	11.10	8.71
4 under 5	2,612,825	2,796,585	11,541,980	12,380,802	1,507,599	1,277,523	13.06	10.32
5 under 10	1,885,471	2,331,853	12,273,236	15,288,504	2,119,569	2,160,867	17.27	14.13
10 under 15	353,346	452,271	4,267,146	5,460,356	1,025,393	1,105,837	24.03	20.25
15 under 20	155,308	192,540	2,668,955	3,306.371	775,181	824,524	29.04	24.94
20 under 25	83,229	100,361	1,853,715	2,232,572	619,816	652,023	33.44	29.21
25 under 50	120,220	145,231	4,052,666	4,885,091	1,669,629	1,800,013	41.20	36.85
50 under 100	33,495	39,101	2,232,799	2,593,410	1,156,298	1,223,315	51.79	47.17
100 under 150	5,530	6,373	661,464	761,223	387,962	410,973	58.65	53.99
150 under 300	2,871	3,339	569,597	660,887	350,103	376,701	61.47	57.00
300 under 500	528	652	202,032	243,268	123,617	142,808	61.19	58.70
500 under 1,000	258	323	169,744	216,896	109,962	127,671	64.78	58.86
1,000 and over	71	94	123,384	184,145	79,900	110,117	64.76	59.80

[1] See note 1, table 368.
[2] Preliminary.

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

No. 371.—Individual Income Tax Returns, by Family Relationship: 1941 to 1946

[All money figures in thousands of dollars. See headnote, table 368]

FAMILY RELATIONSHIP	1941	1942	1943	1944	1945	1946 [1]
Number of returns	**25,770,089**	**36,456,110**	**43,506,553**	**46,919,590**	**49,750,991**	**52,600,470**
Joint returns of husbands and wives	14,138,753	20,230,892	22,231,629	24,042,777	24,586,056	26,332,777
Separate returns of husbands and wives:						
Men [2]	492,621	988,890	1,778,379	1,828,559	1,932,840	2,062,824
Women [2]	394,013	1,100,643	2,042,144	2,037,356	1,993,196	2,041,965
Heads of families 1941-43:						
Men [3]	1,490,898	1,360,991	1,268,241	----------	----------	----------
Women [3]	730,482	1,140,781	1,558,534	----------	----------	----------
Not heads of families 1941-43, and returns of single persons 1944-46:						
Men [3]	4,712,353	5,326,465	5,421,119	7,489,589	8,790,401	10,581,162
Women [3]	3,496,913	5,551,000	7,313,912	10,246,100	10,423,650	9,535,891
Community property returns	314,056	756,448	1,892,595	1,275,209	2,024,848	2,045,851
Net income (1941-43); adjusted gross income (1944-46) [4]	**58,527,217**	**78,589,729**	**99,209,862**	**116,714,736**	**120,301,131**	**134,330,006**
Joint returns of husbands and wives	35,177,228	48,818,442	57,323,889	68,814,105	68,726,636	77,003,356
Separate returns of husbands and wives:						
Men	3,278,706	4,859,582	7,723,044	8,932,900	9,405,380	10,672,264
Women	1,212,803	2,160,896	3,838,856	4,516,423	4,541,274	5,121,373
Heads of families 1941-43:						
Men [3]	3,190,711	2,720,801	2,836,538	----------	----------	----------
Women [3]	1,215,360	1,707,977	2,519,820	----------	----------	----------
Not heads of families 1941-43 and returns of single persons 1944-46:						
Men [3]	7,779,280	8,397,631	8,808,275	14,035,945	14,526,588	17,759,551
Women [3]	4,986,278	6,941,577	9,712,335	15,165,369	15,315,523	14,952,367
Community property returns	1,686,851	2,982,822	6,447,105	5,249,993	7,785,728	8,821,101

[1] Preliminary.
[2] An unequal number of returns of husbands and wives results from use of sampling in certain income areas.
[3] Single persons or married persons not living with husbands or wives.
[4] See note 1, table 368.

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

No. 372.—Individual Income Tax Returns—Income Distributed by Source, by Adjusted Gross Income Classes: 1946

[Amounts in thousands of dollars. Data are preliminary]

Adjusted gross income class [1] (thousands of dollars)	Salaries, wages, etc.[2]	Dividends[3]	Interest[4]	Rents and royalties [5]		Business and profession [6]		Partnership [7]	
				Net profit	Net loss	Net profit	Net loss	Net profit	Net loss
Amount									
Total	**99,134,074**	**3,680,587**	**1,074,219**	**1,903,726**	**192,270**	**16,004,322**	**442,906**	**8,073,097**	**108,554**
Under 0.5	1,164,941	8,535	8,818	29,500	4,846	93,708	29,367	9,883	5,924
0.5 under 1	3,788,859	59,667	44,087	113,590	7,760	522,234	35,816	57,430	5,090
1 under 1.5	7,629,891	81,931	55,947	135,545	13,558	962,166	38,165	112,106	6,189
1.5 under 2	11,989,384	89,860	69,111	135,918	19,244	1,198,703	31,408	185,085	4,921
2 under 2.5	14,674,070	95,006	59,121	135,626	20,432	1,270,771	28,561	234,725	7,567
2.5 under 3	14,458,092	113,472	57,108	142,956	22,495	1,210,883	27,247	289,286	6,599
3 under 4	20,707,182	178,881	97,259	220,856	30,981	1,974,603	38,659	546,468	11,788
4 under 5	9,793,982	174,753	66,734	148,711	16,445	1,426,547	25,744	457,915	7,746
5 under 10	8,667,136	545,815	188,060	323,549	27,075	3,292,959	54,223	1,499,254	17,164
10 under 15	2,057,229	352,637	96,714	149,281	8,758	1,408,127	24,830	1,022,357	8,386
15 under 20	1,131,172	257,882	64,469	87,128	5,735	786,973	19,319	736,388	4,659
20 under 25	733,189	202,692	46,420	59,353	2,881	499,109	12,925	523,123	3,054
25 under 50	1,432,628	551,807	106,339	120,597	6,601	905,342	32,031	1,312,100	9,142
50 under 100	630,800	420,466	60,868	61,925	3,067	331,981	22,311	736,462	5,319
100 under 150	148,021	168,684	19,906	15,717	935	66,553	7,793	175,976	1,573
150 under 300	93,898	175,394	16,410	14,944	863	36,533	9,077	123,828	1,786
300 under 500	20,922	71,580	4,388	4,306	236	10,294	2,689	27,710	597
500 under 1,000	10,648	72,273	6,420	1,674	191	2,275	1,728	14,394	942
1,000 and over	2,031	59,255	6,041	2,548	172	4,569	1,015	8,605	106
Percent	Items of income and loss from each source as a percentage of aggregate positive income								
Total	**73.23**	**2.72**	**0.79**	**1.41**	**0.14**	**11.82**	**0.33**	**5.96**	**0.08**
Under 0.5	86.44	.63	.65	2.19	.36	6.95	2.18	.73	.44
0.5 under 1	80.31	1.26	.93	2.41	.16	11.07	.76	1.22	.11
1 under 1.5	83.07	.89	.61	1.48	.15	10.47	.42	1.22	.07
1.5 under 2	86.29	.64	.50	.98	.14	8.63	.23	1.33	.04
2 under 2.5	87.68	.57	.36	.81	.12	7.59	.17	1.40	.05
2.5 under 3	87.39	.69	.35	.86	.14	7.32	.16	1.75	.04
3 under 4	85.47	.74	.40	.91	.13	8.15	.16	2.26	.05
4 under 5	78.66	1.40	.54	1.19	.13	11.46	.21	3.68	.06
5 under 10	56.13	3.53	1.22	2.09	.18	21.32	.35	9.71	.11
10 under 15	37.21	6.38	1.75	2.70	.16	25.47	.45	18.49	.15
15 under 20	33.74	7.69	1.92	2.60	.17	23.47	.58	21.97	.14
20 under 25	32.41	8.96	2.05	2.62	.13	22.06	.57	23.12	.14
25 under 50	28.93	11.14	2.15	2.44	.13	18.28	.65	26.49	.18
50 under 100	23.97	15.97	2.31	2.35	.12	12.61	.85	27.98	.20
100 under 150	19.13	21.80	2.57	2.03	.12	8.60	1.01	22.74	.20
150 under 300	13.93	26.02	2.43	2.21	.13	5.42	1.35	18.37	.26
300 under 500	8.46	28.95	1.77	1.74	.10	4.16	1.09	11.21	.24
500 under 1,000	4.84	32.87	2.92	.76	.09	1.03	.79	6.55	.43
1,000 and over	1.09	31.82	3.24	1.37	.09	2.45	.55	4.62	.06

See footnotes at end of table.

No. 372.—Individual Income Tax Returns—Income Distributed by Source, by Adjusted Gross Income Classes: 1946—Continued

[Amounts in thousands of dollars. Data are preliminary]

Adjusted gross income class [1] (thousands of dollars)	Sales or exchanges of capital assets [8]		Sales or exchanges of property other than capital assets [9]		Annuities and pensions [10]	Income from estates and trusts [11]	Miscellaneous income [12]	Aggregate		Adjusted gross income
	Net gain	Net loss	Net gain	Net loss				Positive income	Negative income	
AMOUNT										
Total	**3,296,217**	**233,156**	**121,384**	**67,271**	**232,166**	**1,106,134**	**748,236**	**135,374,162**	**1,044,157**	**134,330,006**
Under 0.5	17,455	8,345	750	3,914	2,389	1,740	9,897	1,347,616	52,396	1,295,218
0.5 under 1	48,974	13,395	2,896	2,874	18,898	11,258	49,864	4,717,757	64,935	4,652,820
1 under 1.5	83,215	14,965	6,851	4,644	31,826	17,045	68,878	9,185,401	77,521	9,107,885
1.5 under 2	105,046	15,966	7,295	3,104	27,489	19,041	66,537	13,893,469	74,643	13,818,825
2 under 2.5	136,996	15,002	10,425	4,174	20,120	25,223	74,227	16,736,310	75,736	16,660,568
2.5 under 3	157,898	16,489	9,949	4,219	18,271	28,097	68,298	16,544,310	77,049	16,467,266
3 under 4	304,369	25,004	22,301	6,752	26,824	52,504	95,839	24,227,086	113,184	24,113,899
4 under 5	249,264	17,794	14,067	3,076	14,934	47,353	57,345	12,451,605	70,805	12,380,802
5 under 10	585,163	44,134	27,397	10,848	30,527	149,727	132,360	15,441,947	153,444	15,288,504
10 under 15	267,005	20,895	8,200	4,897	10,134	106,925	49,511	5,528,120	67,766	5,460,356
15 under 20	168,305	12,421	4,159	4,000	7,379	82,383	26,266	3,352,504	46,134	3,306,371
20 under 25	115,036	8,119	2,096	2,621	5,112	60,061	15,979	2,262,170	29,600	2,232,572
25 under 50	307,103	14,190	3,181	5,305	9,655	175,866	27,740	4,952,358	67,269	4,885,091
50 under 100	243,664	4,917	1,199	3,135	5,369	128,428	11,004	2,632,166	38,749	2,593,410
100 under 150	114,290	895	414	1,475	1,504	60,896	1,935	773,896	12,671	761,223
150 under 300	149,838	468	41	1,007	1,070	60,798	1,332	674,086	13,201	660,887
300 under 500	80,241	90	95	349	332	26,343	1,023	247,234	3,961	243,268
500 under 1,000	85,901	49	68	95	150	25,916	183	219,902	3,005	216,896
1,000 and over	76,453	13	1	784	190	26,530	13	186,236	2,090	184,145
PERCENT	Items of income and loss from each source as a percentage of aggregate positive income									
Total	**2.44**	**0.17**	**0.09**	**0.05**	**0.17**	**0.82**	**0.55**	**100.00**		
Under 0.5	1.30	.62	.06	.29	.18	.13	.74	100.00		
0.5 under 1	1.04	.28	.06	.06	.40	.24	1.06	100.00		
1 under 1.5	.91	.16	.07	.05	.35	.18	.75	100.00		
1.5 under 2	.76	.11	.05	.02	.20	.14	.48	100.00		
2 under 2.5	.82	.09	.06	.02	.12	.15	.44	100.00		
2.5 under 3	.95	.10	.06	.03	.11	.17	.35	100.00		
3 under 4	1.26	.10	.09	.03	.11	.22	.39	100.00		
4 under 5	2.00	.14	.11	.02	.12	.38	.46	100.00		
5 under 10	3.79	.29	.18	.07	.20	.97	.86	100.00		
10 under 15	4.83	.38	.15	.09	.18	1.94	.90	100.00		
15 under 20	5.02	.37	.13	.12	.22	2.46	.78	100.00		
20 under 25	5.09	.36	.09	.12	.23	2.66	.71	100.00		
25 under 50	6.20	.29	.06	.11	.20	3.55	.56	100.00		
50 under 100	9.26	.19	.05	.12	.20	4.88	.42	100.00		
100 under 150	14.77	.12	.05	.19	.19	7.87	.25	100.00		
150 under 300	22.23	.07	.01	.15	.16	9.02	.20	100.00		
300 under 500	32.46	.04	.04	.14	.14	10.66	.41	100.00		
500 under 1,000	39.06	.02	.03	.04	.07	11.79	.08	100.00		
1,000 and over	41.05	.01	(13)	.42	.10	14.25	.01	100.00		

[1] See note 1, table 368.
[2–12] See footnotes 2 through 12, table 369.
[13] Less than 0.005 percent.

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

No. 373.—Individual Income Tax Returns, by

[All money figures, except average per return

Division, state, or territory	1943			1944			1945 [2]	
	Number of returns	Net income [1]	Tax	Number of returns	Adjusted gross income [1]	Tax	Number of returns	Adjusted gross income [1]
Total [3]	43,460,746	99,106,440	14,447,787	46,919,590	116,406,018	16,034,025	49,773,085	120,241,365
New England	3,328,861	7,671,495	1,139,463	3,483,135	8,704,980	1,223,574	3,632,263	8,742,287
Maine	261,798	557,956	67,210	288,359	608,188	69,985	311,807	618,253
N. Hampshire	165,995	333,779	38,072	184,451	369,059	39,289	194,999	392,882
Vermont	92,014	172,897	18,899	106,967	205,539	21,791	113,448	214,858
Massachusetts	1,718,101	3,895,261	573,821	1,784,053	4,466,782	624,644	1,858,647	4,594,761
Rhode Island	286,443	649,868	94,544	297,295	730,029	103,401	315,963	742,636
Connecticut	804,510	2,061,734	346,917	822,010	2,325,383	364,464	837,399	2,178,897
Middle Atlantic	10,279,380	24,582,436	3,817,995	11,127,556	29,717,075	4,367,111	11,917,651	31,229,666
New York	5,253,541	12,846,919	2,139,270	5,599,607	15,653,778	2,435,681	6,063,750	16,816,795
New Jersey	1,726,498	4,180,454	612,592	1,829,218	4,955,529	703,308	1,981,047	5,225,042
Pennsylvania	3,299,341	7,555,063	1,066,133	3,698,731	9,107,768	1,228,122	3,872,854	9,187,829
E. N. Central	10,056,463	23,947,190	3,497,122	10,770,648	28,019,561	3,946,308	11,247,617	27,936,164
Ohio	2,685,725	6,398,743	915,433	2,874,184	7,474,899	1,035,280	2,953,543	7,287,283
Indiana	1,186,198	2,637,290	342,290	1,294,198	3,144,033	402,950	1,338,572	3,160,005
Illinois	3,087,295	7,292,243	1,123,585	3,281,341	8,702,045	1,297,781	3,471,774	9,026,694
Michigan	2,038,605	5,468,728	853,930	2,215,631	6,237,693	909,432	2,273,787	5,748,698
Wisconsin	1,058,640	2,150,186	261,884	1,105,294	2,460,891	300,865	1,209,941	2,713,484
W. N. Central	3,927,562	7,930,893	974,652	4,223,967	9,109,120	1,103,860	4,603,558	9,769,293
Minnesota	871,233	1,728,329	207,874	897,451	1,890,787	237,630	992,060	2,146,778
Iowa	746,273	1,489,660	174,199	782,428	1,663,934	190,061	837,040	1,775,146
Missouri	1,102,999	2,288,569	306,905	1,199,251	2,723,663	357,419	1,308,035	2,820,759
North Dakota	156,798	291,410	30,152	160,511	332,683	32,856	175,955	350,589
South Dakota	133,601	241,096	25,018	159,583	277,578	25,124	192,316	347,498
Nebraska	391,503	791,262	94,351	415,774	860,093	97,511	460,076	980,087
Kansas	525,155	1,100,567	136,153	608,969	1,360,382	163,259	638,076	1,348,436
South Atlantic	4,608,478	9,640,528	1,308,768	5,051,576	11,419,649	1,479,041	5,420,571	11,955,796
Delaware	95,381	260,262	54,638	118,873	339,264	68,106	107,709	299,012
Maryland	840,308	1,958,112	287,119	867,185	2,211,779	310,888	873,857	2,148,457
Dist. of Col.	353,511	836,306	138,448	373,654	956,456	151,273	386,412	993,047
Virginia	709,903	1,474,740	187,945	775,479	1,709,021	208,124	821,029	1,767,397
West Virginia	444,235	893,793	88,001	480,479	1,072,958	112,127	545,803	1,143,302
N. Carolina	667,295	1,183,692	140,137	761,289	1,483,498	163,057	842,833	1,623,637
S. Carolina	335,454	592,451	65,299	372,504	691,338	64,716	400,838	765,404
Georgia	616,065	1,213,051	157,416	682,269	1,421,316	177,956	751,585	1,546,107
Florida	546,326	1,228,121	189,765	619,844	1,534,019	222,794	690,505	1,669,373
E. S. Central	1,902,027	3,816,824	486,923	2,130,599	4,344,054	484,425	2,236,693	4,489,360
Kentucky	538,781	1,158,102	157,396	602,755	1,228,999	134,683	636,487	1,294,558
Tennessee	615,451	1,204,095	152,519	694,233	1,406,248	159,812	695,825	1,413,075
Alabama	524,278	1,025,051	122,671	572,002	1,185,411	130,232	605,871	1,210,859
Mississippi	223,517	429,576	54,337	261,609	523,396	59,698	298,510	570,868
W. S. Central	2,977,946	6,120,744	817,324	3,345,544	7,366,637	926,005	3,506,404	7,656,840
Arkansas	255,218	468,672	55,055	294,518	581,338	65,437	310,517	592,339
Louisiana	547,614	1,118,049	146,569	603,200	1,318,078	167,444	635,463	1,360,598
Oklahoma	458,186	915,858	109,460	500,026	1,115,362	133,151	571,790	1,211,284
Texas	1,716,928	3,618,165	506,240	1,947,800	4,351,859	559,973	1,988,628	4,492,619
Mountain	1,253,153	2,743,600	358,177	1,293,082	2,989,027	364,167	1,456,870	3,306,168
Montana	163,172	357,467	43,927	167,008	373,608	43,542	185,907	409,214
Idaho	153,131	320,963	37,126	163,667	351,087	37,034	180,678	376,559
Wyoming	78,909	182,907	23,743	78,948	197,078	26,006	82,206	198,750
Colorado	335,369	733,582	101,669	350,109	824,968	110,086	403,785	949,205
New Mexico	103,933	219,270	27,510	122,992	245,781	23,433	140,033	294,776
Arizona	161,787	346,981	48,412	160,413	384,422	48,930	184,246	426,052
Utah	188,252	424,337	49,851	194,344	457,892	49,717	214,841	474,067
Nevada	68,600	158,093	25,939	55,601	154,191	25,419	65,174	177,485
Pacific	4,971,354	12,234,243	1,975,123	5,320,621	14,259,819	2,066,884	5,561,027	14,633,721
Washington [4]	937,440	2,196,594	324,438	896,870	2,301,808	331,918	959,667	2,329,276
Oregon	457,853	1,169,032	182,580	488,183	1,308,151	190,522	518,109	1,314,582
California	3,576,061	8,868,617	1,468,105	3,935,568	10,649,860	1,544,444	4,083,251	10,989,863
Hawaii	155,522	418,490	72,237	172,862	476,099	72,651	190,431	522,070

[1] See note 1, table 368.

[2] Preliminary.

[3] Aggregates shown in this table do not precisely agree with corresponding United States totals in other tables prepared from income tax returns of individuals, due to the use of different samples for national data and for State data.

STATES AND TERRITORIES: 1943, 1944, AND 1945

and tax per capita, in thousands of dollars]

1945 [2]—Continued									
Tax	Average per return		Tax per capita of total population	Percent of population filing returns	Percent of U. S. total				DIVISION, STATE, OR TERRITORY
	Adjusted gross income	Tax			Population	Returns	Adjusted gross income	Tax	
17,020,899	$2,415.79	$341.97	$128.45	37.56	100.00	100.00	100.00	100.00	**Total** [3]
1,259,557	2,406.84	346.77	152.19	43.89	6.24	7.30	7.27	7.40	**New England.**
72,621	1,982.81	232.90	92.39	39.67	.59	.63	.51	.43	Maine.
47,393	2,014.79	243.04	104.85	43.14	.34	.39	.33	.28	New Hampshire.
24,229	1,893.89	213.57	78.16	36.60	.23	.23	.18	.14	Vermont.
665,426	2,472.10	358.02	159.08	44.43	3.16	3.74	3.82	3.91	Massachusetts.
108,643	2,350.39	343.85	143.33	41.68	.57	.63	.62	.64	Rhode Island.
341,245	2,601.98	407.51	191.07	46.89	1.35	1.68	1.81	2.00	Connecticut.
4,757,001	2,620.45	399.16	183.10	45.87	19.61	23.94	25.97	27.95	**Middle Atlantic.**
2,743,072	2,773.33	452.37	217.96	48.18	9.50	12.18	13.98	16.11	New York.
737,972	2,637.52	372.52	175.67	47.16	3.17	3.98	4.35	4.34	New Jersey.
1,275,957	2,372.37	329.46	138.78	42.12	6.94	7.78	7.64	7.50	Pennsylvania.
3,921,790	2,483.74	348.68	148.24	42.51	19.96	22.60	23.23	23.04	**East North Central.**
1,015,220	2,467.30	343.73	147.71	42.97	5.19	5.93	6.06	5.96	Ohio.
404,739	2,360.73	302.37	117.73	38.93	2.59	2.69	2.63	2.38	Indiana.
1,359,845	2,600.02	391.69	176.12	44.97	5.82	6.98	7.51	7.99	Illinois.
804,959	2,528.25	354.02	147.11	41.55	4.13	4.57	4.78	4.73	Michigan.
337,027	2,242.66	278.55	114.17	40.99	2.23	2.43	2.25	1.98	Wisconsin.
1,223,245	2,122.12	265.72	99.22	37.34	9.30	9.25	8.13	7.19	**West North Central.**
273,639	2,163.96	275.83	109.59	39.73	1.88	1.99	1.79	1.61	Minnesota.
209,777	2,120.74	250.62	92.82	37.04	1.71	1.68	1.48	1.23	Iowa.
378,768	2,156.49	289.57	106.49	36.77	2.69	2.63	2.34	2.23	Missouri.
36,705	1,992.49	208.60	70.45	33.77	.39	.35	.29	.22	North Dakota.
34,801	1,806.91	180.96	62.70	34.65	.42	.39	.29	.20	South Dakota.
123,919	2,130.27	269.34	103.44	38.40	.90	.93	.82	.73	Nebraska.
165,636	2,113.28	259.59	95.19	36.67	1.31	1.28	1.12	.97	Kansas.
1,565,083	2,205.63	288.73	81.76	28.32	14.45	10.89	9.94	9.19	**South Atlantic.**
62,637	2,776.11	581.54	218.25	37.53	.22	.22	.25	.37	Delaware.
301,693	2,458.59	345.24	141.97	41.12	1.60	1.75	1.79	1.77	Maryland.
158,284	2,569.92	409.62	168.75	41.20	.71	.78	.82	.93	Dist. of Col.
226,178	2,152.66	275.48	73.43	26.66	2.32	1.65	1.47	1.33	Virginia.
113,312	2,094.72	207.61	65.69	31.64	1.30	1.10	.95	.67	West Virginia.
181,173	1,926.40	214.96	51.69	24.05	2.65	1.69	1.35	1.06	North Carolina.
78,998	1,909.66	197.08	41.45	21.03	1.44	.80	.64	.46	South Carolina.
186,806	2,057.13	248.55	58.52	23.55	2.41	1.51	1.28	1.10	Georgia.
256,002	2,417.61	370.75	107.29	28.94	1.80	1.39	1.39	1.50	Florida.
517,206	2,007.14	231.24	49.97	21.61	7.81	4.49	3.73	3.04	**East South Central.**
145,151	2,033.91	228.05	56.30	24.69	1.95	1.28	1.08	.85	Kentucky.
173,584	2,030.79	249.47	60.29	24.17	2.17	1.39	1.17	1.02	Tennessee.
134,976	1,998.54	222.78	48.00	21.55	2.12	1.22	1.01	.80	Alabama.
63,495	1,912.39	212.71	30.53	14.35	1.57	.60	.47	.37	Mississippi.
986,428	2,183.67	281.32	75.55	26.85	9.85	7.05	6.37	5.80	**West South Central.**
68,215	1,907.59	219.68	38.32	17.44	1.34	.62	.49	.40	Arkansas.
171,090	2,141.11	269.24	69.66	25.87	1.85	1.28	1.13	1.01	Louisiana.
137,486	2,118.38	240.45	67.59	28.11	1.54	1.15	1.01	.81	Oklahoma.
609,637	2,259.16	306.56	89.82	29.30	5.12	4.00	3.74	3.58	Texas.
419,426	2,269.36	287.90	98.30	34.14	3.22	2.93	2.75	2.46	**Mountain.**
48,520	2,201.18	260.99	105.94	40.59	.35	.38	.34	.29	Montana.
41,488	2,084.14	229.62	82.98	36.14	.38	.36	.31	.24	Idaho.
25,603	2,417.71	311.45	103.66	33.28	.19	.17	.17	.15	Wyoming.
131,725	2,350.92	326.23	117.51	36.02	.85	.81	.79	.77	Colorado.
34,844	2,105.05	248.83	65.13	26.17	.40	.28	.25	.21	New Mexico.
55,000	2,312.41	298.51	87.30	29.25	.47	.37	.35	.32	Arizona.
51,680	2,206.59	240.55	83.76	34.82	.46	.43	.39	.30	Utah.
30,566	2,723.25	468.99	191.04	40.73	.12	.13	.15	.18	Nevada.
2,286,833	2,631.48	411.22	187.46	45.59	9.21	11.17	12.17	13.43	**Pacific.**
328,913	2,427.17	342.74	151.57	44.22	1.64	1.93	1.94	1.93	Washington.[4]
193,654	2,537.27	373.77	160.58	42.96	.91	1.04	1.09	1.14	Oregon.
1,764,266	2,691.45	432.07	199.96	46.28	6.66	8.20	9.14	10.36	California.
84,330	2,741.52	442.84	184.13	41.58	.35	.38	.44	.50	Hawaii.

[4] Includes Alaska.

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

No. 374.—Individual Income Tax Returns—Analysis, by Adjusted Gross Income Classes: 1946

[Money figures, except average tax per return, in thousands of dollars. Data are preliminary]

Adjusted gross income class [1]	Number of returns	Adjusted gross income [1]	Exemptions [2]	Total tax	Distribution of tax: Normal tax and surtax	Distribution of tax: Alternative tax
Total	**52,600,470**	**134,330,006**	**61,294,937**	**16,075,913**	**13,998,011**	**2,077,902**
Under $500 nontaxable	4,716,303	1,295,218	3,145,476			
$500 under $1,000 taxable	3,153,212	2,425,223	1,576,607	112,705	112,705	
$500 under $1,000 nontaxable	3,020,990	2,227,597	3,631,953			
$1,000 under $1,500 taxable	4,744,514	6,021,539	3,088,957	432,817	432,817	
$1,000 under $1,500 nontaxable	2,514,829	3,086,346	4,125,492			
$1,500 under $2,000 taxable	5,928,686	10,435,174	4,792,910	848,468	848,468	
$1,500 under $2,000 nontaxable	1,965,358	3,383,651	4,069,791			
$2,000 under $2,500 taxable	6,072,182	13,659,829	6,073,211	1,142,625	1,142,625	
$2,000 under $2,500 nontaxable	1,358,451	3,000,739	3,324,215			
$2,500 under $3,000 taxable	5,310,256	14,545,694	6,374,783	1,227,337	1,227,337	
$2,500 under $3,000 nontaxable	710,779	1,921,572	2,012,836			
$3,000 under $4,000 taxable	6,677,207	22,924,649	9,214,445	2,099,586	2,099,586	
$3,000 under $4,000 nontaxable	358,980	1,189,250	1,168,713			
$4,000 under $5,000 taxable	2,757,501	12,205,197	4,092,198	1,277,523	1,277,523	
$4,000 and over nontaxable	39,084	175,605	149,674			
$5,000 under $10,000 taxable	2,331,853	15,288,504	3,253,764	2,160,867	2,160,867	
$10,000 under $15,000	452,271	5,460,356	592,979	1,105,837	1,105,837	
$15,000 under $20,000	192,540	3,306,371	248,215	824,524	822,269	2,255
$20,000 under $25,000	100,361	2,232,572	128,075	652,023	576,349	75,674
$25,000 under $50,000	145,231	4,885,091	176,894	1,800,013	1,192,983	607,030
$50,000 under $100,000	39,101	2,593,410	43,501	1,223,315	620,194	603,121
$100,000 under $150,000	6,373	761,223	6,326	410,973	163,876	247,097
$150,000 under $300,000	3,339	660,887	3,057	376,701	123,935	252,766
$300,000 under $500,000	652	243,268	568	142,808	35,847	106,961
$500,000 under $1,000,000	323	216,896	246	127,671	32,104	95,567
$1,000,000 and over	94	184,145	78	110,117	22,687	87,430

Adjusted gross income class [1]	Percent distribution: Returns	Percent distribution: Adjusted gross income [1]	Percent distribution: Total tax	Average total tax per return	Effective tax rate on adjusted gross income
Total	**100.00**	**100.00**	**100.00**	**$306**	**11.97**
Under $500 nontaxable	8.97	.96			
$500 under $1,000 taxable	5.99	1.81	.70	36	4.65
$500 under $1,000 nontaxable	5.74	1.66			
$1,000 under $1,500 taxable	9.02	4.48	2.69	91	7.19
$1,000 under $1,500 nontaxable	4.78	2.30			
$1,500 under $2,000 taxable	11.27	7.77	5.28	143	8.13
$1,500 under $2,000 nontaxable	3.74	2.52			
$2,000 under $2,500 taxable	11.54	10.17	7.11	188	8.36
$2,000 under $2,500 nontaxable	2.58	2.23			
$2,500 under $3,000 taxable	10.10	10.83	7.63	231	8.44
$2,500 under $3,000 nontaxable	1.35	1.43			
$3,000 under $4,000 taxable	12.69	17.07	13.06	314	9.16
$3,000 under $4,000 nontaxable	.68	.88			
$4,000 under $5,000 taxable	5.24	9.09	7.95	463	10.47
$4,000 and over nontaxable	.08	.13			
$5,000 under $10,000 taxable	4.43	11.38	13.44	927	14.13
$10,000 under $15,000	.86	4.06	6.88	2,445	20.25
$15,000 under $20,000	.37	2.46	5.13	4,282	24.94
$20,000 under $25,000	.19	1.66	4.06	6,497	29.21
$25,000 under $50,000	.28	3.64	11.20	12,394	36.85
$50,000 under $100,000	.07	1.93	7.61	31,286	47.17
$100,000 under $150,000	.01	.57	2.56	64,487	53.99
$150,000 under $300,000	.01	.49	2.34	112,819	57.00
$300,000 under $500,000	(3)	.18	.89	219,031	58.70
$500,000 under $1,000,000	(3)	.16	.79	395,266	58.86
$1,000,000 and over	(3)	.14	.68	1,171,457	59.80

[1] See note 1, table 368.
[2] Exemption is $500 for the taxpayer, $500 for the taxpayer's spouse if not dependent upon another person, and $500 for each closely related dependent (specified by law) who had less than $500 income and who received from the taxpayer more than half his support, for the year.
[3] Less than 0.005 percent.

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

No. 375.—Corporation Income Tax Returns—Summary: 1916 to 1946

[Includes data for Alaska, District of Columbia, and Hawaii; based on returns as filed, prior to audit adjustments and, for 1940–46, prior to changes resulting from carry-backs, relief granted under section 722 of Internal Revenue Code, recomputation of amortization of emergency facilities, or renegotiation of war contracts, after returns were filed. (Changes in profits and taxes due to renegotiation of war contracts after returns were filed are shown in Statistics of Income, Part 2, for 1942–46.) All corporations are required to file returns except those specifically exempt, such as mutual, fraternal, civic, and charitable organizations not operating for profit. Returns of inactive corporations are excluded from these tabulations, except as noted. Under Revenue Act of 1934, 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. 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. Beginning 1942, consolidated-return privilege again extended, in general, to all corporations. Corporations are classified industrially on one business activity which accounts for largest percentage of total receipts. Therefore, industrial groups do not reflect pure industry classifications. As a result of application of Standard Industrial Classification, 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. See also *Historical Statistics*, series P 152–164]

[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	----------	9,411,418	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	2,168,710	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 ?	479,677	269,942	172,723	37,012	24,052,358	1,000,746	12,256,396	4,337,728	7,918,668
1943 ?	455,894	283,735	136,786	35,373	28,717,966	898,722	15,925,582	4,479,166	11,446,417
1944 ?	446,796	288,904	123,563	34,329	27,123,741	819,260	14,884,050	4,353,620	10,530,430
1945 ?	454,460	303,019	118,106	33,335	22,165,206	1,026,250	10,794,750	4,182,705	6,612,045
1946 [7] (prel.)	526,363	359,310	131,842	35,211	27,184,592	1,991,702	8,874,840	8,606,695	268,145

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

[2] Net income in general represents taxable income less allowable deductions, except that for 1922–32 and for 1940–46 net income shown is before deduction due to net operating loss of prior years. (For amounts of such deductions, see table 380, p. 363.) For 1916–35 and for 1946, net income or deficit shown is amount reported for income tax computation. For 1936–45, net income or deficit shown is amount reported for declared value excess-profits tax computation, except that for 1944 and 1945, amount shown includes Government interest subject to surtax only and continues to include excess of net long-term capital gain over net short-term capital loss, even though such excess was made exempt from declared value excess-profits tax beginning 1944. Beginning 1936, net income or deficit includes dividends received on stock of domestic corporations. For 1936 and later years, contributions or gifts are deductible in arriving at net income and are limited to 5 percent of net income before deduction.

[3] Credit for tax paid to foreign countries, 1918–46, has *not* been deducted from amounts of income tax shown.

[4] War-profits and/or excess-profits taxes were in effect 1917–21, amount shown for 1922 having been reported on returns for fiscal years beginning in 1921; declared value excess-profits tax was in effect 1933–45; and the excess profits tax under the Second Revenue Act of 1940 (shown separately in table 376) was in effect 1940–45, amounts shown for 1946 having been reported on returns for fiscal years beginning in 1945. The amount of the last-mentioned tax included for 1940–46 is *after* credit for debt retirement and net postwar refund (1942–44), 10 percent credit (1945–46), and relief adjustments claimed on returns when filed.

[5] Includes surtax on undistributed profits.

[6] Includes defense taxes.

[7] Beginning 1942, instead of deductions for reserve earnings, deferred dividends, and interest paid, which were previously allowable to life insurance companies in arriving at net income, there is allowable a "reserve and other policy liability 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. 376.—Corporation Income Tax Returns—Number of Returns, Total Compiled Receipts, Net Income or Deficit, Tax, and Dividends Paid: 1936 to 1946

[All money figures in thousands of dollars. See headnote and footnotes, table 375]

ITEM	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946 [1]
All income and declared value excess-profits tax returns:											
Number of returns (excluding returns of inactive corporations)	478,857	477,838	471,032	469,617	473,042	468,906	442,665	420,521	412,467	421,125	491,152
Total compiled receipts [2]	132,722,602	142,443,379	120,453,946	132,878,224	148,236,787	190,432,017	217,680,512	249,682,493	262,200,531	255,447,753	288,946,411
Net income less deficit	7,326,218	7,353,991	3,672,882	6,734,565	8,919,429	16,332,542	23,051,611	27,819,245	26,304,481	21,138,957	25,192,890
Total tax liability	1,191,378	1,276,172	859,566	1,232,256	[3] 2,548,546	[3] 7,167,902	12,256,396	15,925,582	14,884,050	10,794,750	8,874,840
Income tax	1,169,765	1,232,837	853,578	1,216,450	2,144,292	3,744,568	4,337,728	4,479,166	4,353,620	4,182,705	8,606,695
Declared value excess-profits tax	21,613	43,335	5,988	15,806	30,744	64,149	66,854	154,934	98,668	55,039	(4)
Excess profits tax	----------	----------	----------	----------	373,511	3,359,186	7,851,814	11,291,483	10,431,762	6,557,006	268,145
Dividends paid in cash and assets other than own stock	7,379,333	7,514,017	5,013,433	5,746,739	6,088,781	6,700,787	5,607,085	5,727,676	6,057,043	6,080,766	7,502,019
Returns with net income:											
Number of returns	203,161	192,028	169,884	199,479	220,977	264,628	269,942	283,735	288,904	303,019	359,310
Total compiled receipts [2]	105,011,693	109,202,739	80,267,477	105,658,338	125,180,472	175,181,820	206,160,215	240,766,898	252,962,944	239,045,611	265,597,448
Net income	9,478,241	9,634,837	6,525,979	8,826,713	11,203,224	18,111,095	24,052,358	28,717,966	27,123,741	22,165,206	27,184,592
Total tax liability	1,191,378	1,276,172	859,566	1,232,256	[3] 2,548,546	[3] 7,167,902	12,256,396	15,925,582	14,884,050	10,794,750	8,874,840
Income tax	1,169,765	1,232,837	853,578	1,216,450	2,144,292	3,744,568	4,337,728	4,479,166	4,353,620	4,182,705	8,606,695
Declared value excess-profits tax	21,613	43,335	5,988	15,806	30,744	64,149	66,854	154,934	98,668	55,039	(4)
Excess profits tax	----------	----------	----------	----------	373,511	3,359,186	7,851,814	11,291,483	10,431,762	6,557,006	268,145
Dividends paid in cash and assets other than own stock	7,179,220	7,308,774	4,780,202	5,562,273	5,888,325	6,518,177	5,490,167	5,631,023	5,968,526	5,917,615	7,244,616
Returns with no net income:											
Number of returns	275,696	285,810	301,148	270,138	252,065	204,278	172,723	136,786	123,563	118,106	131,842
Total compiled receipts [2]	27,710,909	33,240,640	40,186,469	27,219,886	23,056,316	15,250,197	11,520,297	8,915,595	9,237,587	16,402,141	23,348,963
Deficit	2,152,024	2,280,846	2,853,098	2,092,148	2,283,795	1,778,553	1,000,746	898,722	819,260	1,026,250	1,991,702
Dividends paid in cash and assets other than own stock	200,112	205,243	233,231	184,466	200,457	182,610	116,918	96,653	88,517	163,152	257,403
Number of returns of inactive corporations	51,922	51,259	49,469	46,343	43,741	40,160	37,012	35,373	34,329	33,335	35,211
Taxable excess profits tax returns: [5]											
Number of returns	----------	----------	----------	----------	13,440	42,412	54,002	68,202	55,912	52,097	11,053
Excess profits net income	----------	----------	----------	----------	2,997,937	12,072,516	17,084,370	22,306,883	20,471,652	14,165,367	2,191,222
Adjusted excess profits net income	----------	----------	----------	----------	911,603	6,334,864	10,494,667	14,552,878	12,935,510	8,367,927	1,474,490

[1] Preliminary.
[2] For items included, see table 381.
[3] Includes income and declared value excess-profits defense taxes. Amount included for 1941 is reported on returns with fiscal years beginning in 1940.
[4] Declared value excess-profits tax repealed, effective with respect to income tax taxable years ending after June 30, 1946.
[5] For tax reported on these returns, see "Excess profits tax" above. See also note 4, table 375.

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

No. 377.—Corporation Income Tax Returns—Total Number of Returns and Summary for Returns With Net Income, by States and Territories: 1945

[All money figures in thousands of dollars. See headnote and footnotes, table 375]

Division, state, or territory	Total number of returns [1]	Returns with net income					
		Number of returns	Net income	Taxes			Dividends paid in cash and assets other than own stock
				Total tax	Income tax	Excess profits taxes	
Total	**454,460**	**303,019**	**22,165,206**	**10,794,750**	**4,182,705**	**6,612,045**	**5,917,615**
New England	**41,594**	**28,882**	**1,730,197**	**752,532**	**296,833**	**455,696**	**382,456**
Maine	3,181	2,014	77,181	39,090	14,382	24,708	19,519
New Hampshire	1,489	1,063	36,263	18,179	7,276	10,902	6,373
Vermont	1,074	746	32,541	10,219	6,277	3,941	4,344
Massachusetts	23,771	16,974	979,437	420,924	167,855	253,069	241,768
Rhode Island	3,325	2,215	124,318	67,511	23,900	43,610	24,216
Connecticut	8,754	5,870	480,457	196,609	77,143	119,466	86,236
Middle Atlantic	**166,078**	**106,237**	**8,328,769**	**3,728,804**	**1,549,616**	**2,179,188**	**2,446,403**
New York	118,317	76,011	6,072,300	2,737,235	1,117,974	1,619,261	1,811,511
New Jersey	26,796	15,984	840,305	301,251	135,523	165,728	190,625
Pennsylvania	20,965	14,242	1,416,164	690,318	296,119	394,199	444,267
East North Central	**88,188**	**60,734**	**5,222,262**	**2,822,303**	**1,009,980**	**1,812,326**	**1,254,430**
Ohio	22,151	16,173	1,438,329	811,518	253,945	557,574	321,599
Indiana	10,516	7,202	356,483	189,165	66,246	122,919	67,120
Illinois	29,208	19,806	1,859,390	982,293	396,178	587,116	451,968
Michigan	13,303	8,771	1,021,149	541,078	216,243	324,835	335,979
Wisconsin	13,010	8,782	546,911	297,249	77,368	219,882	77,764
West North Central	**36,670**	**25,752**	**1,541,049**	**807,425**	**295,724**	**511,703**	**337,939**
Minnesota	8,536	5,755	350,010	170,295	74,191	96,105	89,215
Iowa	6,202	4,265	151,101	64,144	26,526	37,618	23,953
Missouri	11,832	8,387	707,038	387,975	135,475	252,500	161,537
North Dakota	1,521	1,137	13,734	4,837	2,570	2,268	1,864
South Dakota	1,714	1,150	14,440	5,456	3,274	2,183	2,988
Nebraska	3,302	2,404	103,350	51,434	20,343	31,091	23,083
Kansas	3,563	2,654	201,376	123,284	33,345	89,938	35,299
South Atlantic	**42,486**	**30,402**	**2,120,521**	**1,033,683**	**409,149**	**624,533**	**630,820**
Delaware	2,330	1,487	539,118	219,324	97,339	121,984	285,131
Maryland	5,512	3,623	284,636	137,941	57,746	80,195	71,255
District of Columbia	2,345	1,651	162,416	88,164	28,773	59,390	36,153
Virginia	6,177	4,640	260,568	135,924	53,468	82,457	62,850
West Virginia	4,374	3,077	90,171	42,076	20,297	21,779	22,885
North Carolina	6,081	4,772	303,637	155,170	61,560	93,610	66,609
South Carolina	2,979	2,186	122,612	73,520	17,812	55,708	12,893
Georgia	4,802	3,673	209,838	113,822	41,857	71,965	48,926
Florida	7,886	5,293	147,525	67,742	30,297	37,445	24,118
East South Central	**12,665**	**9,493**	**500,196**	**262,176**	**94,042**	**168,135**	**105,515**
Kentucky	3,811	2,836	178,130	97,124	33,588	63,537	45,394
Tennessee	4,105	3,169	163,388	81,415	31,101	50,314	30,975
Alabama	2,772	2,035	114,816	62,907	20,473	42,434	20,384
Mississippi	1,977	1,453	43,862	20,730	8,880	11,850	8,762
West South Central	**22,209**	**15,029**	**775,401**	**371,188**	**168,834**	**202,355**	**242,480**
Arkansas	2,060	1,513	40,390	18,523	8,975	9,548	9,975
Louisiana	4,698	3,230	147,901	72,152	32,911	39,242	42,259
Oklahoma	3,738	2,523	131,167	55,124	31,756	23,368	39,414
Texas	11,713	7,763	455,943	225,389	95,192	130,197	150,832
Mountain	**12,830**	**7,679**	**245,191**	**112,248**	**54,028**	**58,219**	**73,071**
Montana	1,955	1,224	20,156	7,794	4,598	3,196	7,721
Idaho	1,594	737	21,265	8,227	5,266	2,960	8,969
Wyoming	936	632	9,278	3,200	2,337	863	3,183
Colorado	3,781	2,337	114,657	58,458	24,500	33,958	32,013
New Mexico	717	493	9,724	4,194	2,074	2,120	2,227
Arizona	1,039	656	20,534	9,859	4,089	5,770	3,153
Utah	2,104	1,266	38,462	16,786	9,077	7,709	8,940
Nevada	704	334	11,115	3,730	2,087	1,643	6,865
Pacific	**30,878**	**18,171**	**1,638,240**	**873,620**	**291,604**	**582,016**	**423,426**
Washington	7,720	4,134	232,104	125,449	38,724	86,726	45,494
Oregon	3,458	2,172	96,009	51,058	16,437	34,621	16,900
California	19,700	11,865	1,310,127	697,113	236,443	460,669	361,032
Alaska	176	89	2,055	912	459	453	415
Hawaii	686	551	61,325	29,859	12,437	17,422	20,660

[1] Includes returns with net income, returns with no net income, and returns of inactive corporations.

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

No. 378.—Corporation Income Tax Returns, by Industrial Groups: 1938 to 1945

[**All money figures in thousands of dollars.** See headnote and footnotes, table 375]

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
	All industrial groups					Total mining and quarrying				
1938	169,884	6,525,979	859,566	301,148	2,853,098	3,391	199,621	28,706	7,551	152,440
1939	199,479	8,826,713	1,232,256	270,138	2,092,148	3,622	250,590	37,270	7,198	119,414
1940	220,977	11,203,224	2,548,546	252,065	2,283,795	3,956	314,948	67,556	6,427	109,442
1941	264,628	18,111,095	7,167,902	204,278	1,778,553	4,388	450,123	144,232	5,279	71,273
1942	269,942	24,052,358	[1]12,256,396	172,723	1,000,746	4,307	445,926	197,643	4,608	56,219
1943	283,735	28,717,966	15,925,582	136,786	898,722	4,031	387,649	169,840	4,102	49,430
1944	288,904	27,123,741	14,884,050	123,563	819,260	3,796	368,801	157,527	3,824	51,427
1945	303,019	22,165,206	10,794,750	118,106	1,026,250	3,694	299,656	118,368	3,602	57,268
	Metal mining					Anthracite mining				
1938	283	95,712	13,658	1,104	19,072	37	1,352	193	98	24,858
1939	353	134,383	18,950	1,020	11,731	23	507	82	96	18,545
1940	380	175,575	37,238	1,064	20,188	59	4,962	857	77	5,492
1941	335	214,210	69,942	955	12,212	72	9,437	2,133	73	3,562
1942	301	226,360	102,593	844	11,595	79	10,588	4,207	58	2,275
1943	250	129,533	56,573	747	13,348	74	10,311	4,123	65	2,814
1944	222	110,481	42,269	645	10,823	79	15,682	6,092	67	1,797
1945	205	79,265	26,302	643	10,282	85	10,264	3,551	63	1,966
	Bituminous coal, lignite, peat, etc.					Crude petroleum and natural gas production				
1938	363	11,112	1,661	1,524	37,779	1,975	73,727	10,343	3,336	60,340
1939	505	18,257	2,844	1,315	24,425	1,892	69,695	10,925	3,382	57,561
1940	676	30,013	6,593	1,080	15,617	1,992	71,140	15,196	3,102	61,775
1941	859	56,831	19,065	863	14,180	2,134	117,375	32,870	2,548	36,350
1942	906	77,042	33,790	831	9,127	2,087	72,309	26,221	2,078	28,508
1943	975	103,153	49,244	648	6,996	1,963	94,991	34,631	1,799	20,018
1944	932	101,000	48,926	652	8,263	1,894	97,974	37,906	1,629	22,608
1945	915	81,412	35,613	629	10,119	1,722	85,887	31,296	1,587	26,753
	Nonmetallic mining and quarrying					Mining and quarrying not allocable				
1938	682	17,213	2,768	1,059	8,338	51	505	82	430	2,052
1939	818	27,407	4,442	942	5,732	31	341	28	443	1,421
1940	818	32,612	7,522	860	5,472	31	646	150	244	897
1941	960	51,915	20,130	645	3,971	28	355	91	195	996
1942	911	58,654	30,320	627	4,130	23	973	512	170	584
1943	743	47,949	24,243	694	5,044	26	1,712	1,027	149	1,210
1944	650	42,797	21,995	661	6,957	19	868	339	170	978
1945	743	42,250	21,374	520	6,770	24	578	233	160	1,379
	Manufacturing									
	Total manufacturing					Food and kindred products				
1938	34,034	2,421,385	376,531	54,033	831,871	4,352	304,167	48,956	5,987	76,315
1939	43,002	3,948,328	634,077	43,181	380,572	5,040	418,789	68,016	4,697	31,626
1940	47,168	5,631,949	1,552,895	38,420	325,409	5,315	444,317	98,525	4,934	36,523
1941	58,042	10,601,366	4,945,848	26,389	171,951	6,220	660,150	232,546	3,546	21,239
1942	59,723	13,809,135	8,228,017	22,451	159,033	7,086	942,299	472,196	2,394	14,173
1943	61,705	16,728,107	10,543,083	17,011	146,210	7,270	1,131,445	638,401	1,749	12,278
1944	61,044	15,007,518	9,391,328	15,575	156,579	6,958	1,124,592	661,806	1,816	13,398
1945	61,680	10,576,548	6,112,228	17,432	326,331	7,081	1,010,275	556,289	1,647	23,794

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

No. 378.—Corporation Income Tax Returns, by Industrial Groups: 1938 to 1945—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									
	Beverages					Tobacco manufactures				
1938	1,506	127,758	21,827	1,509	18,262	110	124,310	19,591	199	1,584
1939	1,656	150,967	25,781	1,321	17,027	116	129,169	21,155	181	1,187
1940	1,641	151,993	35,304	1,320	20,159	124	145,279	34,591	162	5,230
1941	1,908	204,161	71,618	984	10,954	137	166,640	62,722	117	1,187
1942	2,285	280,974	139,821	528	4,922	141	179,255	86,903	84	303
1943	2,303	367,057	209,507	384	2,850	160	184,275	92,135	53	160
1944	2,188	386,946	233,805	410	3,604	170	166,400	79,855	37	104
1945	2,082	418,168	255,779	509	9,323	178	140,851	60,181	32	206
	Cotton manufactures					Textile-mill products, except cotton				
1938	371	22,922	3,719	582	27,223	1,470	56,660	9,270	2,625	74,366
1939	519	47,907	8,062	328	10,637	2,059	141,552	24,909	1,904	27,799
1940	582	78,599	18,018	221	7,321	2,108	151,147	38,178	1,888	29,881
1941	717	214,618	91,913	67	2,065	2,992	356,163	153,444	972	9,067
1942	752	379,281	243,899	73	1,464	2,996	492,504	293,780	750	6,253
1943	742	328,217	221,185	73	1,634	3,132	511,655	323,796	465	4,750
1944	744	277,723	183,781	65	1,352	3,029	516,388	327,787	374	3,807
1945	766	282,219	180,479	58	4,457	3,141	454,144	272,285	438	3,162
	Apparel and products made from fabrics					Leather and products				
1938	2,864	30,265	4,822	5,723	29,507	860	25,847	4,153	1,364	20,058
1939	3,725	51,644	8,608	4,694	17,601	1,080	46,506	7,734	1,050	10,449
1940	4,198	59,092	12,602	4,239	15,795	1,139	48,074	10,007	979	10,330
1941	5,791	134,024	49,311	2,980	8,146	1,562	94,632	32,195	523	5,044
1942	6,559	214,989	118,839	2,173	7,073	1,667	140,449	77,108	358	2,261
1943	7,008	254,729	152,350	1,089	2,654	1,814	151,376	89,756	218	1,336
1944	6,157	256,976	156,800	1,079	3,593	1,698	140,996	82,089	263	1,162
1945	6,460	245,853	139,133	1,166	4,157	1,769	137,064	77,374	290	1,559
	Rubber products					Lumber and timber basic products				
1938	283	26,325	4,380	257	3,966	1,029	19,951	3,029	1,908	32,362
1939	326	64,766	10,570	219	1,687	1,297	38,288	6,120	1,552	20,888
1940	339	72,712	16,042	247	1,997	1,608	75,772	19,020	1,036	17,009
1941	419	153,378	64,640	119	3,055	1,924	167,320	71,166	717	7,482
1942	404	153,826	85,120	93	640	1,850	193,554	107,502	715	5,661
1943	360	364,968	255,279	77	379	1,705	177,060	102,250	733	7,624
1944	372	330,265	233,120	63	839	1,645	164,459	84,863	731	9,463
1945	361	248,125	169,987	92	1,773	1,607	123,754	52,923	728	8,318
	Furniture and finished lumber products					Paper and allied products				
1938	1,650	33,050	5,170	2,940	23,648	1,107	68,858	10,966	1,089	24,933
1939	2,136	58,028	9,542	2,351	14,563	1,423	120,417	19,877	744	19,828
1940	2,398	75,272	17,986	2,099	12,357	1,469	190,143	51,884	713	8,872
1941	3,003	142,863	58,244	1,237	5,646	1,892	355,895	169,809	311	3,974
1942	2,935	149,593	80,233	1,157	6,062	1,730	358,395	205,699	359	3,447
1943	2,984	146,993	82,644	936	6,022	1,838	397,647	240,269	273	3,136
1944	2,963	169,937	99,239	817	5,262	1,860	416,711	259,816	202	3,266
1945	3,102	142,009	74,721	815	7,458	1,848	345,350	197,707	239	3,073

No. 378.—Corporation Income Tax Returns, by Industrial Groups: 1938 to 1945—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									
	Printing and publishing industries					Chemicals and allied products				
1938	4,234	125,114	18,700	7,314	42,731	2,799	339,112	52,039	4,002	30,727
1939	4,817	157,999	24,041	6,511	29,454	3,368	553,738	86,348	3,417	17,912
1940	5,612	178,515	39,840	5,819	30,325	3,484	683,168	182,155	3,350	17,046
1941	6,201	214,593	69,597	4,930	23,697	4,227	1,027,932	465,109	2,361	11,642
1942	5,978	251,055	115,594	4,574	19,327	4,258	1,140,399	600,914	2,098	13,321
1943	7,168	450,934	252,706	2,963	9,933	4,539	1,272,343	730,719	1,703	10,764
1944	7,904	577,262	347,195	2,065	6,275	4,408	1,302,047	745,069	1,636	10,864
1945	8,021	590,971	352,100	2,036	6,825	4,414	1,059,701	563,268	1,772	28,736
	Petroleum and coal products					Stone, clay, and glass products				
1938	315	146,406	15,031	398	88,121	1,393	88,915	14,226	2,208	23,839
1939	350	196,590	20,533	323	16,828	1,771	157,643	26,160	1,752	11,793
1940	334	267,700	49,486	321	19,885	1,940	213,456	57,366	1,550	12,244
1941	412	556,282	137,092	207	6,154	2,155	346,059	159,380	1,123	8,568
1942	389	544,700	218,991	186	2,128	1,841	376,320	223,874	1,200	11,873
1943	332	761,438	312,248	150	2,205	1,721	318,067	191,496	1,114	16,338
1944	332	652,071	254,870	114	2,948	1,722	257,592	150,417	983	14,247
1945	311	370,575	108,896	131	19,193	1,952	224,032	119,577	818	12,938
	Iron, steel, and products					Nonferrous metals and their products				
1938	2,579	137,138	22,688	3,990	125,708	908	67,908	10,560	1,687	17,074
1939	3,917	344,662	57,427	2,685	46,157	1,368	152,202	25,399	1,193	4,740
1940	4,552	616,352	180,266	2,069	21,283	1,596	219,064	68,030	938	4,776
1941	5,254	1,540,734	795,457	1,066	8,293	1,968	380,769	189,775	637	3,748
1942	5,330	2,402,974	1,559,951	1,163	15,177	1,881	411,548	251,322	624	3,236
1943	5,028	2,719,124	1,800,587	1,312	22,486	1,853	530,526	339,168	494	2,565
1944	5,171	2,165,784	1,406,771	1,065	29,264	1,779	476,784	295,653	424	3,789
1945	5,068	1,290,452	787,473	1,458	49,029	1,853	276,312	143,928	587	8,190
	Electrical machinery and equipment					Machinery, except transportation equipment and electrical				
1938	715	96,766	15,433	991	15,967	2,371	234,626	37,805	3,706	40,177
1939	880	187,240	30,502	784	8,707	3,289	330,945	56,213	2,798	23,484
1940	1,059	325,740	102,995	728	7,286	3,833	651,485	209,672	2,006	13,628
1941	1,251	666,424	367,621	443	3,593	4,622	1,323,063	699,038	1,177	6,718
1942	1,325	753,835	488,594	379	14,829	4,922	2,113,835	1,401,381	1,191	9,231
1943	1,302	1,088,044	740,813	359	3,018	4,825	2,207,319	1,525,700	1,143	11,981
1944	1,392	986,711	672,326	323	4,029	4,721	1,630,889	1,106,643	1,147	15,275
1945	1,345	619,199	395,338	526	24,938	4,536	966,618	599,375	1,656	38,384
	Automobiles and equipment, except electrical					Transportation equipment, except automobiles				
1938	364	206,129	31,025	610	60,900	252	39,184	6,621	522	22,655
1939	457	384,159	60,732	418	18,092	339	84,769	14,515	445	11,284
1940	498	576,796	178,785	310	9,411	426	256,431	90,612	361	7,776
1941	546	864,547	439,780	193	3,494	573	726,834	424,548	277	6,166
1942	514	413,212	255,696	148	933	725	1,500,296	950,813	304	4,929
1943	477	415,677	263,487	100	576	887	2,335,210	1,576,841	271	14,691
1944	461	340,072	231,189	86	628	860	2,110,031	1,421,996	284	10,558
1945	501	184,623	123,077	119	14,470	739	1,051,356	650,499	363	34,766

No. 378.—Corporation Income Tax Returns, by Industrial Groups: 1938 to 1945—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									
	Other manufacturing					Manufacturing not allocable				
1938	1,956	74,345	12,348	3,215	20,584	546	25,631	4,173	1,207	11,166
1939	2,387	108,757	18,305	2,953	14,789	682	21,593	3,527	861	4,042
1940	2,030	122,433	34,209	2,045	9,690	883	28,407	7,323	1,085	6,588
1941	2,669	215,254	100,688	1,509	7,232	1,599	89,028	40,156	893	4,790
1942	2,759	281,694	168,029	1,304	8,622	1,396	134,150	81,759	596	3,169
1943	2,799	395,497	261,134	870	4,866	1,458	218,507	140,613	482	3,965
1944	2,683	339,344	220,091	828	6,575	1,827	217,534	136,148	763	6,278
1945	2,853	261,043	154,139	1,098	8,651	1,692	133,852	77,700	854	12,929
	Public Utilities									
	Total public utilities					Transportation				
1938	9,266	1,200,243	166,844	12,695	530,392	5,402	341,578	53,388	8,927	464,187
1939	10,586	1,523,801	216,881	11,478	355,274	6,605	474,757	73,405	8,025	296,295
1940	11,479	1,592,069	361,730	10,574	279,029	7,317	583,306	133,112	7,332	253,143
1941	12,985	2,081,267	705,183	8,936	154,062	8,587	912,859	308,561	5,934	122,415
1942	12,904	3,719,905	1,577,534	7,333	91,321	8,831	2,181,978	948,989	4,794	72,086
1943	13,170	4,616,319	2,407,679	6,109	121,802	8,798	2,900,499	1,655,301	4,013	106,470
1944	13,067	4,277,770	2,389,327	6,175	136,892	8,693	2,571,867	1,591,819	4,042	115,549
1945	12,966	3,133,895	1,547,605	6,770	196,818	8,610	1,459,866	799,426	4,583	147,324
	Communication					Other public utilities				
1938	1,534	368,512	38,403	2,095	15,288	2,330	490,154	75,052	1,673	50,917
1939	1,650	437,265	47,860	1,977	12,608	2,331	611,779	95,616	1,476	46,371
1940	1,784	286,242	66,837	1,890	7,126	2,378	722,521	161,782	1,352	18,760
1941	1,951	318,366	115,249	1,767	7,048	2,447	850,042	281,373	1,235	24,599
1942	2,009	587,391	231,333	1,533	6,617	2,064	950,535	397,212	1,006	12,618
1943	2,241	686,519	293,246	1,212	6,506	2,131	1,029,301	459,132	884	8,826
1944	2,299	731,259	343,251	1,261	2,099	2,075	974,643	454,257	872	19,244
1945	2,260	703,925	315,776	1,334	14,812	2,096	970,104	432,403	853	34,682
	Trade									
	Total trade					Total wholesale				
1938	50,614	741,483	114,614	88,578	325,820	15,704	263,049	38,350	21,328	117,805
1939	63,174	1,031,271	166,467	75,033	218,710	19,567	397,773	63,535	16,454	68,920
1940	71,766	1,270,122	295,740	68,083	187,899	22,296	496,601	115,309	15,206	60,229
1941	89,475	2,222,556	863,238	49,228	142,336	27,491	964,185	388,950	10,141	60,663
1942	89,793	2,660,585	1,402,126	39,176	91,570	27,315	1,066,063	574,423	9,026	29,856
1943	94,644	3,156,477	1,782,867	26,236	64,596	27,551	1,216,042	698,554	6,897	26,499
1944	93,166	3,318,799	1,910,157	24,197	65,537	27,045	1,241,747	710,542	6,563	26,783
1945	97,550	3,439,123	1,902,014	23,398	76,211	28,838	1,249,108	675,842	6,843	33,274
	Commission merchants [2]					Other wholesalers [2]				
1938	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------
1939	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------
1940	2,406	39,026	8,765	2,233	5,258	19,890	457,575	106,544	12,973	54,972
1941	3,577	79,066	31,713	1,909	3,890	23,914	885,119	357,237	8,232	56,772
1942	3,686	85,933	43,943	1,923	4,136	23,629	980,130	530,480	7,103	25,720
1943	3,726	95,747	50,882	1,656	3,741	23,825	1,120,295	647,671	5,241	22,758
1944	3,715	93,712	47,462	1,420	2,905	23,330	1,148,035	663,080	5,143	23,878
1945	3,861	95,542	46,722	1,457	4,247	24,977	1,153,566	629,120	5,386	29,026

[2] Data for 1938 and 1939 are not available or are omitted on account of poor comparability. However, omitted data are included in totals where the comparability is affected to a lesser degree.

No. 378.—Corporation Income Tax Returns, by Industrial Groups: 1938 to 1945—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
	Trade—Continued									
	Total retail					General merchandise [3]				
1938	28,482	381,536	60,696	58,210	169,068	2,971	205,630	33,587	3,909	21,531
1939	35,193	526,902	85,653	51,086	122,275	3,268	275,592	46,315	3,417	12,390
1940	40,619	639,635	149,024	45,179	105,053	3,575	320,842	82,848	2,927	11,163
1941	51,444	1,061,879	405,876	33,101	65,678	4,469	509,767	221,253	1,971	5,533
1942	52,293	1,375,674	719,494	25,962	50,106	4,825	673,009	395,566	1,235	2,635
1943	56,615	1,674,886	946,823	15,995	28,083	4,893	788,627	492,317	799	1,493
1944	54,965	1,815,432	1,070,764	14,181	28,331	4,682	931,564	618,934	657	1,269
1945	57,682	1,922,222	1,099,706	13,527	33,338	4,686	958,460	619,143	641	2,558
	Food stores, including market milk dealers					Package liquor stores				
1938	1,434	39,286	6,388	3,766	8,159	547	586	81	1,070	1,109
1939	1,901	64,975	10,743	4,379	9,553	654	778	107	1,008	980
1940	2,492	68,802	15,734	4,368	12,366	733	957	145	970	882
1941	3,088	87,244	29,779	3,822	11,042	900	1,539	321	882	916
1942	3,683	114,250	56,216	2,536	5,149	1,171	2,901	871	634	624
1943	4,117	134,567	70,158	1,595	3,107	1,484	7,601	3,054	298	279
1944	3,876	148,007	80,688	1,453	2,540	1,416	6,915	2,352	275	344
1945	4,199	161,626	88,444	1,353	2,764	1,489	8,120	2,572	238	378
	Drug stores					Apparel and accessories				
1938	1,669	10,788	1,655	4,044	4,957	3,300	26,527	4,198	7,920	25,115
1939	1,807	13,478	2,076	3,782	4,676	4,318	41,303	6,702	6,942	18,553
1940	1,960	17,067	3,222	3,476	4,046	5,174	56,448	12,245	6,227	14,823
1941	2,605	23,789	6,819	2,652	2,813	7,298	104,641	36,797	3,946	6,911
1942	3,164	43,522	20,351	1,698	1,684	7,989	165,141	85,428	2,542	4,298
1943	3,507	57,197	32,171	999	932	8,720	218,802	129,427	1,479	2,050
1944	3,375	53,186	29,464	822	794	8,701	234,408	137,454	1,267	2,505
1945	3,383	50,796	26,615	707	862	9,072	273,824	156,678	1,148	2,594
	Furniture and house furnishings					Eating and drinking places				
1938	1,915	17,533	2,801	3,789	14,675	1,454	11,321	1,729	6,232	13,107
1939	2,415	22,278	3,599	2,977	8,962	2,038	14,256	2,199	6,558	13,583
1940	2,992	28,513	5,772	2,699	7,330	2,678	16,619	3,214	6,945	13,134
1941	3,885	57,673	19,019	1,595	3,524	3,853	22,568	6,117	6,301	11,033
1942	3,626	86,358	36,599	1,430	3,211	5,016	36,966	15,101	4,958	9,443
1943	3,714	96,285	42,956	917	1,916	6,470	69,310	34,549	3,095	4,897
1944	3,532	86,341	41,067	804	2,132	6,209	66,255	33,532	3,353	7,715
1945	3,926	77,920	35,353	926	2,227	6,719	74,138	36,139	3,031	7,116
	Automotive dealers					Filling stations				
1938	2,958	12,232	1,698	7,577	29,464	815	7,326	1,187	1,444	1,927
1939	5,135	24,618	3,507	5,343	12,184	669	7,486	1,205	1,293	1,798
1940	6,266	45,201	9,506	4,456	11,104	1,079	9,246	1,956	1,596	2,127
1941	7,658	100,447	37,074	2,728	5,103	1,409	14,905	5,196	1,211	1,312
1942	5,387	49,125	19,304	3,666	8,280	1,184	11,998	5,312	1,041	1,234
1943	6,170	65,081	27,222	1,775	2,824	1,025	11,486	6,010	849	1,505
1944	5,950	65,443	25,858	1,397	2,327	1,029	11,648	6,134	664	1,180
1945	6,205	71,779	27,552	1,642	4,279	1,182	14,392	7,497	539	771

[3] Data for 1938 and 1939 have been adjusted to improve comparability with 1940 and subsequent years.

No. 378.—Corporation Income Tax Returns, by Industrial Groups: 1938 to 1945—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
	Retail Trade—Continued									
	Hardware					Building materials, fuel and ice				
1938	1,230	2,938	418	2,072	3,603	3,676	19,145	2,737	4,520	15,606
1939	1,334	3,625	521	1,974	3,208	4,222	25,482	3,740	3,964	11,982
1940	1,365	4,348	810	1,485	2,157	5,091	34,069	6,240	3,721	10,206
1941	1,828	9,722	2,964	843	1,058	5,646	52,882	15,232	2,738	6,763
1942	1,963	14,564	6,292	624	934	5,393	60,478	24,417	2,463	5,713
1943	1,934	14,607	6,299	373	428	5,591	70,460	30,408	1,757	4,680
1944	1,811	14,164	5,426	269	319	5,398	68,966	28,321	1,347	3,622
1945	1,942	16,111	5,842	232	392	5,723	84,061	34,645	1,232	5,291
	Other retail trade					Retail trade not allocable				
1938	5,292	22,922	3,429	9,993	23,804	1,221	5,302	789	1,874	6,011
1939	6,253	26,412	3,900	8,296	19,814	1,179	6,618	1,039	1,153	4,591
1940	4,338	25,444	5,138	4,065	10,957	2,876	12,079	2,196	2,244	4,759
1941	5,240	55,171	19,499	2,925	6,976	3,565	21,524	5,806	1,487	2,694
1942	5,490	82,438	39,861	2,273	5,113	3,402	34,924	14,176	862	1,788
1943	5,723	97,747	51,919	1,450	2,979	3,267	43,116	20,332	609	994
1944	5,424	88,161	44,456	1,230	2,295	3,562	40,375	17,078	643	1,289
1945	5,798	90,147	42,654	1,302	2,977	3,358	40,849	16,574	536	1,130
	Trade not allocable					Total service				
1938	6,428	96,899	15,568	9,040	38,948	12,286	160,263	23,860	28,687	110,427
1939	8,414	106,597	17,278	7,493	27,514	14,114	179,973	27,332	26,916	99,874
1940	8,851	133,887	31,406	7,698	22,617	16,091	203,365	38,756	25,294	95,351
1941	10,540	196,501	68,411	5,986	15,995	19,111	259,487	75,595	21,383	76,356
1942	10,185	218,848	108,210	4,188	11,607	20,341	413,023	182,112	18,108	56,260
1943	10,478	265,548	137,490	3,344	10,013	21,603	594,857	311,479	13,991	48,410
1944	11,156	261,620	128,851	3,453	10,422	22,098	625,563	321,359	12,614	46,770
1945	11,030	267,794	126,466	3,028	9,599	22,977	648,697	316,519	12,130	47,002
	Hotels and other lodging places [3]					Personal service [3]				
1938	1,243	11,833	1,711	3,530	38,924	2,724	14,784	2,217	6,750	12,666
1939	1,417	14,425	2,151	3,160	34,821	3,229	17,758	2,650	6,137	10,564
1940	1,718	17,762	3,310	3,134	31,753	3,763	22,033	4,088	5,493	9,876
1941	2,212	27,197	7,371	2,829	28,195	4,525	29,348	7,825	4,490	9,309
1942	2,471	51,242	21,243	2,339	19,661	5,122	42,888	16,433	3,413	5,522
1943	2,971	96,706	45,927	1,389	14,407	5,489	54,517	23,500	2,678	5,755
1944	2,900	103,983	48,765	1,243	10,192	5,652	61,632	25,778	2,308	5,007
1945	3,129	111,990	53,262	1,105	8,859	5,679	59,553	23,375	2,274	5,432
	Business service					Automotive repair services and garages				
1938	2,357	36,487	5,731	4,390	11,849	1,029	2,466	342	3,852	5,962
1939	2,737	43,075	6,658	4,283	10,062	1,245	3,369	488	3,406	4,527
1940	3,247	45,872	9,999	4,315	16,863	1,273	3,994	782	2,530	3,779
1941	3,569	54,919	17,188	3,643	8,842	1,533	5,254	1,619	2,020	2,365
1942	3,652	57,622	24,745	3,243	6,304	1,691	7,178	2,665	1,933	2,806
1943	3,875	71,413	33,429	2,733	4,852	1,718	8,833	3,534	1,571	2,426
1944	3,960	79,979	38,402	2,453	7,146	1,834	8,791	2,976	1,156	2,041
1945	4,080	83,389	39,899	2,548	5,829	1,982	10,487	3,479	993	1,607

[3] Data for 1938 and 1939 have been adjusted to improve comparability with 1940 and subsequent years.

No. 378.—Corporation Income Tax Returns, by Industrial Groups: 1938 to 1945—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
	Service—Continued									
	Miscellaneous repair services, hand trades [2]					Motion pictures [3]				
1938	----------	----------	----------	----------	----------	2,102	67,059	9,416	2,224	15,336
1939	----------	----------	----------	----------	----------	2,224	69,878	10,270	2,192	13,509
1940	591	2,246	471	825	749	2,353	78,983	12,818	2,118	10,522
1941	937	6,852	2,561	685	576	2,561	94,496	24,545	1,789	9,610
1942	1,001	13,634	7,932	552	620	2,742	172,337	73,858	1,308	5,470
1943	1,032	14,879	8,987	436	859	2,897	262,933	147,380	1,008	5,382
1944	1,027	16,078	9,200	476	1,480	3,039	269,044	146,978	829	4,903
1945	961	7,363	3,187	528	1,145	3,167	273,440	136,675	767	7,612
	Amusement, except motion pictures [3]					Other service, including schools				
1938	1,128	13,675	2,286	3,711	13,492	1,655	13,713	2,121	4,082	11,873
1939	1,349	16,096	2,699	3,577	13,174	1,852	15,184	2,391	4,015	12,950
1940	1,528	19,467	4,426	3,330	11,919	1,550	12,755	2,807	3,438	9,674
1941	2,032	25,153	8,897	2,911	8,966	1,659	15,787	5,460	2,906	8,329
1942	1,811	25,386	11,723	2,716	9,030	1,792	41,656	23,053	2,543	6,673
1943	1,701	38,536	22,013	2,224	6,023	1,870	45,915	26,173	1,912	8,673
1944	1,722	51,194	30,642	1,959	8,924	1,901	33,830	18,166	2,133	6,935
1945	1,881	74,957	43,822	1,844	5,779	2,003	25,902	11,998	1,978	10,166
	Service not allocable					Total finance, insurance, real estate, and lessors of real property [4]				
1938	48	246	37	148	325	51,806	1,704,131	133,754	88,631	815,786
1939	61	189	25	146	268	55,646	1,776,514	132,472	86,686	840,416
1940	68	252	55	111	217	58,988	2,030,903	197,706	83,614	1,162,538
1941	83	481	129	110	164	66,304	2,196,636	323,653	77,190	1,083,952
1942	59	1,081	459	61	174	68,489	2,529,465	398,151	68,393	486,169
1943	50	1,124	537	40	33	74,956	2,786,738	464,088	58,699	409,386
1944	63	1,032	452	57	142	82,837	3,200,226	553,966	51,042	304,810
1945	95	1,616	821	93	574	90,568	3,756,042	666,793	45,005	262,141
	Total finance [2]					Banks and trust companies				
1938	----------	----------	----------	----------	----------	10,574	213,017	12,362	5,766	93,350
1939	----------	----------	----------	----------	----------	11,114	271,224	14,625	4,992	74,194
1940	22,398	1,630,210	124,769	15,064	458,552	11,422	319,297	22,232	4,451	80,306
1941	22,926	1,726,436	210,419	14,057	431,582	11,672	346,111	51,595	3,965	68,833
1942	21,584	930,974	179,041	12,571	158,828	11,089	268,406	61,076	4,171	66,989
1943	23,231	1,033,818	206,319	9,877	98,065	12,557	456,975	118,898	2,510	37,049
1944	24,616	1,358,673	293,637	8,339	89,774	13,679	729,658	203,447	1,241	20,324
1945	25,600	1,753,569	406,514	7,344	67,584	14,038	1,008,291	295,960	818	12,734
	Long-term credit agencies, mortgage companies, except banks					Short-term credit agencies, except banks [3]				
1938	499	3,056	426	1,028	31,742	3,052	98,622	14,763	2,125	6,658
1939	549	3,611	490	902	18,482	2,912	93,124	14,142	1,720	5,619
1940	1,109	5,495	982	1,878	22,982	3,558	118,996	26,982	1,924	5,989
1941	1,247	5,648	1,340	1,985	21,433	3,436	142,910	47,257	1,669	5,176
1942	1,423	6,243	1,830	1,751	8,917	2,708	129,377	52,450	1,597	12,524
1943	1,465	6,493	1,939	1,618	10,723	2,355	53,496	20,412	1,295	3,682
1944	1,497	6,330	1,829	1,609	6,025	2,280	54,995	21,177	998	2,137
1945	1,696	8,038	2,089	1,232	8,374	2,322	56,840	21,112	937	2,558

[2] Data for 1938 and 1939 are not available or are omitted on account of poor comparability. However, omitted data are included in totals where the comparability is affected to a lesser degree.
[3] Data for 1938 and 1939 have been adjusted to improve comparability with 1940 and subsequent years.
[4] For 1938 and 1939, includes "Finance, insurance, real estate, and lessors of real property not allocable, not shown separately.

No. 378.—Corporation Income Tax Returns By Industrial Groups: 1938 to 1945—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
	Finance—Continued									
	Investment trusts and investment companies [2]					Other investment companies, including holding companies [2]				
1938										
1939										
1940	2,411	166,610	6,346	1,654	116,266	1,441	973,624	59,787	809	171,589
1941	2,322	150,819	7,402	1,568	68,458	1,488	1,020,881	89,395	863	207,324
1942	2,490	154,205	9,579	1,019	9,781	1,335	325,899	39,583	506	22,811
1943	2,438	164,093	10,621	884	5,309	1,361	290,054	34,650	477	15,059
1944	2,476	196,958	10,971	889	7,805	1,493	308,705	36,419	569	18,227
1945	2,656	259,444	15,568	814	6,167	1,388	320,597	38,693	451	14,387
	Security and commodity-exchange brokers and dealers					Other finance companies				
1938	755	12,245	1,430	1,486	20,288	531	15,253	2,493	1,331	15,193
1939	852	13,257	1,772	1,251	17,273	524	13,639	2,005	1,350	26,423
1940	886	16,900	3,136	1,125	12,193	618	22,054	4,309	1,219	23,404
1941	824	12,646	2,604	936	10,042	657	36,528	8,341	1,108	33,020
1942	673	9,731	2,319	826	10,399	668	29,050	9,815	916	19,192
1943	910	30,835	8,408	450	2,486	681	21,988	8,967	790	14,761
1944	889	29,912	7,999	340	1,849	635	21,514	8,774	686	19,260
1945	991	58,059	17,699	246	1,553	655	26,553	10,671	653	11,416
	Finance not allocable [2]					Total insurance carriers, agents, etc.				
1938						3,319	226,940	26,913	4,267	264,512
1939						3,403	214,926	24,637	4,072	299,442
1940	953	7,235	995	2,004	25,823	4,007	163,639	26,160	4,131	395,906
1941	1,280	10,892	2,486	1,963	17,297	4,490	183,646	36,561	3,728	354,461
1942	1,198	8,063	2,389	1,785	8,216	5,043	1,295,151	117,681	2,862	93,985
1943	1,464	9,885	2,426	1,853	8,996	5,136	1,387,502	132,292	2,418	97,087
1944	1,667	10,600	3,022	2,007	14,146	5,331	1,396,996	110,137	2,178	24,621
1945	1,854	15,749	4,722	2,193	10,394	5,529	1,476,097	86,157	2,065	29,363
	Insurance carriers [3]					Insurance agents, brokers, etc.				
1938	791	205,593	23,904	1,045	261,083	2,528	21,348	3,009	3,222	3,429
1939	760	192,955	21,558	1,022	296,492	2,643	21,971	3,078	3,050	2,950
1940	780	134,555	19,996	1,101	393,089	3,227	29,084	6,164	3,030	2,817
1941	821	146,687	25,360	1,132	352,276	3,669	36,959	11,202	2,596	2,185
1942	1,521	1,261,106	103,214	447	90,890	3,522	34,045	14,467	2,415	3,095
1943	1,537	1,357,906	120,891	279	94,131	3,599	29,596	11,401	2,139	2,956
1944	1,582	1,365,349	98,215	327	22,635	3,749	31,647	11,922	1,851	1,986
1945	1,626	1,446,284	75,887	376	27,109	3,903	29,813	10,270	1,689	2,254
	Real estate, including lessors of buildings					Lessors of real property, except buildings				
1938	25,602	124,738	17,572	64,311	267,784	1,873	79,388	12,662	2,345	25,958
1939	28,317	132,065	18,730	64,562	277,030	1,874	81,321	13,099	2,215	17,483
1940	29,825	142,018	24,911	59,909	286,084	2,758	95,036	21,867	4,510	21,996
1941	35,861	171,661	39,973	55,243	267,760	3,027	114,893	36,699	4,162	30,149
1942	38,755	205,207	60,979	49,426	214,871	3,107	98,133	40,450	3,534	18,484
1943	43,290	259,166	80,905	43,049	194,359	3,299	106,252	44,573	3,355	19,875
1944	49,372	334,830	103,182	37,414	163,105	3,518	109,728	47,011	3,111	27,310
1945	55,955	423,177	131,643	32,796	144,556	3,484	103,199	42,479	2,800	20,637

[2] Data for 1938 and 1939 are not available or are omitted on account of poor comparability. However, omitted data are included in totals where the comparability is affected to a lesser degree.
[3] Data for 1938 and 1939 have been adjusted to improve comparability with 1940 and subsequent years.

No. 378.—Corporation Income Tax Returns, by Industrial Groups: 1938 to 1945—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
	Construction					Total agriculture, forestry, and fishery				
1938	5,057	62,682	10,159	11,284	37,534	2,632	30,968	4,300	6,361	34,130
1939	5,600	70,244	11,168	10,461	37,679	2,839	40,461	5,825	5,797	27,912
1940	6,716	101,702	22,914	9,033	33,861	3,213	49,269	9,736	5,187	32,307
1941	8,203	199,564	82,067	6,793	21,683	3,944	81,747	22,945	3,957	18,624
1942	8,249	357,310	206,823	5,448	17,708	4,092	94,722	39,783	3,226	14,237
1943	7,477	294,555	174,639	4,651	27,135	4,252	128,219	62,576	2,632	14,374
1944	7,160	172,738	90,176	4,354	33,604	3,912	134,453	63,306	2,505	14,530
1945	7,811	146,070	62,134	4,023	33,451	3,865	149,892	63,727	2,287	16,079
	Agriculture and services					Forestry				
1938	2,474	29,197	4,031	5,766	30,014	80	847	115	375	2,990
1939	2,624	37,212	5,330	5,210	23,118	111	2,240	336	339	3,532
1940	2,963	45,887	8,996	4,577	23,061	118	1,436	298	400	8,061
1941	3,593	76,775	21,478	3,505	13,491	202	2,807	719	294	4,473
1942	3,761	89,934	38,038	2,878	11,985	174	2,878	878	241	1,602
1943	3,894	120,946	59,927	2,365	12,752	208	4,054	1,063	177	1,191
1944	3,603	128,679	61,336	2,227	12,591	178	3,333	766	163	1,464
1945	3,568	142,890	60,779	2,069	13,481	145	2,559	724	116	2,058
	Fishery					Nature of business not allocable				
1938	78	925	154	220	1,127	798	5,202	797	3,328	14,696
1939	104	1,010	159	248	1,262	896	5,530	764	3,388	12,296
1940	132	1,947	442	210	1,185	1,600	8,897	1,512	5,433	57,959
1941	149	2,165	749	158	660	2,176	18,349	5,140	5,123	38,317
1942	157	1,910	868	107	560	2,044	22,286	8,484	3,980	28,231
1943	150	3,219	1,586	90	431	1,897	25,046	9,331	3,355	17,378
1944	131	2,441	1,204	115	475	1,824	17,875	6,903	3,277	9,111
1945	152	4,442	2,224	102	541	1,908	15,283	5,362	3,459	10,949

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

No. 379.—Corporation Income Tax Returns, by Major and Minor Industrial Groups: 1945

[All money figures in thousands of dollars. See headnote and footnotes, table 375]

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	Deficit
All industrial groups	**303,019**	**239,045,611**	**22,165,206**	**10,794,750**	**118,106**	**16,402,141**	**1,026,250**
Mining and quarrying, aggregate	3,694	3,352,021	299,656	118,368	3,602	601,662	57,268
Metal mining, total	205	662,804	79,265	26,302	643	77,655	10,282
Iron	34	175,916	12,258	4,816	40	35,678	926
Copper	17	203,682	27,453	8,909	36	8,903	1,602
Lead and zinc	56	153,567	16,120	5,278	86	6,308	729
Gold and silver	39	20,515	4,349	1,654	300	12,402	2,693
Other metal mining	24	53,099	13,754	4,133	77	7,120	1,798
Metal mining not allocable	35	56,026	5,331	1,513	104	7,243	2,535
Anthracite mining	85	318,166	10,264	3,551	63	53,612	1,966
Bituminous coal, lignite, peat, etc.	915	1,347,600	81,412	35,613	629	196,776	10,119
Crude petroleum and natural gas production, total	1,722	699,821	85,887	31,296	1,587	224,559	26,753
Crude petroleum, natural gas, and natural gasoline production	1,482	488,074	65,894	22,154	1,411	195,442	25,265
Field service operations	240	211,747	19,993	9,142	176	29,117	1,487
Nonmetallic mining and quarrying, total	743	316,873	42,250	21,374	520	48,230	6,770
Stone, sand, and gravel	604	192,401	18,296	7,814	385	37,500	4,050
Other nonmetallic mining and quarrying	136	124,142	23,925	13,554	127	10,092	2,651
Nonmetallic mining and quarrying not allocable	3	330	29	5	8	639	69
Mining and quarrying not allocable	24	6,757	578	233	160	830	1,379
Manufacturing, aggregate	**61,680**	**133,402,830**	**10,576,548**	**6,112,228**	**17,432**	**7,881,133**	**326,331**
Food and kindred products, total	7,081	18,503,256	1,010,275	556,289	1,647	955,350	23,794
Bakery products	1,135	1,684,441	124,570	72,880	222	39,831	846
Confectionery	434	852,890	107,930	65,925	48	4,779	189
Canning fruits, vegetables, and sea foods	981	1,773,474	142,791	76,572	247	94,511	4,464
Meat products	642	5,542,219	84,365	41,012	217	588,540	9,328
Grain-mill products, except cereal preparations	824	2,700,169	114,458	62,692	139	55,030	1,297
Cereal preparations	31	387,645	35,075	18,886	5	17	6
Dairy products	1,288	2,682,955	159,321	99,454	358	76,244	907
Sugar	105	781,046	51,097	21,160	21	37,742	2,089
Other food, including ice and flavoring sirups	1,375	1,432,283	143,206	71,538	326	45,749	4,073
Food and kindred products not allocable	266	666,132	47,464	26,170	64	12,905	595
Beverages, total	2,082	4,272,086	418,168	255,779	509	163,861	9,323
Malt liquors and malt	434	1,936,156	200,267	123,733	20	25,557	481
Distilled, rectified, and blended liquors	147	1,755,860	142,175	95,418	60	63,384	3,136
Wine	95	112,628	11,786	7,089	52	45,714	4,346
Nonalcoholic beverages	1,385	446,064	61,687	28,048	370	28,777	1,326
Beverages not allocable	21	21,378	2,253	1,492	7	428	34
Tobacco manufactures	178	2,224,005	140,851	60,181	32	3,734	206
Cotton manufactures	766	2,781,939	282,219	180,479	58	31,076	4,457
Textile-mill products, except cotton, total	3,141	4,806,155	454,144	272,285	438	72,234	3,162
Woolen and worsted manufactures, including dyeing and finishing	472	1,364,894	132,277	85,591	44	9,372	273
Rayon and silk manufactures	386	761,320	67,952	38,732	27	3,116	155
Knit goods	1,039	1,030,192	102,610	60,376	108	13,376	611
Hats, except cloth and millinery	162	153,615	9,935	5,326	30	4,239	112
Carpets and other floor coverings	87	272,536	17,866	8,182	31	7,113	161
Dyeing and finishing textiles, except woolen and worsted	411	475,970	58,604	35,966	88	11,304	494
Other textile-mill products	378	422,029	37,312	21,385	68	13,876	715
Textile-mill products, except cotton, not allocable	206	325,597	27,588	16,726	42	9,840	640
Apparel and products made from fabrics, total	6,460	3,862,214	245,853	139,133	1,166	116,185	4,157
Men's clothing	1,369	1,236,728	83,132	46,106	195	27,666	1,013
Women's clothing	2,779	1,468,778	85,974	48,608	400	32,043	1,278
Fur garments and accessories	438	125,794	3,309	1,055	198	21,132	532
Millinery	297	70,099	2,651	1,057	52	3,435	97
Other apparel and products made from fabrics	1,251	735,789	53,346	31,566	243	21,847	966
Apparel and products made from fabrics not allocable	326	225,026	17,440	10,741	78	10,062	271

For footnotes, see p. 362.

No. 379.—Corporation Income Tax Returns, by Major and Minor Industrial Groups: 1945—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	Deficit
Manufacturing—Continued.							
Leather and products, total	1,769	2,142,515	137,064	77,374	290	48,870	1,559
Leather, tanned, curried, and finished	283	527,877	37,318	20,974	48	9,044	446
Footwear, except rubber	826	1,300,216	77,574	44,009	117	25,901	702
Other leather products	630	297,184	20,526	11,540	118	12,822	399
Leather and products not allocable	30	17,238	1,646	851	7	1,102	12
Rubber products, total	361	3,299,988	248,125	169,987	92	61,070	1,773
Tires and inner tubes	30	2,734,798	190,775	132,631	5	33,283	440
Other rubber products, including rubberized fabrics and clothing	331	565,189	57,351	37,356	87	27,787	1,333
Lumber and timber basic products, total	1,607	1,322,905	123,754	52,923	728	152,481	8,318
Logging camps and sawmills	968	939,086	94,069	37,614	562	123,520	6,893
Planing mills	639	383,819	29,685	15,309	166	28,961	1,426
Furniture and finished lumber products, total	3,102	1,869,506	142,009	74,721	815	137,008	7,458
Furniture (wood and metal)	1,468	857,750	69,735	38,266	286	69,673	3,771
Partitions and fixtures	284	99,589	5,536	2,623	79	5,341	523
Wooden containers	395	263,902	17,092	8,654	113	28,313	1,223
Matches	12	77,373	8,554	4,915	2	1,614	51
Other finished lumber products, including cork products	841	501,791	35,444	17,153	296	28,731	1,640
Furniture and finished lumber products not allocable	102	69,101	5,648	3,109	39	3,335	251
Paper and allied products, total	1,848	3,510,239	345,350	197,707	239	74,019	3,073
Pulp, paper, and paperboard	382	1,971,031	186,958	100,364	47	52,348	1,976
Pulp goods and converted paper products	1,457	1,534,161	157,989	97,180	190	21,671	1,094
Paper and allied products not allocable	9	5,047	403	162	2	(2)	3
Printing and publishing industries, total	8,021	3,744,226	590,971	352,100	2,036	101,050	6,825
Newspapers	1,890	1,251,793	254,929	155,187	463	28,040	1,824
Periodicals	750	626,830	123,914	79,944	249	17,184	1,546
Books and music	542	368,849	47,969	27,041	226	12,335	838
Commercial printing	2,493	891,478	100,020	56,200	504	18,571	826
Other printing and publishing	1,186	289,112	31,428	16,742	187	8,860	384
Printing and publishing industries not allocable	1,160	316,164	32,711	16,986	407	16,060	1,406
Chemicals and allied products, total	4,414	9,359,557	1,059,701	563,268	1,772	550,655	28,736
Paints, varnishes, and colors	703	1,040,276	63,483	33,670	108	13,327	531
Soap and glycerin	133	759,782	58,733	27,537	51	3,653	147
Drugs, toilet preparations, etc.	1,465	1,373,523	231,013	133,025	817	113,627	6,880
Rayon (raw material) and allied products	4	55,070	6,260	3,148	2	153,768	8,606
Fertilizers	223	310,388	24,988	12,290	33	3,185	262
Oils, animal and vegetable, except lubricants and cooking oils	187	765,673	38,541	23,127	44	43,387	896
Plastic materials	81	168,327	20,432	13,153	51	4,867	631
Industrial chemicals	477	3,549,770	470,330	231,486	161	145,347	7,166
Other chemical products	721	519,906	45,020	25,912	298	20,670	1,413
Chemicals and allied products not allocable	420	816,841	100,901	59,920	207	48,825	2,205
Petroleum and coal products, total	311	9,617,216	370,575	108,896	131	767,502	19,193
Petroleum refining	198	9,126,487	351,459	99,735	89	744,663	18,740
Other petroleum and coal products	110	489,149	18,931	9,037	39	22,826	447
Petroleum and coal products not allocable	3	1,579	185	123	3	13	6
Stone, clay, and glass products, total	1,952	2,201,944	224,032	119,577	818	141,887	12,938
Cut-stone products	232	41,376	4,094	1,844	82	3,117	483
Structural clay products	367	214,773	18,988	7,490	256	36,545	4,173
Pottery and porcelain products	181	183,183	17,482	9,850	38	6,267	515
Glass and glass products	340	729,451	87,276	51,616	83	23,477	1,330
Cement	59	166,539	20,988	8,679	29	22,293	3,445
Concrete and gypsum products, wallboard	467	247,090	20,190	9,095	213	21,757	1,314
Abrasives and asbestos products	272	605,113	54,255	30,750	95	21,005	1,442
Stone, clay, and glass products not allocable	34	14,419	758	254	22	7,427	237

For footnotes, see p. 362.

No. 379.—Corporation, Income Tax Returns, by Major and Minor Industrial Groups: 1945—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	Deficit
Manufacturing—Continued							
Iron, steel, and products, total	5,068	17,101,284	1,290,452	787,473	1,458	1,432,797	49,029
Blast furnaces and rolling mills	95	5,817,444	179,170	87,204	22	662,177	12,013
Structural steel, fabricated; ornamental metal work	654	614,899	64,836	41,471	132	29,669	2,552
Tin cans and other tinware	55	551,926	39,188	15,603	13	1,663	98
Hand tools, cutlery, and hardware	526	558,452	72,080	42,820	168	73,770	3,354
Heating apparatus, except electrical; and plumbers' supplies	764	1,342,691	131,648	79,272	254	100,382	4,450
Firearms, guns, howitzers, mortars, and related equipment	53	489,842	47,750	32,657	19	133,527	3,798
Ammunition	111	1,846,521	185,795	125,710	16	53,587	1,151
Tanks	10	603,466	56,396	40,856	3	894	18
Sighting and fire-control equipment, except optical	21	375,991	45,018	25,192	7	4,381	262
Ordnance and accessories, not elsewhere classified	32	99,647	7,626	5,197	16	12,104	493
Other iron, steel, and products not classified below	2,435	3,582,191	343,142	212,737	736	274,465	14,656
Iron, steel, and products not allocable	312	1,218,215	117,804	78,753	72	86,179	6,183
Nonferrous metals and their products, total	1,853	3,866,944	276,312	143,928	587	128,285	8,190
Nonferrous metal basic products	209	1,485,732	101,820	47,933	55	30,728	1,547
Clocks and watches	51	171,517	22,925	13,700	16	3,045	165
Jewelry (except costume), silverware, plated ware	510	360,446	36,157	21,835	101	5,999	292
Other manufactures of nonferrous metals and their alloys	1,071	1,505,677	103,096	58,636	408	88,252	6,149
Nonferrous metals and products not allocable	12	343,572	12,314	1,824	7	261	37
Electrical machinery and equipment, total	1,345	6,678,548	619,199	395,338	526	445,441	24,938
Electrical equipment for public utility, manufacturing, mining, transportation (except automotive), and construction use	526	2,767,656	304,187	198,283	169	106,919	6,227
Automotive electrical equipment	60	238,853	30,227	19,719	22	16,772	670
Communication equipment and phonographs	322	2,165,082	170,223	109,129	153	266,582	14,501
Electrical appliances	106	115,732	13,467	8,069	47	7,599	681
Other electrical machinery and equipment	188	420,269	34,865	22,170	74	14,443	1,058
Electrical machinery and equipment not allocable	143	970,956	66,229	37,966	61	33,126	1,802
Machinery, except transportation equipment and electrical, total	4,536	9,297,767	966,618	599,375	1,656	583,081	38,384
Special industry machinery	762	747,424	80,521	44,249	253	88,133	7,733
General industry machinery	1,311	2,135,658	225,368	146,215	528	154,974	10,201
Metal-working machinery, including machine tools	1,115	1,564,917	188,575	119,828	468	126,211	10,524
Engines and turbines	66	769,927	84,886	59,876	19	9,893	1,832
Construction and mining machinery	296	979,265	109,585	68,624	69	44,758	1,270
Agricultural machinery	222	1,671,837	113,609	57,878	60	15,776	1,012
Office and store machines	122	378,474	57,569	36,790	54	11,422	981
Household and service-industry machines	238	344,943	34,592	19,028	80	11,545	549
Machinery, except transportation equipment and electrical, not allocable	404	705,322	71,912	46,877	125	120,369	4,282
Automobiles and equipment, except electrical, total	501	1,955,981	184,623	123,077	119	1,133,334	14,470
Automobiles and trucks, including bodies and industrial trailers	238	1,029,026	82,177	54,207	43	1,074,964	10,765
Automobile accessories, parts (except electrical), and passenger trailers	256	925,236	102,315	68,807	74	58,336	3,705
Automobiles and equipment, except electrical, not allocable	7	1,719	131	63		34	(2)

For footnotes, see p. 362.

No. 379.—Corporation Income Tax Returns, by Major and Minor Industrial Groups: 1945—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	Deficit
Manufacturing—Continued							
Transportation equipment, except automobiles, total	739	16, 734, 426	1, 051, 356	650, 499	363	501, 662	34, 766
Railroad and railway equipment	65	879, 279	90, 976	57, 428	20	21, 052	1, 059
Aircraft and parts	282	12, 802, 510	763, 184	460, 390	122	119, 210	13, 164
Ship and boat building	357	3, 010, 807	193, 818	130, 947	210	356, 378	19, 781
Motorcycles and bicycles	15	36, 466	2, 901	1, 518	5	4, 494	726
Other transportation equipment, except automobiles	19	5, 175	472	215	2	6	12
Transportation equipment, except automobiles, not allocable	1	188	6	1	4	522	24
Other manufacturing	2, 853	2, 628, 897	261, 043	154, 139	1, 098	122, 440	8, 651
Manufacturing not allocable	1, 692	1, 621, 234	133, 852	77, 700	854	157, 111	12, 929
Public utilities, aggregate	**12, 966**	**19, 672, 756**	**3, 133, 895**	**1, 547, 605**	**6, 770**	**2, 990, 595**	**196, 818**
Transportation, total	8, 610	11, 984, 273	1, 459, 866	799, 426	4, 583	2, 621, 876	147, 324
Railroads, switching, terminal, and passenger car service companies	345	7, 884, 002	954, 459	536, 861	260	1, 782, 671	96, 988
Railway express companies	1	442, 848	6	1	1	1	2
Railways, street, suburban, and interurban, including bus lines operated in conjunction therewith	85	422, 266	45, 014	21, 988	37	208, 912	16, 378
Taxicab companies	448	142, 033	13, 477	7, 928	185	11, 696	395
Other highway passenger transportation	1, 282	686, 032	161, 510	102, 325	474	40, 510	2, 600
Highway freight transportation, warehousing, and storage	4, 537	886, 643	62, 383	24, 406	2, 361	373, 436	15, 905
Air transportation and allied services	128	315, 765	36, 338	17, 647	309	17, 610	2, 794
Pipe line transportation	96	199, 713	43, 218	18, 330	44	23, 625	1, 230
Water transportation	744	615, 848	93, 467	43, 914	433	80, 203	4, 360
Services incidental to transportation	861	356, 187	45, 755	23, 497	429	78, 512	6, 472
Transportation not allocable	83	32, 936	4, 238	2, 528	50	4, 701	200
Communication, total	2, 260	2, 719, 948	703, 925	315, 776	1, 334	224, 457	14, 812
Telephone (wire and radio)	1, 679	2, 372, 009	632, 365	271, 614	1, 227	8, 808	578
Telegraph (wire and radio) and cable	10	37, 939	9, 880	6, 287	16	195, 260	13, 221
Radio broadcasting and television	569	309, 987	61, 679	37, 875	90	20, 384	1, 013
Other communication	2	14	1	(2)	1	4	(2)
Other public utilities, total	2, 096	4, 968, 535	970, 104	432, 403	853	144, 262	34, 682
Electric light and power	579	3, 861, 737	761, 704	335, 484	136	117, 642	30, 509
Gas, distribution and manufacture	419	989, 174	184, 822	87, 494	155	16, 512	2, 248
Water	957	92, 581	21, 582	8, 709	458	5, 987	1, 076
Public utilities not elsewhere classified	103	15, 456	1, 246	464	75	3, 035	283
Other public utilities not allocable	38	9, 586	749	252	29	1, 086	566
Trade, aggregate	**97, 550**	**64, 016, 723**	**3, 439, 123**	**1, 902, 014**	**23, 398**	**2, 623, 717**	**76, 211**
Wholesale, total	28, 838	31, 011, 180	1, 249, 108	675, 842	6, 843	1, 277, 514	33, 274
Commission merchants	3, 861	1, 598, 788	95, 542	46, 722	1, 457	133, 321	4, 247
Other wholesalers, total	24, 977	29, 412, 392	1, 153, 566	629, 120	5, 386	1, 144, 193	29, 026
Food, including market milk dealers	4, 901	7, 168, 708	192, 818	100, 604	931	352, 364	5, 337
Alcoholic beverages	956	2, 490, 371	139, 684	94, 653	238	92, 674	3, 485
Apparel and dry goods	2, 603	2, 088, 622	121, 756	69, 381	418	47, 326	1, 387
Chemicals, paints, and drugs	1, 172	1, 788, 481	91, 003	50, 148	384	49, 778	1, 905
Hardware, electrical goods, plumbing and heating equipment	2, 180	2, 042, 891	104, 322	56, 884	442	58, 764	2, 686
Lumber and millwork	796	586, 518	20, 033	9, 177	206	43, 831	897
Wholesalers, not elsewhere classified	10, 887	11, 502, 589	417, 426	214, 372	2, 380	456, 032	11, 474
Wholesalers, not allocable	1, 482	1, 744, 212	66, 524	33, 900	387	43, 423	1, 855

For footnotes, see p. 362.

No. 379.—Corporation Income Tax Returns, by Major and Minor Industrial Groups: 1945—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	Deficit
Trade—Continued							
Retail, total	57,682	27,983,634	1,922,222	1,099,706	13,527	1,030,694	33,338
General merchandise, total	4,686	9,708,976	958,460	619,143	641	120,873	2,558
Department, dry goods, other general merchandise	4,309	7,960,045	775,731	501,300	517	116,712	2,365
Limited-price variety stores	259	1,538,142	166,332	108,249	54	2,198	80
Mail-order houses	118	210,789	16,397	9,593	70	1,964	113
Food stores, including market milk dealers	4,199	5,883,869	161,626	88,444	1,353	162,760	2,764
Package liquor stores	1,489	197,613	8,120	2,572	238	16,221	378
Drug stores	3,383	909,769	50,796	26,615	707	39,581	862
Apparel and accessories	9,072	3,428,077	273,824	156,678	1,148	67,370	2,594
Furniture and house furnishings	3,926	886,890	77,920	35,353	926	43,107	2,227
Eating and drinking places	6,719	1,283,792	74,138	36,139	3,031	193,355	7,116
Automotive dealers, total	6,205	1,303,111	71,779	27,552	1,642	105,340	4,279
Automobiles and trucks	5,524	1,089,338	58,487	21,765	1,467	94,456	3,818
Accessories, parts, etc	681	213,773	13,292	5,786	175	10,884	461
Filling stations	1,182	234,238	14,392	7,497	539	30,715	771
Hardware	1,942	224,766	16,111	5,842	232	10,584	392
Building materials, fuel, and ice	5,723	1,411,606	84,061	34,645	1,232	92,244	5,291
Other retail trade	5,798	1,503,424	90,147	42,654	1,302	65,580	2,977
Retail trade not allocable	3,358	1,007,506	40,849	16,574	536	82,966	1,130
Trade not allocable	11,030	5,021,909	267,794	126,466	3,028	315,509	9,599
Service, aggregate	**22,977**	**5,374,674**	**648,697**	**316,519**	**12,130**	**597,319**	**47,002**
Hotels and other lodging places	3,129	1,004,424	111,990	53,262	1,105	91,747	8,859
Personal service, total	5,679	821,866	59,553	23,375	2,274	136,190	5,432
Laundries, cleaners, and dyers	3,016	604,622	38,555	15,044	1,091	106,887	3,772
Photographic studios	574	60,706	5,362	2,284	186	4,948	455
Other personal service	2,086	156,204	15,632	6,046	993	23,723	1,182
Personal service not allocable	3	334	5	1	4	632	23
Business service, total	4,080	1,041,843	83,389	39,899	2,548	115,539	5,829
Advertising	1,221	617,937	38,344	19,638	437	26,288	1,180
Other business service	2,848	418,822	44,193	19,988	2,108	89,196	4,648
Business service not allocable	11	5,084	851	272	3	55	1
Automotive repair services and garages	1,982	149,033	10,487	3,479	993	32,584	1,607
Miscellaneous repair services, hand trades	961	104,609	7,363	3,187	528	17,571	1,145
Motion pictures, total	3,167	1,606,587	273,440	136,675	767	63,754	7,612
Motion-picture production	315	736,387	109,882	42,196	288	31,902	5,621
Motion-picture theatres	2,852	870,200	163,559	94,479	479	31,852	1,990
Amusement, except motion pictures	1,881	340,816	74,957	43,822	1,844	56,700	5,779
Other service, including schools	2,003	288,117	25,902	11,998	1,978	77,606	10,166
Service not allocable	95	17,379	1,616	821	93	5,629	574
Finance, insurance, real estate, and lessors of real property, aggregate	**90,568**	**9,734,104**	**3,756,042**	**666,793**	**45,005**	**1,092,671**	**262,141**
Finance, total	25,600	4,145,138	1,753,569	406,514	7,344	91,291	67,584
Banks and trust companies	14,038	2,820,124	1,008,291	295,960	818	40,449	12,734
Long-term credit agencies, mortgage companies, except banks	1,696	29,008	8,038	2,089	1,232	4,853	8,374
Short-term credit agencies, except banks, total	2,322	212,016	56,840	21,112	937	14,358	2,558
Sales finance and industrial credit	956	69,146	19,987	7,821	421	8,600	1,215
Personal credit	1,005	131,595	34,189	12,573	364	4,979	958
Other short-term credit agencies	105	2,379	748	197	39	153	74
Short-term credit agencies, except banks, not allocable	256	8,896	1,915	520	113	627	312
Investment trusts and investment companies, total [3]	2,656	324,328	259,444	15,568	814	3,642	6,167
Management type	406	182,379	158,213	4,864	95	933	1,351
Fixed or semifixed type	66	15,485	13,345	1,197	16	42	567
Installment investment plans and guaranteed face-amount certificates	60	21,142	2,418	236	21	23	5
Mineral, oil, and gas royalty companies	76	4,754	1,304	511	49	291	161
Investment trusts and investment companies not allocable	2,048	100,568	84,164	8,759	633	2,353	4,084

For footnotes, see p. 362.

No. 379.—Corporation Income Tax Returns, by Major and Minor Industrial Groups: 1945—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	Deficit
Finance, insurance, real estate, and lessors of real property—Con.							
Finance—Continued							
Other investment companies, including holding companies, total	1,388	444,882	320,597	38,693	451	7,102	14,387
Holding companies [4]	639	247,319	213,749	20,221	210	2,062	11,111
Operating-holding companies [5]	749	197,563	106,848	18,472	241	5,040	3,276
Security and commodity-exchange brokers and dealers	991	208,608	58,059	17,699	246	5,702	1,553
Other finance companies	655	58,130	26,553	10,671	653	7,997	11,416
Finance not allocable	1,854	48,041	15,749	4,722	2,193	7,187	10,394
Insurance carriers, agents, etc., total	5,529	3,523,849	1,476,097	86,157	2,065	505,009	29,363
Insurance carriers, total	1,626	3,310,697	1,446,284	75,887	376	468,556	27,109
Life insurance companies [6]	631	1,434,651	1,256,610	24,725	63	595	90
Mutual insurance, except life or marine or fire insurance companies issuing perpetual policies	436	28,716	23,428	7,642	35	252	72
Other insurance carriers	559	1,847,330	166,246	43,520	278	467,710	26,947
Insurance agents, brokers, etc	3,903	213,151	29,813	10,270	1,689	36,453	2,254
Real estate, including lessors of buildings, total	55,955	1,859,364	423,177	131,643	32,796	464,073	144,556
Owner-operators and lessors of buildings	47,185	1,580,998	361,400	112,429	25,580	401,944	112,005
Lessee operators of buildings	1,584	67,122	10,383	3,625	998	22,624	2,345
Owners for improvement	2,149	48,248	15,351	4,129	2,012	9,716	12,306
Trading for own account	1,259	17,841	6,800	1,691	1,074	2,925	5,719
Real estate agents, brokers, etc	1,968	80,600	11,662	3,646	998	14,667	1,363
Title abstract companies	803	37,173	9,708	3,730	360	4,284	212
Real estate, including lessors of buildings, not allocable	1,007	27,382	7,874	2,393	1,774	7,913	10,606
Lessors of real property, except buildings, total	3,484	205,753	103,199	42,479	2,800	32,298	20,637
Agricultural, forest, etc., properties	558	11,910	5,738	1,724	471	2,578	2,637
Mining, oil, etc., properties	1,694	81,615	39,735	16,706	899	8,050	4,989
Railroad properties	216	89,774	46,982	20,196	124	18,905	8,299
Public-utility properties	103	14,813	6,551	2,766	65	648	797
Other real property, except buildings	739	5,446	2,831	739	1,044	1,523	2,924
Lessors of real property, except buildings, not allocable	174	2,195	1,362	348	197	594	991
Construction, aggregate	**7,811**	**2,458,988**	**146,070**	**62,134**	**4,023**	**488,965**	**33,451**
General contractors	3,160	1,570,640	95,250	38,965	1,951	309,359	24,156
Special trade contractors	4,544	864,954	49,797	22,792	1,958	175,590	8,971
Construction not allocable	107	23,394	1,023	377	114	4,016	323
Agriculture, forestry, and fishery, aggregate	**3,865**	**893,856**	**149,892**	**63,727**	**2,287**	**99,516**	**16,079**
Agriculture and services	3,568	847,807	142,890	60,779	2,069	93,951	13,481
Forestry	145	16,297	2,559	724	116	2,233	2,058
Fishery	152	29,753	4,442	2,224	102	3,332	541
Nature of business not allocable	1,908	139,661	15,283	5,362	3,459	26,563	10,949

[1] For items included in "compiled receipts," see table 381.
[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, table 375.

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

No. 380.—Corporation Income Tax Returns—Receipts, Deductions, Profits, and Tax: 1932 to 1945

[**In millions of dollars.** See headnote and footnotes, table 375. Data represent combined totals for returns reporting net income and those reporting no net income. For number of returns, see table 375]

YEAR	COMPILED RECEIPTS						COMPILED DEDUCTIONS			
	Total compiled receipts [1]	Gross sales [2]	Gross receipts from other operations [3]	Other receipts [4]	Tax-exempt income: Dividends from domestic corporations	Tax-exempt income: Interest on Government obligations [5]	Total compiled deductions [6]	Cost of goods sold	Cost of operations	Interest paid
1932	81,638	53,294	19,584	6,946	1,260	554	85,467	41,430	9,837	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	114,650	85,332	19,790	5,801	3,014	714	109,227	66,279	9,190	3,261
1936	132,723	100,586	22,886	8,527	(4)	724	124,952	78,023	10,859	3,081
1937	142,443	108,383	24,862	8,458	(4)	741	134,613	84,168	12,231	3,003
1938	120,454	91,195	20,594	7,933	(4)	732	116,323	70,274	9,802	2,871
1939	132,878	101,576	22,296	8,243	(4)	763	125,700	77,272	11,128	2,797
1940	148,237	114,642	24,483	8,329	(4)	783	138,889	86,739	12,297	2,701
1941	190,432	151,325	29,379	8,918	(4)	809	173,757	113,317	15,141	2,624
1942	217,681	173,375	35,282	8,329	(4)	695	194,292	130,303	18,809	2,459
1943	249,682	199,904	40,390	8,728	(4)	660	221,556	151,889	22,460	2,331
1944	262,201	209,536	42,696	9,376	(4)	592	235,654	161,198	24,312	2,288
1945	255,448	203,575	40,455	10,904	(4)	513	234,102	157,377	22,666	2,308

YEAR	COMPILED DEDUCTIONS—con.			Compiled net profit or loss [9]	Net income or deficit [10]	Deduction due to net loss for prior year [11]	Total tax [12]	Compiled net profit less total tax	DIVIDENDS PAID	
	Taxes paid [7]	Depreciation and depletion [8]	Other deductions						Cash	Stock
1932	2,087	3,940	24,130	[13] *3,829*	[13] *5,644*	88	286	[13] *4,115*	3,886	143
1933	2,124	3,742	22,741	[13] *930*	[13] *2,547*	----------	423	[13] *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	4,003	28,832	9,348	8,919	123	2,549	6,800	6,089	140
1941	5,025	4,423	33,227	16,675	16,333	330	7,168	9,507	6,701	179
1942	5,194	4,904	32,623	23,389	23,052	378	12,256	11,132	5,607	73
1943	5,699	5,251	33,926	28,126	27,819	225	15,926	12,201	5,728	225
1944	5,965	5,643	36,249	26,547	26,304	149	14,884	11,663	6,057	247
1945	5,585	6,620	39,546	21,346	21,139	114	10,795	10,551	6,081	334

[1] For items included in "Total compiled receipts," see table 381.
[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.
[4] Beginning 1936, "Dividends from domestic corporations" are taxable income tabulated with "Other receipts."
[5] For 1932–33 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 1945, 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 1941–45.
[6] Beginning 1936, includes contributions or gifts (limited to 5 percent of net income before this deduction).
[7] See note 13, table 381.
[8] Includes amortization of emergency facilities for 1940 and later years.
[9] Compiled receipts less compiled deductions.
[10] See note 2, table 375; and note 4, table 385.
[11] Deducted by corporations reporting net income.
[12] In addition to income tax, includes: Declared value excess profits tax for 1933–45; surtax on undistributed profits, 1936–38, the amount for 1938 being that reported on returns with fiscal year beginning in 1937; excess profits tax under provisions of Second Revenue Act of 1940, for 1940–45; and defense tax 1940–41. Defense tax for 1941 is that reported on returns with fiscal years beginning in 1940.
[13] Deficit.

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

No. 381.—Corporation Income Tax Returns—Receipts,

[All money figures in millions

	Item	All industrial groups	Mining and quarrying: 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	Manufacturing: Total manufacturing
1	Number of returns[1]	421,125	7,296	848	148	1,544	3,309	1,263	184	79,112
2	**Compiled receipts, total**[2]	**255,447.8**	3,953.7	740.5	371.8	1,544.4	924.4	365.1	7.6	141,284.0
3	Gross sales[3]	203,574.9	3,233.9	679.5	315.7	1,343.3	570.1	320.5	4.9	133,128.0
4	Gross receipts from operations.[4]	40,455.1	554.5	31.7	37.3	162.1	286.0	34.9	2.4	5,968.1
	Interest on Government obligations (less amortizable bond premium):									
5	Wholly taxable[5]	1,501.7	6.3	3.4	.3	1.2	.8	.5	(6)	109.8
6	Subject to declared value excess-profits tax and surtax.[7]	301.3	.6	.2	(6)	.2	.2	.1	(6)	11.0
7	Subject to surtax only[8]	5.6	(6)	(6)	(6)	(6)	(6)	(6)	--------	.4
8	Wholly tax-exempt[9]	206.5	.3	.1	(6)	(6)	.1	.1	--------	6.6
9	Other interest	2,225.1	6.2	1.6	.4	2.1	1.8	.3	(6)	120.3
10	Rents	2,358.4	24.0	1.5	4.6	12.3	3.8	1.8	.1	207.8
11	Royalties	253.9	25.7	1.8	7.3	7.8	7.7	1.0	(6)	91.6
12	Excess, net short-term capital gain over net long-term capital loss.[10]	44.2	1.4	.2	(6)	(6)	1.1	.1	(6)	4.2
13	Excess, net long-term capital gain over net short-term capital loss.[10]	878.6	42.7	4.2	3.8	4.1	29.3	1.3	.1	220.8
14	Net gain, sales other than capital assets.[11]	182.6	3.3	.1	.2	.4	2.5	.2	(6)	6.9
15	Dividends, domestic corporations.	1,418.5	21.6	8.0	.1	3.4	8.9	1.2	(6)	357.5
16	Dividends, foreign corporations.	134.4	.4	.3	(6)	.1	(6)	(6)	--------	77.3
17	Other receipts	1,907.0	32.8	7.8	2.1	7.4	12.2	3.1	.1	973.7
18	**Compiled deductions, total**	234,102.3	3,711.0	671.4	363.5	1,473.0	865.1	329.6	8.4	131,027.2
19	Cost of goods sold[12]	157,376.6	2,315.6	479.3	271.7	1,068.6	295.6	197.0	3.3	102,511.8
20	Cost of operations[12]	22,665.7	375.1	18.7	28.4	123.1	180.5	22.5	1.8	4,316.1
21	Compensation of officers	4,118.5	51.4	4.3	2.7	15.5	17.4	11.3	.2	1,734.7
22	Rent paid on business property.	2,558.2	24.8	4.2	1.9	5.8	10.6	2.3	(6)	592.1
23	Repairs	2,624.4	64.7	5.9	9.6	29.0	7.1	13.0	.1	2,042.8
24	Bad debts	277.1	7.9	4.6	.6	1.0	1.3	.4	(6)	66.4
25	Interest paid	2,308.0	26.7	3.7	2.7	6.0	11.7	2.4	.1	447.3
26	Taxes paid[13]	5,585.2	110.0	27.3	10.3	35.1	27.3	9.7	.3	2,771.1
27	Contributions or gifts[14]	265.7	3.1	1.0	.1	.9	.7	.4	(6)	149.7
28	Depreciation	3,976.7	146.7	22.0	7.5	41.0	61.0	14.8	.3	1,826.8
29	Depletion	692.8	211.4	49.0	7.4	39.2	102.7	12.7	.4	427.6
30	Amortization	1,950.8	28.2	13.4	1.4	4.0	7.1	2.1	.2	1,284.6
31	Advertising	1,922.7	3.8	.3	.6	1.0	1.2	.7	(6)	1,154.5
32	Amounts contributed under pension plan, etc.	766.2	6.1	1.0	.3	.5	3.8	.5	(6)	461.9
33	Net loss, sales other than capital assets.[11]	464.1	15.1	2.0	.6	5.8	3.3	2.7	.7	119.8
34	Other deductions	26,549.6	320.5	34.6	17.7	96.4	133.8	37.0	.9	11,120.1
35	**Compiled net profit or net loss.**	**21,345.5**	242.7	69.1	8.3	71.3	59.3	35.5	[16] .8	10,256.8
36	Deduct tax-exempt interest (Item 8).	206.5	.3	.1	(6)	(6)	.1	.1	--------	6.6
37	Net income or deficit	21,139.0	242.4	69.0	8.3	71.3	59.1	35.5	[16] .8	10,250.2
38	Net operating loss deduction.[15]	114.4	3.8	.5	.5	1.2	1.0	.6	(6)	30.4
39	Adjusted excess profits net income.	8,308.7	38.6	2.5	.9	13.6	8.5	13.1	.1	5,251.7
40	Income tax	4,182.7	86.5	24.1	2.9	24.5	24.5	10.3	.2	1,947.8
41	Declared value excess-profits tax.	55.0	.3	.1	(6)	.1	.1	.1	(6)	30.1
42	Excess profits tax	6,557.0	31.5	2.1	.6	11.0	6.7	11.0	.1	4,134.4
43	**Total tax**	10,794.8	118.4	26.3	3.6	35.6	31.3	21.4	.2	6,112.2
44	Compiled net profit less total tax.	10,550.7	124.3	42.7	4.8	35.7	28.0	14.2	[16] 1.0	4,144.5

[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.

DEDUCTIONS, PROFITS, AND TAX, BY MAJOR INDUSTRIAL GROUPS: 1945
of dollars. See headnotes and footnotes, table 375]

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	
8,728	2,591	210	824	3,579	7,626	2,059	453	2,335	3,917	2,087	10,057	6,186	1
19,458.6	4,435.9	2,227.7	2,813.0	4,878.4	3,978.4	2,191.4	3,361.1	1,475.4	2,006.5	3,584.3	3,845.3	9,910.2	2
19,135.5	4,383.3	2,210.2	2,756.6	4,673.3	3,843.7	2,164.4	3,287.1	1,371.0	1,965.5	3,516.9	3,491.9	9,376.7	3
121.8	12.7	4.3	19.5	154.0	107.8	9.7	45.1	35.7	17.2	7.9	265.5	347.4	4
6.1	1.9	.2	2.1	4.3	1.6	1.5	2.5	1.7	1.5	3.7	4.6	9.1	5
.7	.1	.1	.1	.1	.1	.1	(6)	.1	.2	.4	1.1	.8	6
(6	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	7
8	.2	.1	.1	.1	.1	.1	(6)	.1	.2	.2	.4	.6	8
10.2	3.1	1.0	1.8	3.2	1.4	.8	1.0	1.7	1.0	3.6	2.7	7.2	9
19.3	5.4	2.9	7.6	6.1	2.7	1.4	4.0	4.9	2.8	6.7	11.7	12.1	10
2.8	.5	(6)	.1	.9	4.1	.1	2.1	2.4	.2	2.3	8.3	12.5	11
.4	.1	(6)	.1	.2	.1	.1	(6)	.3	.1	.1	.1	.3	12
12.1	5.2	1.0	6.1	6.6	1.6	1.3	.8	39.8	3.9	11.2	7.4	13.8	13
.9	.5	(6)	.2	.2	.1	.1	(6)	.9	.3	.1	.5	.3	14
20.8	3.8	3.8	6.3	5.6	1.7	1.6	1.6	2.7	1.6	7.8	14.2	83.7	15
6.8	.1	.6	.1	.8	(6)	.1	6.6	.1	.3	1.6	1.0	7.3	16
120.4	18.9	3.6	12.5	22.9	13.2	10.2	10.2	13.9	11.7	21.6	35.7	38.6	17
18,471.3	4,026.9	2,087.0	2,535.2	4,427.3	3,736.6	2,055.8	3,114.7	1,359.8	1,871.8	3,241.8	3,260.7	8,878.6	18
15,915.5	2,786.1	1,841.8	2,223.1	3,653.5	3,016.5	1,772.8	2,506.6	1,034.9	1,487.7	2,584.6	2,111.4	6,408.0	19
55.3	5.1	.3	8.1	101.3	79.2	6.1	.7	22.3	11.4	3.6	137.2	295.4	20
150.8	44.0	6.4	25.5	95.3	136.4	47.7	16.9	32.2	62.1	63.8	148.0	123.1	21
49.9	10.0	1.8	2.9	17.2	29.9	11.1	10.7	4.0	10.8	16.0	36.5	33.9	22
197.3	34.7	3.2	34.7	57.8	9.4	15.5	49.9	14.3	23.7	85.3	19.3	145.7	23
6.2	1.9	.3	.3	1.4	1.2	.6	.4	2.2	1.5	1.1	7.2	6.5	24
40.9	12.8	15.4	5.8	13.6	6.5	3.3	9.1	5.8	4.4	13.9	11.9	26.6	25
196.2	632.9	97.3	40.4	66.5	43.4	24.0	76.2	26.2	33.0	56.5	60.7	127.1	26
12.7	5.7	1.4	6.6	9.6	6.4	3.0	2.2	1.2	2.4	4.8	10.1	11.4	27
158.1	44.2	6.6	34.6	59.0	14.5	11.1	34.4	29.9	21.6	74.9	44.8	167.1	28
.4	.6	-------	(6)	(6)	(6)	.1	.2	35.4	2.0	4.7	.1	12.0	29
9.7	3.9	-------	4.6	6.2	.6	.2	86.3	2.1	1.8	12.5	.5	165.3	30
203.9	96.1	45.7	6.2	21.9	25.5	12.7	30.4	3.0	9.2	13.1	22.4	267.4	31
36.2	7.0	2.2	3.4	8.5	4.2	3.5	3.8	2.0	3.0	10.8	17.0	50.6	32
21.6	4.5	.2	5.9	5.9	.8	.4	4.2	1.2	1.5	3.4	2.3	10.7	33
1,416.6	337.2	64.5	133.1	309.6	362.1	144.0	282.6	143.3	195.9	292.7	631.5	1,027.7	34
987.3	409.1	140.7	277.9	451.1	241.8	135.6	246.4	115.5	134.7	342.5	584.6	1,031.6	35
.8	.2	.1	.1	.1	.1	.1	(6)	.1	.2	.2	.4	.6	36
986.5	408.8	140.6	277.8	451.0	241.7	135.5	246.4	115.4	134.6	342.3	584.1	1,031.0	37
3.1	1.7	.1	.3	1.4	1.0	.4	.1	1.4	1.1	.9	2.8	2.3	38
440.3	230.5	13.3	176.0	245.7	127.5	62.5	171.3	29.7	56.1	158.5	319.2	413.9	39
222.8	74.0	49.3	41.6	81.8	41.7	28.4	30.3	30.4	30.3	69.6	97.8	225.5	40
4.1	2.0	(6)	.5	1.5	1.7	.7	.5	.2	.6	.4	1.9	1.2	41
329.3	179.8	10.8	138.4	189.0	95.7	48.3	139.2	22.4	43.9	127.7	252.4	336.5	42
556.3	255.8	60.2	180.5	272.3	139.1	77.4	170.0	52.9	74.7	197.7	352.1	563.3	43
431.0	153.3	80.5	97.4	178.8	102.6	58.2	76.4	62.6	60.0	144.8	232.5	468.3	44

[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.

No. 381.—Corporation Income Tax Returns—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]	442	2,770	6,526	2,440	1,871	6,192	620	1,102	3,951
2	**Compiled receipts, total** [2]	**10,384.7**	**2,343.8**	**18,534.1**	**3,995.2**	**7,124.0**	**9,880.8**	**3,089.3**	**17,236.1**	**2,751.3**
3	Gross sales [3]	9,257.8	2,280.9	17,890.4	3,842.8	6,967.0	9,615.3	3,062.8	13,617.1	2,696.0
4	Gross receipts from operations [4]	623.4	16.1	446.1	90.3	46.5	153.4	1.7	3,381.8	23.0
	Interest on Government obligations (less amortizable bond premium):									
5	Wholly taxable [5]	6.9	2.9	20.5	4.0	4.3	9.6	1.4	15.6	2.2
6	Subject to declared value excess profits tax and surtax.[7]	1.3	.4	1.4	.1	1.1	1.4	.1	.9	.4
7	Subject to surtax only [8]	.1	(6)	(6)	(6)	.1	(6)	(6)	(6)	(6)
8	Wholly tax-exempt [9]	.6	.1	.7	.1	.4	1.3	(6)	.1	.1
9	Other interest	16.5	1.5	16.5	1.4	19.7	7.0	1.4	14.6	2.0
10	Rents	55.8	3.4	25.3	3.7	5.5	6.8	4.0	8.9	3.8
11	Royalties	13.4	2.6	9.3	1.3	11.5	8.5	1.3	5.2	1.4
12	Excess, net short-term capital gain over net long-term capital loss.[10]	.2	.2	.5	.1	.5	.2	(6)	.6	.1
13	Excess, net long-term capital gain over net short-term capital loss.[10]	32.7	4.7	14.3	4.2	14.2	6.6	2.3	26.1	2.7
14	Net gain, sales other than capital assets.[11]	.1	.2	.5	.1	1.0	.4	(6)	.2	.2
15	Dividends, domestic corporations.	94.9	3.4	29.4	13.7	18.6	10.4	1.5	25.9	3.3
16	Dividends, foreign corporations	23.0	2.8	3.6	3.9	9.4	4.5	.9	2.1	1.6
17	Other receipts	258.0	24.7	75.7	29.4	24.3	55.5	11.8	137.1	14.6
18	**Compiled deductions, total**	**10,032.8**	**2,132.6**	**17,291.9**	**3,727.0**	**6,529.3**	**8,951.3**	**2,919.1**	**16,219.4**	**2,498.8**
19	Cost of goods sold [12]	6,853.3	1,606.7	14,013.0	3,000.0	5,413.1	7,105.6	2,486.2	11,495.2	1,892.1
20	Cost of operations [12]	330.9	10.6	275.4	55.7	8.1	16.4	.9	2,873.7	10.7
21	Compensation of officers	22.6	46.6	214.8	61.5	64.0	177.6	20.7	54.1	73.5
22	Rent paid on business property	91.1	7.8	75.7	32.3	29.0	40.4	8.3	45.4	17.5
23	Repairs	205.7	56.5	491.9	57.0	88.6	177.6	76.7	149.6	29.3
24	Bad debts	4.1	1.2	7.1	1.8	2.3	3.9	6.6	5.6	1.8
25	Interest paid	62.6	6.4	92.1	11.0	26.2	24.7	5.6	34.4	8.1
26	Taxes paid [13]	284.7	37.0	289.4	61.5	107.8	151.4	41.6	240.1	53.7
27	Contributions or gifts [14]	3.6	3.3	18.8	4.9	7.4	14.0	1.2	13.4	4.1
28	Depreciation	351.4	51.7	296.8	54.8	64.7	112.8	36.2	110.7	28.8
29	Depletion	324.0	1.9	23.4	19.7	.1	.6	.7	1.0	(6)
30	Amortization	298.7	11.1	281.1	83.1	46.3	98.8	26.5	126.2	11.0
31	Advertising	47.3	16.4	70.5	24.8	66.6	66.2	19.6	30.8	37.8
32	Amounts contributed under pension plan, etc.	82.0	7.5	73.6	10.5	53.1	34.4	3.7	28.5	12.6
33	Net loss, sales other than capital assets.[11]	5.9	4.7	20.7	1.9	3.1	6.5	.6	10.4	1.6
34	Other deductions	1,064.9	263.2	1,047.6	246.5	548.8	920.4	184.0	1,000.2	316.2
35	**Compiled net profit or net loss**	**351.9**	**211.2**	**1,242.2**	**268.2**	**594.7**	**929.5**	**170.2**	**1,016.6**	**252.5**
36	Deduct tax-exempt interest (Item 8).	.6	.1	.7	.1	.4	1.3	(6)	.1	.1
37	Net income or deficit	351.4	211.1	1,241.4	268.1	594.3	928.2	170.2	1,016.6	252.4
38	Net operating loss deduction [15]	.5	2.6	3.5	.4	1.0	2.3	.1	1.0	1.6
39	Adjusted excess profits net income.	13.0	82.1	724.6	110.2	372.7	547.5	127.1	622.6	138.9
40	Income tax	98.3	52.9	212.1	58.5	90.3	158.4	22.2	161.9	45.7
41	Declared value excess-profits tax.	.1	.5	4.0	1.0	.8	3.1	.5	3.1	1.1
42	Excess profits tax	10.5	66.2	571.4	84.5	304.3	437.8	100.4	485.5	107.4
43	**Total tax**	**108.9**	**119.6**	**787.5**	**143.9**	**395.3**	**599.4**	**123.1**	**650.5**	**154.1**
44	Compiled net profit less total tax	243.0	91.6	454.7	124.3	199.4	330.1	47.1	366.1	98.4

[10] Capital gain or loss is amount of gain or loss arising from sale or exchange of capital assets, defined to consist of property *other than* (1) stock in trade, (2) other property held primarily for sale to customers, (3) depreciable and real property used in taxpayer's trade or business, and (4) certain short-term Government obligations issued on a discount basis. Such gain or loss is classed as "short-term" if assets were held six months or less, "long-term" if period held was over six months. A net loss from this source is not deductible for current year but may be carried over and applied against capital gains in five succeeding taxable years. (See Statistics of Income, Part 2, for special treatment accorded gain or loss arising from sale or exchange of business property held for more than six months.)

[11] Net gain or loss, sales other than capital assets, consists generally of gain or loss arising from sale or exchange of depreciable and real property used in trade or business and certain short-term Government obligations issued on a discount basis. Exceptions to this rule result from special treatment of certain gains and losses mentioned in note 10.

TIONS, PROFITS, AND TAX, BY MAJOR INDUSTRIAL GROUPS: 1945—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	
2,546	19,736	13,193	3,594	2,949	120,948	35,681	5,318	30,363	71,209	5,327	5,552	1,727	1
1,778.3	22,663.4	14,606.1	2,944.4	5,112.8	66,640.4	32,288.7	1,732.1	30,556.6	29,014.3	9,829.8	6,046.6	213.8	2
1,721.5	258.4	196.2	6.8	55.4	64,436.7	31,119.2	1,301.1	29,818.0	28,149.2	9,575.5	5,969.8	208.0	3
37.3	21,454.0	13,857.9	2,715.8	4,880.2	1,304.9	864.4	390.0	474.4	355.0	32.4	53.5	5.2	4
1.5	32.4	19.2	5.4	7.9	26.2	9.2	.8	8.4	15.2	8.1	1.3	(6)	5
.1	2.4	2.1	(6)	.3	1.6	.4	(6)	.3	1.2	.3	.5	-------	6
(6)	.1	(6)	(6)	(6)	.1	.1	(6)	.1	.1	(6)	(6)	-------	7
.1	2.8	2.5	.1	.3	1.1	.5	.1	.4	.6	.1	.1	(6)	8
1.1	102.0	58.2	2.5	41.3	43.7	21.2	5.1	16.1	18.4	7.3	1.0	(6)	9
2.9	364.3	314.2	25.4	24.8	143.1	25.9	2.7	23.1	104.1	54.3	4.4	.1	10
.8	5.7	4.5	.7	.5	6.5	3.5	.3	3.3	1.8	.5	(6)	(6)	11
(6)	1.5	1.4	(6)	(6)	2.4	1.2	.2	1.1	1.0	.1	.1	(6)	12
2.2	37.1	27.7	1.8	7.5	49.2	21.4	1.7	19.7	21.2	6.3	2.0	.3	13
.1	3.1	2.9	(6)	.2	6.4	1.6	.1	1.5	4.0	.3	1.4	(6)	14
1.3	322.7	76.6	177.8	68.3	48.4	25.1	7.4	17.7	20.2	10.4	1.2	(6)	15
.1	7.7	.9	1.7	5.2	21.3	8.5	.1	8.4	4.5	4.1	(6)	-------	16
9.2	69.0	41.9	6.3	20.9	548.7	186.7	22.6	164.0	317.9	130.0	11.3	.2	17
1,657.4	19,723.4	13,291.1	2,255.2	4,177.0	63,276.4	31,072.4	1,640.8	29,431.7	27,124.8	8,873.8	5,887.7	206.1	18
1,304.2	182.7	141.8	4.1	36.8	50,701.5	26,971.6	1,206.0	25,765.6	19,646.3	6,231.2	4,797.0	169.3	19
7.5	12,681.1	9,189.2	1,333.6	2,158.3	674.6	438.0	134.9	303.2	186.9	9.7	36.9	4.4	20
47.3	166.5	122.8	14.3	29.4	1,213.6	522.2	62.6	459.7	564.4	87.7	42.8	9.7	21
9.7	690.4	614.9	51.2	24.3	816.6	108.0	11.0	97.0	662.7	205.2	65.7	3.4	22
19.2	47.9	40.8	3.7	3.4	210.7	47.9	1.9	46.0	144.0	49.9	24.7	.4	23
1.3	20.3	3.8	4.9	11.6	66.4	17.9	1.6	16.4	41.4	12.1	2.5	(6)	24
6.3	950.7	527.9	61.5	361.3	107.9	49.5	6.5	42.9	50.0	21.2	6.2	.4	25
23.7	1,357.1	757.2	171.5	428.5	554.7	166.9	11.1	155.8	340.2	138.1	41.8	2.2	26
1.6	23.6	7.1	6.1	10.4	55.6	18.5	1.8	16.7	.33.6	17.7	2.9	.1	27
18.1	1,165.0	456.0	246.5	462.5	276.2	67.1	3.5	63.6	181.8	63.4	33.8	.6	28
.5	25.6	9.7	(6)	15.9	2.3	1.4	.1	1.3	.6	.1	(6)	(6)	29
7.9	621.2	519.8	2.8	98.7	6.2	5.1	.1	5.0	1.0	.1	.3	(6)	30
17.0	47.7	23.8	14.2	9.7	572.0	161.2	7.1	154.1	379.4	188.1	28.2	.7	31
3.6	144.2	20.4	75.9	47.9	87.2	30.7	1.8	28.9	52.0	38.8	2.1	(6)	32
1.9	94.9	57.7	1.6	35.6	45.8	7.3	1.0	6.3	34.2	22.2	1.3	(6)	33
187.7	1,504.6	798.5	263.3	442.8	7,885.2	2,459.0	189.8	2,269.2	4,806.2	1,788.3	801.6	14.9	34
121.0	2,939.9	1,315.0	689.2	935.8	3,364.1	1,216.3	91.4	1,124.9	1,889.5	956.0	159.0	7.7	35
.1	2.8	2.5	.1	.3	1.1	.5	.1	.4	.6	.1	.1	(6)	36
120.9	2,937.1	1,312.5	689.1	935.4	3,362.9	1,215.8	91.3	1,124.5	1,888.9	955.9	158.9	7.7	37
.8	8.5	5.1	.3	3.0	13.9	5.3	.8	4.5	6.7	.2	.8	.1	38
68.6	985.7	576.4	216.7	192.6	1,638.6	582.5	36.8	545.7	973.9	608.2	68.2	.8	39
24.1	719.6	320.1	131.9	267.7	629.0	232.8	17.6	215.2	334.7	141.7	35.1	1.9	40
.6	2.3	2.1	.1	.1	15.0	5.5	.4	5.1	8.1	1.8	.7	.1	41
53.0	825.6	477.2	183.8	164.6	1,258.0	437.6	28.7	408.9	757.0	475.7	52.7	.6	42
77.7	1,547.6	799.4	315.8	432.4	1,902.0	675.8	46.7	629.1	1,099.7	619.1	88.4	2.6	43
43.3	1,392.3	515.6	373.4	503.3	1,462.0	540.4	44.6	495.8	789.8	336.9	70.5	5.2	44

[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. 381.—Corporation Income Tax Returns—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]	4,090	10,220	4,852	9,750	7,847	1,721	2,174	6,955
2	**Compiled receipts, total** [2]	**949.4**	**3,495.4**	**930.0**	**1,477.1**	**1,408.5**	**265.0**	**235.4**	**1,503.9**
3	Gross sales [3]	930.5	3,381.2	862.8	1,379.7	1,329.2	254.1	229.8	1,453.0
4	Gross receipts from operations [4]	7.1	30.7	17.4	80.3	55.7	5.4	1.4	24.4
	Interest on Government obligations (less amortizable bond premium):								
5	Wholly taxable [5]	.3	1.7	1.1	.4	.6	.1	.1	.7
6	Subject to declared value excess-profits tax and surtax.[7]	(6)	(6)	(6)	(6)	.1	(6)	(6)	(6)
7	Subject to surtax only [8]	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)
8	Wholly tax-exempt [9]	(6)	.3	(6)	(6)	(6)	(6)	(6)	(6)
9	Other interest	.4	1.1	1.3	.3	1.8	.1	.3	1.9
10	Rents	1.8	18.2	3.5	5.0	4.6	2.4	.5	4.4
11	Royalties	.2	.2	(6)	(6)	.3	(6)	(6)	.2
12	Excess, net short-term capital gain over net long-term capital loss.[10]	(6)	.2	(6)	.1	.2	(6)	(6)	.1
13	Excess, net long-term capital gain over net short-term capital loss.[10]	.4	1.4	.6	2.1	2.0	.4	.3	3.3
14	Net gain, sales other than capital assets.[11]	.1	.1	.1	.6	.3	.1	(6)	.5
15	Dividends, domestic corporations.	1.0	3.1	.6	.4	.8	.3	.1	1.0
16	Dividends, foreign corporations	(6)	(6)	(6)	.4	(6)	(6)	(6)	(6)
17	Other receipts	.7.6	57.3	42.3	7.8	13.1	2.0	2.8	14.2
18	**Compiled deductions, total**	**899.4**	**3,223.9**	**854.3**	**1,410.1**	**1,340.9**	**251.3**	**219.6**	**1,425.1**
19	Cost of goods sold [12]	634.7	2,192.8	485.0	772.8	958.4	190.8	166.8	1,092.0
20	Cost of operations [12]	4.1	11.7	3.4	49.6	30.5	3.3	.6	17.3
21	Compensation of officers	23.2	98.5	45.5	50.0	64.8	5.1	12.1	51.1
22	Rent paid on business property	33.7	165.5	29.3	68.2	24.6	3.8	3.9	8.0
23	Repairs	4.7	13.3	4.5	18.6	8.0	2.0	.6	9.3
24	Bad debts	.2	6.9	4.5	.5	3.0	.2	.5	4.8
25	Interest paid	1.1	4.1	2.5	2.7	3.5	.4	.4	3.2
26	Taxes paid [13]	10.6	35.1	13.9	30.3	15.3	3.9	2.8	17.0
27	Contributions or gifts [14]	.7	5.3	1.4	1.0	1.0	.1	.2	1.3
28	Depreciation	6.1	16.1	4.7	19.3	8.9	3.7	1.0	11.6
29	Depletion	(6)	(6)	(6)	(6)	(6)	(6)	(6)	.3
30	Amortization	(6)	(6)	(6)	.1	.1	(6)	(6)	.1
31	Advertising	11.4	72.4	24.0	8.0	12.3	.9	1.3	5.8
32	Amounts contributed under pension plan, etc.	1.3	4.0	.9	1.0	.6	.3	.1	.6
33	Net loss, sales other than capital assets.[11]	.2	2.0	1.0	2.3	.7	.2	(6)	3.5
34	Other deductions	167.5	596.2	233.9	385.7	209.1	36.6	29.1	199.1
35	**Compiled net profit or net loss**	**49.9**	**271.5**	**75.7**	**67.1**	**67.5**	**13.6**	**15.7**	**78.8**
36	Deduct tax-exempt interest (Item 8).	(6)	.3	(6)	(6)	(6)	(6)	(6)	(6)
37	Net income or deficit	49.9	271.2	75.7	67.0	67.5	13.6	15.7	78.8
38	Net operating loss deduction [15]	.1	.6	.4	1.9	.7	.2	.1	.8
39	Adjusted excess profits net income.	21.1	147.3	21.2	28.4	12.6	5.4	2.6	17.3
40	Income tax	9.6	42.3	18.7	14.1	16.9	2.9	3.6	19.7
41	Declared value excess-profits tax	.3	1.8	.4	.4	.6	(6)	.2	.8
42	Excess profits tax	16.8	112.5	16.2	21.6	10.1	4.6	2.0	14.1
43	**Total tax**	**26.6**	**156.7**	**35.4**	**36.1**	**27.6**	**7.5**	**5.8**	**34.6**
44	Compiled net profit less total tax	23.3	114.8	40.4	30.9	40.0	6.1	9.9	44.1

[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.

TIONS, PROFITS, AND TAX, BY MAJOR INDUSTRIAL GROUPS: 1945—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	
7,100	3,894	14,058	35,107	4,234	7,953	6,628	2,975	1,489	3,934	3,725	3,981	188	1
1,569.0	1,090.5	5,337.4	5,972.0	1,096.2	958.1	1,157.4	181.6	122.2	1,670.3	397.5	365.7	23.0	2
1,515.6	1,060.0	5,168.4	964.5	403.3	220.4	91.6	89.3	56.8	31.8	35.6	32.6	3.1	3
30.2	11.4	85.5	4,754.3	628.0	725.6	1,035.5	82.2	64.4	1,536.0	342.4	321.3	19.0	4
.5	.3	1.8	4.2	1.5	.3	.6	.2	.1	1.0	.3	.3	(6)	5
(6)	(6)	.1	.2	(6)	(6)	.1	(6)	(6)	(6)	(6)	(6)	-------	6
(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	-------	7
(6)	(6)	(6)	.2	(6)	(6)	(6)	(6)	(6)	(6)	(6)	.1	-------	8
1.9	.9	4.0	8.0	1.4	.5	1.1	.1	(6)	4.2	.2	.5	(6)	9
2.9	2.1	13.2	99.1	45.8	2.3	8.9	6.4	.2	26.9	5.9	2.3	.3	10
.1	(6)	1.1	4.4	.3	.1	.9	(6)	(6)	1.1	.3	1.6	-------	11
(6)	.1	.2	.6	.1	(6)	.2	(6)	(6)	(6)	.1	.1	(6)	12
1.1	.9	6.6	15.6	3.6	1.6	2.6	1.1	.1	4.3	1.1	1.0	(6)	13
.2	.2	.8	2.2	.3	.4	.4	.2	(6)	.2	.4	.2	-------	14
.8	.5	3.1	39.2	1.3	.9	2.4	(6)	(6)	33.8	.4	.2	.1	15
(6)	(6)	8.3	3.4	.1	(6)	.3	-------	(6)	3.0	(6)	(6)	(6)	16
15.5	13.9	44.2	76.2	10.4	5.9	12.9	2.1	.5	27.9	10.6	5.5	.4	17
1,481.8	1,050.7	5,079.2	5,370.1	993.0	903.9	1,079.8	172.7	116.0	1,404.5	328.3	349.9	22.0	18
1,090.6	865.1	4,083.6	552.2	215.3	119.1	63.5	57.8	37.2	19.6	19.3	18.8	1.6	19
10.9	4.6	49.6	2,528.4	221.7	419.9	601.0	42.7	43.8	864.3	150.8	172.8	11.4	20
53.5	20.3	127.1	245.9	21.7	58.9	73.5	11.6	8.9	27.3	16.7	25.9	1.4	21
40.0	11.3	45.9	232.5	49.7	27.0	22.6	14.7	2.0	88.6	15.8	11.7	.5	22
4.9	3.1	18.8	101.3	46.1	15.1	6.7	2.3	.9	18.0	8.7	3.5	.2	23
4.1	2.1	7.0	9.5	1.7	2.3	1.7	.4	.2	1.4	.3	1.4	(6)	24
2.5	1.8	8.4	53.3	27.4	3.3	2.5	1.5	.3	14.5	2.4	1.3	.1	25
20.5	8.5	47.6	143.8	46.4	20.5	14.7	4.5	2.0	33.7	14.9	6.7	.4	26
1.4	.6	3.5	8.1	1.2	1.1	1.1	.1	.1	2.6	1.5	.3	(6)	27
7.5	5.3	27.3	138.6	48.1	21.0	15.5	4.9	2.5	29.1	10.8	6.4	.3	28
(6)	.1	.3	.4	.1	(6)	(6)	.1	(6)	.1	.1	(6)	(6)	29
.1	(6)	.2	1.3	.1	.1	.2	.1	.2	.4	(6)	.3	(6)	30
18.9	7.4	31.4	76.3	10.2	10.9	5.5	.8	.7	38.7	4.8	4.7	.1	31
1.5	.7	4.5	19.2	.6	.7	9.2	(6)	.1	6.5	.7	1.3	.1	32
.7	.1	4.2	12.7	4.6	.6	1.0	.4	.1	4.9	.6	.5	(6)	33
224.5	119.6	619.9	1,246.6	298.2	203.5	261.1	30.9	16.9	255.0	80.8	94.4	5.7	34
87.2	39.7	258.2	601.9	103.2	54.1	77.6	8.9	6.2	265.8	69.2	15.8	1.0	35
(6)	(6)	(6)	.2	(6)	(6)	(6)	(6)	(6)	(6)	(6)	.1	-------	36
87.2	39.7	258.2	601.7	103.1	54.1	77.6	8.9	6.2	265.8	69.2	15.7	1.0	37
.4	.4	1.8	11.8	5.5	1.3	.9	.5	.2	.9	1.7	.8	(6)	38
32.1	8.8	82.3	233.9	35.3	11.7	25.7	1.4	2.3	102.5	45.6	8.8	.7	39
18.7	9.6	61.5	132.0	25.5	13.5	19.0	2.3	1.4	53.3	11.7	5.0	.3	40
.5	.4	1.5	2.2	.5	.3	.2	.1	(6)	.3	.6	.2	(6)	41
23.4	6.6	63.4	182.3	27.2	9.6	20.7	1.1	1.8	83.1	31.5	6.8	.5	42
42.7	16.6	126.5	316.5	53.3	23.4	39.9	3.5	3.2	136.7	43.8	12.0	.8	43
44.5	23.2	131.8	285.3	49.9	30.8	37.7	5.4	3.0	129.2	25.4	3.8	.2	44

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

[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.

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No. 381.—Corporation Income Tax Returns—Receipts, Deductions,

[All money figures in

	ITEM	FINANCE, INSURANCE, REAL ESTATE, AND LESSORS OF REAL PROPERTY							
		Total finance, insurance, real estate, and lessors of real property	Finance						
			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]	135,573	32,944	14,856	2,928	3,259	3,470	1,839	1,237
2	**Compiled receipts, total** [2]	**10,826.8**	**4,236.4**	**2,860.6**	**33.9**	**226.4**	**328.0**	**452.0**	**214.3**
3	Gross sales [3]	64.8	25.7	----------	----------	----------	----------	17.3	----------
4	Gross receipts from operations [4]	3,957.0	688.7	403.6	15.1	107.0	----------	40.0	87.3
	Interest on Government obligations (less amortizable bond premium):								
5	Wholly taxable [5]	1,320.1	880.5	853.6	.2	1.4	7.8	3.1	11.3
6	Subject to declared value excess-profits tax and surtax.[7]	285.0	241.0	235.5	(6)	(6)	.7	.4	4.3
7	Subject to surtax only [8]	4.9	3.9	3.8	(6)	(6)	(6)	(6)	.1
8	Wholly tax-exempt [9]	195.0	145.3	140.4	.1	.1	1.0	.7	2.4
9	Other interest	1,938.1	1,046.0	836.0	9.5	100.0	22.3	59.6	6.2
10	Rents	1,493.7	109.3	88.2	1.7	1.4	.7	9.0	1.3
11	Royalties	115.8	46.0	1.4	.2	.1	5.2	1.9	.1
12	Excess, net short-term capital gain over net long-term capital loss.[10]	32.3	26.8	19.1	.2	.4	3.9	.9	1.3
13	Excess, net long-term capital gain over net short-term capital loss.[10]	479.9	372.8	210.2	3.0	2.4	111.3	26.7	10.0
14	Net gain, sales other than capital assets.[11]	155.8	89.8	5.5	.9	.2	7.5	.5	74.1
15	Dividends, domestic corporations.	604.3	458.8	16.8	.2	2.5	159.4	267.8	10.3
16	Dividends, foreign corporations	22.5	21.0	.8	(6)	(6)	4.0	16.1	(6)
17	Other receipts	157.7	80.9	45.7	2.7	10.9	4.1	8.1	5.5
18	**Compiled deductions, total**	**7,137.9**	**2,405.2**	**1,724.6**	**34.1**	**172.0**	**73.7**	**145.1**	**155.4**
19	Cost of goods sold [12]	39.8	18.1	----------	----------	----------	----------	11.7	----------
20	Cost of operations [12]	141.6	43.1	.3	1.4	14.6	----------	3.0	19.7
21	Compensation of officers	513.5	330.4	247.1	5.6	17.4	7.2	10.2	34.5
22	Rent paid on business property	175.6	57.2	41.0	.8	7.1	.8	1.7	4.2
23	Repairs	122.5	18.2	15.1	.2	.3	.2	.9	.6
24	Bad debts	100.3	89.2	61.4	3.4	11.7	1.4	3.5	.3
25	Interest paid	702.5	361.5	257.8	4.6	23.6	15.6	42.7	9.9
26	Taxes paid [13]	588.7	156.0	124.8	1.5	6.7	5.3	7.5	6.9
27	Contributions or gifts [14]	22.0	16.7	13.5	.1	.6	.6	1.2	.5
28	Depreciation	357.4	59.7	46.5	.5	2.1	.6	3.4	1.3
29	Depletion	23.4	3.5	.2	(6)	(6)	1.9	1.3	(6)
30	Amortization	7.1	5.3	----------	----------	(6)	(6)	5.1	(6)
31	Advertising	55.5	38.3	24.6	.4	9.5	.1	.3	2.0
32	Amounts contributed under pension plan, etc.	42.7	34.4	31.4	(6)	.7	.1	.7	1.1
33	Net loss, sales other than capital assets.[11]	163.5	47.5	31.2	3.6	.2	3.2	3.9	1.0
34	Other deductions	4,081.8	1,126.2	829.6	12.0	77.6	36.8	48.0	73.2
35	**Compiled net profit or net loss**	**3,688.9**	**1,831.3**	**1,136.0**	[16] 3	**54.4**	**254.3**	**306.9**	**58.9**
36	Deduct tax-exempt interest (item 8).	195.0	145.3	140.4	.1	.1	1.0	.7	2.4
37	Net income or deficit	3,493.9	1,686.0	995.6	[16] 3	54.3	253.3	306.2	56.5
38	Net operating loss deduction [15]	37.0	10.9	4.8	.7	.4	.8	2.3	.7
39	Adjusted excess profits net income.	74.6	23.9	13.3	.1	2.7	.2	1.2	3.3
40	Income tax	603.0	385.7	284.1	2.0	18.9	15.4	37.7	14.9
41	Declared value excess-profits tax	3.2	1.2	.8	(6)	.1	.1	(6)	.2
42	Excess profits tax	60.6	19.5	11.1	(6)	2.2	.1	1.0	2.6
43	**Total tax**	**666.8**	**406.5**	**296.0**	**2.1**	**21.1**	**15.6**	**38.7**	**17.7**
44	Compiled net profit less total tax	3,022.1	1,424.8	840.0	[16] 2.4	33.2	238.7	268.2	41.2

[10] Capital gain or loss is amount of gain or loss arising from sale or exchange of capital assets, defined to consist of property *other than* (1) stock in trade, (2) other property held primarily for sale to customers; (3) depreciable and real property used in tax payer's trade or business, and (4) certain short-term Government obligations issued on a discount basis. Such gain or loss is classed as "short-term" if assets were held six months or less, "long-term" if the period held was over six months. A net loss from this source is not deductible for current year but may be carried over and applied against capital gains in the five succeeding taxable years. (See Statistics of Income, Part 2, for special treatment accorded gain or loss arising from sale or exchange of business property held for more than six months.)

[11] Net gain or loss, sales other than capital assets, consists generally of gain or loss arising from sale or exchange of depreciable and real property used in trade or business and certain short-term Government obligations issued on a discount basis. Exceptions to this rule result from special treatment of certain gains and losses, mentioned in note 10.

PROFITS, AND TAX, BY MAJOR INDUSTRIAL GROUPS: 1945—Continued

millions 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	
1,308	4,047	7,594	2,002	5,592	88,751	6,284	11,834	6,152	5,637	261	254	5,367	1
66.1	55.2	4,028.9	3,779.3	249.6	2,323.4	238.1	2,948.0	993.4	941.8	18.5	33.1	166.2	2
8.4	-------	-------	-------	-------	36.1	3.0	622.0	777.9	744.3	9.5	24.0	88.7	3
8.8	26.9	2,348.9	2,118.4	230.6	919.3	-------	2,249.8	153.4	140.4	5.1	7.9	59.1	4
.2	2.8	431.5	431.2	.4	5.8	2.3	1.9	.7	.6	(6)	(6)	.1	5
(6)	.1	43.4	43.3	(6)	.5	.1	.1	.4	.4	(6)	-------	(6)	6
(6)	(6)	.9	.9	(6)	.1	(6)	(6)	(6)	(6)	(6)	(6)	(6)	7
(6)	.7	48.8	48.8	(6)	.7	.1	.3	.2	.1	(6)	(6)	.1	8
1.9	10.6	860.4	858.4	2.0	29.8	1.9	2.2	2.8	2.6	.2	(6)	1.8	9
5.7	1.1	116.0	114.4	1.6	1,124.3	144.1	11.9	10.9	10.4	.4	(6)	3.5	10
36.9	.3	.1	(6)	.1	3.3	66.5	.4	3.3	3.1	.2	(6)	.4	11
(6)	1.1	1.8	1.6	.2	3.5	.2	1.3	.3	.3	(6)	(6)	.3	12
1.4	7.8	32.5	31.3	1.2	66.2	8.4	13.7	16.5	14.0	1.8	.6	3.2	13
.4	.6	.5	.3	.2	64.8	.8	2.2	1.7	.9	.7	(6)	1.0	14
.7	1.2	127.1	123.7	3.4	16.6	1.8	11.3	12.6	12.5	.1	(6)	.9	15
(6)	(6)	1.3	1.2	.2	.2	(6)	.4	1.4	1.4	-------	(6)	(6)	16
1.7	2.2	15.6	5.8	9.8	52.4	8.8	30.4	11.3	10.6	.4	.3	7.1	17
51.0	49.2	2,533.3	2,311.3	222.0	2,044.1	155.4	2,835.0	859.4	812.2	18.0	29.2	161.8	18
6.4	-------	-------	-------	-------	19.4	2.3	475.5	528.0	502.3	8.4	17.3	69.5	19
2.7	1.2	39.6	1.3	38.3	58.9	-------	1,861.6	67.2	59.8	3.0	4.4	20.2	20
3.3	5.2	60.4	11.2	49.2	117.1	5.6	130.1	46.1	44.4	.6	1.1	16.5	21
.6	.9	22.6	14.5	8.1	92.4	3.4	14.3	8.7	8.5	.1	.2	3.3	22
.7	.2	2.2	1.6	.6	100.9	1.2	18.7	14.0	13.0	.1	.9	1.8	23
6.0	1.3	2.0	.9	1.0	8.6	.5	3.7	1.2	1.1	.1	(6)	1.4	24
1.2	6.1	4.2	3.1	1.1	284.3	52.5	8.7	8.4	7.5	.7	.2	2.6	25
1.1	2.1	85.6	81.6	4.1	327.7	19.4	33.2	22.9	21.7	.8	.4	3.7	26
.1	.1	2.0	1.4	.6	3.1	.2	1.9	1.4	1.3	(6)	(6)	.2	27
4.4	.8	22.0	20.5	1.4	265.8	9.9	35.2	27.2	26.1	.3	.7	3.6	28
(6)	.1	(6)	(6)	(6)	.7	19.2	.4	1.6	.7	.8	(6)	.2	29
.1	(6)	(6)	-------	(6)	1.2	.6	2.0	.1	.1	(6)	-------	.1	30
.6	.9	9.3	6.9	2.4	7.8	(6)	6.0	5.7	5.6	(6)	.1	1.3	31
.2	.2	7.2	6.2	1.0	1.1	.1	3.0	1.7	1.7	(6)	(6)	.2	32
1.7	2.6	6.3	6.2	.1	98.2	11.5	3.0	5.6	4.1	1.4	.2	3.7	33
21.9	27.3	2,270.0	2,155.9	141.1	656.7	28.9	237.7	119.7	114.2	1.8	3.7	33.5	34
15.2	6.0	1,495.6	1,468.0	27.6	279.4	82.7	112.9	134.0	129.6	.5	3.9	4.5	35
(6)	.7	48.8	48.8	(6)	.7	.1	.3	.2	.1	(6)	(6)	.1	36
15.1	5.4	1,446.7	1,419.2	27.6	278.6	82.6	112.6	133.8	129.4	.5	3.9	4.3	37
.6	.6	2.1	1.7	.4	22.9	1.1	5.8	2.4	2.1	.1	.2	.9	38
2.0	1.2	12.4	8.8	3.5	27.4	10.9	42.0	41.6	39.6	(6)	2.0	2.0	39
9.0	3.8	75.7	68.4	7.3	108.5	33.1	28.5	32.8	31.5	.7	.7	3.5	40
(6)	(6)	.2	(6)	.1	1.7	.1	1.0	.6	.6	(6)	(6)	.1	41
1.7	.9	10.3	7.5	2.9	21.5	9.3	32.6	30.2	28.7	(6)	1.5	1.8	42
10.7	4.7	86.2	75.9	10.3	131.6	42.5	62.1	63.7	60.8	.7	2.2	5.4	43
4.5	1.3	1,409.4	1,392.1	17.3	147.7	40.2	50.8	70.2	68.8	18 .2	1.7	18, 9	44

[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 379.

[18] See notes 4 and 5, table 379.

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

No. 382.—Total Compiled Receipts of Corporations, by Industrial Groups: 1938 to 1945

[In millions of dollars. For items comprising "total compiled receipts," see table 381. See also headnote, table 375

INDUSTRIAL GROUP	1938	1939	1940	1941	1942	1943	1944	1945
All industrial groups	120,454	132,878	148,237	190,432	217,681	249,682	262,201	255,448
Mining and quarrying, total	2,742	2,877	3,264	3,900	4,003	3,731	4,028	3,954
Metal mining	635	844	1,018	1,149	1,294	847	778	740
Anthracite mining	207	202	231	264	315	336	394	372
Bituminous coal, lignite, peat, etc	717	816	955	1,208	1,302	1,447	1,603	1,544
Crude petroleum and natural gas production	951	749	770	907	675	705	874	924
Nonmetallic mining and quarrying	224	257	277	361	402	383	368	365
Mining and quarrying not allocable	7	9	13	11	15	14	11	8
Manufacturing, total	51,143	58,306	66,991	93,442	119,441	146,379	154,215	141,284
Food and kindred products	9,851	10,128	10,609	13,517	17,885	19,073	19,920	19,459
Beverages	1,616	1,696	1,834	2,266	2,695	3,287	3,799	4,436
Tobacco manufactures	1,290	1,325	1,420	1,584	1,800	2,091	2,136	2,228
Cotton manufactures	887	1,128	1,268	1,966	2,851	2,937	2,788	2,813
Textile-mill products, except cotton	2,330	2,768	2,962	4,107	4,826	5,111	4,944	4,878
Apparel and products made from fabrics	2,105	2,346	2,509	3,369	3,954	4,104	3,938	3,978
Leather and products	1,126	1,241	1,290	1,778	2,114	2,158	2,139	2,191
Rubber products	858	1,084	1,166	1,696	1,891	2,984	3,357	3,361
Lumber and timber basic products	754	925	1,092	1,526	1,738	1,684	1,659	1,475
Furniture and finished lumber products	1,031	1,233	1,396	1,800	1,892	1,945	2,006	2,007
Paper and allied products	1,525	1,771	2,047	2,806	2,895	3,285	3,493	3,584
Printing and publishing industries	2,196	2,269	2,412	2,619	2,702	3,126	3,482	3,845
Chemicals and allied products	3,712	4,357	4,869	6,513	7,325	8,726	9,953	9,910
Petroleum and coal products	5,099	5,411	5,685	6,896	7,636	8,651	10,032	10,385
Stone, clay, and glass products	1,222	1,506	1,714	2,301	2,348	2,382	2,311	2,344
Iron, steel, and products	4,291	6,021	7,580	11,753	16,791	21,170	21,079	18,534
Nonferrous metals and their products	1,252	1,637	2,012	2,893	3,222	4,353	4,428	3,995
Electrical machinery and equipment	1,578	1,869	2,491	3,754	5,109	6,854	8,126	7,124
Machinery, except transportation equipment and electrical	3,070	3,544	4,645	7,273	10,071	11,534	11,325	9,881
Automobiles and equipment, except electrical	3,053	3,669	4,797	6,588	4,091	3,862	3,727	3,089
Transportation equipment, except automobiles	635	871	1,595	3,930	12,478	22,719	24,778	17,236
Other manufacturing	1,040	1,179	1,170	1,634	2,016	2,672	2,805	2,751
Manufacturing not allocable	622	330	428	873	1,111	1,671	1,992	1,778
Public utilities, total	12,146	13,094	13,710	15,949	18,650	21,338	22,497	22,663
Transportation	6,998	7,590	8,189	9,966	12,020	14,174	14,819	14,606
Communication	1,656	1,749	1,564	1,719	2,228	2,515	2,727	2,944
Other public utilities	3,493	3,755	3,958	4,263	4,402	4,649	4,951	5,113
Trade, total	39,048	42,747	47,216	57,776	55,922	58,440	61,724	66,640
Wholesale, total	17,782	19,765	21,890	27,644	26,928	28,120	29,996	32,289
Commission merchants [1]	-------	-------	638	1,357	1,323	1,571	1,612	1,732
Other wholesalers [1]	-------	-------	21,251	26,286	25,605	26,549	28,385	30,557
Retail, total	17,267	19,422	21,578	25,592	24,382	25,503	26,712	29,014
General merchandise [2]	5,148	5,494	5,890	7,018	7,730	8,385	9,118	9,830
Food stores, incl. market milk dealers	2,940	3,668	4,135	4,895	5,435	5,490	5,726	6,047
Package liquor stores	78	85	97	113	149	173	184	214
Drug stores	580	613	631	699	852	969	926	949
Apparel and accessories	1,592	1,772	1,958	2,315	2,642	2,923	3,125	3,495
Furniture and house furnishings	749	769	895	1,054	935	852	840	930
Eating and drinking places	671	730	792	908	1,085	1,262	1,381	1,477
Automotive dealers	2,296	3,021	3,887	4,591	1,434	1,280	1,226	1,408
Filling stations	262	247	318	379	320	232	227	265
Hardware	188	208	189	231	232	200	198	235
Building materials, fuel, and ice	1,020	1,080	1,273	1,445	1,419	1,373	1,323	1,504
Other retail trade	1,377	1,435	920	1,157	1,279	1,413	1,382	1,569
Retail trade not allocable	364	299	592	787	870	949	1,056	1,090
Trade not allocable	4,000	3,561	3,748	4,541	4,612	4,817	5,016	5,337
Service, total	3,558	3,668	3,846	4,184	4,618	5,158	5,637	5,972
Hotels and other lodging places [2]	586	612	643	719	776	944	1,020	1,096
Personal service [2]	612	628	660	731	810	862	910	958
Business service	680	723	796	847	817	903	1,037	1,157
Automotive repair services and garages	207	208	168	171	177	161	166	182
Misc. repair services, hand trades [1]	-------	-------	61	99	132	149	161	122
Motion pictures [2]	934	936	1,007	1,066	1,218	1,388	1,573	1,670
Amusement, except motion pictures [2]	207	223	243	278	280	276	324	398
Other service, including schools	327	330	262	263	399	440	432	366
Service not allocable	5	7	6	10	9	34	16	23

For footnotes, see next page.

No. 382.—Total Compiled Receipts of Corporations, by Industrial Groups: 1938 to 1945—Continued

[In millions of dollars]

INDUSTRIAL GROUP	1938	1939	1940	1941	1942	1943	1944	1945
Finance, insurance, real estate, and lessors of real property, total [3]	9,042	9,215	9,913	10,706	9,237	9,200	9,827	10,827
Finance, total [1]	--------	--------	4,390	4,675	3,340	3,290	3,636	4,236
Banks and trust companies	1,844	1,897	1,934	2,030	1,963	2,164	2,455	2,861
Long-term credit agencies, mortgage companies, except banks	59	60	57	53	41	34	31	34
Short-term credit agencies, except banks [2]	352	351	409	464	432	212	207	226
Investment trusts and investment companies [1]	--------	--------	287	279	216	228	266	328
Other investment companies, including holding companies [1]	--------	--------	1,459	1,509	490	426	435	452
Security and commodity-exchange brokers and dealers	151	153	137	213	95	141	138	214
Other finance companies	62	63	67	81	69	58	63	66
Finance not allocable [1]	--------	--------	40	45	34	36	41	55
Insurance carriers, agents, etc., total	3,086	3,162	3,394	3,731	3,754	3,672	3,774	4,029
Insurance carriers [2]	2,900	2,976	3,189	3,498	3,522	3,446	3,536	3,779
Insurance agents, brokers, etc	186	186	205	233	231	226	238	250
Real estate, including lessors of buildings	1,801	1,857	1,901	2,044	1,903	1,983	2,151	2,323
Lessors of real property, except buildings	200	187	229	256	241	246	265	238
Construction	1,964	2,250	2,528	3,530	4,787	4,343	3,182	2,948
Agriculture, forestry, and fishery, total	604	611	643	753	805	868	930	993
Agriculture and services	553	558	596	698	759	823	887	942
Forestry	19	21	17	20	25	20	20	19
Fishery	32	32	30	34	21	25	23	33
Nature of business not allocable	206	110	124	193	219	227	161	166

[1] Data for 1938 and 1939 are not available or are omitted on account of poor comparability. However, omitted data are included in totals, where the comparability is affected to a lesser degree.
[2] Data for 1938 and 1939 have been adjusted to improve comparability with 1940 and subsequent years.
[3] For 1938 and 1939 includes "Finance, insurance, real estate, and lessors of real property not allocable," not shown separately.

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

No. 383.—Dividends Paid, According to Income Tax Returns of Corporations, by Industrial Groups: 1942 to 1945

[In millions of dollars. For totals for earlier years, see table 380. See also headnote, table 375]

INDUSTRIAL GROUP	1942		1943		1944		1945	
	Cash	Stock	Cash	Stock	Cash	Stock	Cash	Stock
All industrial groups	5,607.1	72.7	5,727.7	224.8	6,057.0	247.2	6,080.8	334.4
Mining and quarrying, total	267.6	1.0	200.4	5.4	189.5	1.5	159.8	1.9
Metal mining	102.7	--------	82.7	(1)	78.8	.1	52.1	.1
Anthracite mining	6.6	--------	6.8	--------	7.7	.1	6.5	--------
Bituminous coal, lignite, peat, etc	24.4	.5	25.2	.4	25.6	.4	29.3	.4
Crude petroleum and natural gas production	53.0	.4	65.0	5.0	57.5	.9	53.6	.7
Nonmetallic mining and quarrying	20.6	.1	20.0	(1)	19.6	.1	18.0	.7
Mining and quarrying not allocable	.3	(1)	.7	--------	.3	--------	.2	--------
Manufacturing, total	2,511.2	35.6	2,631.7	114.4	2,848.3	134.9	2,824.7	146.2
Food and kindred products	241.5	2.1	249.5	6.4	258.5	23.4	262.1	11.6
Beverages	67.4	.2	85.2	13.4	69.9	2.6	76.6	2.1
Tobacco manufactures	70.8	--------	67.5	.1	73.2	--------	65.5	.1
Cotton manufactures	45.8	1.2	43.5	1.4	47.0	7.6	39.5	4.1
Textile-mill products, except cotton	61.0	3.6	68.5	28.5	70.7	9.5	81.8	11.8
Apparel and products made from fabrics	22.2	2.0	28.6	5.4	28.5	5.4	26.1	7.1
Leather and products	26.5	.6	28.3	.8	27.7	2.6	27.2	4.8
Rubber products	25.8	.1	34.7	.2	38.5	.3	39.7	.7
Lumber and timber basic products	45.6	.1	40.1	3.1	37.9	2.0	40.2	.7
Furniture and finished lumber products	26.7	2.0	25.1	2.4	26.6	3.5	23.9	1.9
Paper and allied products	71.4	.6	76.9	2.8	73.2	6.9	77.5	6.4
Printing and publishing industries	74.1	.6	88.4	2.6	106.8	2.6	102.1	13.4
Chemicals and allied products	312.6	2.9	321.3	6.6	379.5	16.9	383.0	5.7
Petroleum and coal products	308.6	5.6	318.4	11.1	388.8	10.7	360.6	11.9
Stone, clay, and glass products	71.5	1.7	68.9	2.6	59.7	2.0	62.5	1.6
Iron, steel, and products	311.7	2.8	304.5	9.3	329.8	7.9	315.9	14.1
Nonferrous metals and their products	77.6	.7	88.0	2.2	106.9	1.1	104.4	2.6

[1] Less than $50,000.

No. 383.—Dividends Paid, According to Income Tax Returns of Corporations, by Industrial Groups: 1942 to 1945—Continued

[In millions of dollars]

Industrial group	1942		1943		1944		1945	
	Cash	Stock	Cash	Stock	Cash	Stock	Cash	Stock
Manufacturing—Continued								
Electrical machinery and equipment	105.3	1.7	142.8	1.6	132.2	4.4	145.3	6.2
Machinery, except transportation equipment and electrical	229.5	4.1	199.0	6.6	200.9	8.6	193.1	15.1
Automobiles and equipment, except electrical	46.4	.2	28.7	.8	32.0	1.6	25.1	6.3
Transportation equipment, except automobiles	209.5	1.7	244.3	2.7	287.9	3.3	293.5	3.4
Other manufacturing	41.2	.9	42.1	1.7	43.8	5.0	51.4	12.1
Manufacturing not allocable	18.4	.5	37.2	2.1	28.3	7.3	27.8	2.5
Public utilities, total	1,129.9	4.0	1,175.8	7.1	1,226.6	22.2	1,243.0	6.7
Transportation	309.7	1.4	334.4	3.5	368.8	3.4	370.0	5.2
Communication	353.3	.4	362.5	.4	366.1	.4	377.4	.6
Other public utilities	466.9	2.3	478.9	3.2	491.7	18.4	495.9	.9
Trade, total	499.8	12.5	543.4	30.6	550.5	43.9	557.4	60.7
Wholesale, total	186.0	7.0	193.5	18.1	199.8	26.3	195.5	29.1
Commission merchants	16.7	.1	20.0	.7	19.8	2.9	22.2	1.6
Other wholesalers	169.2	6.9	173.5	17.4	180.0	23.4	173.3	27.5
Retail, total	282.8	4.0	314.1	10.2	312.3	13.2	323.4	25.7
General merchandise	150.6	1.3	162.5	2.3	162.1	4.2	169.6	7.2
Food stores, incl. market milk dealers	30.8	.5	33.4	1.3	34.7	.2	36.5	2.1
Package liquor stores	.1	(1)	.3	(1)	.3	(1)	.2	.1
Drug stores	10.6	.1	10.4	.4	8.7	.1	8.2	.5
Apparel and accessories	25.1	.6	26.6	1.3	29.2	3.4	33.0	4.6
Furniture and house furnishings	12.5	.5	19.8	2.0	18.2	1.2	13.4	3.7
Eating and drinking places	8.7	.1	9.9	.2	10.0	.2	10.4	1.7
Automotive dealers	8.9	.2	10.3	.9	8.7	1.0	8.7	1.4
Filling stations	3.5	.1	3.2	(1)	3.1	.1	3.8	.1
Hardware	1.7	.1	2.3	.2	1.9	.2	2.2	.5
Building materials, fuel, and ice	15.0	.2	16.1	.6	14.9	.5	17.7	1.0
Other retail trade	9.5	.2	12.2	.4	12.6	1.5	12.3	1.9
Retail trade not allocable	5.8	.2	6.9	.4	8.0	.7	7.3	1.0
Trade not allocable	31.0	1.5	35.8	2.3	38.4	4.4	38.5	5.9
Service, total	87.0	1.4	105.6	3.0	116.8	3.4	132.3	7.9
Hotels and other lodging places	7.2	.1	10.4	--------	11.4	.6	11.5	.5
Personal service	7.3	.1	9.3	.4	10.6	.4	11.4	.3
Business service	16.5	.5	19.3	.1	19.4	.4	20.5	.9
Automotive repair service and garages	.9	(1)	1.4	(1)	.9	(1)	3.8	.1
Misc. repair services, hand trades	.8	.1	1.0	.3	1.2	.7	.5	.3
Motion pictures	44.6	.4	53.6	1.7	62.2	.4	70.9	4.6
Amusement, except motion pictures	4.7	(1)	5.0	.4	6.8	.5	9.9	.8
Other services, including schools	4.6	.2	5.2	.2	4.2	.4	3.4	.4
Service not allocable	.3	(1)	.4	--------	.1	--------	.2	--------
Finance, insurance, real estate, and lessors of real property, total	1,039.5	16.0	1,001.9	61.0	1,062.8	35.0	1,101.1	106.7
Finance, total	786.8	12.9	710.3	51.6	772.5	30.9	812.4	98.3
Banks and trust companies	228.7	10.2	238.6	43.5	261.3	27.2	280.7	91.5
Long-term credit agencies, mortgage companies, except banks	3.2	.1	8.9	1.0	2.6	.1	3.0	.2
Short-term credit agencies, except banks	95.3	.7	25.7	.7	22.6	.8	25.5	.8
Investment trusts and investment companies	154.2	.8	140.9	1.7	185.9	.4	217.7	1.4
Other investment companies, including holding companies	273.8	1.0	262.0	3.8	270.2	1.8	261.0	2.0
Security and commodity-exchange brokers and dealers	4.0	(1)	10.7	.9	6.3	.4	8.4	2.0
Other finance companies	18.0	(1)	14.2	(1)	11.7	(1)	6.5	(1)
Finance not allocable	9.6	.1	9.5	(1)	11.9	.3	9.6	.4
Insurance carriers, agents, etc., total	113.7	1.6	140.5	7.5	125.0	2.2	128.9	6.0
Insurance carriers	100.6	1.5	127.3	6.9	111.9	2.1	117.2	5.9
Insurance agents, brokers, etc.	13.1	.1	13.2	.6	13.1	.2	11.7	.1
Real estate, including lessors of buildings	73.4	1.3	86.4	1.6	98.0	1.8	96.1	2.3
Lessors of real property, except buildings	65.7	.2	64.8	.2	67.3	.1	63.7	.1
Construction	34.5	1.7	31.3	1.9	25.6	5.4	29.5	3.2
Agriculture, forestry, and fishery, total	26.6	.1	31.1	.7	31.6	.7	27.6	1.0
Agriculture and services	24.0	.1	27.0	.7	29.3	.7	26.0	1.0
Forestry	2.3	(1)	3.7	--------	2.1	--------	1.4	--------
Fishery	.3	--------	.4	--------	.3	--------	.2	(1)
Nature of business not allocable	10.9	.2	6.4	.9	5.3	.2	5.5	.2

[1] Less than $50,000.

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

No. 384.—Assets and Liabilities of Corporations: 1931 to 1945

[All money figures in millions of dollars. See headnote, table 375]

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 reserves)
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
1944	412,467	363,056	418,324	52,783	47,894	26,476	111,219	74,392	95,128
1945	421,125	374,950	441,461	57,717	51,630	26,067	129,935	74,026	92,057

DEC. 31 (or at close of fiscal year nearest thereto)	ASSETS—con.	LIABILITIES							
	Other assets	Notes and accounts payable	Bonded debt and mortgages	Other liabilities	Capital stock [6]		Surplus and undivided profits	Deficit	Net surplus
					Preferred	Common			
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] 75,337	[9] 9,720	66,117
1944	10,431	24,861	42,454	[7] 200,550	15,112	64,785	[8] 79,757	[9] 9,195	70,562
1945	10,029	24,663	40,987	[7] 221,286	14,764	64,747	[8] 83,585	[9] 8,571	75,014

[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. 385.—Corporation Income Tax Returns, by Total-Assets Classes, by Industrial Groups: 1945

[All money figures (except assets classes) in millions of dollars. See headnote table 375]

Total-assets class (thousands of dollars)	Number of returns [1]	Total assets or liabilities [2]	Total compiled receipts [3]	Net income or deficit [4]	Total tax	Number of returns [1]	Total assets or liabilities [2]	Total compiled receipts [3]	Net income or deficit [4]	Total tax
	All industrial groups					Mining and quarrying				
Total	374,950	441,461.3	252,636.3	21,014.0	10,701.7	6,394	5,563.1	3,903.4	245.9	117.4
Under 50	177,788	3,647.7	9,030.9	267.6	107.5	2,327	47.2	74.1	[5] 2.2	1.0
50-100	61,431	4,378.8	8,650.7	376.4	146.6	1,009	72.8	99.9	0.8	1.3
100-250	60,308	9,526.3	16,659.6	837.1	395.9	1,176	188.3	220.3	4.9	3.9
250-500	27,583	9,666.5	15,828.8	913.6	511.4	692	246.2	268.2	9.5	6.9
500-1,000	17,669	12,436.9	17,397.6	1,193.7	718.2	480	336.3	337.0	16.4	10.0
1,000-5,000	22,057	47,907.4	42,250.8	3,427.4	2,047.2	528	1,125.1	882.7	46.7	26.9
5,000-10,000	3,948	27,591.4	17,749.1	1,704.2	988.7	82	587.1	358.7	21.8	10.0
10,000-50,000	3,197	65,334.8	39,917.4	3,868.1	2,163.2	88	1,763.0	1,104.4	86.3	32.3
50,000 and over	969	260,971.4	85,151.3	8,425.9	3,623.0	12	1,197.2	558.1	61.8	25.1
	Manufacturing					Public utilities				
Total	75,215	91,030.3	140,154.9	10,172.8	6,064.0	16,656	63,217.4	22,484.7	2,925.6	1,537.6
Under 50	27,839	603.0	1,868.7	48.2	21.1	8,593	161.4	339.1	10.3	5.0
50-100	11,887	855.8	2,305.8	95.4	39.8	2,333	166.2	263.9	14.0	6.5
100-250	13,911	2,236.5	5,441.8	286.9	147.2	2,364	374.7	538.8	35.7	19.8
250-500	8,083	2,860.1	6,606.4	410.7	245.5	1,145	400.9	498.6	39.2	24.1
500-1,000	5,582	3,940.3	8,554.7	635.5	406.9	750	532.6	570.9	55.7	34.0
1,000-5,000	5,929	12,426.7	23,515.6	1,997.3	1,280.6	820	1,758.5	1,109.2	138.4	80.5
5,000-10,000	963	6,735.3	10,523.1	1,004.2	633.1	195	1,386.4	636.9	89.7	50.8
10,000-50,000	805	16,312.4	26,295.6	2,313.9	1,460.8	252	5,864.6	2,170.0	403.9	220.7
50,000 and over	216	45,060.2	55,043.2	3,380.7	1,829.1	204	52,572.1	16,357.2	2,138.7	1,096.3
	Trade					Service				
Total	110,587	24,040.7	65,654.1	3,335.4	1,886.1	30,043	5,016.9	5,801.1	596.1	312.2
Under 50	60,313	1,287.6	5,060.5	148.1	47.8	19,939	333.0	885.8	35.3	13.9
50-100	20,317	1,439.2	4,797.6	181.0	64.5	4,091	287.1	530.1	34.6	14.7
100-250	17,235	2,685.2	8,452.2	335.2	149.5	3,316	514.9	793.4	62.0	31.3
250-500	6,616	2,290.1	6,903.2	299.5	160.6	1,236	429.6	572.3	52.9	30.1
500-1,000	3,235	2,223.0	6,489.0	306.8	183.6	714	495.4	540.8	57.9	33.9
1,000-5,000	2,396	4,734.9	13,247.5	694.5	426.6	643	1,304.9	1,283.2	166.0	99.6
5,000-10,000	273	1,935.0	4,817.8	309.6	195.2	68	445.8	355.5	68.2	38.4
10,000-50,000	173	3,379.7	7,643.8	469.4	295.2	31	586.4	497.6	56.0	28.7
50,000 and over	29	4,066.0	8,242.7	591.3	363.1	5	619.6	342.4	63.4	21.8
	Finance, insurance, real estate, and lessors of real property					Construction				
Total	116,186	249,118.9	10,612.5	3,485.5	654.4	10,726	1,618.8	2,902.8	112.5	61.7
Under 50	47,364	1,013.7	351.2	19.6	14.1	6,241	114.7	341.6	6.5	3.1
50-100	18,658	1,335.3	289.0	37.6	14.2	1,718	122.5	264.7	7.6	3.3
100-250	19,390	3,068.8	550.8	84.8	29.4	1,615	255.0	510.7	15.8	8.2
250-500	8,602	3,013.6	451.1	73.5	28.4	607	211.4	385.3	11.7	7.4
500-1,000	6,252	4,451.5	445.5	89.7	32.1	295	205.0	344.1	14.6	8.6
1,000-5,000	11,262	25,644.8	1,340.2	322.9	96.4	220	420.1	656.6	36.8	21.8
5,000-10,000	2,323	16,200.0	783.7	189.4	51.1	22	149.6	196.5	10.6	4.9
10,000-50,000	1,833	37,166.8	1,929.5	506.9	113.7	8	140.5	203.3	8.9	4.6
50,000 and over	502	157,224.7	4,471.5	2,161.1	275.0	----	----	----	----	----
	Agriculture, forestry, and fishery					Nature of business not allocable				
Total	5,114	1,476.7	965.0	133.3	63.0	4,029	378.5	157.9	6.8	5.2
Under 50	2,194	48.0	78.9	1.3	1.1	2,978	39.1	31.2	0.5	0.6
50-100	956	67.7	73.3	4.2	1.7	462	32.1	26.4	1.2	0.7
100-250	999	155.6	126.1	10.4	5.7	302	47.4	25.4	1.5	0.9
250-500	476	170.6	123.0	14.6	7.4	126	44.1	20.7	2.0	1.0
500-1,000	270	190.1	98.7	16.0	8.3	91	62.6	16.9	1.2	0.8
1,000-5,000	194	373.1	189.6	25.2	13.9	65	119.2	26.3	[5] 0.4	1.0
5,000-10,000	17	118.6	66.0	9.9	5.0	5	33.9	10.9	0.8	0.3
10,000-50,000	7	121.4	73.1	22.8	7.2	----	----	----	----	----
50,000 and over	1	231.6	136.2	28.9	12.7	----	----	----	----	----

[1] Returns of active corporations submitting balance sheets.
[2] See note 2, table 384.
[3] For items included in "Total compiled receipts," see table 381.
[4] Compiled receipts (exclusive of wholly tax-exempt interest) less compiled deductions. See note 2, table 375.
[5] Deficit.

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

No. 386.—Federal Gift Tax Returns—Summary: 1941 to 1944

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

ITEM	TOTAL				1944: TAXABLE RETURNS—NET GIFT CLASSES					1944 nontaxable returns, no net gifts
	1941	1942	1943	1944	Under 50	50-200	200-600	600-1,000	1,000 and over	
Number of returns [1]	25,788	16,906	16,987	18,397	4,467	432	62	6	12	13,418
Total gifts before exclusions	1,081,482	480,223	412,655	499,012	148,161	53,735	25,997	6,033	42,195	222,891
Real estate	104,945	66,000	53,486	70,840	25,004	5,158	397	-------	282	39,999
Stocks and bonds	668,668	240,610	198,203	250,014	69,093	32,290	18,863	3,536	35,635	90,596
Cash	178,663	86,619	84,910	100,582	28,438	10,215	4,640	2,497	5,584	49,208
Insurance	22,374	10,389	7,156	8,508	4,000	919	430	-------	-------	3,159
Miscellaneous	106,832	76,605	68,840	69,068	21,625	5,153	1,667	-------	694	39,929
Exclusions [2]	149,576	96,480	80,721	87,840	27,189	4,104	651	144	330	55,422
Total gifts after exclusions	931,906	383,743	331,934	411,172	120,972	49,631	25,346	5,889	41,865	167,469
Deductions	447,588	263,091	207,997	262,752	73,728	10,275	6,043	833	4,404	167,469
Charitable gifts after exclusions	63,238	40,281	37,359	71,124	30,728	5,388	5,513	799	4,374	24,321
Specific exemptions [3]	384,350	222,809	170,639	191,629	43,000	4,887	530	34	30	143,148
Net gifts	484,319	120,653	123,936	148,420	47,244	39,355	19,303	5,056	37,461	--------
Tax	[4] 69,819	24,665	29,637	37,781	5,566	7,751	4,799	1,342	18,322	--------

[1] For 1941–42, 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 1943–44, 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 the United States.

[2] There is allowed exclusion of first $4,000 of gifts made to any one donee during any calendar year 1941–42, except gifts in trust or of future interest in property; for 1943–44, 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 1941–42 or of $30,000 for 1943–44 may be taken in 1 year or spread over a period of years at option of donor. The specific exemption allowed each year is $40,000 (for 1941–42) or $30,000 (for 1943–44) less the sum of amounts claimed and allowed in prior years.

[4] Includes defense tax.

No. 387.—Federal Estate Tax Returns—Summary: 1930 to 1945

[**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 [1]		TAX [1]	
	Citizens [2] and resident aliens	Nonresident aliens [3]	Citizens [2] and resident aliens	Nonresident aliens [3]	Citizens [2] and resident aliens	Nonresident aliens [3]	Citizens [2] and resident aliens	Nonresident aliens [3]
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	8,727	1,548	2,026,931	34,025	970,868	30,056	59,429	1,986
1934	10,353	1,500	2,244,107	23,178	1,150,533	20,033	95,228	988
1935	11,110	1,614	2,435,282	24,609	1,316,838	22,888	153,763	1,703
1936	11,605	1,716	2,296,257	16,163	1,245,395	14,627	195,301	1,069
1937	15,037	1,995	2,767,739	26,019	1,622,618	23,995	305,784	2,665
1938	15,932	1,710	3,046,977	22,648	1,724,589	20,670	314,620	2,182
1939	15,221	1,705	2,746,143	21,745	1,537,975	20,347	276,707	2,231
1940	15,435	1,441	2,632,659	15,540	1,479,268	13,916	250,360	1,196
1941	15,977	1,145	2,777,657	15,783	1,561,215	14,553	291,758	1,641
1942	16,215	1,181	2,724,513	12,620	1,524,881	11,455	308,342	1,349
1943	15,187	846	2,627,367	10,471	1,396,697	8,703	362,164	1,212
1944	14,303	554	2,907,620	8,712	1,508,953	7,272	404,635	1,146
1945	15,898	652	3,436,901	13,524	1,900,159	10,997	531,052	1,876

[1] 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.

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

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

e of tables 386 and 387: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 388.—Estate Tax Returns for Estates of Citizens [1] and Resident Aliens Filed During 1942 to 1945

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

Item	1942	1943	1944	Total, 1945	Nontaxable, 1945	Taxable, 1945: Taxed under 1935 and subsequent acts, by net estate before specific exemption classes [2]: 40–50	50–200	200–600	600–1,000	1,000–5,000	5,000 and over	Taxable, 1945: Taxable under 1934 and prior acts
Number of returns	16,215	15,187	14,303	15,898	2,029	49	11,082	2,130	337	234	28	9
Gross estate, total	**2,724,513**	**2,627,367**	**2,907,620**	**3,436,901**	**191,277**	**2,736**	**1,325,376**	**816,471**	**306,883**	**523,111**	**270,027**	**1,020**
Real estate	465,274	427,615	440,268	521,570	56,974	978	295,163	101,242	27,946	26,536	12,590	140
Federal Government bonds	152,444	190,057	202,004	289,245	13,885	51	97,861	68,478	30,134	44,430	34,389	16
State and municipal bonds	182,209	171,356	159,584	195,391	3,753	2	16,577	28,055	17,339	68,400	61,260	4
Corporation bonds	140,868	131,071	129,430	137,059	6,656	19	51,623	41,587	13,935	14,612	8,609	18
Capital stock of corporations	1,061,758	988,175	1,142,620	1,358,301	45,308	632	391,955	362,423	154,107	282,764	120,783	329
Mortgages, notes, and cash	472,226	444,136	417,264	453,532	32,107	512	225,116	100,342	29,021	48,506	17,699	230
Insurance, taxable	73,314	96,763	201,779	237,212	15,341	83	134,238	57,761	13,139	13,271	3,374	6
All other property	176,421	178,194	214,672	244,592	17,255	457	112,844	56,582	21,262	24,592	11,323	276
Deductions, total	**1,251,795**	**1,299,349**	**1,437,313**	**1,570,660**	**224,169**	**2,481**	**875,658**	**255,727**	**70,272**	**112,452**	**29,215**	**686**
Funeral and administrative expenses	131,701	123,988	125,023	147,759	10,733	144	58,732	35,108	12,962	19,616	10,425	40
Debts, mortgages, and liens	259,309	264,851	218,312	210,555	45,523	333	77,873	41,548	14,486	25,097	5,603	92
Losses during administration	334	226	339	259	81	----------	133	42	----------	----------	3	----------
Support of dependents	11,320	11,295	12,732	15,764	1,078	6	8,098	4,284	1,171	1,049	78	----------
Charitable, public, and similar bequests	154,633	185,581	201,897	191,701	45,414	4	45,351	33,876	14,902	46,385	5,764	5
Property previously taxed, net deduction	44,748	42,778	39,161	55,272	900	34	22,713	13,168	6,531	6,264	5,662	----------
Specific exemption [3]	649,750	670,630	839,850	949,350	120,440	1,960	662,760	127,700	20,220	14,040	1,680	550
Disallowed deductions [4]	----------	116	5,871	3,796	2,770	----------	967	60	----------	----------	----------	----------
Allowable deductions	1,251,795	1,299,233	1,431,442	1,566,864	221,400	2,481	874,692	255,667	70,272	112,452	29,215	686
Net estate before exemption [5]	2,122,468	1,998,765	2,316,028	2,819,387	90,317	2,215	1,113,445	688,504	256,831	424,700	242,492	883
Net estate for basic tax [6]	1,077,143	981,019	1,168,503	1,507,312	----------	----------	165,820	476,908	223,328	401,406	239,718	132
Net estate, for additional tax [7]	1,524,634	1,396,316	1,508,768	1,900,046	----------	255	450,685	560,804	236,611	410,660	240,812	220
Basic tax before tax credits	60,449	46,306	58,710	81,923	----------	----------	1,973	12,435	8,940	26,758	31,816	1
Additional tax before tax credits	270,224	351,888	393,501	514,200	----------	8	71,246	138,195	64,202	129,537	111,005	6
Total tax before tax credits	**330,673**	**398,194**	**452,211**	**596,123**	----------	**8**	**73,219**	**150,630**	**73,142**	**156,295**	**142,821**	**8**
Tax credits [8]	45,969	36,312	47,588	65,080	----------	----------	1,613	9,990	7,022	20,972	25,481	1
Net tax	**284,705**	**361,882**	**404,624**	**531,044**	----------	**8**	**71,606**	**140,640**	**66,120**	**135,323**	**117,340**	**7**
Defense tax	23,637	282	11	8	----------	----------	8	----------	----------	----------	----------	----------
Total tax liability	**308,342**	**362,164**	**404,635**	**531,052**	----------	**8**	**71,615**	**140,640**	**66,120**	**135,323**	**117,340**	**7**

[1] See note 2, table 387.

[2] Net estate classes are based on amount of net estate for additional tax plus specific exemption. (See note 3.)

[3] The specific exemption tabulated (a) for estates 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) for estates subject to earlier acts is $100,000 under 1926 act; and $50,000 under 1924 and prior acts.

[4] 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.

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

[6] 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.

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

[8] Credits for (a) estate, inheritance, legacy, or succession taxes paid to States, etc., and (b) gift taxes paid to the Federal Government.

[9] Less than $500.

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

No. 389.—Public Debt of the United States: 1800 to 1948

[**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. See also *Historical Statistics*, series P 132–143]

JUNE 30—[1]	GROSS DEBT		Interest bearing [3]	Matured	Non-interest bearing [4]	JUNE 30—[1]	GROSS DEBT		Interest bearing [3]	Matured	Non-interest bearing [4]
	Amount	Per capita [2]					Amount	Per capita [2]			
1800	83	$15.87	-------	-------	-------	1913	1,193	$12.27	966	2	226
1810	53	7.46	-------	-------	-------	1914	1,188	11.99	968	2	219
1820	91	9.58	-------	-------	-------	1915	1,191	11.85	970	2	220
1830	49	3.83	-------	-------	-------	1916	1,225	12.02	972	1	252
1840	4	.21	-------	-------	-------	1917	2,976	28.77	2,713	14	249
1850	63	2.77	-------	-------	-------	1918	12,244	117.11	11,986	20	238
1855	36	1.30	35	(5)	-------	1919	25,482	242.54	25,234	11	236
1860	65	2.06	65	(5)	-------	1920	24,299	228.23	24,063	7	230
1865	2,678	75.01	2,218	2	458	1921	23,977	220.91	23,739	11	228
1870	2,436	61.06	2,036	4	397	1922	22,963	208.65	22,710	25	228
1875	2,156	47.84	1,709	11	436	1923	22,350	199.64	22,007	99	244
1880	2,091	41.60	1,710	8	373	1924	21,251	186.23	20,981	30	239
1885	1,579	27.86	1,182	4	392	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	325.59	42,376	205	386
1905	1,132	13.51	895	1	236	1941	48,961	367.57	48,387	205	369
1906	1,143	13.37	895	1	246	1942	72,422	537.80	71,968	98	356
1907	1,147	13.19	895	1	251	1943	136,696	1,001.46	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	1,853.21	256,357	269	2,057
1910	1,147	12.41	913	2	231	1946	269,422	1,907.62	268,111	376	935
1911	1,154	12.29	915	2	237	1947	258,286	1,793.23	255,113	231	2,942
1912	1,194	12.52	964	2	228	1948	252,292	1,721.29	250,063	280	1,949

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
1935—June 30	28,701	27,645	62	14,874	10,023	2,053	633	231	825
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
1946—June 30	269,422	268,111	49,035	119,929	24,972	51,843	22,332	376	935
1947—June 30	258,286	255,113	51,367	121,607	13,702	41,071	27,366	231	2,942
Dec. 31	256,900	254,205	52,053	120,083	16,758	36,356	28,955	401	2,293
1948—June 30	252,292	250,063	53,274	114,464	15,769	36,345	30,211	280	1,949
Dec. 31	252,800	250,579	55,051	113,362	11,703	38,749	31,714	353	1,868

[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. 390.—Gross Public and Private Debt: 1929 to 1947

[In billions of dollars. See headnote, table 391]

YEAR	Public and private, total	PUBLIC			PRIVATE						
		Total	Federal	State and local	Total	Corporate		Individual and noncorporate			
								Mortgage		Nonmortgage	
						Long-term	Short-term	Farm	Urban (nonfarm) [1]	Farm [2]	Nonfarm [3]
1929	214.8	34.8	17.5	17.2	180.0	56.6	50.4	9.6	32.1	2.6	28.7
1930	215.2	35.8	17.3	18.5	179.5	61.1	46.3	9.4	33.1	2.4	27.1
1931	204.7	38.6	19.1	19.5	166.1	60.1	40.3	9.1	32.4	2.0	22.3
1932	196.6	42.4	22.8	19.6	154.2	58.8	37.3	8.5	30.5	1.6	17.5
1933	191.9	47.5	27.7	19.8	144.4	57.2	35.2	7.7	27.8	1.4	15.2
1934	198.7	57.0	37.9	19.2	141.7	53.2	37.4	7.6	27.1	1.3	15.1
1935	201.5	61.0	41.7	19.3	140.5	52.0	37.8	7.4	26.2	1.5	15.6
1936	207.1	64.7	45.1	19.6	142.4	50.5	40.4	7.2	25.8	1.4	17.1
1937	209.9	67.4	47.8	19.6	142.5	51.6	38.7	7.0	25.8	1.7	17.8
1938	205.0	67.0	47.4	19.6	138.0	52.8	33.9	6.8	26.0	2.2	16.2
1939	209.1	70.1	50.1	20.0	139.0	52.1	34.7	6.6	26.4	2.3	16.8
1940	216.9	73.8	53.6	20.2	143.1	51.2	37.7	6.5	27.3	2.6	17.7
1941	243.4	89.2	69.0	20.2	154.2	51.2	46.3	6.4	28.6	2.9	18.9
1942	300.7	142.9	123.2	19.7	157.8	50.2	56.2	6.0	28.0	2.9	14.6
1943	365.2	205.4	186.7	18.7	159.8	48.4	62.0	5.4	27.3	2.8	14.0
1944	431.7	271.2	253.7	17.5	160.5	47.0	61.9	4.9	27.2	2.8	16.7
1945	463.0	309.2	292.6	16.6	153.8	45.3	52.9	4.7	27.9	2.5	20.5
1946	452.6	288.1	272.1	15.9	164.5	48.1	54.5	4.8	33.5	2.8	20.8
1947	475.5	286.6	269.8	16.8	188.9	53.0	63.1	4.9	40.3	3.6	24.1

[1] Data are for noncorporate borrowers only.
[2] Comprises non-real-estate farm debt contracted for productive purposes and owed to institutional lenders.
[3] Comprises debt incurred for commercial (nonfarm), financial and consumer purposes, including debt owed by farmers for financial and consumer purposes.

Source: Department of Commerce, Office of Business Economics (based upon data from various governmental agencies); Survey of Current Business, October 1948.

No. 391.—Net Public and Private Debt: 1916 to 1947

[Net public and private debt outstanding is a comprehensive aggregate of indebtedness of borrowers after elimination of certain duplicating governmental and corporate debt. This measure of indebtedness provides a more significant indication of trends in debt structure than does gross debt, since effects of nominal changes in financial practices and organization are largely removed. To obtain net figures, gross or total debt is adjusted for specific types of duplications pertaining to the following sectors of the economy: (1) Federal Government and its corporations and agencies generally; (2) State and local governments treated as a single entity; and (3) within the corporate area, those affiliated but legally distinct corporations which operate under a single management, treated here as a unit. In the noncorporate private area, data are gross throughout with no adjustments for duplications. Gross debt, as defined in this study, consists of all classes of legal indebtedness except the following: (1) Deposit liability of banks and the amount of bank notes in circulation; (2) value of outstanding policies and annuities of life insurance carriers; (3) short-term debts among individuals and unincorporated nonfinancial business firms; and (4) nominal debt of corporations, such as bonds which are authorized but unissued or outstanding but reacquired. The net debt concept for each of the four sectors can be summarized as follows: Federal Government net debt is that owed to all other sectors of the economy except the Federal Government proper and its corporations and agencies; State and local government net debt is that owed to all other economic entities except State and local governments; corporate net debt is that owed to all other entities (including corporations) except to corporate members of an affiliated system; and private noncorporate net (or gross) debt is summation of all forms of legal indebtedness except that among individuals and unincorporated nonfinancial business firms. Data represent balances of debts outstanding at end of calendar years, except data for State and local governments which are for June 30 of each year]

[In billions of dollars]

YEAR	Public and private, total	PUBLIC			PRIVATE						
		Total	Federal	State and local	Total	Corporate		Individual and noncorporate			
						Long-term	Short-term	Mortgage		Nonmortgage	
								Farm	Urban (nonfarm) [1]	Farm [2]	Nonfarm [3]
1916	82.2	5.6	1.2	4.4	76.6	29.1	11.1	5.8	8.6	2.0	20.0
1917	94.5	12.0	7.3	4.7	82.5	29.7	14.0	6.5	9.5	2.5	20.3
1918	117.5	25.9	20.9	5.0	91.6	30.2	16.8	7.1	9.9	2.7	24.9
1919	128.1	30.8	25.6	5.2	97.3	31.0	22.3	8.4	10.4	3.5	21.7
1920	135.6	29.6	23.7	5.9	106.0	32.6	25.1	10.2	12.1	3.9	22.1
1921	136.0	29.6	23.1	6.5	106.4	33.8	23.2	10.7	13.2	3.3	22.2
1922	140.2	30.5	22.8	7.7	109.7	34.4	24.2	10.8	14.5	3.1	22.7
1923	146.6	30.0	21.8	8.2	116.6	36.2	26.4	10.7	16.8	3.0	23.5
1924	153.3	30.0	21.0	9.0	123.3	38.5	28.7	9.9	19.1	2.7	24.4
1925	163.0	30.3	20.3	10.0	132.7	39.7	33.0	9.7	21.9	2.8	25.6
1926	169.3	29.9	19.2	10.7	139.4	41.7	34.5	9.7	24.7	2.6	26.2
1927	177.8	29.7	18.2	11.5	148.1	44.4	36.8	9.8	27.6	2.6	26.9
1928	186.6	29.8	17.5	12.3	156.8	46.1	40.0	9.8	30.5	2.7	27.7
1929	191.5	29.7	16.5	13.2	161.9	47.3	41.6	9.6	32.1	2.6	28.7
1930	191.9	30.6	16.5	14.1	161.3	51.1	38.2	9.4	33.1	2.4	27.1
1931	183.2	34.0	18.5	15.5	149.2	50.3	33.2	9.1	32.4	2.0	22.3
1932	176.0	37.9	21.3	16.6	138.1	49.2	30.8	8.6	30.5	1.6	17.5
1933	170.0	41.0	24.3	16.7	129.0	47.9	29.1	7.7	27.8	1.4	15.2
1934	172.9	46.3	30.4	15.9	126.5	44.6	30.9	7.6	27.1	1.3	15.1
1935	176.0	50.5	34.4	16.0	125.6	43.6	31.2	7.4	26.2	1.5	15.6
1936	181.5	53.9	37.7	16.2	127.6	42.5	33.5	7.2	25.8	1.4	17.1
1937	183.4	55.3	39.2	16.1	128.1	43.5	32.3	7.0	25.8	1.7	17.8
1938	181.0	56.5	40.5	16.0	124.5	44.8	28.4	6.8	26.0	2.2	16.2
1939	184.6	58.9	42.6	16.3	125.7	44.4	29.2	6.6	26.4	2.3	16.8
1940	191.0	61.3	44.8	16.5	129.7	43.7	31.9	6.5	27.3	2.6	17.7
1941	212.7	72.6	56.3	16.3	140.1	43.6	39.8	6.4	28.6	2.9	18.9
1942	260.7	117.5	101.7	15.8	143.1	42.7	49.0	6.0	28.0	2.9	14.6
1943	314.3	169.3	154.4	14.9	145.0	41.0	54.5	5.4	27.3	2.8	14.0
1944	371.6	226.0	211.9	14.1	145.7	39.8	54.2	4.9	27.2	2.8	16.7
1945	406.2	266.5	252.7	13.7	139.7	38.3	45.9	4.7	27.9	2.5	20.5
1946	393.1	243.3	229.7	13.6	149.8	41.0	46.8	4.8	33.5	2.8	20.8
1947	409.9	237.7	223.3	14.4	172.2	45.1	54.3	4.9	40.3	3.6	24.1

[1] Data are for noncorporate borrowers only.
[2] Comprises non-real-estate farm debt contracted for productive purposes.
[3] Comprises debt incurred for commercial (nonfarm), financial and consumer purposes, including debt owed by farmers for financial and consumer purposes.

Source: Department of Commerce, Office of Business Economics (based upon data from various governmental agencies); Survey of Current Business, October 1948.

No. 392.—Public Debt and Guaranteed Obligations of the United States—Computed Rate of Interest: 1913 to 1948

[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	1931	16,520	589	3.57
1914	968	23	2.36	1932	19,161	672	3.50
1915	970	23	2.36	1933	22,158	742	3.35
1916	972	23	2.38	1934	27,161	861	3.17
1917	2,713	84	3.12	1935	31,768	863	2.72
1918	11,986	469	3.91	1936	37,707	970	2.57
1919	25,234	1,054	4.18	1937	40,465	1,047	2.59
1920	24,062	1,017	4.22	1938	41,428	1,068	2.58
1921	23,739	1,030	4.34	1939	45,336	1,149	2.53
1922	22,710	963	4.24	1940	47,874	1,203	2.51
1923	22,007	927	4.21	1941	54,747	1,335	2.44
1924	20,981	877	4.18	1942	76,517	1,729	2.26
1925	20,211	830	4.10	1943	139,472	2,759	1.98
1926	19,384	793	4.09	1944	201,059	3,869	1.93
1927	18,253	723	3.96	1945	256,766	4,969	1.94
1928	17,318	671	3.88	1946	268,578	5,357	2.00
1929	16,639	657	3.95	1947	255,197	5,376	2.11
1930	15,922	606	3.81	1948	250,132	5,457	2.18

[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. 393.—U. S. Savings Bonds—Total Sales and Redemptions of all Series From Inception of Program Through Dec. 31, 1948

[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 [1]	Accrued discount	Sales plus accrued discount	Redemptions [2]	AMOUNTS OUTSTANDING		Percent of redemptions to sales plus accrued discount
					Matured debt	Interest-bearing debt	
Total, Series A-G	**79,770**	**3,505**	**83,274**	**28,077**	**146**	**55,051**	**33.72**
Series A	204	52	255	250	5	----------	(3)
Series B	370	93	463	451	12	----------	(3)
Series C	1,010	264	1,274	1,146	128	----------	(3)
Series D	2,365	506	2,871	621	----------	2,250	21.63
Series E	52,454	2,384	54,838	22,649	----------	32,188	41.30
Series F	4,138	207	4,344	839	----------	3,505	19.32
Series G	19,229	----------	19,229	2,122	----------	17,108	11.03

[1] Beginning with June 1947, Series E sales include small amounts of unclassified sales consisting of Series E, F, and G. Prior to June 1947, it was possible to distribute by series all sales reported as unclassified in Daily Treasury Statement.
[2] Series E redemptions include small amounts of unclassified Series A–D redemptions beginning with October 1944, and small amounts also of unclassified F and G redemptions, beginning with June 1947.
[3] Not calculated for matured series.

Source: Treasury Department; Treasury Bulletin, February 1949.

No. 394.—U. S. Savings Bonds—Sales of Series E, F, and G, by States: 1941 to 1948

[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			
	1941–48, total	1946	1947	1948	1941–48, total	1946	1947	1948
Total	**52,454,039**	**4,465,684**	**4,084,965**	**4,223,555**	**23,366,963**	**2,961,509**	**2,609,194**	**3,071,476**
Alabama	591,093	48,937	34,744	32,099	169,361	20,948	17,615	18,920
Arizona	185,343	15,553	13,795	13,234	51,487	6,071	6,442	4,195
Arkansas	331,976	28,803	25,403	23,715	101,637	12,317	11,509	9,351
California	4,112,044	350,297	296,598	259,696	1,457,391	192,029	175,805	137,489
Colorado	414,829	41,574	39,297	35,485	189,529	26,201	25,542	19,854
Connecticut	925,186	64,768	52,102	52,385	448,923	51,458	36,156	65,118
Delaware	122,237	10,725	8,599	8,109	80,495	11,959	6,872	6,091
District of Columbia	647,664	79,461	66,028	44,669	199,302	24,669	23,455	24,592
Florida	631,602	58,128	44,572	43,378	250,293	38,884	29,938	26,971
Georgia	637,642	59,318	44,640	39,745	208,870	25,975	20,708	17,868
Idaho	166,951	11,271	13,462	11,412	51,930	7,036	7,993	4,628
Illinois	3,928,165	389,724	363,170	381,355	1,824,151	241,338	243,571	243,071
Indiana	1,384,748	118,713	109,030	110,381	544,027	77,395	74,315	72,131
Iowa	1,312,759	123,553	167,141	160,895	616,767	85,152	112,855	95,551
Kansas	777,672	75,793	89,062	80,591	279,689	38,526	45,990	37,961
Kentucky	561,509	54,180	45,805	43,695	287,055	43,262	40,140	31,655
Louisiana	577,134	47,465	38,892	37,214	215,347	24,787	21,150	16,836
Maine	227,095	17,659	13,880	14,232	135,518	17,355	12,855	16,287
Maryland	669,759	60,531	43,105	41,150	340,708	46,200	37,177	43,604
Massachusetts	1,699,342	147,516	106,282	107,455	1,136,735	164,242	112,068	161,247
Michigan	2,718,203	187,789	172,585	186,653	656,650	83,388	73,079	72,158
Minnesota	1,120,677	97,138	102,513	97,461	468,159	68,397	63,470	54,210
Mississippi	352,539	27,653	24,307	22,820	116,339	14,226	13,323	10,874
Missouri	1,335,470	125,688	121,763	123,400	624,107	93,327	81,738	66,680
Montana	260,161	23,198	26,394	24,009	79,000	9,682	12,025	10,040
Nebraska	651,401	68,497	91,610	83,603	276,583	39,994	53,363	45,312
Nevada	61,830	4,741	4,387	3,698	21,998	2,696	2,565	1,697
New Hampshire	143,809	11,834	8,568	8,054	92,062	12,160	9,792	9,847
New Jersey	1,894,858	155,448	131,067	142,443	709,422	92,013	79,988	71,262
New Mexico	121,373	10,930	9,594	8,731	43,076	4,482	4,103	4,323
New York	6,315,064	531,097	454,856	494,892	3,751,931	463,037	381,636	495,525
North Carolina	683,280	61,661	54,645	44,498	255,123	36,532	30,640	22,234
North Dakota	273,323	24,028	32,456	28,731	94,464	13,134	15,131	11,652
Ohio	3,136,393	269,817	230,520	241,378	1,265,662	188,146	148,269	150,411
Oklahoma	627,685	60,856	62,319	54,089	172,204	24,076	24,079	22,831
Oregon	636,954	41,488	39,163	35,541	182,765	21,640	21,459	17,740
Pennsylvania	3,946,182	355,844	306,352	314,759	1,796,276	274,899	196,705	173,394
Rhode Island	284,967	22,863	17,757	18,468	172,013	26,190	16,945	17,647
South Carolina	335,582	30,740	24,230	21,438	120,956	16,956	13,657	11,813
South Dakota	283,415	29,251	43,251	40,803	91,404	13,536	19,551	16,048
Tennessee	626,055	53,483	43,313	40,024	226,690	29,517	27,079	24,750
Texas	2,027,427	171,041	134,650	134,900	608,077	69,633	68,245	56,858
Utah	224,756	18,947	15,378	13,068	48,190	5,877	5,579	6,205
Vermont	83,300	7,097	5,290	4,935	50,174	6,844	5,608	4,807
Virginia	901,070	84,874	72,767	60,201	299,426	39,452	34,328	26,314
Washington	1,017,096	76,017	63,778	57,039	315,557	38,453	36,212	37,037
West Virginia	460,463	48,363	44,791	44,546	125,795	17,500	17,776	17,421
Wisconsin	1,171,058	107,664	101,693	97,195	599,151	85,807	83,603	77,146
Wyoming	107,701	9,572	9,281	9,041	38,647	4,910	5,562	4,159
Alaska	[1] 30,075	2,630	690	----------	5,349	218	33	----------
Canal Zone	33,473	3,366	3,194	3,140	6,942	352	354	312
Hawaii	268,715	14,020	10,480	4,805	64,061	7,318	5,520	4,137
Puerto Rico	38,644	2,711	1,710	1,103	13,853	375	148	154
Virgin Islands	1,863	51	50	31	843	([2])	----------	31
Other possessions	2,466	742	519	966	940	20	2	35
Sales to commercial banks [3]	----------	----------	----------	----------	1,321,775	----------	----------	426,295
Adjustment to Daily Treasury Statement	+371,962	−79,426	+3,441	+216,197	+62,074	+918	−4,528	+46,697

[1] Cumulative through Mar. 31, 1947.
[2] Less than $500.
[3] 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. 395.—U. S. Savings Bonds—Amounts Outstanding, Sales, and Redemptions and Maturities, by Quarters: December 1941 to December 1948

[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—December	6,140	[1] 3,036	1,145	208	1,185	168
1942—June	10,188	4,120	2,585	294	1,242	119
December	15,050	5,037	3,404	358	1,274	230
1943—June	21,256	6,752	4,867	400	1,485	618
December	27,363	6,977	5,477	345	1,155	967
1944—June	34,606	3,331	2,580	150	602	764
December	40,361	4,104	3,261	181	663	1,148
1945—June	45,586	4,556	3,347	264	945	1,233
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
1947—March	50,945	2,280	1,300	128	851	1,329
June	51,367	1,542	954	82	506	1,309
September	51,759	1,485	937	68	480	1,292
December	52,053	1,387	893	64	430	1,196
1948—March	52,988	1,966	1,229	114	623	1,280
June	53,274	1,397	967	56	375	1,345
September	54,776	2,558	1,016	277	1,264	1,287
December	55,051	1,374	1,012	51	311	1,232

[1] Including $499,000,000 Series "D."

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

No. 396.—Ownership of U. S. Government Securities, Direct and Fully Guaranteed: 1920 to 1948

[Par value. In millions of dollars. Holdings of Federal Reserve Banks, and U. S. Government agencies and trust funds are reported figures; holdings of other investor groups are estimates by Treasury Department]

End of month	Total interest-bearing securities	Gross debt										
		Total	Held by banks		Held by nonbank investors							
			Commercial banks[1]	Federal Reserve banks	Total	Individuals	Insurance companies	Mutual savings banks	Other corporations and associations[2]	State and local governments	U. S. Government agencies and trust funds: Special issues	U. S. Government agencies and trust funds: Public issues
1920—June	24,063	24,299	3,748	341	20,210	(3)	(3)	835	(3)	(3)	-------	245
1925—June	20,211	20,516	4,632	353	15,531	(3)	(3)	1,128	(3)	(3)	95	434
1930—June	15,922	16,185	4,977	591	10,617	(3)	(3)	519	(3)	(3)	764	237
1935—June	31,768	32,824	12,716	2,433	17,675	(3)	2,600	1,542	(3)	(3)	633	1,389
1940—June	47,874	48,496	16,100	2,466	29,930	10,300	6,500	3,100	2,500	400	4,775	2,305
1941—June	54,747	55,332	19,700	2,184	33,448	11,500	7,100	3,400	2,400	600	6,120	2,375
1942—June	76,517	76,991	26,000	2,645	48,346	18,400	9,200	3,900	5,400	900	7,885	2,737
1943—June	139,472	140,796	52,200	7,202	81,394	31,700	13,100	5,300	15,500	1,500	10,871	3,451
1944—June	201,059	202,626	68,400	14,901	119,325	46,500	17,300	7,300	25,900	3,200	14,287	4,810
1945—June	256,766	259,115	84,200	21,792	153,123	59,800	22,700	9,600	30,900	5,300	18,812	6,128
1946—June	268,578	269,898	84,400	23,783	161,715	64,100	25,300	11,500	25,300	6,500	22,332	6,798
Dec.	257,980	259,487	74,500	23,350	161,637	64,900	25,300	11,800	22,400	6,300	24,585	6,338
1947—June	255,197	258,376	70,000	21,872	166,504	67,100	25,000	12,100	22,300	7,100	27,366	5,445
Dec.	254,281	256,981	68,700	22,559	165,722	66,600	24,300	12,000	21,200	7,300	28,955	5,397
1948—June	250,132	252,366	64,600	21,366	166,400	67,000	23,200	12,000	20,700	7,800	30,211	5,538
Dec.	250,630	252,854	62,600	23,333	166,921	67,600	21,500	11,500	21,200	7,900	31,714	5,603

[1] Includes holdings by banks in territories and insular possessions.
[2] Includes savings and loan associations, dealers and brokers, and investments of foreign balances and international accounts in this country.
[3] Not available separately. Combined total of these items as follows: 1920, $19,130,000,000; 1925, $13,874,000,000; 1930, $9,097,000,000; and 1935, $11,511,000,000.

Sources: 1920–35, Board of Governors, Federal Reserve System; Banking and Monetary Statistics. 1940–48, Treasury Department; monthly data published currently in Treasury Bulletin and Federal Reserve Bulletin.

No. 397.—Interest-Bearing Governmental Securities—Estimated Ownership Outstanding, by Issuer: 1940 to 1948

[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			HELD BY NONBANK INVESTORS						
		Total	Commercial banks	Federal Reserve Banks	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										
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	110.3	88.5	21.8	164.0	65.8	24.1	9.7	30.7	8.2	25.4
1946	285.4	113.3	89.5	23.8	172.1	69.8	26.5	11.5	25.9	8.8	29.6
1947	273.0	97.9	76.0	21.9	175.1	73.1	26.1	12.2	20.8	9.5	33.3
1948	270.0	92.7	71.4	21.4	177.3	73.8	24.5	12.2	20.3	10.3	36.2
	Securities of U. S. Government and Federal instrumentalities guaranteed by U. S.[4]										
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	106.0	84.2	21.8	150.8	58.5	22.7	9.6	29.8	5.3	24.9
1946	268.6	108.2	84.4	23.8	160.4	62.9	25.3	11.5	25.2	6.5	29.1
1947	255.2	91.9	70.0	21.9	163.3	66.1	25.0	12.1	20.1	7.1	32.8
1948	250.1	85.9	64.6	21.4	164.2	66.0	23.2	12.0	19.5	7.8	35.7
	Securities of Federal instrumentalities not guaranteed by United States										
1940	2.2	.5	.5	--------	1.8	.7	(5)	(5)	.2	--------	.8
1941	2.2	.6	.6	--------	1.6	.6	(5)	(5)	.2	--------	.8
1942	2.2	.7	.7	--------	1.5	.6	(5)	(5)	.1	--------	.8
1943	1.9	.6	.6	--------	1.3	.6	(5)	(5)	.1	--------	.6
1944	1.5	.6	.6	--------	.9	.6	(5)	(5)	.1	--------	.2
1945	1.0	.5	.5	--------	.5	.4	(5)	(5)	.1	--------	(5)
1946	1.1	1.0	1.0	--------	.1	.1	(5)	(5)	(5)	--------	--------
1947	1.2	1.0	1.0	--------	.2	.2	(5)	(5)	(5)	--------	--------
1948	1.5	1.2	1.2	--------	.3	.2	(5)	.1	(5)	--------	--------
	Securities of State and local governments, Territories, and possessions[6]										
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	6.9	1.4	.1	.8	2.9	.5
1946	15.7	4.1	4.1	--------	11.6	6.8	1.2	.1	.7	2.4	.5
1947	16.6	5.0	5.0	--------	11.6	6.8	1.2	.1	.6	2.4	.5
1948	18.4	5.6	5.6	--------	12.8	7.6	1.3	.1	.8	2.5	.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. Since data exclude noninterest bearing debt, they differ slightly from those in table 396. 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. [6] Excludes obligations of the Philippine Islands after June 30, 1946.

Source: Treasury Department, Annual Report of the Secretary.

No. 398.—Interest-Bearing Securities Issued by All Governmental Units in the United States—Estimated Amounts Outstanding, by Tax Status and Issuer: 1913 to 1948

[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 397]

[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: Non-guaranteed [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	53,283	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
1947	272,973	37,685	16,746	20,939	207,921	27,366	255,197	(7)	1,196	16,580
1948	270,025	36,389	18,563	17,826	203,425	30,211	250,132	(7)	1,494	18,399
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. 1937–48: 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
1947	208,276	(8)	13,804	(8)	(8)	--------	193,406	(7)	1,196	13,674
1948	202,135	(8)	15,537	(8)	(8)	--------	185,231	(7)	1,494	15,410

[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. [7] Included with U. S. Govt. [8] Not available.

Source: Treasury Department, Annual Report of the Secretary.

No. 399.—Securities Other Than World War I Obligations of Foreign Governments Owned by the U. S. Government: June 30, 1948

[**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	13,249,187
Capital stock	2,383,045
Banks for cooperatives	178,500
Commodity Credit Corporation	100,000
Defense Homes Corporation	10,000
Export-Import Bank of Washington	1,000,000
Federal Crop Insurance Corporation	100,000
Federal Deposit Insurance Corporation	22,604
Federal Farm Mortgage Corporation	10
Federal home loan banks	119,791
Federal intermediate credit banks	60,000
Federal National Mortgage Assoc	10,000
Federal Savings and Loan Insurance Corporation	100,000
Home Owners' Loan Corporation	200,000
Inland Waterways Corporation	12,000
Institute of Inter-American Transportation	4
Panama Railroad Company	7,000
Production credit corporations	81,635
Public Housing Administration	1,000
Reconstruction Finance Corporation	325,000
Regional Agricultural Credit Corporation of Washington, D. C	100
Smaller War Plants Corporation	54,400
Tenn. Valley Assoc. Cooperatives, Inc	1
Virgin Islands Company, The	(1)
War Damage Corporation	1,000
Paid-in surplus: [2]	
Federal National Mortgage Association	1,000
Federal intermediate credit banks	500
Bonds and notes	2,788,924
Commodity Credit Corporation	440,000
Export-Import Bank of Washington	970,600
Home Owners' Loan Corporation	244,000
Public Housing Administration	362,000
Rural Electrification Administration	718,074
Tennessee Valley Authority	54,000
Virgin Islands Company, The	250
Other securities	8,087,718
Farm Credit Administration: Loans from Agricultural Marketing Act revolving fund	75,514
Farmers' Home Administration:	
Emergency crop and feed loans	98,820
Rural rehabilitation loans to farmers, etc	443,952
Other securities—Continued.	
Federal Housing Administration:	
Mortgage notes and contracts on sales of acquired real estate	23,065
Stock in rental and war housing corpns	81
Title I defaulted notes	18,472
Public Housing Administration:	
Public war housing program	6,750
Farm Security Administration program	2,300
Homes conversion program	19
Fed. Sec. Agency: Student war loans	1,721
Federal Works Agency:	
Loans to States, municipalities, railroads, and others	84,889
Community facilities loans	3,559
Interior Department: Indian loans	7,189
Department of the Navy:	
Sale of surplus property (World War I)	950
Guaranteed loans (World War II)	953
Puerto Rico Reconstruction Adm.:	
Loans	6,029
Certificates of Cafeteros de Puerto Rico	2
Rural Electrification Administration:	
Advances to cooperatives, States, and private utilities	[3] 136,307
TVA: Counties and municipalities	2,137
Treasury Department:	
Counties and municipalities	9
Federal savings and loan associations	321
Railroads	6,118
Securities recd. by Bur. Int. Rev. in settlements of tax liabilities	146
Advances to Federal Reserve Banks	27,546
Subscriptions to International Bank for Reconstruction and Development and to International Monetary Fund	3,385,000
Credit to United Kingdom	3,750,000
Department of the Army: Guaranteed loans (World War II)	5,872
Less:	
Face amount of above securities acquired by Government corporations from corporate funds or by exchange for corporate obligations	12,000
Capital stock: RFC	11,000
Paid-in surplus: RFC	1,000

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	1,523
Total	3,123

[1] Less than $500.

[2] Excludes net payments from Treasury, or transfer of assets authorized by law, for which no formal receipts or other evidences of payments are held by Secretary of the Treasury in stock and nonstock corporations amounting to $2,135,645,000.

[3] Excludes $718,074,000, shown under "Bond and notes." This sum represents funds borrowed from Treasury.

Source: Tresaury Department, Annual Report of the Secretary.

No. 400.—Government Corporations and Credit Agencies—Principal Assets and Liabilities as of September 30, 1948

[In millions of dollars]

Corporation or agency	Assets, other than interagency items [1]: Total	Cash	Loans receivable	Commodities, supplies, and materials	Investments: U. S. Govt. securities	Investments: Other securities [2]	Land structures, and equipment	Deferred and undistributed charges	Other assets	Liabilities, other than interagency items: Bonds, notes, and debentures payable: Fully guaranteed by U. S.	Bonds, notes, and debentures payable: Other	Other liabilities	U. S. government interest	Privately owned interest
Total [3]	**20,687**	**751**	**10,573**	**328**	**1,811**	**3,525**	**2,423**	**17**	**1,258**	**52**	**1,011**	**1,239**	**18,225**	**159**
Department of Agriculture:														
Farm Credit Administration:														
Banks for cooperatives	337	18	273		43		(4)	1	2		51	(4)	268	17
Federal intermediate credit banks	596	35	512		44			(4)	5		543	6	47	
Production credit corporations	99	1			66	31		(4)	1			(4)	98	
Regional Agricultural Credit Corp	2	2	(4)					(4)	(4)			(4)	2	
Agricultural Marketing Act Revolving Fund	2	(4)	1						1			(4)	2	
Federal Farm Mortgage Corp	87	10	74					(4)	2	2		1	84	
Rural Electrification Administration	956	22	922				(4)		12			(4)	956	
Commodity Credit Corp	1,115	462	308	296			1	5	42	34		610	470	
Farmers' Home Administration	358	28	267	(4)	1		4	1	57			8	350	
Federal Crop Insurance Corp	43	28							15			6	37	
Housing and Home Finance Agency:														
Home Loan Bank Board:														
Federal home loan banks	767	26	486		252		(4)	(4)	1		417	88	120	142
Federal Savings and Loan Insurance Corp	198	(4)			194			(4)	3			4	194	
Home Owners' Loan Corp	424	12	393		12	6		(4)	1	3	(4)	16	405	
Public Housing Administration	1,808	20	296	(4)	8	(4)	1,451	8	25	(4)	(4)	21	1,787	
Federal Housing Administration	212	40	22	(4)	136	(4)	1	(4)	13	14		149	49	
Federal National Mortgage Association	100		100					(4)	(4)			3	97	
Reconstruction Finance Corp.[5]	2,068	4	927		(4)	103	1	(4)	1,031			110	1,958	
Export-Import Bank	2,116	(4)	2,100				(4)		15			141	1,975	
Federal Deposit Insurance Corp	1,066	3	(4)	(4)	1,054		(4)	(4)	9			35	1,031	
Federal Works Agency	222	(4)	89				131		2			(4)	222	
Tennessee Valley Authority	813	10	2	14			783	(4)	5			14	799	
All other	7,298	28	3,801	17	(4)	3,385	52	(4)	14			27	7,271	

[1] Assets shown on a net basis, i. e., after reserve for losses.

[2] Includes investment of the U. S. in stock of International Bank for Reconstruction and Development $635 million; and its subscriptions of $2,750 million to the International Monetary Fund.

[3] Excludes U. S. Maritime Commission. Latest available figures for this agency as of Mar. 31, 1947.

[4] Less than $500,000.

[5] Includes War Damage Corporation, Smaller War Plants Corporation, and Defense Homes Corporation, all of which are in liquidation.

Source: Board of Governors of the Federal Reserve System; Federal Reserve Bulletin, January 1949.

15. State and Local Government Finances and Employment

Sources.—Statistics in this section are from the Bureau of the Census, Department of Commerce. Most of the tables are based upon recent reports in the regular Census series on State Finances, City Finances, Governmental Finances in the United States, and Government Employment. Some of the statistics here are from the most recent decennial Census of Governments, which related to the year 1942 and was designed to obtain and report basic data concerning all governmental units in the United States. A descriptive leaflet, Census Bureau Publications on Governments, is issued annually by the Bureau. Summary series of data based on annual and decennial Census reporting for years up to 1946 are available in the publication, Historical Review of State and Local Government Finances.

Compilation of data.—Financial statistics of States and large cities (those over 250,000 population) which appear in this section were mainly compiled by representatives of the Bureau of the Census directly from official accounts and records of these governments, with the advice and assistance of local officers and employees. Financial data for other local governments were compiled from audits, reports or tabulations available in State offices or obtained from the individual units by mail canvass. State and local employment data were also obtained by mail canvass. The Federal Government amounts which appear in certain tables relating to all levels of government are based upon data supplied to the Census Bureau by other Federal agencies.

Relation to State and local records.—Nation-wide statistics on governmental finances and employment must be compiled and presented in accordance with uniform concepts and categories, rather than according to the highly diverse terminology, organization, and fund structure of individual governments. Accordingly, financial statistics which appear in this section for particular States and large cities, although based upon their official records and reports, will not agree directly with specific amounts in such original sources except where particular segments of the government's accounts conform explicitly with standard Census reporting categories.

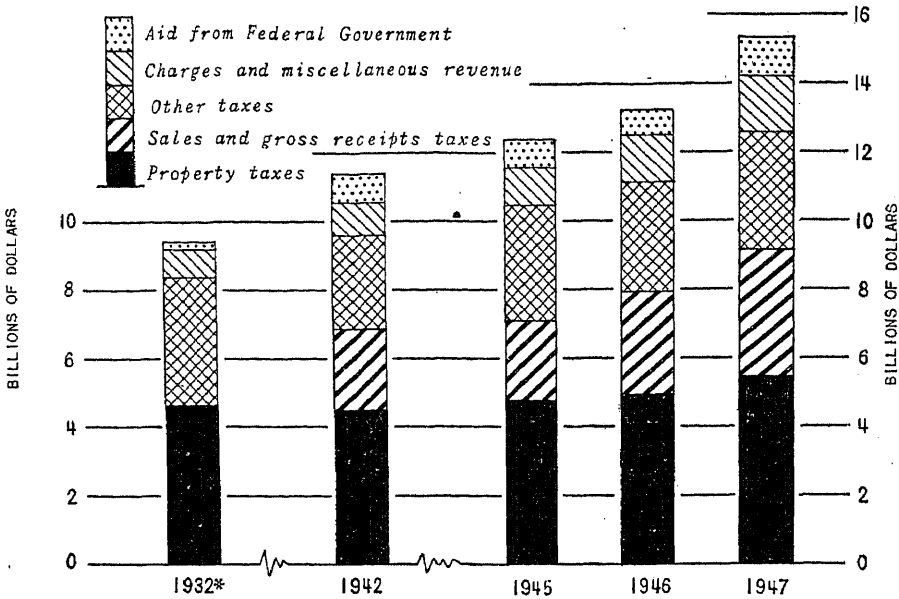
Terminology.—Financial statistics in this section relate primarily to "general government," as distinct from operation of enterprises and the finances of governmental trust and sinking funds. The terms "general revenue," "general expenditure" and "general debt" are applied accordingly. All tax amounts, however, are reported as general revenue; any tax collections deposited directly into trust or sinking funds are therefore included in general revenue and, as contributions to trust funds or provision for debt retirement, respectively, in general expenditure. As reported here, revenue excludes receipts from borrowings, and expenditure includes provision for debt retirement. The Census reports from which the various tables are drawn include detailed definitions of concepts and terminology.

Fiscal years.—Unless otherwise stated, financial data in this section relate to the fiscal years of the respective governmental units, as summarized in table 402. Federal and State government amounts are for fiscal years ending on June 30 of the year specified, except for 7 States with earlier closing dates—3 in the same calendar year and 4 in the latter part of the preceding calendar year. Local government figures are for fiscal years ending in the specified calendar year except for the few units which close their fiscal years in the succeeding January.

Historical statistics.—In this section, tabular headnotes (as "See also *Historical Statistics*, series P 188–201") provide cross-references, where applicable, to Historical Statistics of the United States, 1789–1945. In that historical supplement to the Statistical Abstract, statistics are carried back year by year as far as possible. See also the historical appendix of the present issue of the Abstract for specific titles of series and the earliest year shown in the supplement.

FIGURE N.—STATE AND LOCAL GOVERNMENT REVENUE, BY SOURCE: 1932 to 1947

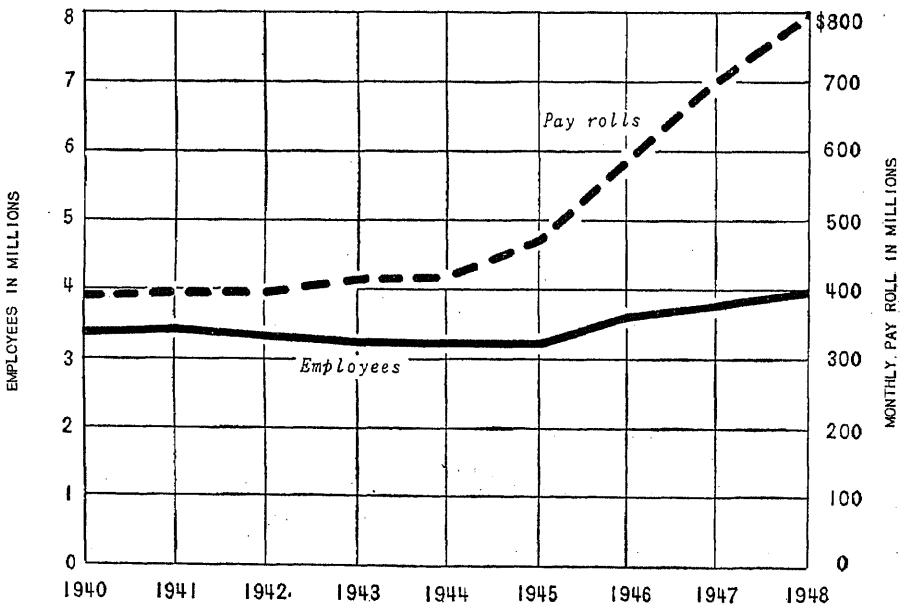
[See tables 405 and 406]



*"Other taxes" include sales and gross receipts taxes.

FIGURE O.—EMPLOYEES AND MONTHLY PAY ROLLS OF STATE AND LOCAL GOVERNMENTS AS OF OCTOBER: 1940 TO 1948

[See table 411]



Source of figures N and O: Department of Commerce, Bureau of the Census.

No. 401.—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.

No. 402.—Fiscal Year Endings of State and Local Governments, by Month and by Type of Government

[Data chiefly as of 1945]

Type of government	Number of governments	Month in which fiscal year ends											
		Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Total	[1] 155,115	437	1,987	8,372	3,349	241	104,058	3,812	6,565	1,429	177	143	24,545
States (1948)	48	------	------	[2] 2	------	[3] 1	41	------	[4] 1	[5] 2	------	------	[6] 1
Counties	3,050	62	------	4	2	6	871	5	59	252	51	82	1,656
Cities	16,220	85	542	1,822	1,896	187	2,548	18	125	760	81	21	8,135
Populations over 25,000 (1947)	397	19	2	23	14	4	79	2	4	22	2	2	224
Populations under 25,000	15,823	66	540	1,799	1,882	183	2,469	16	121	738	79	19	7,911
Townships	18,919	239	1,434	6,075	1,273	4	19	8	95	34	5	------	9,733
School districts	108,579	------	------	------	[7] 2	------	98,578	[8] 3,729	[9] 6,160	[10] 110	------	------	------
Special districts	8,299	51	11	469	176	43	2,001	52	125	271	40	40	5,020

[1] Excludes Federal Government, whose fiscal year ends June 30.
[2] Washington and New York.
[3] Pennsylvania.
[4] Texas.
[5] Alabama and Wyoming.
[6] Ohio.
[7] 2 school districts in Connecticut.
[8] 1,182 school districts in Indiana, 2,546 in Pennsylvania, and 1 in Connecticut.
[9] 6,159 school districts in Texas and 1 in Connecticut.
[10] 110 school districts in Alabama.

Source: Department of Commerce, Bureau of the Census; Fiscal Years of State and Local Governments (Special Study No. 24), and annual report, Compendium of City Government Finances, for 1947 and 1948.

No 403.—Federal, State, and Local General Revenue Before and After Intergovernmental Aid: 1947 and 1948

[**In millions of dollars.** Differences between totals of fiscal aid received and fiscal aid paid primarily reflect variance in fiscal years among governments]

Item	Total		Federal		State and local					
					Total		State		Local	
	1947	1948	1947	1948	1947	1948	1947	1948	1947	1948
Revenue from own sources	52,071	57,261	37,936	40,890	14,135	16,371	7,323	8,587	6,811	7,784
Aid from other governments [1]	3,765	4,708	------	------	3,765	4,708	1,157	1,439	2,608	3,269
Total gross revenue	55,836	61,969	37,936	40,890	17,900	21,078	8,481	10,025	9,419	11,053
Aid to other governments [1]	3,776	4,736	1,163	1,492	2,613	3,244	2,549	3,167	64	77
Revenue for own purposes	52,059	57,233	36,773	39,398	15,287	17,834	5,931	6,858	9,355	10,976

[1] Comprises money grants and shared revenue; excludes grants in kind and loans.

Source: Department of Commerce, Bureau of the Census; annual report, Governmental Revenue in 1948.

No. 404.—Summary of Finances of Federal, State, and Local Governments: 1942

[In millions of dollars. See also *Historical Statistics*, series P 188–201 for historical data on State and local government finances]

Item	Total	Federal [1]	State and local: Total	State and local: State	Local: Total	Local: Counties	Local: Cities	Local: Towns and townships	Local: School districts [2]	Local: Special districts
General revenue										
Total	[3] 24,159	13,623	[3] 11,390	6,100	7,040	1,650	3,118	344	1,779	148
Taxes	23,027	13,417	9,611	4,979	4,632	938	2,298	254	1,052	90
Individual income	3,527	3,251	276	249	27	-------	27	-------	-------	-------
Corporate income	4,998	4,726	272	269	3	-------	3	-------	-------	-------
Property	4,544	-------	4,544	271	4,273	893	1,999	245	1,051	90
Sales and gross receipts and customs	5,687	3,334	2,353	2,220	133	3	126	-------	-------	-------
Pay roll	2,350	1,267	1,084	1,076	8	-------	8	-------	-------	-------
Licenses, permits, and other taxes	1,921	839	1,082	893	189	43	135	10	1	-------
Aid received from other governments	-------	(4)	[3] 854	809	1,795	562	515	72	641	5
State	-------	(4)	-------	-------	1,716	551	479	68	616	2
Other	-------	(4)	[3] 854	809	79	11	36	4	25	3
Earnings and miscellaneous	1,131	206	925	312	613	150	306	17	86	54
General expenditure										
Total	[3] 44,602	34,320	[3] 11,118	5,820	7,096	1,629	3,184	344	1,783	156
Provision for debt retirement	1,086	(5)	1,086	305	781	192	363	40	141	44
Total less provision for debt retirement	[3] 43,516	34,320	[3] 10,032	5,515	6,315	1,438	2,820	303	1,642	112
Operation	31,168	23,954	7,214	1,914	5,301	1,234	2,266	266	1,467	67
General control	1,105	438	667	169	498	249	212	37	-------	-------
Public safety	21,915	21,158	757	123	635	57	547	25	-------	6
Police	396	10	386	38	348	38	300	11	-------	-------
Fire	231	(6)	231	1	229	(6)	216	10	-------	3
Other	[7] 21,289	[7] 21,148	141	84	57	19	32	3	-------	3
Highways	874	66	808	260	547	244	219	81	-------	4
Natural resources	1,160	1,001	159	123	35	16	-------	-------	-------	19
Sanitation	190	-------	190	-------	190	2	166	6	-------	16
Health and hospitals	593	27	566	286	280	119	154	6	-------	1
Public welfare	2,351	1,125	1,226	526	700	386	272	42	-------	-------
Schools	2,388	23	2,365	275	2,090	77	491	55	1,467	-------
Miscellaneous	591	115	476	152	325	85	204	14	-------	22
Capital outlay	7,594	6,577	1,017	615	402	83	182	23	97	16
Aid paid to other governments	-------	837	-------	1,749	48	41	4	3	(8)	-------
Interest	1,776	1,260	516	110	406	79	209	11	77	29
Contributions to trust funds and enterprises	2,978	1,693	1,285	1,126	[9] 159	-------	[9] 159	-------	-------	-------
Enterprises										
Operating revenue	2,857	1,694	1,164	138	1,026	10	905	15	-------	96
Operating expense (before depreciation)	2,191	1,587	604	38	566	7	507	7	-------	45
General and enterprise debt outstanding										
Gross debt	96,294	76,991	[10] 19,303	3,267	16,084	1,969	9,423	250	1,668	2,773
Long-term	89,771	71,387	[10] 18,384	3,104	15,314	1,911	9,167	221	1,575	2,440
Short-term	6,523	5,604	[10] 919	163	770	59	256	29	93	333
Net long-term	87,789	71,387	16,402	2,569	13,832	1,762	7,980	216	1,475	2,400

[1] Sources: 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; other data, special compilation by Bureau of Accounts, U. S. Treasury Department. Adjustments made in Federal data to conform to Bureau of Census classifications for reporting State and local government finances.

[2] Represents only those school districts classified by Census Bureau as independent units of government. School figures for other local governments are included with figures for those governments.

[3] Each of these Federal-State-local totals and State-and-local totals is less than the sum of amounts shown separately for the several components, because totals exclude duplicating intergovernmental fiscal aid.

[4] Included in "Earnings and miscellaneous."

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

[6] Included in "Other" public safety.

[7] Includes $21,111 million for war activities.

[8] Less than $0.5 million.

[9] For cities having populations over 100,000 only. Data for other local governments not available.

[10] Total is less than sum of "State" and "Local" because of exclusion of debts incurred by States for loans to local governments, which duplicate local government obligations held by States.

Source: Department of Commerce, Bureau of the Census; (Federal data) Governmental Finances in the U. S., 1942, and (State and local data) Revised Summary of State and Local Government Finances in 1942. Revisions published in 1948 reports on government finances.

No. 405.—Federal, State, and Local General Revenue, by Source: 1942 to 1948

[In millions of dollars. See also *Historical Statistics*, series P 188-192 for historical data on State and local government general revenue]

ITEM	Total [1]	Federal [2]	STATE AND LOCAL						
			Total [1]	State	Local				
					Total	County	City	School district	Other
Total:									
1942	24,159	13,623	11,390	6,100	7,040	1,650	3,118	1,779	492
1946	50,942	38,493	13,242	7,198	8,243	1,974	3,573	2,147	549
1947	52,071	37,936	15,298	8,481	9,419	2,253	4,071	2,496	600
1948	57,261	40,890	17,862	10,025	11,053	2,614	4,649	3,125	665
Taxes:									
1942	23,027	13,417	9,611	4,979	4,632	938	2,298	1,052	344
1946	48,808	37,681	11,128	5,968	5,159	1,027	2,508	1,224	400
1947	49,586	37,060	12,526	6,690	5,835	1,173	2,815	1,415	433
1948	54,517	40,104	14,413	7,791	6,622	1,328	3,205	1,635	453
Charges and miscellaneous:									
1942	1,131	206	925	312	613	150	306	86	71
1946	2,134	812	1,322	462	859	263	452	76	68
1947	2,485	876	1,609	633	976	278	530	91	77
1948	2,744	786	1,957	796	1,162	328	585	162	88
Aid received from other governments:									
1942	--------	--------	854	809	1,795	562	515	641	77
1946	--------	--------	[3] 793	767	2,225	684	613	848	80
1947	--------	--------	[3] 1,163	1,157	2,608	802	726	990	91
1948	--------	--------	[3] 1,492	1,439	3,269	957	859	1,328	124

[1] Excluding duplicating intergovernmental aid: Federal-State-local totals include no aid receipts; State-local totals include only aid received from Federal Government.
[2] Amounts, as derived from Treasury Dept. and Bureau of Budget sources, adjusted and arranged in accordance with Bureau of Census uniform classification of State and local government finances.
[3] Federal aid paid to State and local governments during its specified fiscal year, taken as being substantially equivalent to Federal aid received by such governments during their respective fiscal years in the absence of comprehensive post-1942 data as to aid received by local governments direct from Federal Government.

No. 406.—Federal, State, and Local Tax Revenue, by Type: 1942 to 1948

ITEM	Total	Individual income	Corporation income	Sales, use, gross receipts, and customs	Property	Death and gift	Social insurance	Licenses, permits, and other
	AMOUNT (MILLIONS OF DOLLARS)							
Total:								
1942	23,027	3,527	4,998	5,687	4,544	532	2,350	1,389
1946	48,808	16,399	12,225	9,828	4,990	810	2,858	1,698
1947	49,586	18,257	9,059	11,314	5,507	936	3,129	1,384
1948	54,517	19,762	10,273	12,115	6,134	1,074	3,580	1,579
Federal:								
1942	13,417	3,251	[1] 4,726	3,334	--------	419	[2] 1,267	420
1946	37,681	15,977	[1] 11,778	6,838	--------	667	[2] 1,823	597
1947	37,060	17,802	[1] 8,602	7,593	--------	770	[2] 2,157	136
1948	40,104	19,219	[1] 9,681	7,661	--------	890	[2] 2,519	133
State and local:								
1942	9,611	276	272	2,353	4,544	113	1,084	969
1946	11,128	422	447	2,990	4,990	143	1,035	1,101
1947	12,526	455	457	3,721	5,507	167	971	1,248
1948	14,413	543	591	4,454	6,134	184	1,062	1,445
State:								
1942	4,979	249	269	2,220	271	112	1,076	781
1946	5,968	389	442	2,806	253	142	1,034	902
1947	6,690	418	451	3,415	261	165	969	1,011
1948	7,791	499	585	4,045	279	180	1,059	1,143
Local:								
1942	4,632	27	3	133	4,273	1	8	188
1946	5,159	33	5	183	4,737	1	2	198
1947	5,835	37	6	306	5,246	1	2	237
1948	6,622	44	7	408	5,856	3	2	302
	PER CAPITA, 1948 [3]							
Total	$371.95	$134.83	$70.09	$82.66	$41.85	$7.33	$24.43	$10.77
Federal	273.61	131.12	66.05	52.27	--------	6.07	17.19	.91
State and local	98.34	3.71	4.03	30.39	41.85	1.26	7.24	9.86
State	53.16	3.41	3.99	27.60	1.90	1.23	7.23	7.80
Local	45.18	.30	.04	2.79	39.95	.02	.01	2.06

[1] Includes excess profits tax as well as normal tax and surtax; also includes unjust enrichment tax, except for 1948.
[2] Includes those collections of railroad unemployment insurance tax credited directly to Railroad Retirement Board and shown in Budget of U. S. Government as trust account receipt.
[3] Computed on basis of estimated population (146,571,000) of continental United States, including armed forces overseas, as of July 1, 1948.

Source of tables 405 and 406: Dept. of Commerce, Bur. of Census; annual report, Governmental Revenue in 1948.

No. 407.—Gross Debt of Federal, State, and Local Governments: 1902 to 1948

[**In millions of dollars.** Beginning 1940, data are as of June 30; earlier data as of ends of fiscal years]

Year	Total	Federal [1]	State and local [2]							
			Total [3]	State	Local					
					Total	County	City	Township	School district	Special district
1902	3,373	1,178	2,195	270	1,925	205	1,612	57	46	5
1912	5,692	1,194	4,498	423	4,075	393	3,447	80	119	36
1922	33,219	22,963	10,256	1,163	9,093	1,387	5,810	130	1,127	639
1932	39,049	19,487	19,562	2,896	16,680	2,775	9,909	433	2,170	1,393
1940	63,177	42,968	20,209	3,526	16,720	2,156	9,899	290	1,813	2,562
1942	92,064	72,422	19,642	3,211	16,479	1,846	9,806	273	1,701	2,853
1944	218,429	201,003	17,426	2,768	14,703	1,694	8,624	(4)	1,465	2,718
1945	275,234	258,682	16,552	2,425	14,164	1,545	8,411	(4)	1,363	2,667
1946	285,309	269,422	15,887	2,358	13,564	1,417	8,101	(4)	1,283	2,597
1947	275,081	258,286	16,795	2,978	13,847	1,481	8,097	(4)	1,355	2,736
1948	270,936	252,292	18,644	3,722	14,980	1,408	8,859	276	1,560	2,877

[1] Public debt of the United States Government; includes general treasury obligations incurred on behalf of Federal agencies and excludes Federal agency debt incurred outside of general treasury.
[2] Comprises debt both for general purposes and for government enterprises.
[3] Beginning 1932, total is less than sum of amounts shown in "State" and "Local" columns because of exclusion of State debts incurred for loans to local governments, which duplicate local obligations held by State governments.
[4] Estimates included in total; not shown separately.

Source: Department of Commerce, Bureau of the Census; annual report, Governmental Debt in 1948.

No. 408.—Interest Payments on Debt of Federal, State, and Local Governments: 1932 to 1948

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

Governmental unit	1932	1942	1944	1945	1946	1947	1948
Total	**1,439**	**1,967**	**3,266**	**4,245**	**5,322**	**5,489**	**5,722**
Federal	599	1,260	2,610	3,622	4,747	4,958	5,188
State and local	840	707	656	623	575	531	534
State	114	123	102	95	84	78	87
Local	726	584	554	528	491	453	447
County	127	78	73	67	61	53	48
City	419	345	328	316	299	282	280
Township, school district, and special district	180	161	153	145	131	118	119

Source: Department of Commerce, Bureau of the Census; annual report, Governmental Debt in 1948.

No. 409.—Summary of State and Local Government Finances, by State Area and Level of Government: 1942

[State-and-local aggregates of general revenue and general expenditure are less than the sum of "State" and "Local", because they exclude duplicating intergovernmental aid, i. e., that between State and local levels of government. Thus, both national and State-area aggregates for "Aid received" represent aid from only the Federal Government. See also *Historical Statistics*, series P 188–200, for total general revenue and total general expenditure of all State and local governments]

[In thousands of dollars]

State area and level of government	General revenue			General expenditure			General and enterprise debt outstanding	
	Total	Taxes	Aid received	Total	Operation	Capital outlay	Gross	Net long-term
Total	**11,389,767**	**9,610,765**	**854,176**	**11,118,298**	**7,214,689**	**1,016,563**	**[1]19,302,847**	**16,401,666**
State	6,099,949	4,978,584	809,315	5,821,411	1,914,019	614,999	3,266,623	2,569,210
Local	7,039,514	4,632,181	1,794,557	7,095,757	5,300,670	401,564	16,084,048	13,832,456
Alabama	110,985	90,932	11,884	113,655	71,779	13,397	229,235	214,822
State	79,789	62,287	10,991	72,570	20,877	9,548	76,656	72,029
Local	68,688	28,645	32,385	68,115	50,902	3,849	152,579	142,793
Arizona	49,242	37,018	7,223	45,469	31,413	7,185	75,872	71,192
State	34,175	26,574	6,447	33,319	13,808	4,990	3,663	3,483
Local	25,031	10,444	10,740	23,606	17,605	2,195	72,209	67,709
Arkansas	77,997	60,343	8,312	68,247	41,638	5,002	226,900	217,408
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	72,083	68,616
California	912,100	767,408	67,689	904,076	555,057	77,145	[1]1,357,181	1,247,176
State	517,261	436,137	65,010	523,943	91,488	33,892	218,421	144,929
Local	588,706	331,271	196,546	576,936	463,569	43,253	1,150,760	1,102,247
Colorado	114,057	87,276	16,263	105,362	81,109	7,502	153,079	142,792
State	61,798	43,727	14,919	59,162	15,506	5,394	24,089	23,686
Local	79,935	43,549	29,020	74,996	65,603	2,108	128,990	119,106
Connecticut	186,510	166,592	10,540	179,834	116,739	16,820	188,432	165,794
State	98,550	81,750	12,084	90,782	41,050	13,959	30,213	30,213
Local	98,712	84,842	9,208	100,293	75,689	2,861	158,219	135,581
Delaware	21,714	18,010	1,985	21,633	14,577	2,915	26,141	23,767
State	16,107	13,376	1,918	16,473	7,551	2,675	5,307	5,233
Local	9,030	4,634	3,490	8,560	7,026	240	20,834	18,534
District of Columbia	65,764	53,593	9,191	61,717	40,635	10,069	20,885	9,655
(Local)	65,764	53,593	9,191	61,717	40,635	10,069	20,885	9,655
Florida	156,525	123,397	11,136	154,356	97,507	17,559	446,810	415,650
State	82,284	68,243	11,249	77,475	35,303	10,867	1,075	1,075
Local	97,484	55,154	23,130	100,045	62,204	6,692	445,735	414,575
Georgia	137,951	111,502	10,559	132,314	89,458	18,864	141,876	123,167
State	87,568	70,948	12,775	78,865	27,713	14,190	26,679	26,163
Local	74,358	40,554	21,759	75,383	61,745	4,674	115,197	97,004
Idaho	43,925	32,482	5,529	43,711	29,730	7,284	76,287	71,994
State	23,000	15,135	6,045	22,552	11,235	5,066	3,601	2,548
Local	27,964	17,347	6,523	27,702	18,495	2,218	72,686	69,446
Illinois	762,231	676,111	44,097	723,575	472,859	52,483	960,200	748,995
State	368,572	320,802	43,176	327,369	128,363	24,096	150,745	144,387
Local	451,765	355,309	59,027	460,776	344,496	28,387	809,455	604,608
Indiana	270,828	230,179	23,050	259,902	180,925	27,494	169,988	159,020
State	154,079	125,421	21,008	141,151	34,869	20,719	7,960	7,214
Local	171,585	104,758	56,878	173,403	146,056	6,775	162,028	151,806
Iowa	202,903	163,145	14,602	197,434	142,486	20,532	169,251	166,501
State	105,136	80,201	13,818	96,815	42,808	11,789	3,051	2,941
Local	129,474	82,944	32,491	132,636	99,678	8,743	166,200	163,560
Kansas	136,104	110,400	16,048	126,519	93,943	13,406	104,578	97,523
State	66,760	50,041	12,872	62,520	21,714	8,972	15,522	14,544
Local	92,678	60,359	26,510	91,253	72,229	4,434	89,056	82,979

[1] Total is less than sum of "State" and "Local" because of exclusion of debts incurred by States for loans to local governments, which duplicate local government obligations held by States.

No. 409.—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	Taxes	Aid received	Total	Operation	Capital outlay	Gross	Net long-term
Kentucky	131,065	108,652	12,852	124,312	76,921	20,701	143,001	123,327
State	83,321	66,918	12,600	76,864	32,197	16,499	9,324	8,702
Local	58,721	41,734	11,229	58,189	44,724	4,202	133,677	114,625
Louisiana	163,554	132,333	14,963	173,684	103,075	20,761	387,814	371,420
State	113,300	92,053	14,573	120,001	47,616	13,603	184,133	179,985
Local	79,621	40,280	29,757	83,233	55,459	7,158	203,681	191,435
Maine	68,829	56,445	5,403	66,501	47,568	6,130	69,796	59,561
State	40,342	29,059	5,993	39,875	21,250	5,394	26,485	26,333
Local	31,500	27,386	2,423	30,540	26,318	736	43,311	33,228
Maryland	141,027	121,415	8,349	141,032	85,802	15,247	324,746	260,450
State	76,887	63,109	8,206	73,810	20,441	9,177	52,452	50,104
Local	86,902	58,306	22,905	88,625	65,361	6,070	272,294	210,346
Massachusetts	460,111	402,798	30,264	462,043	326,036	18,829	[1] 522,282	396,198
State	207,719	170,139	27,491	213,754	50,967	7,157	111,375	76,631
Local	340,961	232,659	91,342	338,301	275,069	11,672	424,467	319,567
Michigan	527,934	436,979	33,116	498,454	340,654	40,269	637,290	522,346
State	307,156	251,153	31,640	283,083	92,994	21,069	51,840	23,085
Local	316,616	185,826	97,314	309,124	247,660	19,200	585,450	499,261
Minnesota	251,562	206,091	22,822	244,241	163,671	26,060	[1] 313,043	264,655
State	135,315	103,351	22,364	129,425	36,503	18,169	105,176	79,015
Local	163,432	102,740	47,643	161,552	127,168	7,891	208,657	185,640
Mississippi	94,791	76,167	10,380	90,364	55,447	8,677	184,344	174,149
State	60,389	45,891	11,480	56,097	19,538	6,400	82,499	80,818
Local	56,254	30,276	20,752	52,100	35,909	2,277	101,845	93,331
Missouri	252,941	206,966	27,592	246,261	165,864	21,795	327,790	302,914
State	136,693	106,005	26,283	132,950	61,041	14,032	94,492	89,109
Local	137,656	100,961	22,717	137,225	104,823	7,763	233,298	213,805
Montana	56,737	42,974	6,333	54,473	37,927	7,520	90,065	85,990
State	27,380	17,225	7,098	25,060	13,327	5,174	13,161	12,004
Local	38,978	25,749	8,856	39,099	24,600	2,346	76,904	73,986
Nebraska	88,362	68,309	9,804	82,733	65,761	8,740	197,639	188,392
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	196,255	187,008
Nevada	17,312	12,551	3,216	17,487	10,975	4,007	10,383	9,819
State	10,857	6,058	4,565	9,810	3,990	3,492	669	587
Local	8,827	6,493	1,023	8,678	6,985	515	9,714	9,232
New Hampshire	46,604	37,945	3,811	46,480	31,151	5,729	35,487	33,034
State	24,821	17,530	4,413	24,555	12,326	4,027	19,042	17,476
Local	24,594	20,415	2,209	24,831	18,825	1,702	16,445	15,558
New Jersey	483,769	433,579	16,869	478,820	297,457	20,022	1,096,832	973,055
State	202,701	176,662	17,973	198,812	45,576	12,586	109,694	62,440
Local	338,351	256,917	56,179	334,726	251,881	7,436	987,138	910,615
New Mexico	34,089	26,590	4,782	36,136	24,015	5,810	64,419	63,038
State	25,937	19,937	4,864	27,673	12,073	5,258	27,426	26,707
Local	15,029	6,653	6,795	14,752	11,942	552	36,993	36,331
New York	1,680,528	1,538,113	63,446	1,743,293	1,071,802	122,032	[1] 5,162,897	4,255,954
State	722,101	646,061	56,369	729,020	143,222	45,101	709,104	498,919
Local	1,237,422	892,052	286,072	1,306,486	928,580	76,931	4,468,390	3,757,035
North Carolina	188,606	159,257	14,287	170,847	103,904	17,645	[1] 425,357	390,968
State	132,781	112,808	13,781	114,015	61,836	14,733	136,013	108,329
Local	64,528	46,449	9,209	65,357	42,068	2,912	295,952	282,639
North Dakota	55,281	45,059	6,243	46,671	30,712	5,961	43,101	20,465
State	26,593	19,668	5,624	23,784	11,384	3,698	22,866	5,027
Local	33,948	25,391	5,879	28,176	19,328	2,263	20,235	15,438

[1] Total is less than sum of "State" and "Local" because of exclusion of debts incurred by States for loans to local governments, which duplicate local government obligations held by States.

No. 409.—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	Taxes	Aid received	Total	Operation	Capital outlay	Gross	Net long-term
Ohio	605,257	510,976	43,669	582,600	380,704	42,393	697,330	584,657
State	358,862	301,930	41,582	337,027	98,863	24,031	13,141	12,565
Local	383,031	209,046	128,723	383,577	281,841	18,362	684,189	572,092
Oklahoma	153,138	122,351	21,797	143,266	105,392	12,155	162,706	120,592
State	103,668	80,291	20,056	91,047	47,696	9,243	40,132	39,280
Local	73,532	42,060	25,803	75,314	57,696	2,912	122,574	81,312
Oregon	115,479	87,336	15,977	108,344	68,477	15,278	154,494	126,419
State	64,973	45,587	13,490	58,562	29,279	10,607	31,289	14,359
Local	56,821	41,749	8,802	59,296	39,198	4,671	123,205	112,060
Pennsylvania	882,375	749,743	59,775	872,976	535,056	81,099	1,506,510	1,113,273
State	491,635	400,530	58,725	481,880	197,143	56,456	290,644	168,964
Local	469,522	349,213	79,832	481,576	337,913	24,643	1,215,866	944,309
Rhode Island	71,885	65,229	3,843	73,916	42,636	5,734	183,263	132,493
State	37,524	33,038	3,452	36,239	13,710	2,167	29,333	23,946
Local	37,083	32,191	3,113	40,340	28,926	3,567	153,930	108,547
South Carolina	94,423	78,290	9,357	95,740	56,364	13,923	209,120	187,660
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	35,548	2,449	121,081	102,130
South Dakota	53,900	41,570	6,391	51,275	34,732	7,173	68,818	52,932
State	23,327	15,543	5,953	22,662	12,352	4,313	32,415	22,898
Local	31,975	26,027	1,840	30,987	22,380	2,860	36,403	30,034
Tennessee	147,589	117,807	19,045	139,605	85,521	18,200	388,462	361,178
State	86,264	66,296	15,665	81,090	25,844	13,938	98,508	86,481
Local	86,934	51,511	28,989	85,725	59,677	4,262	289,954	274,697
Texas	376,821	305,232	37,215	370,591	233,078	46,295	734,038	662,096
State	199,858	156,684	34,151	185,988	74,921	28,468	21,242	17,786
Local	238,777	148,548	64,878	246,893	158,157	17,827	712,796	644,310
Utah	53,422	40,617	9,168	49,965	37,448	6,159	41,440	38,091
State	34,821	24,022	9,159	32,301	18,141	4,558	2,590	2,590
Local	24,659	16,595	6,067	24,745	19,307	1,601	38,850	35,501
Vermont	28,717	24,065	3,138	28,182	19,389	3,428	17,942	15,943
State	16,788	13,144	3,096	16,313	8,101	2,427	6,650	6,650
Local	13,459	10,921	1,572	14,768	11,288	1,001	11,292	9,293
Virginia	157,985	120,856	13,067	144,451	87,322	30,545	216,429	150,571
State	104,705	75,452	12,300	89,243	31,504	24,752	27,818	19,258
Local	73,763	45,404	21,250	75,876	55,818	5,793	188,611	131,313
Washington	198,338	150,763	24,513	172,017	129,332	13,612	[1] 234,069	206,296
State	138,639	105,891	23,748	117,307	53,082	7,315	17,257	11,925
Local	98,584	44,872	39,650	94,192	76,250	6,297	217,081	194,371
West Virginia	121,314	97,720	11,686	124,653	78,786	20,591	134,312	126,308
State	87,484	67,594	11,538	91,402	33,094	17,898	79,660	74,115
Local	54,048	30,126	20,366	53,305	45,692	2,693	54,652	52,193
Wisconsin	298,420	239,952	20,880	273,023	204,950	21,856	119,715	102,384
State	151,180	122,908	18,803	137,873	32,491	12,002	5,403	5,403
Local	221,498	117,044	76,335	214,222	172,459	9,854	114,312	96,981
Wyoming	22,766	17,637	2,015	25,158	16,905	4,530	51,198	49,582
State	13,261	8,641	3,848	13,554	4,363	4,012	3,568	3,568
Local	16,904	8,996	5,566	16,577	12,542	518	47,630	46,014

[1] Total is less than sum of "State" and "Local" because of exclusion of debts incurred by States for loans to local governments, which duplicate local government obligations held by States.

Source: Department of Commerce, Bureau of the Census; Revised Summary of State and Local Government Finances in 1942; also later revisions to conform to 1948 bases of classification.

No. 410.—General and Enterprise Debt of State and Local Governments: 1947

[**In millions of dollars.** Data are for ends of fiscal years: (a) closed during 12-month period ending on June 30, 1947, for States, for cities having populations less than 25,000, and for townships, school districts, and special districts; and (b) closed during calendar year 1946 for counties and for cities having populations over 25,000]

Purpose and term	Total [1]	State	Local					
			Total	County	City	Township	School district	Special district
Total								
Total gross debt	16,740	2,956	13,814	1,463	8,093	178	1,355	2,725
Long-term debt	16,180	2,872	13,338	1,426	7,965	166	1,294	2,487
Short-term debt	559	84	476	37	128	12	61	238
Sinking-fund assets	2,182	609	1,603	148	1,281	9	76	89
Net long-term debt	13,997	2,263	11,734	1,277	6,684	157	1,218	2,398
General government								
Total gross debt	10,737	2,720	8,047	1,448	4,281	157	1,355	806
Long-term debt	10,402	2,641	7,795	1,410	4,153	146	1,294	792
Short-term debt	336	80	252	38	128	11	61	14
Sinking-fund assets	1,408	592	850	148	585	9	76	32
Net long-term debt	8,993	2,048	6,945	1,262	3,568	137	1,218	760
Enterprises								
Total gross debt	6,003	236	5,767	15	3,812	21	--------	1,919
Long-term debt	5,779	231	5,543	15	3,812	21	--------	1,695
Short-term debt	224	5	224	--------	--------	--------	--------	224
Sinking-fund assets	777	17	755	--------	695	--------	--------	59
Net long-term debt	5,002	214	4,788	15	3,117	20	--------	1,636

[1] Totals are less than sums of State and local figures because of exclusion of State debts incurred for reloan to local governments, which duplicate local obligations held by State governments, and similar netting out of State sinking-fund assets in equivalent amounts.

Source: Department of Commerce, Bureau of the Census; annual report, Governmental Debt in 1947. Revisions published in 1948 reports on government finances.

No. 411.—Employees and Pay Rolls of Federal, State, and Local Governments: 1941 to 1948

[Data for 1941 through 1947 are for October. Includes employees of enterprises. Both permanent and temporary employees included. Numbers of part-time employees not reduced to full-time equivalent]

Type of government	1941	1942	1943	1944	1945	1946	1947	1948			
								Jan.	Apr.	July	Oct.
	Number of employees (thousands)										
Total	**4,970**	**5,915**	**6,358**	**6,537**	**6,556**	**6,001**	**5,791**	**5,842**	**5,937**	**5,295**	**6,042**
Federal (civilian)[1]	1,598	2,664	3,166	3,365	3,375	2,434	2,002	1,983	2,010	2,066	2,076
State and local	3,372	3,251	3,192	3,172	3,181	3,567	3,789	3,859	3,927	3,229	3,966
School [2]	1,320	1,320	1,320	1,311	1,267	1,457	1,529	1,550	1,558	776	1,581
Nonschool	2,052	1,931	1,872	1,861	1,914	2,110	2,260	2,309	2,369	2,452	2,385
State	547	503	464	456	473	572	638	635	649	685	677
Local	1,504	1,428	1,408	1,405	1,441	1,539	1,622	1,675	1,720	1,768	1,707
City	901	872	858	855	879	955	996	1,013	1,054	1,067	1,039
County	335	333	322	329	316	361	375	371	394	426	406
Other	268	223	228	221	246	223	251	290	273	274	262
	Amount of monthly pay roll (millions of dollars)										
Total	**649.4**	**880.2**	**1,084.4**	**1,103.0**	**1,109.9**	**1,155.5**	**1,183.7**	**1,203.7**	**1,220.5**	**1,132.1**	**1,328.9**
Federal (civilian)[1]	254.1	486.1	672.7	684.8	642.3	571.5	481.4	483.1	477.6	528.4	533.8
State and local	395.3	394.1	411.7	418.2	467.6	584.0	702.3	720.6	742.9	603.7	795.1
School [2]	175.4	175.4	175.7	172.2	200.0	260.1	318.5	328.0	332.9	166.2	353.0
Nonschool	219.9	218.7	236.0	246.0	267.6	323.9	383.7	392.6	410.0	437.5	442.0
State	62.1	59.5	64.0	64.2	72.9	93.5	116.0	118.7	123.7	131.4	134.0
Local	157.7	159.1	171.9	181.8	194.8	230.4	267.7	273.9	286.3	306.0	308.0
City	108.4	109.7	119.3	125.0	133.2	160.0	181.2	181.6	187.4	202.2	206.2
County	34.5	34.5	36.9	39.4	42.6	50.7	58.1	61.0	64.2	67.2	66.6
Other	14.8	14.9	15.7	17.4	19.0	19.8	28.4	31.4	34.7	36.7	35.2

[1] Data from Bureau of Labor Statistics. Includes data for Federal civilian employees working outside continental United States; figures differ in this respect from similar data in table 412.

[2] Excludes all school board members. Data for 1946–48 based on returns to quarterly mail canvass of Bureau of Census; those for prior years based on information furnished by U. S. Office of Education.

Source: Department of Commerce, Bureau of Census; annual report, State Distribution of Public Employment in 1948.

No. 412.—Number of Public Employees, by States: October 1948

[Includes employees of enterprises. Both permanent and temporary employees included; numbers of part-time employees not reduced to full-time equivalent. Employment statistics subject to sampling variation. Figures identified by asterisk (*) subject to particularly large variation and should be interpreted with caution]

[In thousands]

State	Total employees	Federal civilian [1]	State and local							
			Total	School	Nonschool	State [2]	Local			
							Total	City [2]	County [2]	Other [3]
Total	**5,840**	**1,875**	**3,966**	**[4] 1,581**	**2,385**	**963**	**3,002**	**1,249**	**469**	**[4] 1,284**
Alabama	97	32	66	36	30	16	50	10	10	30
Arizona	32	11	21	10	11	6	15	3	*3	9
Arkansas	50	12	38	21	17	10	27	7	3	18
California	517	205	312	113	199	67	245	82	58	105
Colorado	63	21	42	19	23	12	30	10	7	13
Connecticut	62	11	51	17	33	16	35	18	(5)	17
Delaware	9	2	8	3	4	4	4	2	(5)	1
District of Columbia	235	216	19	5	14	-------	19	19	-------	(5)
Florida	110	33	77	29	48	24	53	23	6	24
Georgia	110	38	72	36	36	16	56	18	9	29
Idaho	25	5	19	8	11	6	14	3	3	8
Illinois	317	99	218	76	142	42	175	56	14	105
Indiana	127	27	100	44	56	23	77	21	15	41
Iowa	97	14	84	39	45	20	64	16	10	37
Kansas	78	18	61	29	32	15	46	11	8	27
Kentucky	81	22	59	28	31	16	44	14	*8	22
Louisiana	92	22	69	29	41	27	42	14	*6	23
Maine	43	12	[4] 31	(4)	19	9	[4] *22	7	*1	(4)
Maryland	90	40	50	19	31	16	34	21	12	1
Massachusetts	197	57	140	37	103	24	117	65	4	48
Michigan	215	35	180	72	108	35	145	77	19	49
Minnesota	117	20	98	38	59	23	74	29	11	34
Mississippi	63	15	48	23	25	13	35	6	23	*6
Missouri	140	51	89	39	51	20	69	27	6	36
Montana	27	7	19	9	11	6	14	3	4	7
Nebraska	61	16	46	19	27	10	36	9	6	21
Nevada	10	3	6	2	4	2	4	1	2	2
New Hampshire	22	3	19	6	13	7	*12	3	1	*8
New Jersey	161	41	120	46	73	21	99	58	12	29
New Mexico	28	10	18	10	8	7	11	3	1	7
New York	644	187	457	127	330	79	378	274	30	74
North Carolina	100	23	78	41	37	58	19	14	6	(4)
North Dakota	33	5	28	10	18	5	23	5	3	16
Ohio	292	80	212	82	130	37	175	68	28	79
Oklahoma	91	31	60	30	30	20	41	11	8	22
Oregon	61	16	45	20	25	15	30	9	5	16
Pennsylvania	339	113	226	94	132	63	163	52	12	98
Rhode Island	31	11	20	6	13	6	13	10	-------	4
South Carolina	62	19	43	22	22	14	30	7	5	19
South Dakota	33	7	26	10	16	5	21	5	4	13
Tennessee	104	36	68	32	36	13	55	24	29	2
Texas	258	83	176	87	89	38	138	41	22	74
Utah	46	21	24	12	12	8	16	*5	2	8
Vermont	15	3	12	4	8	4	9	2	(5)	*6
Virginia	137	64	73	34	39	27	46	22	24	(5)
Washington	122	48	74	29	45	20	55	17	11	27
West Virginia	56	9	47	25	22	17	30	6	2	22
Wisconsin	127	19	107	38	69	20	87	44	16	27
Wyoming	14	5	9	5	4	3	6	1	1	4

[1] Data from Bureau of Labor Statistics. Excludes data for Federal civilian employees working outside continental United States; figures differ in this respect from similar data in table 411.
[2] Includes data for institutions of higher education and dependent elementary and secondary school systems, operated as part of general government.
[3] Includes data for townships, independent school districts, other special-purpose districts, and dependent township elementary and secondary school systems.
[4] Totals include estimates for items for which no separate data are published.
[5] Less than 500 employees.

Source: Department of Commerce, Bureau of the Census; quarterly report, Public Employment in October 1948.

No. 413.—Amount of Monthly State and Local Government Pay Rolls, by States: October 1948

[Includes employees for enterprises. Employment statistics subject to sampling variation. Figures identified by asterisk (*) subject to particularly large variation and should be interpreted with caution]

[In millions of dollars]

State	Total	School	Non-school	State [1]	Total	City [1]	County [1]	Other [2]
	TOTAL				LOCAL			
Total	**795.1**	[3] 353.0	442.0	184.9	610.1	266.0	78.1	[3] 266.0
Alabama	10.5	6.1	4.5	2.5	8.0	1.4	1.2	5.3
Arizona	4.5	2.2	2.3	1.2	3.3	.7	*.6	2.1
Arkansas	5.1	3.1	2.0	1.5	3.6	.6	.3	2.7
California	79.8	30.9	48.9	16.3	63.5	21.7	12.8	29.0
Colorado	7.1	3.3	3.8	2.1	4.9	1.7	.8	2.5
Connecticut	11.0	4.8	6.3	3.3	7.8	4.3	.1	3.4
Delaware	1.6	.8	.8	.7	.9	.6	.1	.2
District of Columbia	4.7	1.6	3.1	--------	4.7	4.6	--------	.1
Florida	13.7	5.8	7.9	3.6	10.1	4.0	1.1	5.0
Georgia	10.7	5.4	5.3	2.5	8.2	2.7	1.2	4.3
Idaho	3.0	1.5	1.5	1.0	2.0	.4	.3	1.4
Illinois	51.5	20.3	31.2	8.7	42.8	11.7	2.9	28.2
Indiana	19.8	11.8	8.1	4.0	15.9	3.3	1.9	10.7
Iowa	13.2	7.7	5.5	3.3	9.9	1.8	1.7	6.4
Kansas	9.9	5.7	4.2	2.5	7.4	1.4	1.1	4.9
Kentucky	9.1	5.1	3.9	2.3	6.7	2.3	*.6	3.9
Louisiana	12.3	6.4	5.9	4.1	8.2	2.1	*.5	5.5
Maine	[3] 4.5	([3])	2.5	1.6	[3] *2.9	1.1	*.1	([3])
Maryland	11.3	4.7	6.6	3.4	7.9	4.7	3.0	.2
Massachusetts	29.4	9.1	20.3	5.0	24.4	14.7	.7	9.0
Michigan	41.7	19.1	22.5	7.7	33.9	19.1	4.1	10.7
Minnesota	17.4	8.8	8.6	4.6	12.8	5.4	2.0	5.4
Mississippi	6.3	3.5	2.9	2.0	4.3	.7	2.7	*.9
Missouri	15.4	7.7	7.6	3.2	12.2	4.2	.8	7.2
Montana	3.5	1.9	1.6	1.0	2.6	.4	.6	1.6
Nebraska	7.5	3.6	3.9	1.7	5.8	1.0	.7	4.1
Nevada	1.3	.5	.8	.5	.8	.2	.2	.4
New Hampshire	2.6	1.0	*1.6	1.0	*1.6	.6	.1	*.9
New Jersey	26.2	12.0	14.2	4.4	21.8	13.6	2.2	6.0
New Mexico	3.5	2.1	1.4	1.2	2.3	.4	.2	1.7
New York	113.5	34.7	78.8	20.0	93.5	73.9	5.3	14.3
North Carolina	13.7	7.7	6.0	10.8	3.0	2.1	.9	([3])
North Dakota	3.5	2.1	1.4	.9	2.6	.2	.5	1.9
Ohio	38.9	17.7	21.2	7.2	31.7	11.8	3.9	16.0
Oklahoma	9.7	5.6	4.1	3.0	6.6	1.4	.9	4.4
Oregon	9.4	4.3	5.1	3.0	6.4	1.6	1.0	3.8
Pennsylvania	45.7	20.8	24.8	12.2	33.5	10.4	2.4	20.6
Rhode Island	3.9	1.5	2.4	1.3	2.6	2.1	--------	.5
South Carolina	6.8	3.6	3.1	2.2	4.6	.9	.5	3.1
South Dakota	3.4	1.9	1.5	.9	2.5	.4	.4	1.7
Tennessee	11.7	6.0	5.7	2.3	9.4	4.5	4.6	.3
Texas	32.8	17.8	15.0	6.9	25.9	7.1	3.2	15.6
Utah	4.0	2.3	1.7	1.4	2.6	*.6	.3	1.7
Vermont	1.7	.8	1.0	.6	1.1	.2	([4])	*.8
Virginia	12.4	6.2	6.2	4.3	8.1	4.1	4.0	([4])
Washington	16.3	6.8	9.4	4.1	12.1	3.7	2.0	6.5
West Virginia	8.8	5.4	3.4	2.8	6.0	.8	.4	4.8
Wisconsin	19.1	8.5	10.6	3.8	15.3	8.7	3.2	3.4
Wyoming	1.7	1.0	.7	.6	1.2	.2	.2	.8

[1] Includes data for institutions of higher education and dependent elementary and secondary school systems, operated as part of general government.
[2] Includes data for townships, independent school districts, other special-purpose districts, and dependent township elementary and secondary school systems.
[3] Totals include estimates for items for which no separate data are published.
[4] Less than $50,000.

Source: Department of Commerce, Bureau of the Census; annual report, State Distribution of Public Employment in October 1948.

No. 414.—General Revenue and General Ex

[In thousands of dollars. Excludes transac

Line No.	STATE	General revenue and new borrowings [1]	GENERAL REVENUE					GENERAL EXPENDITURE		
			Total	Taxes		Aid received from other governments	Charges and miscellaneous	Total	Provision for debt retirement [2]	Total less provision for debt retirement
				Total	Total except unemployment compensation					
1	**Total**	**9,223,085**	**8,480,638**	**6,690,162**	**5,720,935**	**1,157,262**	**633,214**	**8,099,061**	**146,067**	**7,952,994**
2	Alabama	123,088	123,034	87,569	81,648	17,219	18,246	123,276	7,512	115,764
3	Arizona	56,613	56,263	41,219	37,743	11,877	3,167	54,573	136	54,437
4	Arkansas	94,218	94,218	72,099	66,742	17,355	4,764	93,057	8,311	84,746
5	California	885,576	860,576	699,079	582,493	105,290	56,207	691,699	4,824	686,875
6	Colorado	94,134	93,692	66,376	60,720	19,541	7,775	95,437	1,872	93,565
7	Connecticut	116,473	116,473	93,236	63,692	14,450	8,787	123,544	----------	123,544
8	Delaware	19,819	19,819	15,270	14,035	2,511	2,038	19,605	231	19,374
9	Florida	169,157	167,907	136,222	123,605	25,418	6,267	156,516	65	156,451
10	Georgia	155,651	151,516	112,201	99,050	29,822	9,493	141,791	128	141,663
11	Idaho	38,649	38,645	26,699	23,264	7,704	4,242	35,846	106	35,740
12	Illinois	736,013	435,837	361,329	318,286	59,001	15,507	396,781	8,617	388,164
13	Indiana	200,052	197,652	150,241	136,235	27,449	19,962	177,215	649	176,566
14	Iowa	154,256	153,343	112,936	104,546	23,129	17,278	132,651	374	132,277
15	Kansas	112,312	112,312	81,601	75,131	21,231	9,480	101,129	1,179	99,950
16	Kentucky	119,729	119,689	94,154	82,614	19,548	5,987	103,908	99	103,809
17	Louisiana	213,794	186,672	138,535	128,062	29,027	19,110	173,899	6,803	167,096
18	Maine	56,181	55,181	35,274	28,853	9,828	10,079	55,369	2,579	52,790
19	Maryland	100,382	100,382	78,940	66,391	10,930	10,512	101,043	3,756	97,287
20	Massachusetts	356,887	274,342	221,315	193,231	40,154	12,873	350,961	2,910	348,051
21	Michigan	641,209	433,318	341,056	297,430	49,218	43,044	483,348	1,928	481,420
22	Minnesota	173,175	172,316	128,441	112,675	27,047	16,828	163,119	13,871	149,248
23	Mississippi	113,137	98,137	75,317	67,969	17,450	5,370	91,843	2,583	89,260
24	Missouri	191,585	191,335	139,912	121,592	42,188	9,235	175,149	3,904	171,245
25	Montana	36,035	36,035	22,168	18,007	8,860	5,007	35,923	617	35,306
26	Nebraska	55,764	55,389	35,189	32,031	13,636	6,564	58,137	154	57,983
27	Nevada	14,578	14,578	8,321	6,595	5,422	835	15,249	----------	15,249
28	New Hampshire	31,963	31,963	21,797	18,161	4,976	5,190	32,277	1,562	30,715
29	New Jersey	257,772	242,772	210,580	131,830	21,494	10,698	243,490	5,463	238,027
30	New Mexico	52,257	47,257	35,367	32,652	8,723	3,167	51,977	1,802	50,175
31	New York	925,242	925,200	818,815	648,900	69,840	36,545	907,040	24,997	882,043
32	North Carolina	230,317	230,317	193,770	177,096	25,802	10,745	195,341	5,534	189,807
33	North Dakota	36,446	36,446	27,336	26,352	6,934	2,176	31,918	----------	31,918
34	Ohio	422,156	422,044	354,008	301,430	42,089	25,947	369,322	232	369,090
35	Oklahoma	182,517	179,517	124,599	119,193	49,901	5,017	161,729	349	161,380
36	Oregon	110,517	106,763	78,390	66,392	17,857	10,516	99,596	2,355	97,241
37	Pennsylvania	499,638	499,638	379,416	305,461	56,261	63,961	491,263	5,640	485,623
38	Rhode Island	65,683	45,683	39,316	25,424	4,574	1,793	58,895	656	58,239
39	South Carolina	110,481	104,481	81,172	75,170	17,701	5,608	106,360	6,820	99,540
40	South Dakota	35,192	35,192	24,935	24,151	6,928	3,329	29,016	37	28,979
41	Tennessee	130,599	127,967	94,440	78,934	25,764	7,763	123,700	7,378	116,322
42	Texas	297,633	289,669	228,858	213,675	47,261	13,550	257,634	1,394	256,240
43	Utah	55,002	54,802	36,296	30,252	11,019	7,487	53,449	84	53,365
44	Vermont	21,772	21,772	17,034	14,893	3,748	990	22,353	1,118	21,235
45	Virginia	152,528	152,482	106,347	96,089	13,629	32,506	156,704	405	156,299
46	Washington	239,218	239,218	189,664	160,772	26,933	22,621	257,701	47	257,654
47	West Virgina	118,899	110,859	83,863	73,596	13,024	13,972	101,791	6,230	95,561
48	Wisconsin	198,769	197,918	156,710	146,289	22,105	19,043	179,946	479	179,467
49	Wyoming	20,017	20,017	12,750	11,583	5,334	1,933	16,491	277	16,214

[1] New borrowings are for general-government purposes only, consisting of long-term debt incurred during fiscal year other than by funding or refunding, plus any excess of issuance over redemption (i. e., excluding funding) of short-term debt.

[2] Includes direct redemption and payments into sinking funds for retirement of general debt, not debt incurred for enterprise purposes.

PENDITURE OF STATES GOVERNMENTS, BY STATES: 1947

tions of trust, sinking, and enterprise funds]

GENERAL EXPENDITURE—continued												
Operation				Capital outlay		Aid paid to other governments						Line No.
Total [3]	Highways	Public welfare	Schools	Total	Highways only	Total [3]	Highways	Public welfare	Schools	Interest [4]	Contributions to trust funds and to enterprises	
3,318,350	**423,689**	**838,736**	**506,446**	**948,959**	**669,690**	**2,549,294**	**414,833**	**494,551**	**1,129,025**	**63,047**	**1 073,344**	1
30,010	4,260	589	6,867	10,439	8,403	65,054	10,645	9,185	37,498	2,292	7,969	2
22,143	2,875	8,997	2,948	11,436	10,212	17,138	2,399	--------	7,189	103	3,617	3
34,719	5,355	11,290	4,929	13,722	11,445	26,087	4,559	--------	19,304	4,313	5,905	4
182,429	14,909	4,238	46,182	83,320	62,240	289,565	40,196	110,716	110,292	2,165	129,396	5
27,243	4,034	547	7,903	10,197	6,863	49,639	5,515	37,458	5,695	478	6,008	6
66,103	13,338	14,183	6,745	14,784	10,369	11,112	1,089	2,026	2,628	191	31,354	7
10,587	1,437	714	3,571	2,804	2,156	4,645	423	336	3,747	85	1,253	8
73,816	7,871	26,970	6,983	33,520	24,109	35,761	8,377	--------	20,736	50	13,304	9
58,349	6,759	17,284	11,637	26,873	19,963	41,038	4,817	991	34,610	106	15,297	10
20,095	4,096	7,270	2,417	7,458	6,656	4,418	1,218	--------	2,038	11	3,758	11
210,920	10,625	88,591	24,072	43,839	19,633	81,083	38,203	8,815	30,162	4,130	48,192	12
59,750	9,658	3,152	16,157	28,159	17,905	70,538	15,197	19,314	33,814	156	17,963	13
67,452	5,997	24,072	15,391	11,995	9,425	44,417	21,291	--------	7,083	23	8,390	14
36,386	7,210	859	12,002	20,152	19,584	36,183	4,665	17,285	8,299	398	6,831	15
51,589	12,340	13,440	6,341	17,264	13,146	21,996	813	--------	21,183	222	12,738	16
79,585	13,970	23,216	10,902	19,651	7,487	50,471	5,545	4	31,222	5,189	12,200	17
34,538	8,351	10,248	3,084	6,037	4,924	4,618	16	288	4,084	508	7,089	18
38,663	5,846	490	5,528	11,379	9,527	32,242	7,623	8,582	10,902	637	14,366	19
182,211	9,832	6,158	6,596	14,723	12,376	118,481	9,388	50,484	9,323	2,022	30,614	20
213,192	13,244	60,799	25,794	50,730	21,387	167,061	39,419	5,218	80,773	883	49,554	21
55,069	9,503	2,203	14,473	20,614	16,258	52,458	8,039	22,354	19,361	1,406	19,701	22
35,200	4,864	10,236	5,422	13,509	10,811	30,630	9,119	--------	16,803	2,376	7,545	23
102,485	9,754	58,492	8,655	14,109	11,399	33,730	--------	--------	32,976	2,541	18,380	24
21,297	4,113	6,929	3,076	6,739	5,901	2,377	--------	250	2,035	135	4,758	25
23,121	4,416	641	6,475	10,131	7,894	20,380	4,661	14,864	731	34	4,317	26
7,066	2,168	1,201	956	5,675	5,507	666	--------	--------	646	--------	1,842	27
20,228	4,239	4,550	2,403	4,347	2,717	1,918	--------	--------	914	166	4,056	28
64,653	7,830	7,893	5,153	24,622	12,789	59,773	10,995	10,096	21,283	2,607	36,372	29
21,130	3,547	6,279	3,964	12,127	11,221	13,135	330	--------	11,984	597	3,186	30
221,890	19,625	2,925	19,246	81,069	28,908	388,294	21,371	110,382	131,979	14,362	176,428	31
109,121	21,156	1,765	63,827	40,471	33,817	17,527	--------	8,377	5,687	1,909	20,779	32
17,318	2,131	5,605	3,380	3,709	3,320	5,835	1,703	317	3,586	554	4,502	33
131,409	20,841	48,020	14,031	23,051	16,758	160,160	47,009	15,927	63,212	449	54,021	34
97,014	8,188	61,180	7,796	19,953	17,786	38,168	12,400	--------	25,307	182	6,063	35
53,740	7,891	19,033	8,092	13,496	11,076	16,421	4,635	70	10,773	620	12,964	36
244,913	35,205	92,822	18,463	51,292	44,746	105,993	15,858	2	82,607	2,891	80,534	37
35,469	1,877	6,859	2,281	1,993	1,443	5,526	53	1,180	901	961	14,290	38
38,726	6,910	9,584	6,284	15,552	13,461	35,455	4,599	540	22,683	1,430	8,377	39
18,469	4,067	6,045	2,839	5,675	3,434	3,407	730	225	1,442	515	913	40
44,268	4,552	16,605	7,364	23,280	18,086	29,464	10,059	--------	16,601	2,604	16,706	41
125,621	14,044	59,595	17,682	27,520	22,957	82,720	10,951	--------	68,631	335	20,044	42
31,991	4,113	11,584	7,277	6,000	4,500	9,193	654	--------	8,349	9	6,172	43
12,712	2,966	2,769	984	2,560	1,671	3,542	1,994	--------	1,499	85	2,336	44
68,226	23,364	830	13,356	32,462	29,151	40,609	1,719	5,464	23,049	236	14,766	45
110,611	7,649	61,234	13,032	22,388	12,290	93,790	13,982	8,895	38,172	14	30,851	46
45,994	15,858	9,074	5,475	11,113	9,477	24,492	--------	677	23,179	1,889	12,073	47
54,645	9,453	1,545	17,107	12,831	10,698	97,513	11,663	22,493	12,585	110	14,368	48
6,184	1,358	131	1,304	4,189	3,804	4,571	911	1,736	1,468	68	1,202	49

[3] Includes amounts for general control, public safety, natural resources, health, hospitals, and institutions for the handicapped, correction, libraries, recreation, and miscellaneous and unallocable, not shown separately.

[4] Interest on general debt (other than that paid from accumulated assets of sinking and trust funds), not on debt incurred for enterprise purposes.

Source: Department of Commerce, Bureau of the Census; annual report, Compendium of State Government Finances in 1947. Revisions published in 1948 report.

No. 415.—Summary of State Government Finances: 1942 to 1947

[Amounts, except per capita, in millions of dollars. See also *Historical Statistics*, series P 188–200, P 202–211, and P 224–249]

Item	1942	1943	1944	1945	1946	1947	Percent distribution, 1947	Per capita, 1947 [1]
General revenue and new borrowings, total	6,247	6,325	6,633	6,742	7,271	9,223	--------	66.33
New borrowings	148	48	28	14	73	742	--------	5.34
General revenue, total	6,100	6,277	6,605	6,729	7,198	8,481	100.0	60.99
Taxes, total	4,979	5,094	5,384	5,561	5,968	6,690	78.9	48.11
Total less unemployment compensation	3,901	3,922	4,065	4,307	4,935	5,721	67.5	41.14
Sales, use, and gross receipts	2,220	2,151	2,156	2,278	2,806	3,415	40.3	24.56
General sales, use, and gross receipts	633	671	721	776	900	1,181	13.9	8.49
Motor vehicle fuels	942	776	685	696	887	1,110	13.1	7.98
Alcoholic beverages	256	281	267	312	402	410	4.8	2.95
Tobacco products	131	141	160	145	199	245	2.9	1.76
Other	258	284	323	349	418	470	5.5	3.38
License and privilege	694	672	687	690	765	868	10.2	6.24
Motor vehicles and operators	431	394	394	395	440	517	6.1	3.72
Other	263	277	292	295	326	351	4.1	2.53
Individual income	249	293	316	357	389	418	4.9	3.00
Corporation income	269	340	446	453	442	451	5.3	3.25
Property	271	259	247	276	253	261	3.1	1.88
Unemployment compensation	1,076	1,172	1,319	1,254	1,034	969	11.4	6.97
Other [2]	198	208	213	253	279	308	3.6	2.21
Aid received from other governments	809	833	829	759	767	1,157	13.6	8.32
From Federal Government	786	813	809	738	743	1,125	13.3	8.09
Charges and miscellaneous	312	350	392	410	462	633	7.5	4.56
General expenditure, total	5,820	5,882	5,929	5,997	6,404	8,099	100.0	58.25
Provision for debt retirement	305	372	220	223	188	146	1.8	1.05
General expenditure less provision for debt retirement	5,515	5,510	5,709	5,775	6,216	7,953	98.2	57.20
Operation	1,914	1,966	2,100	2,253	2,579	3,318	41.0	23.86
General control	169	170	171	187	199	234	2.9	1.68
Public safety	123	134	131	131	144	171	2.1	1.23
Highways	260	244	264	308	359	424	5.2	3.05
Natural resources	123	121	132	144	166	207	2.6	1.49
Health	55	57	70	95	105	109	1.3	.78
Hospitals and institutions for the handicapped	231	241	264	286	320	400	4.9	2.87
Public welfare	526	556	578	605	681	839	10.4	6.03
Correction	71	74	78	82	91	107	1.3	.77
Schools	275	305	354	354	374	506	6.3	3.64
Other and unallocable	81	65	59	60	139	322	4.0	2.32
Capital outlay	615	477	325	267	356	949	11.7	6.82
Highways	527	416	282	223	266	670	8.3	4.82
Schools	26	19	15	14	33	102	1.3	.74
Other	62	42	28	30	57	177	2.2	1.27
Aid paid to local governments	1,749	1,736	1,807	1,838	2,044	2,549	31.5	18.33
Highways	338	315	291	285	329	415	5.1	2.98
Public welfare	385	355	363	346	374	495	6.1	3.56
Schools	766	796	835	842	921	1,129	13.9	8.12
Other and unspecified	261	270	318	365	420	511	6.3	3.67
Interest	110	99	87	80	70	63	.8	.45
Contributions to trust funds and enterprises	1,126	1,231	1,389	1,336	1,168	1,073	13.3	7.72
To unemployment compensation trust funds	1,076	1,172	1,319	1,254	1,034	969	12.0	6.97
Debt outstanding at end of fiscal year:								
Gross	3,267	2,944	2,792	2,526	2,367	2,956	100.0	21.26
General	3,023	2,707	2,506	2,303	2,154	2,721	92.0	19.57
Enterprise	244	237	286	223	213	236	8.0	1.69
Net long-term (general and enterprise)	2,569	2,326	2,121	1,910	1,734	2,263	76.5	16.27
Full faith and credit	2,172	1,943	1,763	1,573	1,431	1,947	65.9	14.00
Long-term debt issued during fiscal year [3] (general and enterprise)	101	49	32	14	59	718	24.3	5.16
Long-term debt retired during fiscal year [3] (general and enterprise)	290	228	232	219	231	186	6.3	1.34

[1] Based on estimated population on July 1, 1946, excluding armed forces overseas.
[2] Including death and gift, severance, poll, and others.
[3] Exclusive of refunding transactions.

Source: Department of Commerce, Bureau of the Census; annual report, Compendium of State Government Finances in 1947. Revisions published in 1948 report.

No. 416.—State Tax Collections, by Type of Tax, by States: 1948

[In thousands of dollars. Includes local shares of State-imposed taxes. Preliminary data]

STATE	Total [1]	Unemployment compensation	Sales and gross receipts: Total [1]	Sales and gross receipts: General sales use, or gross receipts	Sales and gross receipts: Motor vehicle fuels	Sales and gross receipts: Alcoholic beverages	Motor vehicles and operators licenses	Individual income	Corporation income [2]	Property
Number of States using tax	48	48	48	27	48	48	48	31	33	44
Total [3]	**7,866,222**	**1,059,413**	**4,073,968**	**1,477,726**	**1,264,987**	**430,194**	**624,506**	**[4]505,683**	**[4]573,369**	**282,290**
Alabama	103,756	7,807	64,284	26,546	25,010	1,402	7,091	5,436	5,675	6,339
Arizona	54,394	3,926	31,690	16,774	8,917	1,928	2,585	3,400	4,750	6,959
Arkansas	[5] 80,222	5,324	52,150	19,538	18,898	5,406	6,301	[4] 7,656	(4)	[5] 3,149
California	823,523	124,787	461,232	275,449	120,107	15,873	38,222	49,482	69,181	42,928
Colorado	82,780	6,423	47,849	24,784	17,702	3,809	5,092	6,976	4,620	5,991
Connecticut	[5] 113,982	7,036	72,757	[6] 32,391	16,400	5,393	9,402	--------	15,202	[5] 336
Delaware	15,894	1,191	5,547	[7] 73	2,814	[8] 1,035	1,445	1,900	--------	--------
Florida	138,797	8,562	93,532	--------	42,826	20,191	18,727	--------	--------	4,896
Georgia	119,081	10,805	63,795	--------	36,304	[8] 15,103	4,989	[4] 29,040	(4)	6,106
Idaho	33,769	3,812	15,155	--------	10,100	830	2,303	5,525	3,061	1,962
Illinois	409,400	53,595	302,575	158,941	49,805	23,122	33,441	--------	--------	219
Indiana	[5] 174,239	11,757	128,342	64,432	33,913	12,502	14,337	--------	--------	9,160
Iowa	137,891	10,051	87,072	51,036	23,813	3,420	16,329	15,735	2,640	136
Kansas	[5] 99,592	6,609	65,299	35,640	19,322	3,048	9,261	9,715	3,142	1,742
Kentucky	102,748	13,870	49,474	--------	23,738	9,950	7,089	7,648	7,638	10,070
Louisiana	[5] 155,179	14,035	[5] 77,689	18,772	29,186	6,310	6,080	7,916	8,496	10,321
Maine	44,038	6,337	22,813	--------	11,382	2,161	5,715	--------	--------	5,336
Maryland	117,264	14,154	63,986	[6] 23,632	18,871	5,887	8,718	15,399	3,992	3,449
Massachusetts	255,810	37,007	81,117	--------	23,344	19,295	9,408	37,138	[9] 28,331	[10] 46
Michigan	425,174	70,234	267,732	188,633	40,598	7,045	37,346	--------	--------	19,493
Minnesota	162,902	12,794	66,660	--------	24,567	15,585	13,337	22,647	20,211	8,916
Mississippi	[5] 87,266	8,088	54,441	22,646	19,819	2,340	4,853	3,946	6,370	965
Missouri	168,710	23,437	87,010	58,326	18,157	5,223	15,064	[4] 24,828	(4)	[11] 7,627
Montana	28,232	3,550	11,627	--------	7,063	1,571	2,192	3,075	1,907	1,629
Nebraska	49,727	3,891	25,273	--------	17,152	2,744	5,232	--------	--------	12,611
Nevada	[5] 10,055	1,594	4,937	--------	2,610	440	1,174	--------	--------	1,691
New Hampshire	22,267	3,545	11,071	--------	4,429	1,032	3,623	783	--------	1,061
New Jersey	[5] 250,000	91,058	84,841	--------	27,605	15,087	30,485	--------	--------	22,873
New Mexico	41,951	3,299	26,722	14,607	7,888	1,187	3,625	[4] 2,210	(4)	2,765
New York	928,583	225,273	246,227	--------	76,875	46,912	60,375	134,106	165,531	1,678
North Carolina	213,895	18,540	100,721	39,335	40,699	10,697	17,174	24,304	35,280	4,078
North Dakota	32,438	1,297	19,578	10,308	4,887	2,191	3,717	4,122	1,189	1,566
Ohio	401,761	47,571	270,930	126,968	68,698	29,395	39,338	--------	--------	15,478
Oklahoma	[5] 138,391	6,302	81,840	34,103	25,895	5,026	13,134	[4] 15,229	(4)	--------
Oregon	102,696	13,832	27,055	--------	22,524	1,107	8,207	30,863	16,576	--------
Pennsylvania	432,095	56,768	185,077	--------	70,343	42,631	46,820	--------	58,636	2,037
Rhode Island	49,639	9,447	26,676	[6] 6,477	5,684	1,655	4,001	--------	[12] 245	--------
South Carolina	[13] 90,005	7,298	[13] 51,112	--------	20,976	[8] 18,341	3,855	[4] 25,871	[4] 191	(14)
South Dakota	30,443	1,091	23,161	10,070	6,261	2,803	3,639	--------	108	135
Tennessee	[5] 146,745	14,895	97,965	[6] 41,046	34,518	8,528	10,352	2,573	7,072	1,792
Texas	272,124	19,316	120,130	--------	64,471	12,586	34,998	--------	--------	16,309
Utah	42,562	3,895	22,059	12,640	6,529	795	2,177	3,398	2,081	6,013
Vermont	19,657	2,149	8,745	--------	4,022	2,629	3,784	1,812	1,301	323
Virginia	117,849	10,566	51,368	--------	35,359	5,351	10,783	12,792	12,488	7,578
Washington	214,641	23,479	165,421	105,349	28,025	12,552	8,403	--------	--------	8,286
West Virginia	104,073	12,798	78,652	53,817	14,708	[8] 2,731	8,166	[7] 6	--------	191
Wisconsin	194,004	15,010	56,434	--------	28,523	14,174	20,178	33,918	42,918	16,250
Wyoming	14,975	1,308	9,905	5,196	3,844	455	1,805	--------	--------	884

[1] Includes amounts for types of taxes not shown separately. [2] Includes unincorporated businesses.
[3] Includes estimated amounts (totaling $11,003,000) for missing or incomplete items.
[4] Combined corporation and individual income tax amounts, as reported by 6 States (Arkansas, Georgia, Missouri, New Mexico, Oklahoma, and South Carolina) are tabulated with reported individual income taxes. Estimates of corporation income taxes in 5 States are deducted from total reported income taxes on individuals and added to those on corporations. No estimate of Missouri taxes was made.
[5] Not entirely complete. Apparently only relatively small amounts are omitted.
[6] Effective July 1, 1947. [7] Back taxes. [8] Contains licenses for same business.
[9] Comprises tax on banks and finance companies, soldiers' bonus excise and additional surtax and excise tax on corporations.
[10] Motor vehicle excise tax. [11] Includes $4,600,000 from first collections of intangible property tax.
[12] On financial institutions only. [13] Not complete. [14] Data not available.

Source: Department of Commerce, Bureau of the Census; annual reports, State Tax Collections in 1948 and Sources of State Tax Revenue in 1948.

No. 417.—Debt of State Governments Outstanding at End of Fiscal Year, by States: 1948

Dat a are preliminary and for fiscal years ending on June 30, except for 7 States (see table 402 for their fiscal years). For these States gross debt as of June 30, 1948, was as follows (preliminary figures, in thousands): Alabama $57,835, New York $820,513, Ohio $208,751, Pennsylvania $165,415, Texas $20,526, Washington $24,579, and Wyoming $2,319]

[In thousands of dollars]

State	Gross debt				Long-term debt			Short-term debt	Sinking-fund offsets to long-term debt	Net long-term debt
	Total		General	Enterprise	Total	Full faith and credit	Nonguaranteed			
	1947	1948								
Total	2,956,433	3,629,220	3,340,136	289,084	3,522,709	3,128,652	394,057	106,511	576,073	2,946,638
Alabama	60,099	58,638	51,563	7,075	58,638	54,216	4,422	-------	11,722	46,916
Arizona	3,016	2,844	2,844	-------	2,844	823	2,021	-------	502	2,342
Arkansas	128,685	124,650	124,650	-------	124,650	120,442	4,208	-------	8,065	116,585
California	176,680	167,338	109,145	58,193	167,338	132,267	35,071	-------	87,055	80,283
Colorado	17,927	16,053	16,053	-------	16,053	530	15,523	-------	414	15,639
Connecticut	28,183	82,753	64,843	17,910	82,753	82,753	-------	-------	11,985	70,768
Delaware	4,019	47,216	7,218	40,000	47,216	7,216	40,000	-------	-------	47,216
Florida	2,484	2,446	2,446	-------	2,446	-------	2,446	-------	453	1,993
Georgia	8,316	4,133	4,058	75	4,133	920	3,213	-------	920	3,213
Idaho	200	357	357	-------	357	22	335	-------	59	298
Illinois	398,277	474,431	474,431	-------	474,431	471,018	3,413	-------	19,972	454,459
Indiana	8,885	14,779	14,779	-------	14,779	-------	14,779	-------	2,368	12,411
Iowa	1,735	1,868	1,868	-------	1,868	22	1,846	-------	22	1,846
Kansas	8,983	7,665	7,665	-------	7,665	7,665	-------	-------	1,636	6,029
Kentucky	5,372	8,139	8,139	-------	8,139	2,592	5,547	-------	170	7,969
Louisiana	177,053	171,838	146,039	25,799	171,838	160,490	11,348	-------	-------	171,838
Maine	15,087	12,856	12,341	515	12,856	11,956	900	-------	328	12,528
Maryland	29,266	31,819	28,594	3,225	31,819	22,761	9,058	-------	3,360	28,459
Massachusetts	177,955	179,258	147,653	31,605	176,224	176,224	-------	3,034	7,700	168,524
Michigan	234,949	255,270	255,270	-------	255,270	229,051	26,219	-------	1,881	253,389
Minnesota	59,297	58,906	58,906	-------	58,906	58,906	-------	-------	11,704	47,202
Mississippi	77,030	76,787	76,787	-------	76,787	16,103	60,684	-------	1,171	75,616
Missouri	57,649	54,039	54,039	-------	54,039	53,399	640	-------	6,820	47,219
Montana	9,209	15,668	11,677	3,991	15,668	9,842	5,826	-------	1,061	14,607
Nebraska	1,071	918	918	-------	918	-------	918	-------	36	882
Nevada	-------	300	300	-------	300	300	-------	-------	47	253
New Hampshire	11,417	15,419	12,238	3,181	15,408	14,168	1,240	11	3,078	12,330
New Jersey	79,666	102,323	102,323	-------	102,323	102,323	-------	-------	21,158	81,165
New Mexico	24,703	25,408	25,408	-------	25,408	22,469	2,939	-------	226	25,182
New York	515,395	926,570	926,570	-------	823,684	823,554	130	102,886	157,322	666,362
North Carolina	92,719	83,954	83,954	-------	83,954	82,610	1,344	-------	65,953	18,001
North Dakota	18,313	17,413	17,350	63	17,413	17,350	63	-------	17,397	16
Ohio	9,430	8,751	7,801	950	8,751	6,868	1,883	-------	168	8,583
Oklahoma	26,465	24,540	24,540	-------	24,540	17,758	6,782	-------	17,758	6,782
Oregon	23,724	20,601	20,601	-------	20,091	17,732	2,359	510	19,329	762
Pennsylvania	120,829	165,415	120,329	45,086	165,415	120,329	45,086	-------	38,462	126,953
Rhode Island	43,847	42,277	41,415	862	42,277	42,277	-------	-------	4,424	37,853
South Carolina	76,853	86,080	58,986	27,094	86,080	58,986	27,094	-------	9,424	76,656
South Dakota	20,577	18,781	18,781	-------	18,781	18,342	439	-------	6,238	12,543
Tennessee	71,102	79,095	79,095	-------	79,095	76,447	2,648	-------	7,664	71,431
Texas	19,761	20,645	20,645	-------	20,575	4,102	16,473	70	1,931	18,644
Utah	1,637	1,414	1,414	-------	1,414	1,070	344	-------	1,079	335
Vermont	1,564	2,890	2,890	-------	2,890	2,890	-------	-------	-------	2,890
Virginia	20,632	19,304	19,304	-------	19,304	13,465	5,839	-------	14,225	5,079
Washington	10,663	24,579	4,249	20,330	24,579	3,237	21,342	-------	4,886	19,693
West Virginia	69,000	66,163	63,033	3,130	66,163	61,637	4,526	-------	5,900	60,263
Wisconsin	4,103	4,310	4,310	-------	4,310	-------	4,310	-------	-------	4,310
Wyoming	2,606	2,319	2,319	-------	2,319	1,520	799	-------	-------	2,319

Source: Department of Commerce, Bureau of the Census; annual report, Summary of Governmental Debt in 1948.

No. 418.—Number of State Government Employees, by Functions and by States: April 1948

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

State	Total [1]	General government functions: General control	Public safety	Highways	Natural resources	Hospitals and institutions for the handicapped	Schools	Unemployment compensation and employment services	Other [2]	State government enterprises [3]
Total	**926,000**	**71,000**	**56,000**	**151,000**	**61,000**	**145,000**	**277,000**	**47,000**	**97,000**	**18,000**
Alabama	15,900	899	566	2,240	1,892	1,256	5,270	1,019	1,287	1,323
Arizona	6,000	283	[4] 208	[4] 1,451	368	404	2,118	304	763	--------
Arkansas	10,300	645	[5] 126	2,024	1,061	2,110	2,891	546	[5] 741	--------
California	59,300	8,909	3,365	5,640	4,134	7,253	17,725	5,996	5,289	980
Colorado	11,600	922	228	1,662	408	1,555	5,457	409	816	--------
Connecticut [6]	16,100	1,069	1,482	2,626	1,116	3,556	3,057	835	2,016	--------
Delaware	3,800	179	335	599	331	197	1,579	112	368	--------
Florida	22,600	(7)	(7)	(7)	(7)	(7)	4,815	(7)	(7)	--------
Georgia	15,400	800	468	3,241	1,426	1,879	5,196	870	1,250	--------
Idaho	5,200	273	135	871	407	339	1,903	263	700	227
Illinois	40,300	4,219	3,070	6,185	1,630	7,848	8,764	2,350	5,981	--------
Indiana	24,000	1,071	1,812	3,106	1,266	3,565	9,757	994	2,259	--------
Iowa [8]	19,000	910	681	1,993	1,286	2,998	7,694	540	2,015	712
Kansas	14,200	796	762	2,623	789	1,468	6,022	447	1,167	--------
Kentucky [8]	13,900	(7)	(7)	(7)	(7)	(7)	3,566	(7)	(7)	(7)
Louisiana	25,800	1,481	603	4,076	2,392	5,742	6,908	763	2,864	863
Maine	8,000	476	387	2,213	847	998	1,486	319	754	290
Maryland	13,800	(7)	(7)	(7)	(7)	(7)	3,214	(7)	(7)	(7)
Massachusetts	23,400	1,688	2,326	2,529	932	7,790	1,961	2,393	3,336	187
Michigan [8]	33,000	2,404	1,378	1,903	1,214	5,890	12,196	2,725	4,046	1,267
Minnesota	22,000	920	[4] 1,197	[4] 3,505	1,515	[9] 3,843	9,045	854	[9] 874	--------
Mississippi	11,900	573	274	2,439	1,723	1,440	3,180	507	1,607	--------
Missouri	18,900	1,735	830	3,495	1,501	2,405	5,143	1,009	2,737	--------
Montana	5,900	346	69	1,121	752	404	1,987	244	552	292
Nebraska	9,200	355	[10] 163	1,679	[10] 736	[9] 2,215	2,698	313	[9] [10] 1,002	--------
Nevada	2,000	118	65	619	205	90	484	[11] 235	[11] 80	--------
New Hampshire	6,200	287	230	1,730	247	856	1,355	260	496	295
New Jersey [8]	20,500	(7)	(7)	(7)	(7)	(7)	3,367	(7)	(7)	--------
New Mexico	7,400	429	251	1,223	641	559	3,195	224	772	--------
New York	78,000	(7)	(7)	(7)	(7)	(7)	5,317	(7)	(7)	--------
North Carolina [8]	59,800	714	[4] 1,239	[4] 8,860	1,777	2,845	42,220	960	1,032	--------
North Dakota	4,900	209	191	963	366	653	1,466	183	427	304
Ohio [8]	36,200	1,550	2,244	6,417	1,157	[12] 201	10,414	2,298	[12] 10,109	1,622
Oklahoma [8]	17,500	1,128	591	2,155	1,379	2,394	6,888	651	2,134	--------
Oregon	14,300	1,091	1,151	2,526	843	1,365	4,642	724	1,179	715
Pennsylvania	62,800	5,191	4,718	15,203	3,170	([12])	8,803	3,795	[12] 17,429	4,220
Rhode Island [6]	6,200	660	516	724	161	1,128	1,061	524	1,137	45
South Carolina	14,000	311	558	3,810	1,637	1,205	3,527	544	1,515	624
South Dakota [8]	4,900	344	65	922	475	456	1,623	141	621	161
Tennessee	12,600	534	351	2,984	319	744	3,425	1,003	3,125	--------
Texas	37,200	1,254	1,965	7,710	2,490	3,523	14,811	1,570	3,707	--------
Utah	7,100	454	213	1,028	396	449	3,378	331	580	233
Vermont	3,500	194	185	756	234	352	779	194	412	93
Virginia [8]	23,900	574	1,184	8,272	1,652	3,071	5,862	565	1,521	1,039
Washington	18,800	678	1,360	2,458	1,821	1,285	6,575	994	2,473	961
West Virginia	16,500	350	821	5,442	2,477	1,106	3,464	535	1,316	815
Wisconsin	19,400	(7)	(7)	(7)	(7)	(7)	9,586	(7)	(7)	--------
Wyoming	2,900	62	[4] 78	[4] 742	288	218	1,017	129	279	--------

[1] Totals are rounded to include estimates of missing items.
[2] Includes health, public welfare, correction, and other general government functions.
[3] Principally alcoholic-beverage monopoly systems (operated by 16 States); also includes airports, harbors, ferries, and other State-operated enterprises.
[4] Data for State police included with highways.
[5] Data for public safety, except State police, included with other general government.
[6] Nonschool employee and pay-roll data from separate sources; not strictly comparable.
[7] Not available.
[8] Nonschool data for a previous month.
[9] Data for correctional institutions included with hospitals and institutions for handicapped.
[10] Data for public safety, except State police and alcoholic-beverage control, and for natural resources, except agriculture experiment stations and extension services, included with other general government.
[11] Data for public welfare included with unemployment compensation and employment services.
[12] Data for hospitals and institutions for handicapped included with other general government.

Source: Department of Commerce, Bureau of the Census, annual report, State Employment in 1948.

No. 419.—Monthly Pay Rolls of State Governments, by Functions and by States: April 1948

[In thousands of dollars. Includes pay rolls for both permanent and temporary employees]

STATE	Total [1]	GENERAL GOVERNMENT FUNCTIONS								State government enterprises [3]
		General control	Public safety	Highways	Natural resources	Hospitals and institutions for the handicapped	Schools	Unemployment compensation and employment services	Other [2]	
Total [1]	171,200.0	15,500.0	12,200.0	28,400.0	11,100.0	23,300.0	47,500.0	10,100.0	18,300.0	3,500.0
Alabama	2,478.0	220.3	123.8	352.6	290.1	126.4	703.8	206.6	211.3	236.0
Arizona	1,098.0	60.3	[4] 38.0	[4] 340.3	73.1	59.5	318.2	70.8	122.9	-------
Arkansas	1,426.6	132.4	[5] 23.1	351.7	160.0	173.4	349.0	112.7	[5] 118.7	-------
California	16,305.8	(6)	(6)	(6)	(6)	(6)	3,797.2	(6)	(6)	(6)
Colorado	1,958.2	196.9	52.2	288.9	75.7	248.2	855.4	79.7	157.1	-------
Connecticut [7]	3,223.2	531.3	116.9	750.8	70.0	580.5	616.5	215.0	338.6	-------
Delaware	635.9	39.8	61.7	97.8	36.9	22.3	292.6	24.1	58.2	-------
Florida	3,303.1	(6)	(6)	(6)	(6)	(6)	743.6	(6)	(6)	-------
Georgia	2,331.8	191.1	83.1	486.9	205.9	204.1	750.7	176.7	224.3	-------
Idaho	869.7	62.5	23.9	186.8	74.1	43.3	272.2	56.7	117.3	30.5
Illinois	8,030.6	1,032.1	671.5	1,105.0	306.9	1,488.3	1,636.5	511.5	1,248.8	-------
Indiana	3,677.8	(6)	(6)	(6)	(6)	(6)	1,516.9	(6)	(6)	-------
Iowa [8]	3,136.4	212.4	132.8	389.3	201.7	405.2	1,250.9	106.2	295.3	130.0
Kansas	2,171.4	149.8	139.8	466.2	122.5	150.0	842.6	92.3	205.9	-------
Kentucky [8]	1,910.3	(6)	(6)	(6)	(6)	(6)	447.7	(6)	(6)	(6)
Louisiana	3,789.6	315.2	117.1	606.7	401.9	653.8	910.0	146.1	478.7	144.0
Maine	1,412.8	101.7	78.2	437.3	164.4	158.9	203.8	64.1	132.7	58.7
Maryland	2,742.0	(6)	(6)	(6)	(6)	(6)	489.3	(6)	(6)	(6)
Massachusetts	4,133.8	406.5	459.1	592.7	180.0	1,024.2	306.7	435.3	632.6	38.7
Michigan [8]	8,312.1	612.8	342.7	536.0	303.3	1,289.7	3,214.3	671.8	1,039.2	302.3
Minnesota	4,244.1	202.9	[4] 259.5	[4] 706.1	313.1	[9] 726.4	1,669.4	174.6	[9] 176.0	-------
Mississippi	1,608.2	133.9	48.9	340.0	224.9	116.5	402.0	122.4	211.6	-------
Missouri	2,907.7	336.2	172.9	596.5	257.7	265.4	660.6	170.3	418.2	-------
Montana	912.9	60.2	11.1	237.0	112.8	48.0	274.4	45.4	91.5	24.9
Nebraska	1,460.5	100.5	[10] 31.2	280.8	[10] 165.0	[9] 277.3	358.6	60.0	[9 10] 183.8	-------
Nevada	429.1	32.7	16.2	166.0	49.6	10.9	82.8	[11] 51.4	[11] 15.2	-------
New Hampshire	906.9	57.7	45.4	249.5	42.4	104.6	212.8	45.7	85.0	56.5
New Jersey [8]	3,808.0	(6)	(6)	(6)	(6)	(6)	686.7	(6)	(6)	-------
New Mexico	1,125.5	91.6	55.1	233.5	105.0	65.8	386.9	51.3	132.7	-------
New York	18,086.9	(6)	(6)	(6)	(6)	(6)	1,215.8	(6)	(6)	-------
North Carolina [8]	11,084.2	163.8	[4] 236.5	[4] 1,590.7	341.5	344.9	8,029.3	189.5	179.6	-------
North Dakota	844.5	48.5	37.0	142.2	72.3	80.0	294.2	30.2	73.3	62.9
Ohio [8]	6,799.8	394.6	495.6	1,517.4	206.9	[12] 36.2	1,725.1	477.5	[12] 1,595.4	323.3
Oklahoma [8]	2,668.2	214.4	122.2	374.6	217.2	247.2	1,013.1	127.4	347.0	-------
Oregon	2,529.2	214.4	250.4	573.1	168.0	202.8	627.7	136.1	217.1	136.7
Pennsylvania	10,490.0	1,094.9	1,012.7	2,296.4	371.4	([12])	1,296.9	802.4	[12] 2,783.2	800.2
Rhode Island [7]	1,157.1	174.5	88.9	126.1	39.0	201.2	183.8	90.8	244.5	8.3
South Carolina	2,113.6	78.7	116.6	539.9	257.5	132.8	523.0	126.2	250.3	74.8
South Dakota [8]	769.9	65.4	13.4	171.8	82.5	46.2	243.2	26.4	81.1	37.0
Tennessee	2,110.0	121.9	64.1	443.0	40.9	57.0	712.5	190.5	476.8	-------
Texas	6,480.6	308.7	403.9	1,644.8	418.5	344.1	2,334.0	379.0	629.7	-------
Utah	1,260.0	98.9	48.7	237.5	63.8	74.8	507.7	71.0	112.3	43.2
Vermont	575.5	39.7	38.5	132.7	38.3	48.5	145.6	35.7	73.2	16.3
Virginia [8]	3,723.9	118.4	228.8	1,111.8	270.5	434.6	946.4	109.0	300.8	195.6
Washington	3,926.0	164.5	323.0	634.4	405.7	177.2	1,239.9	236.6	540.3	200.6
West Virginia	2,426.0	103.4	140.3	929.2	150.6	105.3	506.5	101.4	215.9	168.2
Wisconsin	3,221.9	(6)	(6)	(6)	(6)	(6)	1,533.3	(6)	(6)	-------
Wyoming	537.8	15.0	[4] 17.6	[4] 174.7	64.5	38.4	151.2	26.7	42.1	4.4

[1] Totals are rounded to include estimates of missing items.
[2] Includes health, public welfare, correction, and other general-government functions.
[3] Principally alcoholic-beverage monopoly systems (operated by 16 States); also includes airports, harbors, ferries, and other State-operated enterprises.
[4] Data for State police included with highways.
[5] Data for public safety, except State police, included with other general government.
[6] Not available.
[7] Non-school employee and pay roll data from separate sources; not strictly comparable.
[8] Non-school data are for a previous month.
[9] Data for correctional institutions included with hospitals and institutions for handicapped.
[10] Data for public safety, except State police and alcoholic-beverage control, and for natural resources, except agriculture experiment stations and extension services, included with other general government.
[11] Data for public welfare included with unemployment compensation and employment services.
[12] Data for hospitals and institutions for handicapped included with other general government.

Source: Department of Commerce, Bureau of the Census; annual report, State Employment in 1948.

No. 420.—Financial Transactions of State-Administered Public-Employee Retirement Systems, by States: 1947

[In thousands of dollars. Investment transactions are excluded]

STATE	RECEIPTS					PAYMENTS			
	Total	Employee contributions	Government contributions		Earnings on investments	Total	Benefits [1]	Withdrawals [1]	Other
			State	Local					
Total	**317,051**	**144,808**	**86,105**	**38,238**	**47,900**	**105,290**	**70,560**	**31,579**	**3,151**
Alabama	2,808	1,106	1,570	----------	132	264	112	120	32
Arizona	972	608	139	175	50	237	138	82	17
Arkansas	1,220	567	548	----------	105	378	254	99	25
California	38,813	19,515	11,965	4,264	3,069	13,052	10,056	2,990	6
Colorado	1,167	568	341	185	73	347	171	152	24
Connecticut	5,512	2,906	1,810	----------	796	2,347	1,636	710	1
Delaware	23	5	18	----------	----------	31	31	----------	----------
Florida	3,826	2,895	687	90	154	834	446	276	112
Georgia	3,922	1,451	2,146	325	----------	293	158	64	71
Idaho	744	327	323	94	----------	82	81	----------	1
Illinois	10,960	5,260	5,057	----------	643	4,543	3,316	1,006	221
Indiana	10,028	4,577	3,677	474	1,300	2,985	2,472	403	110
Iowa [2]	----------	----------	----------	----------	----------	----------	----------	----------	----------
Kansas	1,125	804	250	----------	71	307	62	224	21
Kentucky	2,007	870	956	----------	181	394	216	142	36
Louisiana	3,705	1,390	93	1,762	460	511	233	252	26
Maine	1,515	599	639	151	126	515	496	----------	19
Maryland	3,183	1,156	1,625	----------	402	1,009	654	326	29
Massachusetts	8,608	5,879	576	4	2,149	3,220	1,935	1,285	----------
Michigan	12,928	6,940	5,051	479	458	4,300	2,894	1,297	109
Minnesota	4,084	2,929	750	----------	405	2,118	1,007	1,048	63
Mississippi	825	600	197	----------	28	258	187	48	23
Missouri	1,502	745	26	719	12	7	----------	2	5
Montana	1,378	794	295	241	48	605	318	254	33
Nebraska	596	580	----------	----------	16	85	43	24	18
Nevada	155	80	61	----------	14	92	42	45	5
New Hampshire	1,292	627	440	192	33	221	157	36	28
New Jersey	20,676	7,374	7,597	950	4,755	8,191	5,995	2,055	141
New Mexico	485	3	471	----------	11	256	249	----------	7
New York	57,079	24,099	6,513	13,463	13,004	22,739	15,322	6,534	883
North Carolina	7,970	3,148	3,930	242	650	1,082	437	545	100
North Dakota	281	43	----------	164	74	208	172	22	14
Ohio	27,801	12,748	1,499	8,609	4,945	9,573	6,185	3,154	234
Oklahoma	1,793	1,173	550	----------	70	158	19	94	45
Oregon	3,516	1,529	828	1,158	1	187	----------	51	136
Pennsylvania	30,676	11,240	6,754	3,917	8,765	13,751	8,549	5,098	104
Rhode Island	572	323	168	----------	81	201	88	113	----------
South Carolina	4,206	1,731	1,923	538	14	610	400	106	104
South Dakota	194	186	----------	----------	8	12	----------	7	5
Tennessee	2,163	900	1,200	----------	63	221	152	39	30
Texas	9,852	4,066	4,861	----------	925	2,012	735	1,212	65
Utah	1,363	1,133	82	----------	148	648	399	237	12
Vermont	389	151	198	----------	40	94	69	19	6
Virginia	6,085	2,314	3,437	----------	334	1,219	788	379	52
Washington	3,730	1,758	1,681	----------	291	1,299	1,255	----------	44
West Virginia	3,272	1,170	1,806	----------	296	870	680	158	32
Wisconsin	11,952	5,887	3,367	----------	2,698	2,883	1,915	871	97
Wyoming	98	54	----------	42	2	41	36	----------	5

[1] Amounts for withdrawals shown separately when available; otherwise included with benefit payments.
[2] No retirement system.

Source: Department of Commerce, Bureau of the Census; annual report, Compendium of State Government Finances in 1947.

No. 421.—Summary of Finances of State-Administered Public-Employee Retirement Systems: 1942 to 1947

[In thousands of dollars]

Item	Receipts					Payments				Assets, end of fiscal year
	Total	Employee contribution	Government contribution		Earnings on investments	Total	Benefits [1]	Withdrawals [1]	Other	
			State	Local						
1942	155,529	64,817	37,019	17,385	36,308	65,126	63,554	--------	1,572	1,007,800
1943	177,012	69,525	[2] 69,859	(2)	37,628	71,109	60,144	9,430	1,535	1,082,550
1944	195,234	76,357	50,243	26,354	42,280	[3] 70,178	48,662	18,857	1,752	1,241,772
1945	220,095	89,370	63,658	21,945	45,122	75,282	52,464	20,962	1,856	1,390,249
1946	265,718	110,131	71,833	36,469	47,285	90,595	60,034	27,976	2,585	1,607,224
1947	317,051	144,808	86,105	38,238	47,900	105,290	70,560	31,579	3,151	1,789,848
General (State and local)	128,779	69,890	27,440	15,937	15,512	35,039	19,807	13,678	1,554	(4)
Educational:										
Teachers	160,092	62,261	46,599	20,664	30,568	61,530	44,400	15,872	1,258	(4)
School-nonteachers	2,188	962	--------	1,000	226	671	447	192	32	(4)
School employees [5]	8,074	5,064	2,750	--------	260	3,444	2,362	1,016	66	(4)
University and college	3,260	1,074	1,796	--------	390	1,284	1,148	110	26	(4)
General and teachers	10,791	4,530	5,420	240	601	1,276	524	585	167	(4)
Police	1,924	552	890	298	184	829	731	68	30	(4)
Firemen	269	103	150	--------	16	121	116	2	3	(4)
Judicial	278	144	107	--------	27	160	145	14	1	(4)
Other	1,396	228	953	99	116	936	880	42	14	(4)

[1] Amounts of withdrawals shown separately when available; otherwise included with benefit payments.
[2] Local contributions included with State contributions; segregation not available.
[3] Includes $907,000 not distributed according to object of payment.
[4] Not available. [5] Teachers and nonteachers not reported separately.

No. 422.—State Unemployment-Compensation Fund Finances: 1942 to 1947

[In thousands of dollars]

Item	1942	1943	1944	1945	1946	1947
Total receipts	1,134,327	1,242,309	1,405,242	1,364,172	1,161,817	1,098,787
Contributions from general funds (unemployment compensation tax)	1,075,953	1,171,515	1,319,451	1,253,781	1,033,591	969,227
Interest	58,374	70,794	85,791	110,391	128,226	129,560
Benefit payments	368,927	209,791	65,008	70,372	964,661	880,360
Assets, end of fiscal year	2,764,091	3,686,787	5,164,218	6,457,321	6,664,593	6,885,449

Source of tables 421 and 422: Department of Commerce, Bureau of the Census; annual report, Compendium of State Government Finances.

No. 423.—Income and Expense Statement of the 16 State-Operated Alcoholic-Beverage Monopoly Systems, by States: 1948

[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	**877,651**	**852,561**	**649,472**	**203,089**	**41,626**	**161,463**	**5,936**	**56**	**167,343**
Alabama	49,647	48,991	34,174	14,817	1,679	13,138	346	--------	13,484
Idaho	10,943	10,943	7,525	3,418	744	2,674	34	--------	2,708
Iowa	39,415	39,405	29,111	10,294	2,067	8,227	203	--------	8,430
Maine	19,940	19,842	14,344	5,498	1,025	4,473	330	--------	4,803
Michigan	143,407	129,658	98,074	31,584	3,423	28,161	992	--------	29,153
Montana	14,895	14,895	11,456	3,439	999	2,440	76	--------	2,516
New Hampshire	15,204	15,204	11,779	3,425	692	2,733	72	--------	2,805
Ohio	137,727	129,170	108,068	21,102	4,856	16,246	659	35	16,870
Oregon	41,185	41,185	30,243	10,942	1,814	9,128	153	8	9,273
Pennsylvania	189,368	189,368	138,714	50,654	14,012	36,642	1,563	--------	38,205
Utah	12,125	12,125	7,974	4,151	889	3,262	42	--------	3,304
Vermont	8,429	6,409	5,987	422	266	156	6	--------	162
Virginia	90,807	90,807	70,373	20,434	3,534	16,900	753	13	17,640
Washington	53,021	53,021	42,753	10,268	2,788	7,480	318	--------	7,798
West Virginia	45,236	45,236	33,241	11,995	2,692	9,303	354	--------	9,657
Wyoming	6,302	6,302	5,656	646	146	500	35	--------	535

Source: Department of Commerce, Bureau of the Census; annual report, Summary of State Government Finances in 1948.

No. 424.—Summary of City Government Finances: 1942 to 1947

[For the 397 cities having 1940 populations over 25,000]

ITEM	AMOUNT (MILLIONS OF DOLLARS)						PERCENT CHANGE	
	1942	1943	1944	1945	1946	1947	1942 to 1947	1946 to 1947
General revenue and borrowings, total	(1)	2,639	2,712	2,821	3,102	3,630	(1)	17.0
General borrowings [2]	(1)	48	49	106	181	324	(1)	79.3
General revenue, total	2,589	2,591	2,663	2,714	2,921	3,306	27.7	13.2
Taxes, total	1,930	1,946	1,971	1,971	2,064	2,307	20.6	11.7
Property	1,678	1,711	1,726	1,712	1,763	1,866	11.8	5.9
Aid received from other governments	447	437	453	485	546	642	38.8	17.6
From State governments only	419	402	422	450	513	607	40.3	18.2
Charges and miscellaneous	211	209	238	258	311	357	68.0	14.8
General expenditure, total	2,677	2,614	2,620	2,685	2,950	3,494	30.4	18.5
Provision for debt retirement	293	320	320	293	271	253	−13.5	−6.4
General expenditure less provision for debt retirement	2,383	2,294	2,300	2,392	2,678	3,241	35.8	21.0
Operation [2]	1,896	1,863	1,901	1,962	2,158	2,528	33.3	17.2
General control	158	157	163	171	185	212	34.0	14.3
Public safety	454	464	472	481	532	614	35.1	15.3
Highways	135	136	140	154	164	186	37.0	13.2
Sanitation	134	139	151	162	183	209	56.6	14.6
Health and hospitals	142	142	158	167	189	[3] 221	55.1	16.8
Public welfare	264	210	187	183	206	272	3.0	32.1
Schools	448	452	453	457	486	[3] 562	26.0	15.6
Capital outlay	158	93	77	91	168	318	101.9	89.4
Aid paid to other governments	[4] 1	[4] 7	4	5	10	12	(5)	30.9
Interest	170	161	147	137	129	122	−28.4	−5.5
Contributions to trust funds and enterprises	[6] 159	170	170	197	214	261	63.9	21.6
Debt at end of fiscal year (general and enterprise):								
Gross	8,155	7,820	7,497	7,326	7,161	7,252	−11.8	1.3
General	4,568	4,251	3,995	3,780	3,675	3,722	−19.8	1.3
Enterprise	3,587	3,569	3,502	3,546	3,486	3,530	−1.5	1.3
Net long-term, total	6,823	6,488	6,175	5,978	5,828	5,830	−15.4	(7)
Total interest payments (general and enterprise)	293	292	277	264	254	244	−16.7	−4.2
Enterprise operations:								
Operating revenue	611	665	703	732	763	812	32.9	6.4
Operating expense except depreciation	332	364	399	417	463	540	62.8	16.5

[1] Not available.
[2] Includes amounts for functions not shown separately.
[3] Not strictly comparable with data for prior years. Health activities (costing approximately $9 million in 1946), formerly included in "health," are part of "schools" expenditure for 1947.
[4] For cities with 1940 populations over 250,000; aid paid to other governments for cities of 25,000 to 250,000 included in general expenditure for operation.
[5] Not computed.
[6] For cities with 1940 populations over 100,000; not available for cities of 25,000 to 100,000.
[7] Less than 0.05 percent.

No. 425.—Selected Items of City Enterprise Finances, by Type of Enterprise: 1947

[Amounts in thousands of dollars. For enterprises owned and operated by cities over 25,000 population]

ITEM	All city-operated enterprises	Water-supply systems	Electric light and power systems	Transit systems	Gas-supply systems	Port facilities	Airports	Other city-operated enterprises
Number of enterprises [1]	580	322	52	13	16	32	119	26
Operating revenue	811,991	346,190	165,555	233,719	20,823	23,258	10,720	11,726
Operating expense except depreciation	539,666	163,235	88,303	245,184	12,926	10,859	9,856	9,303
Non-operating revenue	21,615	4,194	1,705	4,773	148	9,769	908	118
Non-operating expense	118,123	52,613	7,871	41,944	313	10,449	2,780	2,153
Net contributions from city governments	99,341	3,667	790	72,097	149	8,834	10,265	3,539
Net contributions to city governments	60,193	36,954	15,876	233	3,673	1,689	243	1,525
Debt service	219,681	99,751	24,572	63,842	641	18,021	9,182	3,672
Interest	113,428	49,815	6,725	41,922	290	10,264	2,316	2,096
Provision for debt retirement	106,253	49,936	17,847	21,920	351	7,757	6,866	1,576
Gross debt at end of fiscal year	3,313,666	1,390,055	263,113	1,185,547	8,443	255,235	149,641	61,632

[1] Represents number of cities owning and operating each type of enterprise.

Source of tables 424 and 425: Department of Commerce, Bureau of the Census; annual report, Compendium of City Government Finances in 1947.

No. 426.—Revenue and Expenditure of

[In thousands

Line No.	Population group and city	Total general revenue and borrowings	General borrowings [1]	General revenue: Total	General revenue: Property taxes	General revenue: Other local taxes	General revenue: Aid received from other governments	General revenue: Charges and miscellaneous	General expenditure: Total	General expenditure: Provision for debt retirement	General expenditure: Total less provision for debt retirement
1	**Total**	**3,629,581**	**323,982**	**3,305,599**	**1,865,630**	**440,994**	**641,994**	**356,981**	**3,494,073**	**253,394**	**3,240,679**
2	**Over 1,000,000, total**	**1,393,258**	**87,367**	**1,305,891**	**686,875**	**251,898**	**275,642**	**91,476**	**1,376,829**	**76,937**	**1,299,892**
3	New York	915,146	54,253	860,893	445,272	168,659	211,275	35,687	921,464	50,831	870,633
4	Chicago	137,915	21,114	116,801	62,373	28,288	15,725	10,415	131,002	9,452	121,550
5	Philadelphia	99,132	-------	99,132	49,633	34,706	4,447	10,346	106,864	3,960	102,904
6	Detroit	159,662	2,000	157,662	98,428	1,606	35,997	21,631	152,343	10,461	141,882
7	Los Angeles	81,403	10,000	71,403	31,169	18,639	8,198	13,397	65,156	2,233	62,923
8	**500,000 to 1,000,000, total.**	**550,997**	**57,069**	**493,928**	**295,324**	**54,730**	**102,918**	**40,956**	**519,570**	**37,502**	**482,068**
9	Cleveland	47,425	6,310	41,115	24,749	619	9,019	6,728	44,554	5,933	38,621
10	Baltimore	109,819	32,200	77,619	43,678	7,298	20,593	6,050	76,990	4,089	72,901
11	St. Louis	34,728	-------	34,728	18,983	10,392	892	4,461	38,152	4,745	33,407
12	Boston	110,301	12,250	98,051	67,078	2,526	22,524	5,923	110,343	7,862	102,481
13	Pittsburgh	25,110	500	24,610	19,699	745	1,603	2,563	24,608	2,116	22,492
14	Washington, D. C.	75,296	-------	75,296	30,141	29,309	11,847	3,999	82,174	764	81,410
15	San Francisco	55,710	-------	55,710	36,737	1,400	13,182	4,391	54,089	3,776	50,313
16	Milwaukee	43,904	-------	43,904	25,513	1,187	12,842	4,362	44,499	-------	44,499
17	Buffalo	48,704	5,809	42,895	28,746	1,254	10,416	2,479	44,161	8,217	35,944
18	**250,000 to 500,000, total.**	**508,274**	**63,108**	**445,166**	**249,902**	**53,613**	**76,301**	**65,350**	**468,103**	**44,977**	**423,126**
19	New Orleans	26,557	-------	26,557	8,181	12,161	3,587	2,628	25,369	2,014	23,355
20	Minneapolis	40,747	6,800	33,947	24,018	1,245	3,739	4,945	38,786	5,483	33,303
21	Cincinnati	28,566	4,053	24,513	10,894	476	6,189	6,954	28,413	3,048	25,365
22	Newark	49,434	4,228	45,206	36,872	1,385	5,210	1,739	44,738	2,844	41,894
23	Kansas City, Mo.	14,277	500	13,777	6,801	5,113	267	1,596	13,866	1,125	12,741
24	Indianapolis	12,588	494	12,094	9,413	223	1,453	1,005	12,124	841	11,283
25	Houston	27,514	11,770	15,744	11,885	1,529	99	2,231	23,398	2,663	20,735
26	Seattle	22,647	849	21,798	6,673	4,451	6,698	3,976	18,735	1,650	17,085
27	Rochester	28,699	1,100	27,599	17,366	683	5,552	3,998	29,832	4,269	25,563
28	Denver	28,096	232	27,864	9,575	2,072	14,098	2,119	30,044	985	29,059
29	Louisville	21,087	2,245	18,842	11,112	1,908	1,856	3,966	19,807	1,854	17,953
30	Columbus	11,137	2,219	8,918	3,692	516	2,522	2,188	9,886	1,825	8,061
31	Portland, Oreg.	13,648	54	13,594	8,640	1,639	801	2,514	14,201	1,509	12,692
32	Atlanta	30,842	13,473	17,369	7,529	2,916	2,018	4,906	17,805	1,298	16,507
33	Oakland	13,106	-------	13,106	8,371	1,848	1,100	1,787	13,272	536	12,736
34	Jersey City	34,197	724	33,473	21,585	673	9,147	2,068	29,520	2,684	26,836
35	Dallas	15,601	3,005	12,596	6,801	1,764	91	3,940	18,701	1,715	16,986
36	Memphis	18,959	4,918	14,041	6,544	1,720	2,511	3,266	14,957	1,117	13,840
37	St. Paul	16,488	55	16,433	9,482	1,306	2,559	3,086	16,823	1,567	15,256
38	Toledo	16,782	607	16,175	4,472	5,925	2,816	2,962	14,467	2,874	11,593
39	Birmingham	8,519	194	8,325	2,372	2,940	1,731	1,282	8,719	857	7,862
40	San Antonio	11,394	5,435	5,959	4,368	567	45	979	6,952	593	6,359
41	Providence	17,389	153	17,236	13,256	553	2,212	1,215	17,688	1,626	16,062
42	100,000 to 250,000, total.	446,014	39,377	406,637	244,107	30,076	73,431	59,023	434,297	41,066	393,231
43	50,000 to 100,000, total.	380,285	41,218	339,067	205,801	28,094	53,677	51,405	360,200	28,436	331,764
44	25,000 to 50,000, total.	350,753	35,843	314,910	183,531	22,583	60,025	48,771	335,074	24,476	310,598

[1] For general-government purposes only. Consists of long-term debt incurred during fiscal year other than by funding or refunding, plus any excess of issuance over redemption (i. e., excluding funding) of short-term debt.

Cities Having Populations Over 25,000: 1947

of dollars]

GENERAL EXPENDITURE—continued											ENTERPRISES		
Operation													
Total [2]	General control	Police	Fire	Highways	Sanitation	Health and hospitals	Public welfare	Schools	Interest	Capital outlay only	Operating revenue	Operating expense except depreciation	Line No.
2,527,801	211,866	335,469	250,130	186,073	209,385	220,688	272,079	562,013	121,842	318,018	811,991	539,466	1
969,343	86,219	135,141	76,752	47,182	73,964	88,380	148,086	229,561	53,590	101,392	334,726	262,421	2
637,316	50,331	64,975	40,449	25,787	40,856	62,508	123,940	183,834	33,931	57,068	232,885	189,868	3
96,453	11,373	26,251	11,764	8,526	10,391	7,657	11,813	--------	2,217	12,908	18,538	13,836	4
74,011	12,281	17,350	9,636	5,496	7,368	6,843	3,853	26	8,886	11,809	8,313	6,285	5
117,111	7,185	14,150	6,332	3,349	11,430	8,967	8,453	45,701	7,247	8,837	54,556	42,994	6
44,452	5,049	12,415	8,571	4,024	3,919	2,405	27	--------	1,309	10,770	20,434	9,438	7
391,114	32,524	51,718	35,148	23,754	31,411	47,567	43,906	75,512	12,011	48,827	109,288	75,950	8
30,077	2,294	6,506	3,885	2,762	4,842	4,189	1,947	--------	2,304	3,904	37,095	31,322	9
58,227	3,889	6,070	4,636	4,656	4,694	4,097	7,790	15,653	3,650	7,761	7,634	2,973	10
29,858	3,891	6,546	2,673	1,740	1,616	7,881	685	--------	1,217	839	6,280	3,181	11
84,972	6,039	7,955	6,052	3,620	5,090	8,175	19,535	18,906	1,051	10,470	6,671	2,936	12
18,517	2,044	4,014	3,212	1,757	2,896	1,503	32	--------	1,219	1,655	4,149	2,577	13
64,526	4,460	6,940	3,554	2,377	3,805	13,522	4,216	16,517	12	10,891	3,552	2,427	14
41,011	5,855	5,408	5,356	1,486	1,549	5,771	9,557	--------	1,098	3,926	37,119	27,083	15
34,056	2,002	4,581	3,083	3,330	4,237	1,176	--------	12,152	52	7,301	3,937	2,049	16
29,870	2,050	3,698	2,697	2,026	2,682	1,253	144	12,284	1,408	2,080	2,851	1,402	17
325,983	26,548	42,929	36,805	26,888	30,011	30,918	23,999	71,213	18,327	54,311	114,148	61,551	18
17,377	3,180	2,555	1,970	1,911	3,174	808	809	348	1,228	2,838	5,121	3,678	19
26,017	1,309	1,879	1,836	1,497	1,248	2,757	862	11,679	1,093	3,156	2,522	1,628	20
18,733	1,253	2,671	2,289	1,802	1,575	3,050	1,597	2,964	1,255	4,511	3,456	2,769	21
35,731	2,987	4,503	2,805	1,232	3,612	3,294	1,783	12,978	1,483	2,105	4,260	2,184	22
10,308	1,537	1,885	1,248	885	708	2,093	25	--------	813	1,308	3,126	1,619	23
8,847	563	1,990	2,387	879	459	2,137	--------	--------	180	1,356	107	95	24
9,858	932	1,756	1,743	1,312	1,347	1,538	175	--------	944	9,617	3,051	1,900	25
11,646	1,338	2,423	2,423	1,178	1,504	628	--------	--------	636	3,732	24,757	14,437	26
22,015	1,339	1,535	1,530	2,824	2,597	1,699	946	7,259	836	926	2,231	1,192	27
27,085	1,916	1,957	1,578	2,188	1,162	1,735	14,278	1	161	1,065	4,146	1,765	28
13,012	566	1,284	916	602	887	25	498	7,191	1,545	1,911	2,969	1,207	29
5,928	489	1,035	944	1,214	1,197	260	--------	--------	491	949	3,116	2,193	30
9,492	749	2,432	2,081	894	600	486	1	--------	447	1,685	3,536	1,773	31
12,855	735	1,456	1,274	733	1,232	536	22	5,626	314	2,658	3,447	1,422	32
9,455	912	2,450	1,939	904	469	476	4	3	274	1,895	1,571	1,188	33
23,795	2,163	3,104	1,449	683	1,297	4,700	270	8,529	1,382	431	2,725	1,095	34
8,359	797	1,414	1,668	829	1,363	885	149	--------	786	6,845	4,327	1,651	35
10,923	495	949	1,025	711	1,302	1,407	46	3,510	586	2,165	19,226	10,637	36
12,790	618	1,086	1,176	1,196	633	634	1,036	4,950	834	928	1,526	800	37
9,188	825	1,543	1,448	961	1,426	379	561	1,218	473	1,429	2,011	1,472	38
4,406	396	976	1,001	405	553	25	--------	--------	723	1,710	437	111	39
4,741	507	693	830	701	780	345	3	--------	560	814	14,434	5,955	40
13,422	942	1,353	1,245	1,347	886	1,021	934	4,957	1,283	277	2,046	780	41
316,566	23,529	39,498	37,328	28,849	28,090	22,422	24,500	70,803	14,804	42,583	98,803	54,828	42
268,977	21,878	35,216	33,663	28,278	23,714	18,762	16,478	53,446	13,176	36,161	81,075	44,364	43
255,818	21,168	30,967	30,434	31,122	22,195	12,639	15,110	61,478	9,934	34,744	73,951	40,352	44

[2] Includes amounts (for other public safety, correction, libraries, recreation, and miscellaneous and unallocable) not shown separately.

Source: Department of Commerce, Bureau of the Census; annual reports, Large-City Finances in 1947 and Compendium of City Government Finances in 1947.

No. 427.—General and Enterprise Debt Outstanding at End of Fiscal Year, of Cities Having Populations Over 25,000: 1947

[In thousands of dollars]

Population group and city	Total			General			Enterprise		
	Gross debt	Net long-term		Gross debt	Net long-term		Gross debt	Net long-term	
		Total	Full faith and credit		Total	Full faith and credit		Total	Full faith and credit
Total	7,252,487	5,830,271	5,359,365	3,722,338	3,010,884	2,932,903	3,530,149	2,819,387	2,426,462
Over 1,000,000, total	4,000,763	2,986,125	2,833,682	1,556,871	1,098,697	1,073,630	2,443,892	1,887,428	1,760,052
New York	2,925,642	2,114,366	2,114,366	972,154	645,407	645,407	1,953,488	1,468,959	1,468,959
Chicago	162,316	91,180	32,524	118,329	48,830	31,546	43,987	42,350	978
Philadelphia	411,407	320,818	320,818	220,890	162,830	162,830	190,517	157,988	157,988
Detroit	295,752	270,105	253,173	210,526	208,887	203,955	85,226	61,218	49,218
Los Angeles	205,646	189,656	112,801	34,972	32,743	29,892	170,674	156,913	82,909
500,000 to 1,000,000, total	712,452	606,521	584,025	396,951	345,674	345,637	315,501	260,847	238,388
Cleveland	98,216	87,166	68,508	65,221	58,628	58,628	32,995	28,538	9,880
Baltimore	203,098	161,510	161,510	130,582	96,934	96,934	72,516	64,576	64,576
St. Louis	43,933	42,548	41,881	33,269	32,243	32,243	10,664	10,305	9,638
Boston	134,358	95,950	95,950	47,146	42,665	42,665	87,212	53,285	53,285
Pittsburgh	46,001	45,530	45,530	43,562	43,095	43,095	2,439	2,435	2,435
Washington, D. C.	230	230	230	230	230	230	----------	----------	----------
San Francisco	118,839	116,724	114,753	24,744	24,662	24,625	94,095	92,062	90,128
Milwaukee	4,580	1,725	525	2,689	76	76	1,891	1,649	449
Buffalo	63,197	55,138	55,138	49,508	47,141	47,141	13,689	7,997	7,997
250,000 to 500,000, total	909,264	776,383	675,940	611,978	534,821	523,431	297,286	241,562	152,509
New Orleans	38,311	36,228	33,752	27,410	25,733	23,257	10,901	10,495	10,495
Minneapolis	62,792	58,984	58,984	58,799	54,993	54,993	3,993	3,991	3,991
Cincinnati	63,135	39,565	39,565	41,055	30,668	30,668	22,080	8,897	8,897
Newark	68,546	60,208	60,208	37,125	30,957	30,957	31,421	29,251	29,251
Kansas City, Mo.	39,472	38,603	35,180	24,194	23,487	22,792	15,278	15,116	12,388
Indianapolis	6,878	6,310	5,647	5,999	5,476	4,813	879	834	834
Houston	60,686	57,506	44,146	43,899	41,549	41,207	16,787	16,017	2,939
Seattle	75,197	60,972	18,216	24,817	23,111	18,216	50,380	37,861	----------
Rochester	37,281	30,984	30,984	31,776	26,732	26,732	5,505	4,252	4,252
Denver	25,835	25,672	24,655	5,543	5,414	4,587	20,292	20,258	20,068
Louisville	41,951	29,151	28,229	41,539	29,132	28,229	412	19	----------
Columbus	16,485	14,702	14,702	14,794	13,108	13,108	1,691	1,594	1,594
Portland, Oreg.	30,444	25,762	25,762	18,422	14,867	14,867	12,022	10,895	10,895
Atlanta	28,019	26,989	25,116	22,647	21,749	21,423	5,372	5,240	3,693
Oakland	20,432	20,118	20,118	15,798	15,721	15,721	4,634	4,397	4,397
Jersey City	45,891	35,725	35,725	34,147	30,945	30,945	11,744	4,780	4,780
Dallas	39,751	37,028	36,978	28,473	26,624	26,624	11,278	10,404	10,354
Memphis	26,942	23,671	23,585	19,562	17,105	17,105	7,380	6,566	6,480
St. Paul	26,796	19,746	19,746	22,227	16,934	16,934	4,569	2,812	2,812
Toledo	17,395	15,770	12,487	13,552	12,092	11,993	3,843	3,678	494
Birmingham	23,329	21,937	21,937	19,779	18,751	18,751	3,550	3,186	3,186
San Antonio	51,929	45,271	14,797	15,709	13,232	13,068	36,220	32,039	1,729
Providence	61,767	45,421	45,421	44,712	36,441	36,441	17,055	8,980	8,980
100,000 to 250,000	675,567	597,335	499,396	445,073	389,857	377,667	230,494	207,478	121,729
50,000 to 100,000	540,414	491,497	436,786	406,744	369,684	354,558	133,670	121,813	82,228
25,000 to 50,000	414,027	372,410	329,536	304,721	272,151	257,980	109,306	100,259	71,556

Source: Department of Commerce, Bureau of the Census; annual report, Compendium of City Government Finances in 1947.

No. 428.—Employment and Pay Rolls of City Governments: October 1948

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

Population group and city	Number of employees				Amount of pay roll ($1,000)			
	Total	General government		Enterprises	Total	General government		Enterprises
		School[1]	Other			School[1]	Other	
All cities	**1,249,000**	**211,000**			**266,000.0**	**59,800.0**		
Over 1,000,000, total	**333,000**	**70,000**			**94,800.0**	**22,500.0**		
Chicago	29,120	(21,103)	(2)	(2)	8,520.6	(7,501.0)	(2)	(2)
Detroit	46,612	17,338	18,882	10,392	14,020.2	5,911.2	4,933.9	3,175.1
Los Angeles	27,188	(20,100)	16,853	10,335	7,980.5	(6,881.0)	4,589.0	3,391.4
New York	207,289	52,882	107,051	47,356	58,751.8	16,617.7	28,281.8	13,852.3
Philadelphia	22,752	(13,315)	21,613	1,139	5,521.4	(3,763.1)	5,247.4	274.0
500,000 to 1,000,000, total	**128,000**	**25,000**			**31,900.0**	**7,300.0**		
Baltimore	18,295	6,014	11,320	961	4,368.4	1,677.1	2,444.7	246.6
Boston	19,434	5,490	13,369	575	5,026.3	1,492.8	3,382.0	151.5
Buffalo	10,041	4,347	5,301	393	2,747.5	1,389.0	1,265.2	93.3
Cleveland	16,359	(6,376)	9,487	6,872	4,033.9	(1,568.0)	2,136.2	1,897.7
Milwaukee	11,670	4,449	6,704	517	3,043.6	1,159.0	1,751.7	132.9
Pittsburgh	6,009	(3,716)	5,554	455	1,466.8	(1,292.4)	1,354.9	111.9
St. Louis	11,670	(4,761)	10,812	858	2,356.1	(1,408.8)	2,164.8	191.4
San Francisco	15,694	(4,008)	9,897	5,797	4,218.2	(1,293.2)	2,795.8	1,422.4
Washington	18,590	5,078	12,942	570	4,631.3	1,600.1	2,916.3	114.9
250,000 to 500,000, total	**125,000**	**28,000**			**28,500.0**	**7,600.0**		
Atlanta	5,468	2,492	2,627	349	1,076.1	489.0	525.1	62.0
Birmingham	1,270	(2,451)	1,256	14	290.2	(563.6)	286.6	3.6
Cincinnati	7,870	(3,719) 2,282	4,901	687	1,632.9	(1,000.8) 385.7	1,095.3	151.9
Columbus	(2)	(1,895)	(2)	(2)	(2)	(631.5)	(2)	(2)
Dallas	[3] 4,411	(3,032)	[3] 3,924	[3] 487	[3] 994.6	(999.7)	[3] 825.7	[3] 168.9
Denver	5,300	(3,540)	4,749	551	1,077.3	(743.4)	943.8	133.5
Houston	4,254	(3,891)	3,778	476	882.2	(1,299.0)	774.1	108.2
Indianapolis	[3] 3,037	(3,318)	[3] 3,012	[3] 25	[3] 578.8	(1,052.9)	[3] 574.5	[3] 4.3
Jersey City	7,500	2,751	(2)	(2)	1,768.2	722.4	(2)	(2)
Kansas City, Mo.	4,964	(3,709)	4,532	432	824.0	(1,072.5)	738.7	85.3
Louisville	7,030	3,405	3,269	356	1,561.7	875.5	596.6	89.6
Memphis	7,416	2,271	3,122	2,023	1,283.1	400.1	482.9	400.1
Minneapolis	8,953	3,744	4,754	455	2,699.2	1,376.9	1,201.2	121.1
Newark	11,407	4,444	6,486	477	3,052.9	1,461.1	1,489.8	102.0
New Orleans	[3] 7,158	(3,182)	[3] 6,113	[3] 1,045	[3] 1,291.8	(777.0)	[3] 1,065.5	[3] 226.3
Oakland	3,265	(3,378)	2,950	315	827.1	(880.2)	747.8	79.3
Portland, Oreg.	3,300	(2,877)	2,848	452	839.6	(710.6)	720.1	119.5
Providence, R. I.	4,906	1,784	2,863	259	1,159.3	554.1	557.0	48.2
Rochester	6,140	2,208	3,748	184	1,609.4	704.3	868.6	36.5
St. Paul	4,430	2,057	2,089	284	1,068.0	556.4	447.6	64.0
San Antonio	3,378	(2,265)	2,086	1,292	664.3	(513.6)	378.8	285.5
Seattle	7,120	(3,530)	3,530	3,590	1,870.6	(935.5)	886.2	984.4
Toledo	3,200	(2,127) 775	2,102	323	788.3	(638.9) 113.9	588.7	85.7
Under 250,000, total	663,000	87,000			110,800.0	22,300.0		

[1] Totals exclude employees and pay rolls for school systems operated independently of city governments. These amounts shown in parentheses.
[2] Not available.
[3] Data are for a previous month.

Source: Department of Commerce, Bureau of the Census; annual report, City Employment in 1948.

No. 429.—Summary of County Government Finances: 1945 and 1946

[Amounts, except per capita, in thousands of dollars. See also *Historical Statistics*, series P 188–211]

ITEM	1945	1946	Percent change from 1945 to 1946	Per capita, 1946 [1]	Percent distribution, 1946: Totals	Percent distribution, 1946: Selected classes
General revenue and new borrowings, total	**1,757,441**	**2,056,379**	**17.0**	**16.67**	--------	--------
New borrowings	38,621	82,171	112.8	.67	--------	--------
General revenue, total	**1,718,820**	**1,974,208**	**14.9**	**16.01**	**100.0**	--------
Taxes, total	926,633	1,026,697	10.8	8.32	50.7	100.0
Property	889,474	973,573	9.5	7.89	49.4	97.5
Licenses, permits, and other	37,159	53,124	43.0	.43	1.3	2.5
Aid received from other governments	582,774	683,980	17.4	5.55	35.9	--------
Charges and miscellaneous	209,413	263,531	25.8	2.14	13.4	100.0
Charges for current services	148,888	193,641	30.1	1.57	9.8	73.5
Other	60,525	69,890	15.5	.57	3.5	26.5
General expenditure, total	**1,696,371**	**1,967,006**	**16.0**	**15.95**	**100.0**	--------
Provision for debt retirement	163,394	158,783	−2.8	1.29	8.1	--------
General expenditure less provision for debt retirement	**1,532,977**	**1,808,223**	**18.0**	**14.66**	**91.9**	--------
Operation	1,365,824	1,577,889	15.5	12.79	80.2	100.0
General control	274,186	316,284	15.4	2.56	16.1	20.0
Public safety	60,484	64,054	5.9	.52	3.3	4.1
Highways	292,085	355,530	21.7	2.88	18.1	22.5
Sanitation	4,736	4,114	−13.1	.03	.2	.3
Health	22,625	25,241	11.6	.20	1.3	1.6
Hospitals	127,769	143,032	11.9	1.16	7.3	9.1
Public welfare	390,335	448,753	15.0	3.64	22.8	28.4
Public assistance	350,960	400,449	14.1	3.25	20.4	25.4
Institutional care	39,375	48,304	22.7	.39	2.5	3.1
Correction	34,513	40,364	17.0	.33	2.1	2.6
Schools	92,170	102,206	10.9	.83	5.2	6.5
Libraries	5,415	6,050	11.7	.05	.3	.4
Recreation	8,665	10,798	24.6	.09	.5	.7
Natural resources	23,756	28,653	20.6	.23	1.5	1.8
Miscellaneous and unallocable	29,085	32,810	12.8	.27	1.7	2.1
Capital outlay	65,391	117,837	80.2	.96	6.0	100.0
By object:						
New construction	39,675	74,327	87.3	.60	3.8	63.1
Purchase of land and existing structures	4,933	6,628	34.4	.05	.3	5.6
Equipment	20,783	36,882	77.5	.30	1.9	31.3
For selected functions:						
Highways	45,167	79,064	75.0	.64	4.0	67.1
Schools	5,247	6,067	15.6	.05	.3	5.1
Aid paid to other governments	31,787	47,856	50.6	.39	2.4	--------
Interest	60,263	52,053	−13.6	.42	2.6	--------
Contributions to trust funds and enterprises	9,712	12,588	29.6	.10	.6	--------
Debt at end of fiscal year (general and enterprise):						
Gross	1,531,181	1,463,463	−4.4	11.87	100.0	--------
General only	1,508,098	1,448,366	−4.0	11.74	99.0	--------
Long-term	1,495,839	1,425,581	−4.7	11.56	97.4	--------
Short-term	35,342	37,882	7.2	.31	2.6	--------
Sinking-fund offsets to long-term debt	137,782	148,420	7.7	1.20	10.1	--------
Net long-term debt at end of fiscal year	1,358,057	1,277,161	−6.0	10.36	87.3	--------
General long-term debt issued during fiscal year	64,172	96,967	51.1	.79	6.6	100.0
Original issues	28,986	71,927	148.1	.58	4.9	74.2
Refunding issues	35,186	25,040	−28.8	.20	1.7	25.8
General long-term debt retired during fiscal year [2]	172,562	170,505	−1.2	1.38	11.7	--------

[1] Based upon estimated total population, excluding armed forces overseas, on July 1, 1946, of the 3,050 counties which are classified as independent governmental units. Does not include population of Rhode Island, District of Columbia, and cities in which there is no "independent county government."
[2] Includes debt refunded.

Source: Department of Commerce, Bureau of the Census; Summary of County Government Finances in 1946. Revisions published in 1948 reports on government finances.