STATISTICS OF INCOME SUPPLEMENT

COMPILED FROM FEDERAL INCOME TAX RETURNS OF INDIVIDUALS FOR THE INCOME YEAR 1934

SECTION II.

DISTRIBUTION AND SOURCES OF INDIVIDUAL INCOMES

UNITED STATES TREASURY DEPARTMENT

DIVISION OF TAX RESEARCH

IN COOPERATION WITH

THE WORK PROJECTS ADMINISTRATION

JUNE 1940

FOREWORD

This is the second section of a report covering statistical data compiled from Federal income tax returns, supplementing "Statistics of Income for 1934, Part 1." The tabulations in this section have been compiled from individual returns on Forms 1040 and 1040A for 1934, and classify selected items of income and deductions by size of net income for the United States in aggregate, and for States and Territories, by counties and by separate cities of 25,000 and over population. In the first section, published in 1938 and entitled "Statistics of Income Supplement, Section I," tabulations were presented showing for each State and Territory the number of individual income tax returns for 1934, separately for Forms 1040 and 1040A, classified by size of net income and by counties and separate cities of 25,000 and over population.

This study was originally sponsored and directed by the Division of Research and Statistics of the Treasury Department. Tabulations were made in Baltimore, Maryland with funds allocated by the Works Progress Administration. The study was completed and published in Philadelphia, Pennsylvania under the sponsorship of the Treasury Department and direction of Mr. Roy Blough, Director of Tax Research, with funds transferred to the Department by the Commissioner of Work Projects under authorization of the President.

Valuable assistance in the prosecution of this study was received from the Central Statistical Board and consulting experts from other agencies.

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STATISTICS OF INCOME SUPPLEMENT FOR 1934

INDIVIDUAL INCOMES: DISTRIBUTION AND SOURCES

RETURNS TABULATED

The tabulations in this section include, in general, information from original copies of Federal individual income tax returns, Forms 1040 and 1040A, filed for the taxable year ended December 31, 1934, though a small number of returns filed for fiscal years ended within the period July 1934 through June 1935, or for part years most of which fell in 1934, are also covered. The returns were made available to the study by the Bureau of Internal Revenue, Washington, D.C. Returns which were in process of audit or other administrative action could not be obtained and hence were excluded from the tabulations. All amended returns were tabulated, and where possible the corresponding superseded returns were excluded. Delinquent returns for the income year 1934 filed to January 1, 1936 were included in the tabulations, but all other delinquent returns were excluded.

Discrepancies between data shown in "Statistics of Income for 1934, Part 1," and in this section are to be explained largely by the fact that a number of unavailable returns were necessarily excluded from the tabulations herein. A further discussion of the comparability of the data in the two publications will be found in the appendix beginning on page 82.

STATUTORY REQUIREMENTS FOR FILING RETURNS

All returns included in this report except the few relating to a fiscal or part year beginning in 1933 were filed under the provisions of the Revenue Act of 1934. Section 51 of this act provides for individual returns, in part as follows:

"(a) REQUIREMENT.—The following individuals shall each make under oath a return stating specifically the items of his gross income and the deductions and credits allowed under this title—

"(1) Every individual having a net income for the taxable year of $1,000 or over, if single, or if married and not living with husband or wife;

"(2) Every individual having a net income for the taxable year of $2,500 or over, if married and living with husband or wife; and

"(3) Every individual having a gross income for the taxable year of $5,000 or over, regardless of the amount of his net income.

"(b) HUSBAND AND WIFE.--If a husband and wife living together have an aggregate net income for the taxable year of $2,500 or over, or an aggregate gross income for such year of $5,000 or over--

"(1) Each shall make such a return, or

"(2) The income of each shall be included in a single joint return, in which case the tax shall be computed on the aggregate income."

In addition to the above requirements for filing, section 142 of the act provides for returns by fiduciaries for estates and trusts, in part as follows:

"(a) REQUIREMENT OF RETURN.--Every fiduciary (except a receiver appointed by authority of law in possession of part only of the property of an individual) shall make under oath a return for any of the following individuals, estates, or trusts for which he acts, stating specifically the items of gross income thereof and the deductions and credits allowed under this title--

"(1) Every individual having a net income for the taxable year of $1,000 or over, if single, or if married and not living with husband or wife;

"(2) Every individual having a net income for the taxable year of $2,500 or over, if married and living with husband or wife;

"(3) Every individual having a gross income for the taxable year of $5,000 or over, regardless of the amount of his net income;

"(4) Every estate or trust the net income of which for the taxable year is $1,000 or over;

"(5) Every estate or trust the gross income of which for the taxable year is $5,000 or over, regardless of the amount of the net income; and

"(6) Every estate or trust of which any beneficiary is a non-resident alien."

Regulations 86 relating to the Revenue Act of 1934 further provides that the returns filed by fiduciaries under section 142 (a) (1) - (3) shall be on Form 1040 or 1040A. In the case of returns for estates or trusts filed under section 142 (a) (4) - (6),

". . . a return is required on Form 1040 with respect to any taxable net income of the estate or trust computed in accordance with section 162 and a return on Form 1041 with respect to any income deducted under section 162(b) or (c). If a portion of the income of the estate or trust is retained by the fiduciary and the remainder is distributable or distributed to beneficiaries, both Forms 1040 and 1041 will be required."

The reference to section 162(b) and (c) pertains to the deductions allowed to estates or trusts for distributions to beneficiaries. Forms 1041, which were informational returns, were excluded from the tabulations, but all Forms 1040 and 1040A filed under the fiduciary requirements were included.

A number of returns were filed under circumstances which did not meet the specifications of the filing requirements outlined above. Such returns were in part filed by persons accustomed to filing and desirous of making report for record purposes, or by persons unaware that their circumstances did not warrant the filing of returns. Furthermore, change of marital status during the year accounted for a large number of the returns filed for incomes below the indicated limits.

The few individuals who made returns for fiscal years ended during the last half of 1934 filed them under the provisions of the Revenue Act of 1932 and certain income tax provisions of the National Industrial Recovery Act, and were subject to the same filing requirements as contained in the 1934 act. Only a small number of such returns are included in this report, and the tabulations are not seriously affected by their inclusion.

EDITING OF RETURNS

The income tax returns included in the tabulations were made available by the Bureau of Internal Revenue after they had been

subjected to preliminary office audit to insure proper execution of the returns. Further editing operations were applied to the returns prior to tabulation to insure, so far as possible, the proper classification of the various items of income and deductions. Generally no attempt was made to determine the taxability of income items or the legality of deductions. The procedure was to accept information as reported by the individuals filing. However, in order to maintain uniformity of classification, all items which were obviously tax-exempt or non-deductible were transferred to the general categories of other income or other deductions. For one exception, in the case of tax-exempt public salaries, see "Salaries, wages, commissions, fees, etc.," page xiv.

CLASSIFICATIONS

Net Income or Deficit

The classification by size used in this section for Form 1040 returns is based upon statutory net income or deficit tabulated from item 20 on the face of the return. The classification by size for Form 1040A returns is based upon statutory net income or deficit, which represents the sum of (a) the amount reported in item 10 on the face of the return and (b) dividends from corporations subject to income tax under the Revenue Act of 1934, reported in the dividend schedule on the back of the return.

Geographic Distribution

Individual income tax returns may be filed either in the collection district in which the taxpayer is a legal resident or in the collection district in which his principal place of business is located. The State totals in this section have been compiled according to the States of filing of the returns regardless of the States of residence of the taxpayers, except for returns from the District of Columbia and the Territory of Alaska, filed in the States of Maryland and Washington respectively. These returns were tabulated according to the residence of the taxpayer and were not included in the totals for Maryland and Washington. Individuals who have no legal residence or place of business in the United States are required by the income tax regulations to file their returns with the collector of internal revenue, Baltimore, Maryland, although in fact such returns are not exclusively filed in the Maryland district.

The classification of returns by counties within each State was based on the county address given by the taxpayer or, in cases where county was not shown, on the postoffice address given. The distribution by cities was based on the postoffice address given by

the taxpayer. Each State table provides a separate class for residents of other States and non-resident aliens, combined. The selection of cities of 25,000 and over population for the tables in this section was based on the Fifteenth Census of the United States: 1930, United States Summary, issued by the Department of Commerce. However, four cities (Boise, Idaho; Burlington, Vermont; Cheyenne, Wyoming; and Reno, Nevada) each with less than 25,000 population, are shown separately since they represent the largest cities in their respective States. In the case of certain cities which are politically independent, data for such cities follow data for counties in which they are located, but are not included in county totals.

Classification of returns by counties within States of filing provides a geographic distribution of income subject to certain limitations. The address reported by a taxpayer on the income tax return may pertain either to his legal residence or to his principal place of business, and the return may be filed in either of the respective districts. The totals for any given county are restricted to returns that were filed in the State in which the county is located, and that gave an address within the county. Thus, the totals for any given county in a State may exclude returns of its own residents, and include returns of residents of other counties and States who conducted business in the given county and reported such county address on the income tax returns. The classification on each State table for residents of other States accounts for returns filed in the State in question, but identified by an address located in another State. Totals in this classification apply to cases where taxpayer's legal residence and principal place of business were located in different States, one of which was used as taxpayer's address on the return and the other for filing purposes, and to persons with no legal residence or place of business in the United States who did not file in Baltimore, Maryland as required.

DEFINITIONS OF ITEMS

(Item references are to facsimiles of Forms 1040 and 1040A on pages 76 and 80).

Total Income

Total income is the sum of all net positive items of income reported on the face of the return after deductible expenses directly relating to each source of income have been subtracted from the gross amount, with the exceptions that the net amount of "Other income" is included in total income whether positive or negative, and that for Form 1040A returns dividends from domestic corporations subject to income tax under the Revenue Act of 1934, reported on a separate schedule on the back of the return, is also added into total income. Total income thus includes all net positive amounts and net "Other income" as shown in items 1 through 11

of the Form 1040 return or in items 1 through 4 and the dividend schedule of the Form 1040A return. On Form 1040A returns, negative "Other income" represented mainly losses from sources not separately shown on this form, such as business or profession, partnerships, syndicates, pools, etc., rents and royalties, and capital transactions. Total income differs from item 12, Form 1040, in that losses from business or profession, rents and royalties, partnerships, syndicates, pools, etc., and capital transactions, which have been tabulated as deductions in this report, commonly appear on the return as offsets against income in arriving at total income. Total income differs from item 5, Form 1040A, in that dividends from domestic corporations subject to income tax under the Revenue Act of 1934, which is tabulated as an item of income in this report, deductible from net income prior to computation of normal tax, is excluded entirely from the face of the Form 1040A return.

Total Deductions

Total deductions is the sum of all deduction items plus negative amounts of income, with the exception of negative other income, reported on the face of the return.

Total deductions comprises items 13 through 18 on Form 1040, plus the four principal negative income items, or items 6 through 8 on Form 1040A. The principal negative income items included for Form 1040 returns are net losses from business or profession, net losses from partnerships, syndicates, pools, etc., net losses from rents and royalties, and statutory net capital losses. These loss items, when reported on Form 1040A returns, are generally included in other income. The inclusion of these negative items in total deductions on Form 1040 returns differentiates the latter figure from total deductions reported by the taxpayer as item 19.

Personal exemption, credit for dependents, and credit for earned income are not included in total deductions, since these items constitute credits against net income for tax computation.

Net Income or Net Deficit

Net income or deficit is tabulated from item 20, Form 1040 or item 10 plus dividends reported in the dividend schedule on the back of the return, Form 1040A.

Salaries, Wages, Commissions, Fees, Etc.

"Salaries, wages, commissions, fees, etc.," item 1, Form 1040

or 1040A, includes all amounts reported by the taxpayer as compensation for personal service in the hire of others, either full time or part time. Such earnings consist of cash payments and payments other than in cash, the latter to be reported at fair market value. In cases where deductible expenses reported as directly related to this source of income were subtracted from the gross amount on the return, the net amount was tabulated for this item. If expenses incurred in earning salary were reported among other deductions by the taxpayer, no adjustment was made to the item. On joint returns the salaries of both spouses were included in item 1.

Tax-exempt compensation for personal services reported for 1934, such as salaries of most State officers and employees, was deleted from the income tax returns and omitted from the tabulations. In cases where such salaries were shown on the returns together with compensating deductions, it was assumed that the items were shown for informational purposes only, and both items were deleted prior to tabulation.

Income or Loss from Business or Profession

This item, item 2, Form 1040, consists of the net profit or loss of individual proprietorships engaged in the production or sale of goods, in business services, and in the professions. It represents total receipts less cost of goods sold and other business deductions, such as salaries (except salary paid to the proprietor, his wife, or dependent minor children), interest on business indebtedness, taxes on business and business property, losses from fire or storm, bad debts arising from sales or services, depreciation, obsolescence, and depletion, rents, repairs, and other expenses accounted for in schedule A of Form 1040. All business expenses reported by taxpayers as other deductions were transferred to item 2, with the exception of expenses incurred by the taxpayer in earning income from other than regular sources.

Income or Loss from Partnerships, Syndicates, Pools, Etc.

"Income or loss from partnerships, syndicates, pools, etc.," item 5, Form 1040, represents the amounts of the distributive shares of the partners, including net capital gains and losses received through these entities. Taxable interest on obligations of the United States and dividends on stock of domestic corporations subject to taxation under Title I of the Revenue Act of 1934 are segregated from the distributive shares and included in items 9 and 10(a), respectively, Form 1040, such interest and dividends being allowed as credits against net income subject to normal tax.

The term "partnership" embraces any syndicate, group, pool,

joint venture, or other unincorporated organization through or by means of which any business, financial operation, or venture is carried on but which is not a trust, an estate, or a corporation as defined by the Revenue Act of 1934.

Dividends

The item "Dividends" tabulated in this section includes dividends from domestic corporations subject to taxation and dividends from domestic corporations not subject to taxation under Title I of the 1934 act, as reported in items 10(a) and 10(b) respectively, Form 1040, and dividends from corporations subject to income tax reported in the schedule on the back of the Form 1040A return. Dividends received through partnerships and fiduciaries are included in this item. Dividends received from foreign corporations, reported in item 10(c) of Form 1040, together with dividends received from foreign corporations and from domestic corporations not subject to income tax, reported in item 4 of Form 1040A, are tabulated as other income. Under the Revenue Act of 1934, all dividends received were included in taxpayer's net income subject to surtax, whereas only dividends from domestic corporations not subject to taxation and from foreign corporations were included in net income for normal tax purposes.

Interest on Bank Deposits, Notes, Corporation Bonds, Etc.

This item, item 3 plus item 4, Form 1040, or item 2 plus item 3, Form 1040A, consists of all interest received on bank deposits, notes, corporation bonds, etc., but does not include taxable interest on Government obligations. The latter item, however, is reported separately and is included in total income.

Statutory Net Gain or Loss from Sales or Exchanges of Capital Assets

(Item 8, Form 1040)

The term "capital assets" as used in the Revenue Act of 1934, sec. 117(b) "means property held by the taxpayer . . . but does not include stock in trade of the taxpayer or other property of a kind which would properly be included in the inventory . . . if on hand at the close of the taxable year, or property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business." The act imposed limitations on the amount of gain or loss to be taken into account in computing net income. First, only certain percentages of the gain or loss recognized were taken into account for tax purposes, such percentages varying according to the length of time the capital assets had been held before disposition.

The following table shows the various time periods and the corresponding percentages:

Period capital assets were held	Percent of gain or loss taken into account
1 year or less	100
Over 1 year but not over 2 years	80
Over 2 years but not over 5 years	60
Over 5 years but not over 10 years	40
Over 10 years	30

In addition, capital losses of each individual were allowed only to the extent of $2,000 plus capital gains. In this connection husbands and wives were treated as separate taxpayers, and the allowance for losses of one spouse was computed without regard to the gains and losses of the other spouse. Thus, on some joint returns statutory net capital losses up to $4,000 were reported. 1/ When excessive statutory capital losses were shown on a return, the amount was reduced in editing to the statutory limit and the excess was transferred to other deductions. The amounts shown in the tables for statutory net capital gain and statutory net capital loss are the amounts reported on the returns, Form 1040, after application of the above statutory limitations. They do not include amounts received through partnerships or fiduciaries, capital gains and losses thus incurred being incorporated in the income reported from those entities.

AVAILABILITY OF OTHER DATA

The tables in this section provide data abstracted from more detailed tables available in manuscript form in a Source Book on file with the Treasury Department, Division of Tax Research.

Tables are available in the Source Book for data from Form 1040 and Form 1040A separately as well as for both combined. In the United States aggregate and State tables showing frequencies and amounts for sources of income and deductions by size of statutory net income, the size classes correspond to the size classes in Table 1 of this section.

1/ For further description and for method of computing statutory net capital gains and losses, see facsimile of return Form 1040 on pages 76 - 79.

Tables similar to State tables, classified by size of statutory net income, are likewise available in the Source Book for 93 cities of 100,000 and over population.

In the Source Book State tables classified by counties and by cities of 25,000 and over population, the geographic classifications are identical with those used in Table 3 of this section. No information by size of net income is presented in these tables which are available in the Source Book separately for Form 1040 and Form 1040A data.

The table outlines on the following pages indicate classifications and items tabulated in the Source Book. Items of income and deduction in the Source Book tables which likewise appear in the tables herein are underscored.

Information on Sources of Income and Deductions for States, by Counties and by Cities of 25,000 and over Population, in Source Book of Statistics of Income Supplement for 1934

Counties and cities	Items reported
Counties arranged alphabetically within States. Cities shown with counties in which they are located.	Number of returns with net income 1/
	Number of returns with net deficit 1/
	Salaries and wages 1/
	Income from business or profession 2/
	Interest on bank deposits, etc. 1/
	Income from partnerships, etc. 2/
	Income from fiduciaries 2/
	Income from rents and royalties 2/
	Statutory net capital gain 2/
	Taxable interest on liberty bonds, etc. 2/
	Dividends 1/
	Other income 1/
	Total income 1/
	Loss from business or profession 2/
	Loss from partnerships, etc. 2/
	Loss from rents and royalties 2/
	Statutory net capital loss 2/
	Interest paid 2/
	Taxes paid 1/
	Contributions 1/
	Other deductions 1/
	Total deductions 1/
	Net income 1/
	Net deficit 1/

1/ Items tabulated for both Form 1040A and Form 1040 returns.
2/ Items tabulated for Form 1040 returns only.

Information on Sources of Income and Deductions for States and for Cities of 100,000 and over Population, by Size of Statutory Net Income, in Source Book of Statistics of Income Supplement for 1934

Statutory net income classes (Thousands of dollars)	Items reported
Under 0	Total number of returns 2/
0 - 0.5 1/	Salaries and wages 3/
0.5 - 1.0 1/	Income from business or profession 4/
1.0 - 1.5 1/	Interest on bank deposits, etc. 3/
1.5 - 2.0 1/	Income from partnerships, etc. 4/
2.0 - 2.5 1/	Income from fiduciaries 4/
2.5 - 3.0 1/	Income from rents and royalties 4/
3.0 - 3.5 1/	Statutory net capital gain 4/
3.5 - 4.0 1/	Taxable interest on liberty bonds, etc. 4/
4.0 - 4.5 1/	Dividends 3/
4.5 - 5.0 1/	Other income 2/
5 - 6 1/	Total income 2/
6 - 7 1/	
7 - 8 1/	Loss from business or profession 4/
8 - 9 1/	Loss from partnerships, etc. 4/
9 - 10 1/	Loss from rents and royalties 4/
10 - 12	Statutory net capital loss 4/
12 - 15	Interest paid 4/
15 - 20	Taxes paid 3/
20 - 25	Contributions 3/
25 - 30	Other deductions 2/
30 - 40	Total deductions 2/
40 - 50	
50 - 60	Net income (or deficit) 2/
60 - 70	
70 - 80	
80 - 90	
90 - 100	
100 - 250	
250 - 500	
500 - 1,000	
1,000 and over	
Total	

1/ For each of these classes, items for taxable and nontaxable returns are shown separately in the Source Book.

2/ Items tabulated for Form 1040A and Form 1040 returns separately, and in combination.

3/ Frequencies and amounts for items tabulated for Form 1040A and Form 1040 returns separately, and in combination.

4/ Frequencies and amounts tabulated for Form 1040 returns only.

TABLES

INDIVIDUAL INCOMES

DISTRIBUTION AND SOURCES

TABLE 1.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR THE UNITED STATES IN AGGREGATE - By Size of Statutory Net Income, Showing Selected Items

Net Income Classes (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income 2/	Selected Items of Income or Loss: Salaries, Wages, Commissions, Fees, Etc.		Business or Profession: Net Profit		Business or Profession: Net Loss		Partnerships, Syndicates, Pools, Etc.: Net Income		Partnerships, Syndicates, Pools, Etc.: Net Loss	
					Frequency	Amount	Frequency	Amount	Frequency	Amount	Frequency	Amount	Frequency	Amount
Under 0	111,039	$265,353,050	$573,484,863	$308,131,813 b	21,990	$70,978,446	11,655	$21,214,014	49,385	$121,056,006	4,147	$12,331,002	6,068	$29,948,802
0 - 0.5	5,566	2,983,899	1,433,371	1,550,528	681	510,330	358	181,326	53	54,999	84	49,776	16	19,227
0 - 0.5 a	79,438	87,661,694	64,350,852	23,310,842	17,294	20,342,314	32,266	16,443,032	5,961	5,232,461	2,548	2,338,255	1,025	1,118,535
0.5 - 1.0	6,505	6,813,798	1,937,154	4,876,644	1,545	1,537,848	457	416,361	70	53,750	124	151,224	28	26,044
0.5 - 1.0 a	209,038	268,261,037	93,956,251	174,304,786	104,925	118,743,156	62,855	53,888,667	5,175	5,145,123	4,904	4,667,218	2,321	1,499,450
1.0 - 1.5	406,877	567,000,432	46,089,932	520,910,500	370,922	499,054,259	11,070	14,408,709	713	534,451	1,806	2,162,662	252	201,325
1.0 - 1.5 a	617,367	843,989,667	104,162,852	739,826,815	507,502	629,731,691	69,334	86,215,782	4,100	3,799,611	6,195	7,368,736	1,243	1,417,422
1.5 - 2.0	246,527	462,602,326	39,930,681	422,671,645	215,508	379,941,651	9,546	15,235,481	608	443,515	2,288	3,243,344	272	240,713
1.5 - 2.0 a	308,862	630,868,658	95,716,873	535,151,785	211,296	380,436,929	71,038	119,126,769	3,110	3,260,487	6,620	9,744,347	1,209	1,511,620
2.0 - 2.5	100,824	250,118,868	26,063,730	224,055,138	78,727	175,592,990	6,953	14,834,792	526	515,448	2,079	3,656,580	249	289,842
2.0 - 2.5 a	306,079	824,495,973	129,093,194	695,402,779	207,955	501,900,662	75,723	159,786,208	2,892	3,093,171	8,192	14,401,849	1,321	854,320
2.5 - 3.0	99,266	313,255,794	35,732,075	277,523,719	74,710	211,596,587	11,909	29,779,655	697	698,518	3,097	6,729,736	319	369,452
2.5 - 3.0 a	397,677	1,214,924,746	131,628,000	1,083,296,746	317,727	891,723,949	57,423	145,120,413	2,259	2,492,765	8,361	17,224,591	1,305	1,082,269
3.0 - 3.5	133,033	492,805,091	60,162,352	432,642,739	100,824	336,241,474	19,690	58,207,817	1,027	1,158,560	4,855	12,150,162	550	810,452
3.0 - 3.5 a	186,451	677,772,426	80,337,199	597,435,227	143,196	470,482,345	30,146	90,215,267	1,203	1,557,869	5,176	12,358,957	778	552,816
3.5 - 4.0	127,173	544,232,363	68,085,524	476,146,839	95,013	362,257,575	21,175	72,621,982	1,070	1,278,957	5,883	16,897,701	620	331,172
3.5 - 4.0 a	69,078	300,064,705	43,992,075	256,072,630	50,041	186,116,191	11,750	39,446,752	636	1,068,750	2,479	6,871,620	423	386,388
4.0 - 4.5	103,265	501,974,647	64,603,407	437,371,240	75,413	323,576,438	18,372	70,347,435	943	1,194,449	5,858	19,490,445	606	412,765
4.0 - 4.5 a	22,337	117,588,385	23,710,410	93,877,975	14,587	59,147,994	3,751	13,528,371	350	618,843	1,012	3,013,735	229	281,504
4.5 - 5.0	79,768	435,258,422	57,625,011	377,633,411	57,560	272,499,677	14,328	59,976,965	804	1,149,850	5,547	20,666,242	506	410,374
4.5 - 5.0 a	9,562	59,436,975	14,246,564	45,190,411	5,263	21,003,814	1,345	4,679,930	216	494,931	565	2,126,845	113	185,785
5 - 6	101,652	645,571,312	90,827,819	554,743,493	60,062	375,040,951	19,870	94,673,928	1,371	2,147,648	9,820	37,789,530	937	810,523
5 - 6 a	7,163	53,972,550	15,282,360	38,690,190	3,955	15,096,118	941	2,959,647	253	482,983	437	1,213,046	123	253,056
6 - 7	64,752	494,756,278	77,140,156	417,616,122	43,231	263,479,804	12,890	76,768,820	989	1,623,869	6,915	29,689,810	687	740,877
6 - 7 a	3,028	28,039,698	8,653,593	19,386,105	1,642	6,321,251	289	884,783	118	234,610	179	705,026	77	160,811
7 - 8	43,130	382,983,612	60,607,188	322,376,424	27,999	190,566,162	8,156	57,859,153	754	1,552,185	4,879	23,239,599	529	550,657
7 - 8 a	717	7,625,389	2,297,932	5,327,457	396	1,811,133	66	159,842	38	78,893	43	84,685	15	50,735
8 - 9	29,679	301,607,007	50,178,646	251,428,361	18,793	142,769,090	5,436	38,306,955	551	1,230,509	3,521	19,999,042	409	597,797
8 - 9 a	191	3,414,254	1,808,487	1,605,767	77	321,484	12	36,710	8	25,191	11	18,616	6	7,530
9 - 10	22,056	248,667,603	40,394,965	208,272,638	13,987	116,129,508	3,834	29,121,673	429	868,764	2,755	17,054,665	284	337,479
9 - 10 a	111	1,547,435	490,419	1,057,016	33	123,095	17	59,517	8	21,017	4	22,952	2	501
10 - 12	29,931	391,022,237	62,557,620	328,464,617	18,462	169,848,547	5,021	43,498,344	673	1,708,442	3,822	27,406,963	423	709,782
12 - 15	26,455	422,811,085	67,854,721	354,956,364	15,853	171,127,332	4,031	42,371,856	691	2,290,228	3,571	34,092,396	448	1,178,564
15 - 20	22,672	464,560,219	75,801,685	388,758,534	13,565	174,898,852	3,208	40,428,470	649	2,200,736	3,305	34,384,203	417	1,347,567
20 - 25	11,692	311,262,337	51,082,954	260,179,383	6,841	106,032,711	1,373	22,138,264	389	1,851,656	1,712	23,896,541	239	569,834
25 - 30	6,790	221,299,107	35,268,704	186,030,403	3,910	67,616,998	772	14,444,708	242	1,224,989	1,012	17,852,524	166	431,580
30 - 40	7,046	286,694,364	46,667,999	240,026,365	4,189	84,202,742	759	17,487,202	307	1,757,128	1,097	20,497,192	187	560,721
40 - 50	3,584	190,418,340	31,485,705	158,932,635	2,097	50,175,107	337	9,452,830	145	879,308	622	16,185,398	97	231,606
50 - 60	2,009	129,395,092	19,881,228	109,513,864	1,191	31,164,669	154	4,939,044	97	478,142	339	11,106,454	71	285,663
60 - 70	1,236	95,706,259	15,361,596	80,344,663	735	20,926,808	95	3,823,209	68	353,789	200	7,261,902	46	235,403
70 - 80	752	65,922,247	10,178,280	55,743,967	441	14,678,855	59	2,075,707	44	462,793	141	7,075,141	22	48,508
80 - 90	547	55,449,154	10,190,752	45,258,402	321	10,358,600	49	2,383,144	34	369,532	108	4,808,841	20	255,201
90 - 100	360	40,376,088	7,014,335	33,361,753	220	7,975,005	29	1,447,656	21	208,008	62	3,134,333	23	142,848
100 - 250	1,549	273,633,090	48,523,814	225,109,276	734	43,938,125	70	5,080,333	148	2,426,896	209	19,008,869	69	776,987
250 - 500	238	92,201,610	14,939,632	77,261,978	89	7,571,066	9	977,810	27	719,268	30	3,757,800	8	25,522
500 - 1,000	86	72,014,139	12,549,893	59,464,246	37	2,300,476	6	2,005,537	18	663,871	14	744,673	2	37,782
1,000 and over	33	70,497,577	12,723,003	57,774,574	11	1,248,216	-	-	6	857,637	1	4,780	1	8,631
Total	4,013,171	14,218,911,039	2,626,105,856	11,592,805,183	2,911,350	7,989,119,025	608,627	1,599,060,870	89,876	181,620,606	126,629	538,680,008	24,761	52,306,242
Nontaxable Returns	2,328,138	5,385,016,642	1,383,211,924	4,001,804,718	1,607,879	3,374,280,572	428,611	753,765,704	75,712	148,662,711	50,873	94,491,480	16,258	39,311,544

TABLE 1.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR THE UNITED STATES IN AGGREGATE - By Size of Statutory Net Income, Showing Selected Items (Continued)

Net Income Classes (Thousands of Dollars)	Selected Items of Income or Loss (Continued): Dividends		Interest on Bank Deposits, Notes, Bonds, Etc. 3/		Sales or Exchanges of Capital Assets 4/: Statutory Net Gain		Sales or Exchanges of Capital Assets 4/: Statutory Net Loss	
	Frequency	Amount	Frequency	Amount	Frequency	Amount	Frequency	Amount
Under 0	29,178	$48,353,562	34,038	$36,067,551	7,893	$16,636,824	16,422	$26,989,629
0 - 0.5	2,412	350,461	3,712	979,645	305	62,526	235	149,112
0 - 0.5 a	17,492	10,943,055	24,533	12,207,414	2,787	1,934,313	5,298	6,243,440
0.5 - 1.0	3,170	928,569	4,032	2,109,020	481	187,265	335	234,600
0.5 - 1.0 a	29,677	15,512,730	52,867	24,049,919	3,970	2,291,869	7,213	7,615,841
1.0 - 1.5	27,868	2,929,682	92,637	19,944,125	2,307	1,106,546	2,173	1,110,085
1.0 - 1.5 a	58,955	26,665,070	106,075	31,812,200	5,089	2,705,865	7,625	7,762,451
1.5 - 2.0	34,729	6,262,758	74,778	25,378,786	3,164	1,793,610	3,023	1,807,180
1.5 - 2.0 a	43,883	30,032,394	67,555	27,057,180	4,909	2,975,861	6,936	7,293,691
2.0 - 2.5	24,728	7,452,070	40,277	21,336,560	3,114	2,068,018	2,726	1,791,515
2.0 - 2.5 a	47,885	32,076,066	76,912	29,950,796	5,394	3,097,232	7,620	7,496,160
2.5 - 3.0	22,329	7,990,336	38,201	22,644,175	3,354	2,372,190	3,310	2,355,559
2.5 - 3.0 a	63,542	36,227,002	94,687	30,236,555	6,091	3,529,849	8,067	7,652,283
3.0 - 3.5	32,192	10,423,996	48,955	26,973,881	4,707	3,312,408	4,844	3,697,063
3.0 - 3.5 a	41,111	32,947,222	45,481	18,251,097	4,371	2,969,635	5,897	5,915,043
3.5 - 4.0	35,840	14,111,061	45,984	26,916,292	5,376	3,984,690	6,269	4,772,876
3.5 - 4.0 a	22,368	30,312,372	19,481	10,759,930	2,766	1,952,640	3,844	4,077,197
4.0 - 4.5	33,867	16,823,395	37,635	24,886,250	5,412	4,200,833	6,665	5,171,127
4.0 - 4.5 a	11,384	24,449,111	8,268	6,671,162	1,540	1,387,584	2,422	2,694,491
4.5 - 5.0	30,475	18,394,164	30,327	23,281,850	5,412	4,378,190	6,599	5,345,142
4.5 - 5.0 a	7,081	20,900,207	4,811	5,018,311	1,028	823,461	1,685	2,063,916
5 - 6	47,091	43,658,066	42,157	39,515,101	10,076	8,378,541	11,569	9,995,814
5 - 6 a	6,394	23,968,207	4,205	5,133,106	1,057	898,918	1,657	2,225,065
6 - 7	34,968	47,735,530	29,234	32,564,642	8,017	7,758,741	9,144	8,676,791
6 - 7 a	2,938	14,528,524	1,882	2,625,339	514	640,389	855	1,148,479
7 - 8	25,572	47,490,733	20,481	27,572,290	6,229	6,854,501	7,351	7,453,100
7 - 8 a	700	4,124,262	414	578,422	127	212,463	206	303,851
8 - 9	19,092	45,062,726	15,229	25,197,493	4,781	6,265,025	5,836	6,202,870
8 - 9 a	176	1,503,321	119	190,307	33	30,401	60	84,618
9 - 10	14,703	39,236,552	11,692	19,161,983	3,862	5,579,863	4,618	5,214,998
9 - 10 a	99	1,106,832	61	91,398	13	46,872	26	27,724
10 - 12	21,551	71,681,862	16,931	33,659,163	5,458	8,777,495	6,816	8,053,288
12 - 15	20,197	90,011,340	15,931	36,484,195	5,730	10,842,012	6,935	8,575,346
15 - 20	18,416	115,913,055	14,501	42,564,994	5,690	13,081,010	6,628	8,541,775
20 - 25	10,048	90,453,371	7,977	28,556,286	3,183	10,052,918	3,851	5,291,189
25 - 30	6,011	73,065,227	4,870	19,460,940	1,984	7,439,507	2,345	3,203,410
30 - 40	6,400	104,110,735	5,279	24,781,822	2,236	10,084,765	2,565	3,684,826
40 - 50	3,361	74,893,847	2,746	14,947,301	1,176	6,937,942	1,405	2,049,178
50 - 60	1,899	57,739,244	1,581	8,957,874	692	4,513,896	809	1,151,531
60 - 70	1,170	44,325,834	993	6,796,067	485	4,010,373	500	733,291
70 - 80	708	29,382,123	632	4,398,670	245	2,334,518	331	496,112
80 - 90	522	26,720,800	455	4,141,766	221	2,542,581	227	333,875
90 - 100	338	20,012,882	304	2,682,327	135	1,703,378	150	229,983
100 - 250	1,502	162,364,459	1,320	13,007,986	547	11,891,717	628	989,639
250 - 500	229	65,329,521	214	4,503,716	85	4,919,050	102	173,106
500 - 1,000	85	56,318,322	79	3,695,118	34	3,348,326	37	65,740
1,000 and over	33	62,595,746	29	1,616,178	12	2,518,997	12	24,000
Total	864,369	1,807,418,404	1,150,562	829,417,183	142,092	205,435,608	183,871	197,168,000
Nontaxable Returns	382,863	353,649,937	541,389	240,700,687	47,582	42,134,176	75,833	89,593,879

FOOTNOTES FOR TABLE 1

1/ For each Form 1040 return, "Total income" is the sum of the positive items of income and net "Other income," whether positive or negative, reported on the face of the return, whereas for each Form 1040A return, "Total income" is tabulated from item 5, plus amounts of dividends received from domestic corporations as reported in the dividend schedule on the back of the return. For each Form 1040 return, "Total deductions" is the sum of the items of deduction reported on the face of the return plus principal negative amounts of income, whereas for each Form 1040A return "Total deductions" is tabulated from item 9. For complete definitions of "Total income" and "Total deductions," see text, pages xiii and xiv.

2/ Net income and net deficit represent statutory amounts, tabulated from item 20 of Form 1040, and from the sum of item 10 of Form 1040A and dividends from domestic corporations subject to the income tax, as reported in the schedule on the back of that form.

3/ Consists of all taxable interest except taxable interest on Government obligations.

4/ For definition of statutory net gain or loss from sales or exchanges of capital assets, see text, page xvi.

a. Nontaxable returns. Specific exemptions from normal tax and surtax exceed net income.

b. Net deficit.

TABLE 2.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR THE UNITED STATES IN AGGREGATE - By States and Territories, Showing Selected Items

States and Territories	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.		Business or Profession				Partnerships, Syndicates, Pools, Etc.			
									Net Profit		Net Loss		Net Income		Net Loss	
	Net Income 1/	Net Deficit 1/					Frequency	Amount	Frequency	Amount	Frequency	Amount	Frequency	Amount	Frequency	Amount
Alabama	21,924	624	$78,868,675	$15,829,910	$64,926,157	$1,887,392	15,691	$43,560,757	3,965	$11,318,966	487	$1,187,376	1,297	$6,105,637	122	$210,296
Alaska	2,395	38	6,190,941	509,045	5,807,321	125,425	1,962	4,194,204	388	955,933	57	99,795	55	207,874	5	2,500
Arizona	11,260	532	33,466,408	6,298,141	28,258,955	1,090,688	7,663	17,717,878	2,935	6,624,900	556	1,140,668	573	1,439,219	95	94,769
Arkansas	13,482	469	47,418,024	10,097,153	38,486,767	1,165,896	8,877	23,525,142	2,928	8,422,892	446	813,366	1,022	3,643,963	14	55,749
California	297,202	11,450	1,051,076,917	198,463,830	883,709,503	29,096,416	210,356	548,318,786	55,911	144,437,350	9,929	19,543,106	13,764	47,279,817	2,482	4,355,760
Colorado	29,443	877	106,514,951	18,839,752	89,393,370	1,718,171	20,369	52,332,319	6,476	16,391,267	933	1,723,667	1,396	4,906,044	183	334,687
Connecticut	88,837	2,075	337,022,574	59,131,744	283,243,386	5,352,556	65,369	175,342,012	12,213	31,177,883	1,482	2,506,580	1,590	6,742,567	282	584,040
Delaware	10,616	231	63,535,370	10,631,773	53,354,302	450,705	7,613	23,032,999	1,612	3,903,687	249	685,808	199	1,183,306	27	57,079
Dist. of Col.	77,960	653	244,882,214	32,873,775	214,389,353	2,380,914	68,741	172,059,216	5,598	19,955,447	627	1,025,679	776	4,876,124	85	140,257
Florida	30,924	1,519	129,168,148	28,713,784	104,411,493	3,957,129	19,779	57,986,028	6,742	18,954,060	1,088	2,207,280	1,405	5,147,969	204	467,132
Georgia	36,069	875	135,889,681	24,619,629	113,751,294	2,481,242	27,385	80,374,260	5,742	16,993,900	787	1,618,571	1,607	6,264,998	210	359,473
Hawaii	7,710	305	33,429,426	5,821,529	28,052,900	445,003	5,248	16,544,184	1,976	3,492,800	398	625,133	177	663,762	30	20,129
Idaho	7,507	183	23,589,971	3,587,082	20,661,810	658,921	4,740	10,587,843	2,425	6,793,542	237	727,489	509	1,453,985	57	42,208
Illinois	288,238	8,010	1,097,071,439	202,346,051	919,996,948	25,271,560	228,297	685,087,859	38,576	107,536,755	6,039	11,641,070	8,060	40,656,452	1,640	4,208,289
Indiana	68,317	1,915	229,767,308	40,053,663	194,497,693	4,784,048	51,012	135,402,803	11,375	28,540,322	1,716	3,000,428	2,326	8,895,240	338	498,533
Iowa	48,721	1,956	146,214,844	29,225,280	120,806,569	3,817,005	29,622	71,578,358	12,789	29,697,248	1,544	2,327,690	2,053	6,012,689	262	350,832
Kansas	32,930	1,536	104,860,911	21,756,095	86,118,913	3,014,097	19,107	46,479,900	10,109	23,865,426	1,521	2,811,658	2,425	6,236,477	383	462,054
Kentucky	33,459	753	119,965,704	21,208,181	100,325,467	1,567,944	24,306	65,157,270	5,152	14,222,025	765	1,547,771	1,338	5,077,171	179	312,577
Louisiana	34,788	1,202	125,818,658	26,506,904	102,418,185	3,106,431	26,031	69,512,354	6,449	16,110,974	1,057	1,699,169	2,089	6,811,332	332	606,075
Maine	20,611	545	76,442,830	15,391,583	62,732,901	1,681,654	13,311	33,935,604	4,312	11,225,005	508	1,199,796	649	1,881,179	89	144,486
Maryland	78,057	1,413	300,428,106	46,406,650	258,193,486	4,172,030	59,856	171,900,985	9,588	27,989,678	1,306	2,837,601	2,098	10,561,921	264	693,344
Massachusetts	234,477	5,953	820,958,902	136,866,887	697,538,262	13,446,247	172,447	442,557,905	34,828	85,738,603	4,242	7,949,752	3,845	21,147,388	640	2,439,822
Michigan	131,001	4,188	472,280,367	101,426,652	385,401,413	14,547,698	101,179	282,051,189	21,472	55,196,051	2,884	6,705,398	3,795	15,928,727	1,767	1,502,007
Minnesota	63,782	1,462	219,576,129	37,509,076	185,522,240	3,455,187	47,368	129,260,985	11,146	29,649,198	1,307	2,162,968	2,298	8,477,746	249	360,615
Mississippi	11,662	746	37,781,963	9,644,725	29,674,836	1,537,598	7,283	18,608,002	3,133	7,154,614	696	1,545,359	869	3,581,437	80	102,561
Missouri	93,090	2,266	345,768,504	65,056,410	286,749,537	6,037,443	71,508	204,676,957	13,045	34,704,876	1,911	3,702,540	2,562	11,382,586	368	651,178
Montana	12,795	243	40,318,535	5,542,883	35,554,895	779,243	9,404	22,624,017	2,633	7,996,571	274	707,553	503	1,519,391	63	143,588
Nebraska	26,476	1,021	88,422,806	16,397,629	74,429,094	2,403,917	17,441	46,822,221	6,804	17,423,207	860	1,657,238	1,429	4,571,126	186	224,055
Nevada	5,256	133	16,262,038	2,197,622	14,380,391	315,975	3,956	8,970,035	924	2,456,293	137	315,168	242	838,575	18	20,403
New Hampshire	17,921	434	57,910,578	8,778,869	50,155,546	1,023,837	12,692	28,820,252	3,281	8,181,393	425	816,608	489	1,493,488	53	68,235
New Jersey	202,898	4,201	748,580,364	125,365,475	633,548,534	10,333,645	162,119	467,697,814	23,908	66,152,092	2,726	5,241,702	3,409	16,116,331	548	1,375,020
New Mexico	7,095	424	21,045,628	4,296,516	18,154,534	1,405,422	4,351	9,738,008	2,358	5,378,993	425	1,258,649	564	1,318,537	68	124,419
New York	776,292	21,976	3,116,989,064	591,123,688	2,594,473,204	68,607,828	596,082	1,746,695,716	97,254	265,080,451	14,467	31,734,663	18,628	132,870,428	3,700	17,933,847
North Carolina	31,794	838	134,945,031	29,645,327	107,462,935	2,163,231	23,390	69,133,711	5,286	16,438,340	576	1,493,364	1,465	6,135,945	122	251,925
North Dakota	8,673	426	24,033,585	4,677,585	19,990,382	634,382	5,654	13,015,526	2,720	5,700,110	496	617,371	510	1,186,982	62	73,080
Ohio	201,729	4,571	713,563,582	125,637,620	601,283,753	13,357,791	153,969	428,430,610	31,313	81,089,859	3,609	6,628,630	4,802	22,665,605	819	1,969,529
Oklahoma	35,459	1,547	122,527,361	29,052,020	97,608,454	4,133,113	24,062	65,355,714	7,428	17,882,663	1,418	3,011,539	1,845	5,780,755	325	707,304
Oregon	22,081	712	67,534,392	12,536,618	56,974,254	1,976,480	16,060	38,877,652	4,399	11,050,959	1,007	1,750,533	793	2,734,069	107	223,731
Pennsylvania	336,239	7,781	1,216,531,257	221,785,884	1,019,307,393	24,562,020	246,559	652,789,307	45,800	133,181,094	7,358	15,859,076	14,492	44,326,755	5,444	4,979,687
Rhode Island	30,010	631	117,146,598	19,046,948	99,548,345	1,448,695	22,435	59,945,388	4,004	10,806,589	575	1,271,994	626	2,674,735	95	165,763
South Carolina	13,432	463	45,865,791	10,030,543	36,687,178	851,930	9,622	25,896,120	2,613	6,662,803	394	800,066	521	1,826,129	39	37,154
South Dakota	7,860	400	22,336,002	4,325,780	18,830,131	819,909	5,070	11,804,120	2,299	5,081,017	477	765,881	347	776,112	49	71,443
Tennessee	39,140	855	138,918,581	25,591,589	116,202,610	2,875,618	30,008	81,184,486	5,584	17,652,608	664	1,270,852	1,646	7,915,117	185	580,416
Texas	111,349	4,797	404,761,131	93,048,472	328,264,040	16,551,381	76,073	197,193,567	24,317	62,411,956	4,461	12,601,029	8,318	26,516,025	1,470	2,712,643
Utah	11,668	349	35,676,888	5,566,927	30,825,184	715,223	9,001	23,002,340	2,048	4,661,516	381	727,008	319	1,115,614	6	15,482
Vermont	6,412	136	21,801,464	3,411,742	18,765,639	375,917	4,995	12,007,023	649	2,138,219	139	376,909	236	777,997	28	40,221
Virginia	44,605	1,048	150,917,021	26,813,171	126,480,738	2,376,888	34,101	90,837,193	6,622	17,245,637	973	1,775,110	1,274	4,350,651	172	406,721
Washington	51,803	1,529	148,953,746	23,134,709	129,262,047	3,443,010	38,115	89,104,097	10,414	22,187,800	1,395	1,972,617	1,146	3,272,642	213	336,214
West Virginia	30,725	775	99,034,050	16,415,179	84,547,640	1,928,769	23,692	59,419,759	4,590	12,210,368	629	1,116,184	987	3,269,742	162	301,429
Wisconsin	88,897	3,596	256,145,605	51,170,483	211,615,790	6,640,668	62,387	146,669,128	18,772	34,887,467	2,857	3,593,595	2,975	7,565,018	384	394,907
Wyoming	7,062	377	20,700,976	3,697,273	18,161,224	1,157,521	4,992	11,299,422	1,722	4,049,463	381	1,221,549	286	696,629	56	92,574
Total	3,902,132	111,039	14,218,911,039	2,626,105,856	11,900,936,996	308,131,813	2,911,350	7,989,119,025	608,627	1,599,060,870	89,876	181,620,606	126,629	538,680,008	24,761	52,306,242

TABLE 2.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR THE UNITED STATES IN AGGREGATE - By States and Territories, Showing Selected Items (Continued)

States and Territories	Selected Items of Income or Loss (Continued)							
	Dividends		Interest on Bank Deposits, Notes, Bonds, Etc. 3/		Sales or Exchanges of Capital Assets 4/			
					Statutory Net Gain		Statutory Net Loss	
	Frequency	Amount	Frequency	Amount	Frequency	Amount	Frequency	Amount
Alabama	4,417	$5,337,315	5,162	$3,920,582	560	$505,631	833	$819,831
Alaska	158	150,716	534	173,794	43	45,816	16	14,073
Arizona	1,989	1,653,993	2,614	1,680,398	364	344,327	440	361,834
Arkansas	1,758	2,438,460	2,525	1,663,337	262	363,957	330	301,977
California	71,468	120,369,058	94,193	63,251,025	11,194	14,793,607	16,540	16,872,175
Colorado	7,121	13,997,529	9,307	7,917,045	1,458	2,369,948	1,754	1,474,666
Connecticut	27,078	71,164,542	37,393	20,597,114	3,406	4,332,259	5,413	6,037,444
Delaware	4,037	25,812,452	3,652	3,315,945	525	1,648,362	477	496,893
Dist. of Col.	11,449	14,811,336	22,133	12,205,885	1,348	1,793,107	1,727	1,846,522
Florida	6,235	19,887,113	7,602	8,385,017	1,528	2,701,086	1,555	1,709,661
Georgia	7,433	14,643,272	7,050	4,247,171	1,103	1,326,967	1,342	1,314,161
Hawaii	2,252	7,902,406	1,964	1,062,788	294	280,200	314	252,127
Idaho	1,404	1,081,274	1,759	928,141	276	331,052	278	193,217
Illinois	55,464	109,999,122	75,196	57,049,897	9,194	16,834,177	15,238	16,787,251
Indiana	11,881	24,805,581	12,819	5,761,742	1,485	2,263,750	2,085	2,203,280
Iowa	8,426	9,748,537	13,323	7,663,870	1,278	1,251,706	1,862	1,811,447
Kansas	5,399	6,178,854	7,587	4,710,814	1,102	1,368,017	1,146	1,049,675
Kentucky	9,090	16,272,584	8,240	4,842,250	1,027	1,503,256	1,261	1,383,968
Louisiana	8,359	10,509,246	8,572	6,877,055	1,542	1,898,061	1,893	1,723,843
Maine	7,246	11,315,062	10,991	9,232,520	1,174	1,231,273	1,448	1,365,955
Maryland	20,544	36,954,403	28,966	20,616,040	3,121	4,570,731	4,106	4,180,036
Massachusetts	74,994	143,149,542	94,549	61,203,188	12,265	10,195,642	14,100	14,715,232
Michigan	24,008	56,105,288	30,361	18,666,961	4,316	7,498,009	6,389	7,464,439
Minnesota	13,617	20,806,403	20,603	12,422,305	1,934	2,239,984	3,099	2,893,967
Mississippi	1,602	1,826,294	2,078	1,560,329	193	287,275	251	244,396
Missouri	18,264	42,136,869	20,640	18,124,976	3,084	4,187,268	4,256	4,397,643
Montana	2,615	2,334,618	2,853	1,703,028	340	305,180	406	301,114
Nebraska	4,950	5,153,927	6,862	4,916,620	844	923,590	970	976,510
Nevada	621	1,548,763	835	545,205	111	215,135	135	149,978
New Hampshire	6,258	9,682,976	9,290	4,441,506	554	551,097	758	801,124
New Jersey	43,484	94,110,567	65,712	46,776,515	11,688	7,789,482	7,786	8,532,320
New Mexico	997	1,051,405	1,504	1,052,246	229	174,299	261	219,353
New York	155,995	467,352,571	250,951	220,428,378	29,445	62,937,034	41,701	50,419,520
North Carolina	7,196	25,752,715	3,793	2,119,688	771	1,503,057	875	915,864
North Dakota	1,238	764,834	2,082	960,296	144	143,889	220	191,509
Ohio	45,439	91,487,436	42,274	20,600,788	5,450	7,871,149	7,256	7,764,621
Oklahoma	5,689	7,034,353	6,140	4,025,499	1,539	3,207,360	1,345	1,308,302
Oregon	3,854	3,713,455	7,105	3,901,736	734	700,497	1,189	1,095,113
Pennsylvania	87,478	168,522,149	98,358	84,830,775	11,375	14,114,754	14,483	15,606,568
Rhode Island	8,404	22,645,517	12,559	10,257,936	911	1,036,212	1,613	1,848,517
South Carolina	2,616	3,739,227	2,860	1,848,794	279	421,329	288	297,246
South Dakota	1,136	1,257,656	1,763	898,842	192	185,604	189	153,626
Tennessee	6,906	13,417,817	8,460	4,457,393	855	1,197,499	1,158	1,312,429
Texas	22,152	30,066,388	23,571	16,773,464	5,276	8,669,964	4,921	4,131,713
Utah	2,158	2,711,320	2,944	1,400,994	238	276,818	371	382,027
Vermont	1,997	2,935,063	2,905	1,772,977	257	225,024	300	319,880
Virginia	9,408	16,854,350	11,276	6,280,919	1,173	1,363,725	1,222	1,257,137
Washington	9,657	9,523,760	15,743	7,483,267	2,000	2,233,157	2,531	1,934,703
West Virginia	6,948	11,868,364	5,377	1,730,265	724	957,507	697	692,897
Wisconsin	20,426	23,095,609	34,181	21,231,311	2,720	2,115,564	4,874	4,490,324
Wyoming	1,054	1,736,313	1,351	898,552	167	151,214	169	149,892
Total	864,369	1,807,418,404	1,150,562	829,417,183	142,092	205,435,608	183,871	197,168,000

FOOTNOTES FOR TABLE 2

1/ Net income and net deficit represent statutory amounts, tabulated from item 20 of Form 1040, and from the sum of item 10 of Form 1040A and dividends from domestic corporations subject to the income tax, as reported in the schedule on the back of that form.

2/ For each Form 1040 return, "Total income" is the sum of the positive items of income and net "Other income," whether positive or negative, reported on the face of the return, whereas for each Form 1040A return, "Total income" is tabulated from item 5, plus amounts of dividends received from domestic corporations as reported in the dividend schedule on the back of the return. For each Form 1040 return, "Total deductions" is the sum of the items of deduction reported on the face of the return plus principal negative amounts of income, whereas for each Form 1040A return "Total deductions" is tabulated from item 9. For complete definitions of "Total income" and "Total deductions," see text, pages xiii and xiv.

3/ Consists of all taxable interest except taxable interest on Government obligations.

4/ For definition of statutory net gain or loss from sales or exchanges of capital assets, see text, page xvi.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

ALABAMA

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Autauga	57	1	$200,887	$43,644	$157,873	$630	$74,746	$48,430	$5,322	$19,379	$8	$7,673	$24,198	-	$1,057
Baldwin	145	8	467,635	80,900	413,778	27,043	93,220	180,091	13,107	82,011	-	20,304	19,929	$5,000	2,655
Barbour	122	2	397,201	79,818	319,825	2,442	129,731	86,750	3,327	35,033	-	36,264	40,384	2,468	988
Bibb	58	3	167,000	58,112	129,582	20,694	54,478	51,929	6,235	12,998	-	19,563	6,032	2,404	2,240
Blount	32	-	155,861	26,489	129,372	-	54,967	54,109	6,206	6,137	434	14,128	10,720	-	1,383
Bullock	44	3	145,763	44,636	113,124	11,997	53,989	23,418	17,543	27,369	-	7,334	8,424	4,198	-
Butler	116	5	448,896	84,707	368,686	4,497	181,023	101,913	8,188	22,925	-	42,135	30,142	15,947	4,800
Calhoun	505	15	1,802,821	405,762	1,429,451	32,392	1,024,316	253,832	9,750	75,601	3,603	134,427	101,016	7,713	11,631
Chambers	130	7	449,252	98,658	382,769	32,175	312,892	62,165	9,544	17,874	36,668	20,490	12,784	-	2,780
Cherokee	17	3	73,482	36,794	39,171	2,483	17,025	11,785	8	750	-	1,351	5,149	-	2,000
Chilton	42	3	196,880	39,263	162,507	4,890	62,114	86,221	8,320	13,989	-	3,332	7,597	29	-
Choctaw	15	2	35,232	8,943	29,226	2,937	13,528	2,345	3,193	11,630	-	1,602	1,774	271	-
Clarke	53	5	185,662	34,216	157,046	5,600	57,356	35,574	4,195	41,327	-	8,605	6,896	504	-
Clay	20	1	46,475	7,708	41,848	3,081	16,793	14,862	2,924	4,435	-	1,214	1,289	471	718
Cleburne	21	1	67,091	17,857	51,737	2,503	35,135	18,649	7,568	-	-	110	797	-	-
Coffee	54	4	233,883	80,894	156,256	3,267	86,135	58,945	10,271	34,110	1,343	4,933	4,997	-	2,000
Colbert	360	14	1,148,154	225,565	943,280	20,691	649,268	234,227	21,188	35,248	198	23,281	66,101	1,553	4,283
Conecuh	52	3	185,814	47,210	150,190	11,586	74,176	48,812	12,497	18,349	-	6,955	12,991	-	2,757
Coosa	24	-	79,941	10,874	69,067	-	50,093	8,324	-	722	-	4,320	1,930	-	243
Covington	117	10	532,605	108,175	433,945	9,515	251,173	143,436	9,611	30,861	23	27,182	15,069	1,591	300
Crenshaw	29	4	113,341	38,284	88,520	13,463	26,493	32,033	15,130	21,289	-	1,920	10,487	-	113
Cullman	111	6	412,047	82,851	342,044	12,848	97,070	135,848	13,901	54,436	-	19,239	27,159	2,339	1,020
Dale	47	3	199,987	48,180	163,400	11,593	82,742	12,569	1,786	35,710	-	5,872	25,037	250	484
Dallas	572	21	2,350,441	574,851	1,869,856	94,266	836,921	309,868	37,968	454,509	5,816	115,820	231,497	14,728	25,566
De Kalb	63	6	210,509	33,220	182,397	5,108	74,251	71,535	10,807	7,557	-	4,063	15,103	1,891	163
Elmore	89	3	272,038	39,576	235,320	2,858	114,554	78,573	3,450	11,825	-	12,425	19,893	90	6,160
Escambia	148	3	558,976	93,585	471,233	5,842	227,405	114,128	6,426	39,423	1,156	79,496	37,448	1,046	3,254
Etowah	475	21	1,638,450	366,419	1,325,809	53,778	939,139	230,734	25,019	93,404	1,635	84,048	105,939	26,111	29,819
Fayette	46	1	217,422	38,468	178,968	14	49,565	57,268	1,118	61,238	5,508	13,311	10,940	779	606
Franklin	51	1	156,702	26,040	132,332	1,670	49,599	54,674	4,969	12,769	-	1,971	12,568	674	-
Geneva	72	2	328,664	61,808	275,661	8,805	107,828	46,664	12,536	65,183	2,153	27,005	15,903	-	857
Greene	52	3	167,777	39,839	133,355	5,417	42,108	42,590	6,892	16,610	-	4,710	25,128	6,023	165
Hale	58	3	191,557	83,630	148,772	40,845	43,606	79,371	5,108	10,721	-	3,019	25,884	630	2,000
Henry	24	2	129,098	33,198	96,596	696	40,542	27,997	5,182	19,361	12	5,988	10,505	-	25
Houston	231	5	1,080,193	227,253	864,561	11,621	372,786	280,723	14,892	207,802	6,858	46,662	28,057	15	9,048
Jackson	76	6	265,370	61,632	214,392	10,654	83,955	80,362	3,606	25,460	1,802	4,919	29,577	1,428	3,061
Jefferson	8,763	193	30,614,296	6,069,302	25,179,155	634,161	20,921,286	3,262,055	222,459	1,381,546	19,831	1,907,060	982,938	149,419	382,277
Birmingham a	7,563	163	27,320,946	5,624,226	22,281,793	585,073	18,534,806	2,719,324	202,337	1,305,043	19,831	1,865,425	928,742	142,926	354,839
Lamar	21	1	85,453	11,416	74,484	447	20,445	13,085	-	27,758	342	145	4,836	-	-
Lauderdale	316	15	1,144,990	226,627	946,513	28,150	491,158	267,040	20,392	152,851	-	30,072	52,112	6,360	11,566
Lawrence	84	-	313,253	68,045	245,208	-	103,199	44,586	687	30,181	-	19,772	19,288	15,559	2,621
Lee	178	9	680,420	193,161	532,620	45,361	282,561	129,176	47,592	51,575	1,552	44,612	46,940	989	2,388
Limestone	93	3	350,888	90,296	266,939	6,347	82,110	99,812	3,944	46,088	-	4,251	25,211	21,285	2,000
Lowndes	37	1	138,595	27,602	115,831	4,838	40,706	38,645	13,183	6,862	-	7,132	14,974	2,339	2,000
Macon	150	4	443,328	57,424	389,111	3,207	275,799	61,620	5,718	25,492	-	12,809	8,208	3,327	932
Madison	424	13	1,723,726	375,483	1,390,086	41,843	617,669	377,509	29,611	170,420	7,846	191,338	100,343	6,615	14,277
Marengo	104	8	342,644	256,344	255,001	168,701	112,312	70,134	165,514	23,015	9,243	23,126	40,886	1,111	4,000
Marion	30	1	116,130	17,713	100,038	1,621	31,994	54,815	1,959	4,329	-	364	1,553	1,025	-
Marshall	74	3	272,634	43,319	235,506	6,191	93,406	90,535	3,148	16,743	-	7,086	28,769	1,002	1,367
Mobile	2,654	74	9,111,732	1,672,844	7,643,118	204,230	5,126,904	1,116,402	118,320	641,605	56,331	846,899	542,969	62,476	92,399
Mobile	2,453	69	8,517,668	1,573,616	7,129,350	185,298	4,754,764	1,041,781	108,128	619,879	43,690	806,465	498,544	60,446	86,137
Monroe	62	5	256,463	53,433	211,142	8,112	127,968	25,484	11,188	36,905	209	7,335	8,819	1,689	2,800
Montgomery	2,145	33	8,737,351	1,448,333	7,375,333	86,315	4,191,897	925,011	80,206	1,179,783	30,622	827,687	499,375	84,291	89,448
Montgomery	2,022	31	7,591,194	1,345,895	6,323,740	78,441	3,937,611	883,502	64,701	542,154	30,622	715,157	471,039	59,840	88,320
Morgan	325	14	1,052,924	250,115	824,167	21,358	529,477	208,165	18,843	67,780	2,897	45,524	59,294	9,099	12,436
Perry	102	9	310,684	96,518	230,318	16,152	106,103	44,464	25,052	14,273	-	24,378	48,351	2,337	4,194
Pickens	49	1	154,460	24,422	130,549	511	56,211	46,469	486	3,530	-	5,132	7,423	188	1,590
Pike	155	5	653,003	112,356	545,390	4,743	241,175	109,909	6,094	45,674	9,941	94,472	68,698	426	8,268

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

ALABAMA - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Randolph	35	1	$128,304	$34,637	$96,158	$2,491	$44,603	$25,550	$2,491	$19,216	-	$10,447	$3,441	$8,018	-
Russell	65	3	249,530	49,049	203,030	2,549	72,611	29,457	6,556	75,659	-	19,787	10,280	256	$3,454
Saint Clair	56	1	166,026	20,023	146,185	182	85,136	34,681	320	16,389	-	4,482	7,034	1,209	1,654
Shelby	90	2	259,893	53,359	210,562	4,028	144,789	60,871	7,694	4,577	-	5,002	9,512	1,607	707
Sumter	72	1	253,044	49,484	203,944	384	107,421	48,724	8,328	5,296	-	29,453	20,112	161	4,131
Talladega	284	4	909,639	182,601	762,132	35,094	428,640	135,289	17,824	69,337	$60	66,076	55,909	6,157	5,551
Tallapoosa	92	-	359,914	43,699	316,215	-	177,815	101,849	2,100	19,010	-	8,612	15,959	926	57
Tuscaloosa	617	19	2,189,213	478,278	1,767,878	56,943	1,157,517	333,945	13,620	165,592	1,293	94,201	119,859	5,133	17,041
Walker	250	5	890,217	167,210	729,153	6,146	413,728	191,887	15,261	130,406	1,180	27,544	21,518	1,639	12,141
Washington	30	2	106,555	10,504	97,003	952	32,811	34,315	952	10,272	-	3,424	11,394	-	3,146
Wilcox	60	4	174,849	31,962	145,126	2,239	54,825	48,665	3,678	20,525	-	7,687	13,538	-	285
Winston	31	2	99,296	18,650	83,480	2,834	26,365	48,479	-	1,597	-	1,616	3,775	471	4,000
Residents of other States b	348	8	1,266,114	206,642	1,072,833	13,361	881,394	59,584	6,369	13,306	1,732	144,119	57,920	12,364	10,925
Total	21,924	624	78,868,675	15,829,910	64,926,157	1,887,392	43,560,757	11,318,966	1,187,376	6,105,637	210,296	5,337,315	3,920,582	505,631	819,831
ALASKA															
Alaska	2,395	38	$6,190,941	$509,045	$5,807,321	$125,425	$4,194,204	$955,933	$99,795	$207,874	$2,500	$150,716	$173,794	$45,816	$14,073
Total	2,395	38	6,190,941	509,045	5,807,321	125,425	4,194,204	955,933	99,795	207,874	2,500	150,716	173,794	45,816	14,073
ARIZONA															
Apache	109	8	$304,710	$83,355	$251,735	$30,380	$183,546	$56,281	$25,405	$21,002	$3,917	$3,271	$9,129	$4,778	$1,400
Cochise	826	35	2,147,914	284,632	1,899,413	36,131	1,187,865	398,977	50,519	138,896	6,122	149,644	97,371	22,511	34,200
Coconino	488	15	1,389,408	190,225	1,221,599	22,416	754,111	300,500	26,265	22,828	3,055	56,654	108,363	5,143	10,427
Gila	405	29	1,171,440	191,696	1,033,639	53,895	654,105	240,690	70,621	44,914	6,126	71,455	41,008	9,374	25,495
Graham	127	5	384,097	49,407	343,488	8,798	127,010	149,715	14,293	22,847	-	2,098	13,404	329	717
Greenlee	57	-	136,487	8,806	127,681	-	65,192	47,344	295	921	-	2,267	4,573	754	507
Maricopa	4,498	219	14,306,612	2,876,925	11,888,407	458,720	7,307,239	2,869,046	515,465	786,152	41,860	701,876	633,686	164,899	139,965
Phoenix	3,741	163	12,088,014	2,473,054	9,958,411	343,451	6,483,165	2,154,270	368,618	689,652	40,668	568,816	563,765	162,540	113,016
Mohave	211	6	469,631	58,246	435,609	24,224	276,512	104,621	28,058	7,313	-	9,232	6,735	1,700	509
Navajo	559	7	1,414,111	158,213	1,272,590	16,692	1,041,969	201,695	20,974	31,037	936	24,966	20,309	860	2,496
Pima	1,869	94	5,807,783	1,214,413	4,768,682	175,312	2,887,205	964,273	124,586	209,469	27,247	336,397	504,069	70,155	61,400
Tucson	1,726	86	5,390,237	1,150,624	4,407,222	167,609	2,653,391	891,650	109,796	205,785	26,096	315,716	486,182	64,346	59,229
Pinal	430	14	1,186,055	182,530	1,041,124	37,599	633,473	335,364	39,077	21,355	-	34,807	29,370	11,785	17,678
Santa Cruz	199	17	593,895	187,409	444,996	38,510	305,177	122,809	43,257	9,669	2,172	47,338	39,884	6,475	10,153
Yavapai	859	55	2,396,051	493,205	2,011,930	109,084	1,307,109	464,478	96,949	95,185	1,910	154,235	84,355	32,832	40,733
Yuma	409	19	1,056,614	186,008	933,680	63,074	534,243	340,897	67,624	12,004	1,424	8,550	28,880	7,601	6,159
Residents of other States b	214	9	701,600	133,071	584,382	15,853	453,122	28,210	17,280	15,627	-	51,203	59,262	5,131	9,995
Total	11,260	532	33,466,408	6,298,141	28,258,955	1,090,688	17,717,878	6,624,900	1,140,668	1,439,219	94,769	1,653,993	1,680,398	344,327	361,834
ARKANSAS															
Arkansas	271	15	$791,158	$162,602	$661,999	$33,443	$366,520	$237,268	$45,574	$40,405	-	$38,403	$20,546	$2,781	$2,150
Ashley	89	5	415,520	124,820	304,244	13,544	117,315	95,230	7,706	92,769	-	4,771	12,569	227	2,000
Baxter	41	-	124,130	14,540	109,590	-	90,189	12,176	-	8,018	-	657	3,706	317	-
Benton	130	3	374,515	61,236	315,706	2,427	194,690	87,048	7,271	24,507	-	9,940	18,798	1,499	-

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

ARKANSAS - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Boone	55	2	$167,331	$27,971	$149,712	$10,352	$91,274	$32,835	$1,671	$5,001	-	$7,303	$1,819	-	-
Bradley	76	2	274,893	48,232	230,482	3,821	144,014	53,338	4,487	29,948	-	2,579	4,558	$318	$2,267
Calhoun	11	-	16,642	1,817	14,825	-	8,496	7,312	-	-	-	-	-	-	-
Carroll	35	-	112,974	18,975	93,999	-	51,893	25,854	-	6,147	-	1,076	7,973	-	-
Chicot	132	1	465,305	75,375	390,585	655	147,223	179,843	7,573	23,952	-	8,900	9,774	-	2,279
Clark	109	7	384,139	128,601	265,226	9,688	121,892	120,836	11,191	36,068	-	2,833	18,245	4,088	1,609
Clay	61	3	251,114	58,810	192,610	306	74,802	37,382	573	28,691	-	61,472	3,604	22,046	71
Cleburne	17	-	50,866	8,892	41,974	-	20,733	14,216	204	2,241	-	2,662	44	-	-
Cleveland	11	2	28,370	10,494	20,066	2,190	20,855	6,506	1,877	-	-	-	779	-	-
Columbia	53	4	187,901	50,952	137,358	409	60,131	33,755	6,285	18,748	-	13,436	7,990	1,706	-
Conway	77	3	252,516	55,918	202,611	6,013	95,025	61,204	774	20,378	-	19,419	7,770	4,157	-
Craighead	335	17	1,181,444	254,972	950,880	24,408	590,301	216,750	25,128	68,560	-	42,228	20,544	-	4,978
Crawford	116	1	310,093	34,503	275,845	255	177,056	64,048	469	5,466	-	5,327	12,494	2,278	3,968
Crittenden	163	4	789,577	221,890	571,898	4,211	151,775	284,829	26,004	32,272	-	9,826	25,921	5,514	824
Cross	118	6	409,789	74,726	338,624	3,561	141,114	100,587	15,604	39,184	-	10,327	14,147	8,332	1,009
Dallas	48	6	153,550	99,738	119,632	65,820	69,344	48,581	7,612	1,169	-	20,975	1,912	-	2,000
Desha	160	3	570,940	50,825	523,898	3,783	220,243	116,217	1,585	101,459	-	1,597	4,167	1,958	515
Drew	54	3	213,756	58,445	163,684	8,373	64,146	50,935	9,489	19,318	-	12,255	16,483	420	2,000
Faulkner	119	3	365,722	83,386	287,297	4,961	216,783	58,029	9,542	18,973	-	14,642	4,848	1,145	2,237
Franklin	18	1	49,199	5,515	45,770	2,086	27,474	10,363	1,668	-	-	-	200	81	287
Fulton	8	-	13,907	2,459	11,448	-	4,746	4,993	-	-	-	-	-	-	-
Garland	531	30	1,737,880	363,191	1,425,433	50,744	729,569	365,891	47,049	182,198	-	93,237	65,949	8,205	13,152
Grant	12	1	36,504	6,309	32,790	2,595	26,058	6,852	2,595	-	-	-	2	-	-
Greene	156	6	480,770	109,778	390,508	19,516	244,011	100,520	17,094	5,720	-	52,949	9,146	2,396	-
Hempstead	123	11	451,704	120,409	343,127	11,832	171,228	77,679	22,634	18,814	-	29,085	28,383	5,387	2,805
Hot Springs	71	3	204,424	71,948	176,190	43,714	91,846	74,412	9,874	9,123	$95	1,183	9,716	4,669	2,533
Howard	64	5	181,687	32,379	153,556	4,248	91,540	36,781	5,736	11,111	-	-	2,478	-	353
Independence	88	3	261,342	50,282	216,326	5,266	132,905	55,692	5,266	6,502	-	8,327	21,524	240	1,402
Izard	5	-	14,989	4,760	10,229	-	9,042	5,751	-	-	-	-	190	-	-
Jackson	121	6	391,474	126,476	279,962	14,964	170,064	69,784	6,493	16,759	-	2,424	12,785	3,875	2,050
Jefferson	765	25	2,695,840	546,092	2,217,341	67,593	1,481,246	370,788	45,696	215,681	-	151,684	60,804	8,475	8,706
Johnson	62	1	225,187	32,086	200,953	7,852	86,557	37,973	285	50,455	-	1,317	3,913	-	1,295
Lafayette	44	4	220,464	72,317	174,844	26,697	45,136	32,042	2,473	30,768	-	28,437	10,518	9,937	2,000
Lawrence	75	5	209,108	89,187	156,374	36,453	76,873	46,247	13,045	29,501	-	502	2,219	12,857	2,250
Lee	105	5	427,255	93,279	368,533	34,557	91,410	136,565	8,259	59,226	-	17,506	13,819	570	1,840
Lincoln	32	1	163,835	40,759	123,626	550	46,930	51,035	4,284	10,051	-	450	1,966	-	-
Little River	23	1	68,550	14,526	54,531	507	19,825	28,522	507	-	-	-	1,118	-	-
Logan	46	5	142,004	36,742	111,682	6,420	69,979	20,510	7,192	24,481	2,907	-	3,491	-	41
Lonoke	105	12	407,151	150,344	281,776	24,969	83,567	144,750	26,194	20,295	-	6,593	9,095	-	2,941
Madison	9	-	18,634	1,718	16,916	-	10,605	3,890	-	-	-	-	40	-	-
Marion	7	-	16,013	1,283	14,730	-	12,493	2,965	-	-	-	-	81	-	-
Miller	353	16	1,590,473	384,987	1,246,317	40,831	624,252	209,640	22,610	193,391	-	223,430	91,605	7,774	13,994
Texarkana	261	14	1,340,929	351,786	1,029,874	40,731	467,192	171,646	22,340	193,055	-	217,641	73,579	6,553	13,994
Mississippi	463	17	1,848,361	246,049	1,632,395	30,083	539,959	634,053	41,646	250,233	-	55,920	31,288	13,108	4,204
Monroe	88	8	276,489	80,992	204,232	8,735	63,852	68,477	9,640	27,254	6,248	11,639	13,977	-	342
Montgomery	19	2	67,958	27,090	41,464	596	34,289	3,217	-	-	-	-	790	-	-
Nevada	60	4	231,611	118,361	162,767	49,517	91,265	41,531	250	32,535	-	7,338	25,668	10,553	1,416
Newton	5	-	18,854	1,318	17,536	-	16,065	2,387	-	-	-	-	287	-	-
Ouachita	210	11	809,341	191,952	624,936	7,547	354,385	154,955	7,082	61,662	-	43,134	32,950	2,779	2,787
Perry	5	1	10,410	564	9,951	105	4,862	2,997	-	-	-	-	2,435	-	-
Phillips	400	13	1,386,187	231,786	1,185,660	31,259	580,087	379,809	20,603	166,496	-	20,813	47,420	2,116	5,332
Pike	21	-	81,388	17,020	64,368	-	40,684	8,310	-	8,969	-	7,174	-	-	330
Poinsett	162	2	558,300	90,212	469,467	1,379	197,533	184,306	6,672	45,621	-	5,588	9,257	536	761
Polk	48	2	149,859	37,668	113,724	1,533	51,188	52,557	2,568	11,040	-	2,493	3,915	160	1,460
Pope	99	4	330,012	73,876	260,484	4,348	153,250	37,756	2,545	34,901	-	2,059	9,805	6,141	233
Prairie	60	3	165,581	43,140	126,294	3,853	56,974	43,638	14,942	6,420	-	784	4,739	6,084	399
Pulaski	3,943	90	13,547,427	2,866,759	10,983,619	302,951	8,694,700	1,523,829	132,770	753,244	26,375	674,692	467,768	87,660	125,228
Little Rock	3,404	76	12,319,494	2,656,477	9,952,240	289,223	7,832,628	1,310,734	117,376	739,144	26,375	666,915	459,242	86,664	118,658

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

ARKANSAS - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Randolph	16	1	$46,995	$7,456	$40,455	$916	$10,043	$27,856	$861	$1,000	-	-	$4,505	$675	-
Saint Francis	211	10	862,020	180,977	691,883	10,840	205,645	274,932	10,965	120,929	-	$21,524	21,986	2,003	$7,133
Saline	65	2	179,345	20,830	162,114	3,599	131,155	31,899	-	205	-	2,420	4,218	-	70
Scott	20	1	72,787	46,143	46,726	20,082	27,723	5,353	-	3,221	-	1,600	445	315	-
Searcy	4	-	13,278	2,218	11,060	-	7,673	5,247	-	-	-	26	-	-	-
Sebastian	1,017	22	3,945,880	700,656	3,275,976	30,752	2,108,046	424,828	59,450	386,815	-	375,683	235,432	24,673	38,274
Fort Smith	962	20	3,659,736	627,062	3,061,699	29,025	2,015,684	364,189	49,637	348,451	-	356,009	208,451	24,673	38,274
Sevier	60	-	160,294	30,989	129,305	-	72,665	48,367	496	883	-	3,287	2,161	-	720
Sharp	11	-	20,915	1,354	19,561	-	8,339	-	-	1,741	-	-	14	-	-
Stone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union	668	13	2,300,537	456,846	1,857,280	13,589	1,172,417	338,112	20,382	128,720	$20,124	150,436	77,925	76,121	12,430
Van Buren	4	1	17,159	2,305	15,138	284	1,000	15,421	205	-	-	62,674	36,856	2,348	6,536
Washington	289	6	909,825	142,615	776,103	8,893	506,759	107,549	14,288	39,589	-	28,001	11,243	672	2,000
White	116	9	345,704	66,261	289,120	9,677	184,556	51,110	7,179	20,682	-	15,762	27,221	5,651	2,867
Woodruff	102	3	392,614	130,666	262,337	389	82,508	82,681	2,972	29,223	-	350	3,410	171	-
Yell	23	2	75,738	34,578	51,229	10,069	31,949	7,709	11,042	1,939	-	37,311	19,889	939	5,558
Residents of other States b	189	11	692,516	161,926	545,876	15,286	512,401	25,582	7,235	3,291	-	2,438,460	1,663,337	363,957	301,977
Total	13,482	469	47,418,024	10,097,153	38,486,767	1,165,896	23,525,142	8,422,892	813,366	3,643,963	55,749				

CALIFORNIA

Alameda	29,901	783	$94,083,294	$14,274,959	$81,590,125	$1,781,790	$59,070,936	$9,651,022	$912,819	$2,738,863	$282,304	$8,448,229	$5,389,315	$975,012	$1,371,716
Alameda	2,587	49	7,785,044	870,710	6,971,435	57,101	5,271,882	666,520	27,774	186,204	2,917	575,515	424,165	43,727	101,652
Berkeley	7,247	164	24,043,035	3,556,657	20,803,276	316,898	15,287,646	1,910,046	180,490	657,879	92,626	2,253,285	1,505,084	290,529	357,297
Oakland a	16,936	454	50,095,423	7,613,215	43,587,770	1,105,562	32,111,241	5,886,642	565,167	1,474,822	117,926	3,575,715	2,533,192	488,981	672,443
Alpine	27	-	178,015	74,164	103,851	-	39,405	10,269	52,464	7,706	1,103	31,276	6,357	-	-
Amador	252	13	678,320	66,822	631,969	20,471	292,578	151,715	20,876	37,458	4,089	63,908	39,645	21,910	2,773
Butte	1,024	72	3,207,232	662,903	2,716,993	172,664	1,353,437	890,505	137,528	218,355	17,511	218,572	158,718	28,007	26,961
Calaveras	187	13	591,448	90,938	517,288	16,778	233,547	116,691	25,443	28,945	6,836	26,287	23,015	3,410	1,256
Colusa	355	28	1,238,471	226,076	1,070,883	58,488	257,915	505,418	47,413	122,720	7,380	62,136	78,074	4,200	14,323
Contra Costa	3,859	92	9,076,031	929,783	8,305,820	159,572	6,497,505	1,249,167	141,112	195,324	24,086	221,080	280,394	51,599	48,984
Del Norte	93	5	305,062	48,814	258,945	2,697	77,591	130,030	9,287	15,159	8,167	9,321	25,133	11,274	4,409
Eldorado	336	15	1,177,934	230,304	987,515	39,685	407,982	358,459	22,859	60,125	26,361	114,071	77,283	13,297	14,203
Fresno	4,353	199	13,783,808	2,086,740	12,097,001	399,933	6,775,586	3,246,213	472,407	1,064,865	46,918	549,191	589,097	99,188	116,015
Fresno	3,261	126	10,652,608	1,607,187	9,294,521	249,100	5,434,652	2,278,439	323,999	775,803	26,856	443,777	479,511	83,689	87,739
Glenn	278	20	924,872	211,942	780,989	68,059	250,677	365,097	70,626	146,622	7,875	30,400	32,811	5,639	9,212
Humboldt	1,163	39	3,145,723	429,419	2,756,186	39,882	1,495,779	673,614	60,681	196,136	4,920	206,739	211,980	29,234	46,985
Imperial	1,051	97	3,440,576	702,525	2,907,386	169,335	1,495,028	961,418	155,100	431,731	40,456	87,989	119,035	11,922	34,918
Inyo	278	14	697,244	123,270	603,655	29,681	372,985	178,037	24,216	23,267	-	19,665	45,285	2,121	2,075
Kern	3,388	79	10,688,302	1,354,016	9,498,050	163,764	5,610,676	2,144,847	188,813	705,073	30,195	526,330	322,546	127,015	86,017
Bakersfield	1,860	39	6,407,769	966,699	5,561,485	120,415	3,101,074	1,168,489	114,204	504,772	9,646	360,330	251,915	121,416	49,031
Kings	805	29	2,819,405	373,524	2,496,716	50,835	1,178,263	862,358	80,561	261,425	28,157	148,047	87,366	22,798	17,754
Lake	164	18	615,905	117,929	538,373	40,397	135,773	154,238	45,232	40,285	674	132,796	38,395	22,419	4,080
Lassen	379	15	983,835	105,262	900,668	22,095	612,359	219,623	12,783	27,866	1,005	15,766	30,373	1,116	5,096
Los Angeles	113,333	4,738	435,346,239	92,403,272	356,394,408	13,451,441	230,483,460	54,786,501	7,109,416	16,723,496	1,548,029	48,472,487	26,615,680	6,752,985	8,080,983
Alhambra	1,536	42	5,144,256	1,067,880	4,203,116	126,740	2,577,459	621,042	84,864	244,493	10,609	344,638	240,627	51,914	60,186
Glendale	3,670	129	12,459,654	2,318,428	10,421,471	280,245	8,097,960	1,476,994	183,201	416,522	19,428	615,677	572,703	100,766	219,763
Long Beach a	5,485	306	18,998,254	4,757,804	14,970,666	730,216	8,332,974	3,047,555	333,048	786,281	56,156	1,537,338	1,545,815	266,000	425,200
Los Angeles a	71,336	2,823	266,838,202	56,271,858	218,851,110	8,284,766	145,079,319	32,561,059	4,334,973	10,429,030	943,113	30,493,224	14,886,807	4,056,030	4,487,200
Pasadena	6,043	293	27,216,970	6,802,759	21,202,731	788,520	9,428,753	2,700,814	369,333	870,592	116,925	5,966,777	3,250,195	642,215	897,785
Santa Monica	1,808	117	6,361,486	1,485,050	5,160,830	284,394	2,751,301	843,410	141,909	258,827	3,326	604,135	588,553	303,985	162,570
Madera	303	20	865,536	177,779	724,795	37,038	300,268	359,388	43,662	57,761	2,134	14,304	20,614	3,227	10,426
Marin	2,619	75	8,504,519	1,196,817	7,486,987	179,285	5,011,470	793,554	142,467	248,027	23,808	1,041,957	516,561	92,013	87,709
Mariposa	158	5	405,742	39,905	369,375	3,538	292,438	43,975	6,062	8,663	1,624	13,290	13,409	22	3,745

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

CALIFORNIA - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Mendocino	423	36	$1,098,017	$222,501	$963,380	$87,864	$363,334	$457,455	$58,256	$41,794	$20,337	$44,063	$74,833	$1,159	$13,566
Merced	966	54	2,773,597	430,139	2,449,380	105,922	1,041,117	952,415	123,230	248,421	13,155	90,266	109,076	18,557	29,804
Modoc	157	15	451,523	117,663	363,655	29,995	161,521	153,962	12,911	48,293	940	5,455	34,785	4,148	2,000
Mono	37	2	91,554	7,809	85,568	1,823	35,783	33,717	1,673	6,046	-	1,894	2,460	139	2,000
Monterey	2,424	123	8,869,020	1,469,505	7,642,494	242,979	2,937,435	1,871,579	276,096	890,560	48,262	998,852	580,567	173,087	114,291
Napa	737	44	2,193,567	498,678	1,793,210	98,321	883,020	504,525	120,423	94,005	15,228	210,462	184,675	25,535	46,647
Nevada	796	13	2,330,589	222,628	2,122,859	14,898	1,319,113	350,217	26,786	69,979	285	232,656	72,413	106,020	14,222
Orange	3,983	196	14,632,860	3,110,953	11,998,440	476,533	4,310,767	5,179,984	378,309	1,249,722	43,894	936,142	1,004,905	188,180	261,304
Santa Ana	1,299	74	4,986,000	1,223,761	3,919,248	157,009	1,455,677	1,572,510	158,264	612,481	25,238	351,999	328,124	87,228	86,445
Placer	875	43	2,544,104	516,445	2,116,677	89,018	1,243,886	676,515	101,328	93,081	13,885	164,984	127,253	14,763	29,512
Plumas	232	17	567,766	89,363	500,733	22,330	359,258	97,417	23,882	10,077	4,506	14,960	20,300	1,597	2,453
Riverside	2,369	133	8,387,645	1,968,462	6,720,846	301,663	3,310,060	1,619,000	428,033	629,055	50,129	862,760	622,993	75,516	158,596
Riverside	1,244	62	4,480,902	964,151	3,636,423	119,672	1,814,538	743,419	124,254	367,821	30,139	467,529	421,152	41,612	90,768
Sacramento	6,315	266	18,830,858	3,262,843	16,218,830	650,815	10,560,937	3,441,419	509,849	1,273,288	61,978	972,829	949,230	96,484	192,007
Sacramento	5,690	228	17,142,820	3,020,525	14,685,861	563,566	9,861,897	2,960,620	418,999	1,026,618	45,891	912,125	886,287	84,303	169,074
San Benito	296	22	894,887	248,962	743,941	98,016	296,521	301,164	63,229	73,162	3,047	55,604	48,177	6,435	9,965
San Bernardino	3,715	266	11,621,056	2,847,661	9,565,272	791,877	5,517,725	2,417,670	567,318	690,607	174,895	970,002	794,694	115,530	242,693
San Bernardino	1,002	67	3,203,862	936,435	2,569,385	301,958	1,599,662	663,360	115,740	346,033	109,719	92,764	181,638	48,938	85,909
San Diego	7,763	377	26,530,863	5,788,679	21,661,216	919,032	11,889,804	4,168,687	652,935	1,024,431	97,404	3,220,544	2,176,324	384,750	615,490
San Diego a	5,729	252	19,334,219	4,075,583	15,910,253	651,617	9,133,279	3,083,184	388,450	758,785	62,463	2,192,274	1,430,344	285,386	398,280
San Francisco	62,388	1,814	226,354,394	37,525,882	193,497,622	4,669,110	120,208,070	20,832,115	2,768,985	9,727,755	1,073,120	38,654,868	13,710,240	3,624,970	3,458,010
San Francisco a	62,388	1,814	226,354,394	37,525,882	193,497,622	4,669,110	120,208,070	20,832,115	2,768,985	9,727,755	1,073,120	38,654,868	13,710,240	3,624,970	3,458,010
San Joaquin	3,968	189	12,253,622	2,212,667	10,398,896	357,941	5,448,866	3,009,182	354,106	1,098,902	50,244	606,869	667,319	110,012	161,018
Stockton	2,853	132	9,104,034	1,708,730	7,663,122	267,818	4,198,412	2,024,633	236,092	826,656	38,454	513,498	500,787	86,382	106,484
San Luis Obispo	841	59	2,405,147	514,551	2,020,300	129,704	952,094	579,825	124,629	157,865	6,050	167,923	157,696	28,994	25,515
San Mateo	5,524	116	20,403,922	2,912,995	17,769,351	278,424	12,905,622	1,387,727	223,119	681,470	77,363	2,423,071	973,036	383,488	237,482
Santa Barbara	3,331	148	15,726,808	2,791,579	11,285,589	350,360	4,236,529	2,061,118	396,495	718,173	42,110	2,795,288	1,233,064	159,860	278,103
Santa Barbara	2,337	93	10,031,684	2,159,847	8,087,081	215,244	3,132,704	1,217,231	249,009	456,461	26,941	2,540,601	931,391	137,888	227,859
Santa Clara	6,737	315	23,063,410	4,365,731	19,415,766	718,087	10,725,837	3,849,019	803,169	1,221,943	110,050	2,436,066	1,880,240	256,945	421,597
San Jose	3,323	148	10,864,066	2,144,783	9,036,994	317,711	4,875,718	2,103,375	368,448	714,476	60,736	863,150	939,742	131,847	163,371
Santa Cruz	1,474	62	4,675,922	725,936	4,028,155	78,169	1,570,966	1,089,436	118,670	548,852	3,928	337,917	285,274	79,495	44,406
Shasta	390	20	1,086,909	132,847	976,251	22,189	444,270	236,317	26,632	119,107	1,045	47,290	88,277	13,982	15,794
Sierra	132	4	356,223	32,155	326,937	2,869	208,713	59,504	5,897	1,516	445	39,484	9,794	2,792	6,488
Siskiyou	694	34	1,638,835	241,739	1,504,116	107,020	997,488	353,484	71,867	86,118	1,273	34,331	40,433	2,924	14,390
Solano	2,140	67	5,510,961	758,609	4,933,885	181,533	3,275,825	1,046,030	193,862	301,346	22,903	151,408	174,497	28,003	42,307
Sonoma	2,030	141	5,685,611	1,231,729	4,729,565	275,683	2,195,974	1,454,459	235,939	398,238	76,066	388,782	489,436	34,876	88,520
Stanislaus	1,614	71	5,001,304	835,080	4,293,892	127,668	1,847,015	1,596,400	157,111	574,049	26,384	173,888	223,193	41,629	60,480
Sutter	329	26	1,120,337	165,132	1,003,300	48,095	367,941	405,034	69,699	159,310	9,268	46,143	55,099	3,750	2,150
Tehama	298	23	996,136	240,023	800,690	44,577	339,921	262,066	41,971	69,582	9,753	58,807	70,426	23,014	7,977
Trinity	76	1	174,709	10,780	164,250	321	106,322	23,565	651	640	-	28,401	2,587	-	-
Tulare	1,708	104	5,450,927	964,402	4,751,048	264,523	1,668,478	2,113,559	231,691	493,833	15,827	289,772	286,790	29,433	45,260
Tuolumne	271	10	644,126	74,368	590,930	21,172	334,055	143,689	19,854	55,372	1,663	29,355	28,896	6,501	3,055
Ventura	2,072	103	7,926,718	1,428,497	6,706,076	207,855	2,535,898	2,231,632	221,463	304,046	78,102	1,202,866	506,396	96,200	88,965
Yolo	692	60	2,320,411	403,049	2,006,590	89,228	554,577	783,034	126,351	370,900	10,279	67,469	165,039	9,531	15,505
Yuba	523	30	1,782,779	329,492	1,526,232	72,945	657,602	404,539	93,657	141,148	21,981	98,259	72,590	219,016	14,908
Residents of other States b	4,596	77	13,922,487	1,837,133	12,295,783	210,429	10,260,784	437,751	131,203	249,259	56,329	1,055,487	606,932	147,884	116,075
Total	297,202	11,450	1,051,076,917	196,463,830	883,709,503	29,096,416	548,318,786	144,437,350	19,543,106	47,279,817	4,355,760	120,369,058	63,251,025	14,793,607	16,872,175

COLORADO

Adams	136	4	$433,430	$124,775	$310,819	$2,164	$224,770	$147,840	$9,474	$7,610	$5,454	$5,515	$20,624	$11,485	$1,305
Alamosa	169	8	438,563	79,097	370,635	11,169	216,166	144,510	10,480	19,305	3,303	6,975	10,502	2,972	3,697
Arapahoe	272	14	851,784	111,659	753,199	13,074	543,842	137,223	11,422	4,916	-	46,915	25,817	12,398	7,852
Archuleta	20	5	50,373	17,485	43,726	10,838	12,006	33,396	9,577	-	-	-	657	150	-

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

COLORADO - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Baca	30	2	$90,570	$25,832	$67,463	$2,725	$36,745	$35,457	$537	$185	-	$690	$5,158	-	-
Bent	135	10	344,543	55,717	300,297	11,471	190,621	98,593	15,674	5,752	$6,495	10,924	14,679	$282	$1,093
Boulder	739	27	2,425,299	426,850	2,056,054	57,605	900,765	694,687	43,707	95,286	5,887	258,973	199,958	38,716	34,254
Chaffee	207	4	535,292	55,251	481,252	1,211	265,339	161,767	11,168	23,159	354	27,537	30,235	3,085	4,595
Cheyenne	12	4	33,430	9,876	26,361	2,807	13,507	11,356	4,893	301	-	4,720	1,636	-	-
Clear Creek	66	2	173,662	27,669	153,158	7,165	65,926	43,274	1,358	2,434	-	12,751	5,134	4,381	602
Conejos	48	2	175,598	74,517	113,408	12,327	39,601	81,602	2,863	17,724	-	2,759	5,903	497	2,000
Costilla	18	1	43,370	7,963	37,807	2,400	19,788	13,521	5,873	-	-	68	5,162	-	1,001
Crowley	41	2	94,343	12,319	84,404	2,380	50,282	21,946	2,600	-	-	2,429	5,114	323	928
Custer	23	3	49,034	9,767	41,846	2,579	11,500	13,568	1,900	2,594	-	7,828	7,878	1,645	1,749
Delta	151	8	393,778	60,906	338,981	6,109	175,877	99,716	9,484	18,669	35	21,020	29,610	524	648
Denver	16,477	310	63,928,961	10,326,912	54,233,192	631,143	34,066,278	6,870,013	586,449	2,954,021	137,147	9,144,206	4,608,927	1,608,297	859,061
Denver a	16,477	310	63,928,961	10,326,912	54,233,192	631,143	34,066,278	6,870,013	586,449	2,954,021	137,147	9,144,206	4,608,927	1,608,297	859,061
Dolores	11	-	27,090	3,458	23,632	-	22,380	3,280	-	-	-	-	571	-	-
Douglas	61	1	114,749	17,868	104,525	7,644	71,993	19,350	9,142	597	-	7,743	5,078	-	-
Eagle	157	6	430,313	63,666	381,577	14,930	238,200	97,435	15,482	14,177	8,289	21,369	26,515	1,126	10,000
Elbert	19	2	38,914	5,460	34,585	1,131	17,738	8,960	1,131	-	-	4,380	5,622	-	-
El Paso	2,048	57	8,979,787	1,829,648	7,187,871	37,732	3,076,406	1,157,998	110,519	308,257	45,600	2,057,605	1,108,998	279,698	195,278
Colorado Springs	1,872	53	8,438,922	1,666,534	6,788,755	16,367	2,827,362	1,067,747	100,060	287,501	44,278	2,031,278	1,068,088	267,072	186,037
Fremont	250	14	707,195	105,025	614,069	11,899	300,239	201,452	12,216	17,245	669	42,294	63,532	6,589	6,112
Garfield	157	11	399,670	69,818	352,102	22,250	156,119	150,360	25,835	15,782	2,045	5,958	23,683	245	2,604
Gilpin	15	1	37,168	3,223	34,972	1,027	10,252	18,871	-	-	-	3,768	749	52	-
Grand	47	3	129,509	31,355	99,583	1,429	46,880	61,024	2,647	2,605	161	874	9,695	497	2,397
Gunnison	189	8	453,348	75,694	401,948	24,294	196,823	120,955	25,996	33,202	-	18,209	41,979	2,522	1,571
Hinsdale	4	-	4,375	801	3,574	-	758	2,399	-	-	-	-	490	-	-
Huerfano	140	4	473,827	53,271	424,491	3,935	180,797	108,957	8,304	44,669	835	52,723	52,729	2,367	2,519
Jackson	38	3	82,085	13,286	71,535	2,736	39,068	32,051	4,674	1,532	-	264	6,801	-	-
Jefferson	480	10	1,199,986	149,531	1,058,080	7,625	684,568	231,739	12,470	28,451	1,311	78,090	55,389	10,046	8,795
Kiowa	17	1	42,201	4,264	38,070	133	19,766	14,397	133	1,366	-	69	1,288	-	2
Kit Carson	65	6	207,058	81,536	142,411	16,889	59,506	63,327	22,275	14,012	425	24,170	10,742	2,029	4,114
Lake	249	2	605,855	72,429	542,079	8,653	339,533	103,513	11,818	39,703	538	50,081	16,678	3,413	5,004
La Plata	230	8	607,167	76,020	538,262	7,115	356,351	117,459	8,490	20,307	4,687	9,773	19,957	35,409	1,040
Larimer	580	33	2,058,067	591,210	1,610,071	143,214	721,216	625,700	38,194	133,497	9	203,739	155,690	27,242	27,424
Las Animas	407	19	1,201,760	262,663	1,001,152	62,055	667,366	212,924	64,565	37,623	259	77,307	69,980	13,886	27,417
Lincoln	70	4	183,716	24,563	160,345	1,192	79,238	68,710	2,429	802	-	11,530	8,447	912	-
Logan	228	11	762,639	171,018	633,152	41,531	330,088	217,171	27,667	70,772	296	31,167	50,305	10,176	5,469
Mesa	508	22	1,549,673	314,527	1,326,060	90,914	831,861	337,350	71,310	75,468	601	108,754	86,518	12,431	37,757
Mineral	15	-	62,604	20,410	42,194	-	18,623	10,285	-	115	-	11,762	1,187	7,037	1,097
Moffat	64	2	162,429	20,099	145,719	3,389	88,605	49,484	2,736	270	1,085	9,668	2,616	1,256	1,230
Montezuma	82	10	208,023	53,942	177,536	23,455	76,048	88,538	23,239	3,472	-	3,057	4,695	8,358	2,783
Montrose	154	9	441,450	76,504	376,488	11,542	180,285	133,690	13,397	30,916	1,238	18,611	15,265	5,740	4,233
Morgan	240	13	964,913	300,290	684,631	20,008	260,826	335,524	21,178	60,922	15	38,206	86,563	59,470	10,351
Otero	412	21	1,151,477	226,397	988,945	63,865	610,619	272,735	47,635	57,775	34,762	41,603	51,836	1,663	12,316
Ouray	44	2	100,969	12,490	89,198	719	46,331	24,264	668	3,557	-	8,878	8,810	-	179
Park	89	4	227,118	31,727	199,238	3,847	111,031	34,945	8,031	430	1,524	37,681	11,160	5,169	1,518
Phillips	40	6	103,677	35,035	80,490	11,848	22,554	48,636	20,524	9,127	-	838	7,043	521	-
Pitkin	37	-	100,278	6,552	93,726	-	26,272	35,125	710	-	-	18,130	9,877	3,496	116
Prowers	172	10	579,039	145,277	447,351	13,589	216,956	236,388	11,059	35,919	2,790	10,810	31,717	1,539	21,299
Pueblo	1,487	33	5,626,100	1,168,523	4,493,938	36,361	2,784,799	746,136	140,402	211,598	53,887	1,000,624	494,118	137,422	49,183
Pueblo	1,457	32	5,568,191	1,151,209	4,442,056	25,074	2,757,684	731,773	139,552	206,519	43,853	998,349	490,797	137,422	49,047
Rio Blanco	38	7	86,664	20,355	75,939	9,630	22,128	37,136	9,718	4,870	2,098	4,631	10,312	55	261
Rio Grande	147	23	378,183	117,032	320,512	59,361	81,298	209,774	44,709	38,589	-	5,177	14,939	1,728	6,378
Routt	127	4	276,387	39,989	246,025	9,627	155,507	75,746	13,381	21,034	-	2,448	4,134	729	726
Saguache	61	9	147,095	51,711	109,478	14,094	48,178	60,170	14,971	9,250	-	5,242	12,439	-	5,700
San Juan	52	2	130,138	4,659	126,856	1,377	79,742	38,100	1,377	1,284	-	1,310	5,031	59	-
San Miguel	26	1	79,519	18,055	62,420	956	27,449	26,557	8,287	149	-	19,898	1,377	1,248	-
Sedgwick	60	5	196,564	57,135	144,801	5,372	74,937	71,254	8,449	16,386	-	135	4,960	-	1,446
Summit	26	3	61,728	25,846	55,685	19,803	31,820	9,464	19,500	220	-	9,087	1,396	-	-

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
COLORADO - Continued															
Teller	204	2	$513,119	$35,239	$481,608	$3,728	$302,274	$93,241	$5,401	$77,418	$636	$12,009	$3,671	$1,824	$3,268
Washington	37	5	113,973	37,582	84,387	7,996	25,058	40,792	4,020	7,616	-	12,113	6,982	15	7,477
Weld	915	53	3,024,641	612,948	2,500,969	89,276	1,002,398	980,324	72,154	266,796	3,684	196,194	219,940	22,490	57,615
Yuma	51	6	160,991	46,214	126,036	11,259	28,596	78,708	5,469	15,490	8,548	2,016	15,645	8,931	587
Residents of other States b	349	15	1,259,690	228,812	1,042,452	11,574	729,826	70,400	23,896	20,818	20	164,244	92,902	7,803	30,615
Total	29,443	877	106,514,951	18,839,752	89,393,370	1,718,171	52,332,319	16,391,267	1,723,667	4,906,044	334,687	13,997,529	7,917,045	2,369,948	1,474,666
CONNECTICUT															
Fairfield	21,762	608	$96,260,884	$19,000,245	$79,074,326	$1,813,687	$45,592,111	$8,206,514	$747,575	$2,446,296	$211,312	$21,805,798	$7,117,007	$1,917,751	$1,693,395
Bridgeport a	7,365	181	24,349,364	4,487,094	20,201,292	339,022	13,991,243	2,700,333	158,956	567,780	42,448	3,059,277	1,614,059	242,861	429,610
Norwalk	1,450	30	4,719,069	745,841	4,019,515	46,287	2,887,884	503,887	32,432	33,404	4,447	546,294	298,891	54,620	72,261
Stamford	2,933	95	12,597,777	2,566,131	10,295,139	263,493	6,335,406	1,220,948	79,960	228,008	11,121	2,320,692	923,891	213,665	213,404
Hartford	27,243	495	98,725,476	15,909,137	83,940,552	1,124,213	55,686,031	8,598,150	501,222	1,959,054	270,945	21,250,208	3,709,812	953,860	1,788,383
Bristol	1,208	17	4,440,790	594,709	3,882,859	36,778	2,551,951	370,163	29,401	75,841	1,375	1,019,005	171,952	21,998	47,982
Hartford a	15,509	284	53,718,831	8,631,259	45,828,225	740,653	28,992,765	4,485,200	203,127	1,042,353	196,252	12,377,172	2,026,537	611,560	1,018,112
New Britain	2,434	59	8,006,403	1,494,488	6,595,626	83,711	4,793,363	816,010	33,740	164,054	16,049	1,464,584	285,982	80,623	145,877
Litchfield	3,914	105	15,254,442	2,399,649	13,311,375	456,582	6,657,567	1,764,185	167,553	153,827	9,902	4,079,566	1,173,998	169,231	331,041
Torrington	1,065	14	3,321,795	503,847	2,862,091	44,143	1,896,924	398,877	48,151	25,651	2,222	587,816	157,209	33,792	43,211
Middlesex	2,351	61	7,637,066	1,417,067	6,359,306	139,307	3,879,260	823,582	90,485	109,955	8,515	1,280,345	652,634	103,273	167,521
New Haven	25,375	570	89,516,339	15,444,706	75,441,115	1,369,482	49,862,795	8,385,754	666,938	1,480,373	63,085	16,695,920	5,327,814	756,367	1,509,163
Meriden	1,839	44	5,648,471	968,342	4,790,175	110,046	3,165,428	638,394	27,192	100,063	2,297	903,325	394,832	48,352	109,132
New Haven a	10,266	273	40,846,147	7,548,805	34,149,023	851,681	20,524,008	3,747,965	326,501	770,722	36,989	9,256,243	2,765,720	403,980	765,274
Waterbury	4,998	108	16,857,148	2,944,079	14,081,749	168,680	9,913,150	1,643,851	99,408	252,677	6,285	3,060,824	685,898	144,181	258,722
West Haven	1,300	16	3,311,866	385,497	2,958,690	32,321	2,517,675	226,969	11,830	46,022	2,966	141,231	123,794	7,171	27,535
New London	4,541	123	15,049,107	2,459,675	12,875,703	286,271	7,728,716	1,862,872	182,341	320,333	13,174	2,148,290	1,370,089	116,330	227,996
New London	1,655	55	5,681,330	1,046,103	4,737,750	102,523	3,115,148	713,861	84,816	173,632	3,559	631,925	468,092	44,813	67,242
Tolland	905	28	3,076,131	442,026	2,662,880	28,775	1,336,340	357,560	52,335	11,546	2,977	840,379	225,338	30,527	68,915
Windham	1,603	50	4,833,393	687,343	4,212,154	66,104	2,121,886	866,647	76,058	117,537	1,926	775,598	398,034	52,220	65,754
Residents of other States b	1,143	35	6,669,736	1,371,896	5,365,975	68,135	2,477,306	312,619	22,073	143,646	2,204	2,288,438	622,388	232,700	185,276
Total	88,837	2,075	337,022,574	59,131,744	283,243,386	5,352,556	175,342,012	31,177,883	2,506,580	6,742,567	584,040	71,164,542	20,597,114	4,332,259	6,037,444
DELAWARE															
Kent	614	26	$1,967,539	$369,531	$1,643,496	$45,488	$662,726	$450,590	$63,260	$72,015	$3,034	$354,004	$200,587	$7,919	$12,999
New Castle	8,927	174	56,266,314	9,521,319	47,102,995	358,000	20,515,398	2,873,347	561,682	988,060	50,719	23,849,198	2,726,400	1,319,092	453,126
Wilmington a	7,553	148	46,312,216	7,717,941	38,927,441	333,166	17,682,863	2,413,022	381,920	740,983	47,107	18,903,895	2,233,596	997,031	392,838
Sussex	727	27	2,646,335	478,639	2,204,754	37,058	1,068,238	509,353	53,080	95,217	2,559	445,339	229,981	19,780	12,319
Residents of other States b	348	4	2,655,182	262,284	2,403,057	10,159	786,637	70,397	7,786	28,014	767	1,163,911	158,977	301,571	18,449
Total	10,616	231	63,535,370	10,631,773	53,354,302	450,705	23,032,999	3,903,687	685,808	1,183,306	57,079	25,812,452	3,315,945	1,648,362	496,893
DISTRICT OF COLUMBIA															
Washington, D. C. a	77,960	653	$244,882,214	$32,873,775	$214,389,353	$2,380,914	$172,059,216	$19,955,447	$1,025,679	$4,876,124	$140,257	$14,811,336	$12,205,885	$1,793,107	$1,846,522
Total	77,960	653	244,882,214	32,873,775	214,389,353	2,380,914	172,059,216	19,955,447	1,025,679	4,876,124	140,257	14,811,336	12,205,885	1,793,107	1,846,522

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

FLORIDA

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Alachua	351	13	$1,332,180	$302,439	$1,057,330	$27,589	$553,450	$224,278	$27,190	$40,230	$140	$87,964	$87,863	$25,928	$2,960
Baker	19	2	57,648	19,247	46,223	7,822	21,017	18,488	9,390	5,682	-	11	180	199	-
Bay	156	3	512,935	86,131	452,067	25,263	278,163	113,775	26,143	26,850	850	4,600	12,137	1,442	3,747
Bradford	45	3	135,773	32,036	108,782	5,045	70,463	38,320	2,593	706	-	76	682	1,348	2,944
Brevard	245	24	889,039	242,640	680,324	33,925	247,409	192,243	21,265	20,836	3,778	182,853	96,892	10,275	14,952
Broward	370	31	1,709,237	494,438	1,323,425	108,626	460,531	501,330	39,237	74,919	25,042	200,518	124,481	47,115	25,418
Calhoun	17	1	69,262	16,213	53,833	784	38,620	24,380	-	-	7,790	2,564	206	-	130
Charlotte	40	4	105,776	27,388	84,310	5,922	35,656	30,677	8,139	3,534	-	7,201	5,673	-	2,000
Citrus	42	1	137,899	16,511	122,387	999	52,808	34,263	6,093	16,104	-	1,525	4,656	160	-
Clay	62	6	299,095	133,245	172,858	7,008	75,375	34,605	3,305	5,319	424	104,723	33,099	3,497	4,962
Collier	40	4	218,326	69,943	188,185	39,802	113,673	28,568	34,937	-	1,548	34,342	21,766	356	5,361
Columbia	154	7	533,695	147,599	411,797	25,701	273,347	72,369	20,276	33,159	18,883	14,848	26,118	30,693	1,902
Dade	6,044	248	29,551,748	5,991,664	24,316,759	756,675	12,201,098	4,206,987	230,943	1,062,172	42,055	5,429,941	1,887,174	791,435	527,053
Miami a	4,977	194	23,196,993	4,372,325	19,384,087	559,429	10,117,942	3,390,213	172,143	922,989	36,767	3,910,793	1,405,134	487,298	371,799
DeSoto	96	6	313,421	92,561	234,864	14,004	138,096	63,881	10,154	14,792	-	24,106	23,689	1,525	-
Dixie	26	1	187,732	72,671	121,196	6,135	46,460	12,336	6,135	-	-	114,600	273	-	-
Duval	5,784	162	22,856,900	4,137,641	19,082,450	363,191	12,882,971	2,745,124	157,915	876,327	15,982	3,007,885	990,991	264,946	144,569
Jacksonville a	5,632	154	22,316,272	4,019,035	18,638,567	341,330	12,588,644	2,682,308	154,976	867,904	15,982	2,932,793	957,338	263,233	134,683
Escambia	1,190	44	3,967,111	696,882	3,314,961	44,732	2,206,148	574,301	56,477	149,816	10,907	305,136	211,151	54,422	27,191
Pensacola	1,048	38	3,496,074	581,336	2,950,181	35,443	1,939,545	541,105	50,003	142,557	10,907	241,099	170,149	49,653	24,436
Flagler	19	2	91,115	30,465	62,977	2,327	52,698	12,997	11,644	10,097	-	275	3,389	-	-
Franklin	41	1	151,118	31,855	120,210	947	72,485	18,140	-	24,631	217	485	8,556	-	2,373
Gadsden	153	6	645,302	150,724	499,036	4,458	299,994	66,777	34,163	25,969	8,838	151,867	18,934	14,875	8,341
Gilchrist	5	1	24,500	7,013	19,711	2,224	9,510	12,290	-	-	-	-	520	-	-
Glades	22	2	65,298	13,618	58,799	7,119	40,035	17,346	-	5,010	-	33	-	-	-
Gulf	10	2	46,819	10,154	41,192	4,527	35,050	3,314	318	-	-	3,481	2,928	-	1,522
Hamilton	39	1	107,658	18,095	90,840	1,267	43,678	28,944	3,098	6,624	482	10,810	2,633	790	-
Hardee	70	1	195,419	25,076	171,474	1,131	70,428	84,537	1,854	11,144	-	2,087	1,710	3,038	-
Hendry	74	-	225,000	16,270	208,730	-	191,434	16,776	-	325	-	1,627	2,541	-	1,505
Hernando	52	1	182,287	36,886	145,459	58	81,267	44,140	6,268	4,315	-	27,712	3,548	623	2,395
Highlands	111	7	372,746	86,231	297,486	10,971	180,417	68,506	12,789	3,166	-	38,988	32,844	4,403	8,998
Hillsborough	3,251	138	12,461,368	2,604,172	10,208,576	351,380	7,325,757	1,649,235	205,122	685,862	33,682	1,108,791	391,659	169,160	112,488
Tampa a	2,997	119	11,607,624	2,385,072	9,527,318	304,766	6,871,748	1,466,102	165,570	638,649	24,886	1,077,417	363,982	163,625	109,443
Holmes	18	2	69,286	5,901	65,572	2,187	9,497	31,467	2,187	20,004	-	-	66	-	-
Indian River	95	11	359,045	102,189	276,562	19,706	138,644	78,725	33,140	25,999	3,798	51,155	9,102	10,363	4,561
Jackson	106	8	547,247	112,080	446,975	11,808	206,005	172,331	6,980	59,305	757	10,774	14,670	13,398	2,759
Jefferson	37	2	123,782	32,546	104,236	13,000	57,078	21,106	12,076	500	-	2,914	7,867	78	607
Lafayette	2	-	4,393	235	4,158	-	4,393	-	-	-	-	-	-	-	-
Lake	405	35	1,552,543	541,132	1,188,450	177,039	601,936	234,179	65,073	149,048	2,380	127,707	151,196	41,645	14,368
Lee	247	19	1,277,503	308,125	1,062,109	92,731	429,095	141,747	42,110	32,829	246	451,643	69,984	3,392	8,254
Leon	329	17	1,330,245	340,614	1,035,889	46,258	589,825	185,762	15,927	127,710	477	82,579	98,346	37,484	8,837
Levy	33	3	111,232	15,799	98,557	3,124	67,748	26,458	1,688	-	-	6,090	3,537	117	250
Liberty	10	3	25,076	11,833	21,133	7,890	12,261	1,785	8,827	7,490	-	1,532	251	-	-
Madison	50	6	179,329	29,845	158,473	8,989	69,761	47,796	6,825	8,047	264	22,202	4,028	246	-
Manatee	289	23	1,158,141	303,791	888,179	33,829	424,341	286,878	24,892	25,266	1,386	203,335	71,360	10,479	15,039
Marion	327	14	1,259,440	317,938	960,958	19,456	551,049	221,139	43,443	163,065	1,203	45,286	85,702	20,094	14,676
Martin	84	4	412,738	63,437	352,227	2,926	96,650	50,295	2,595	4,907	-	114,493	21,965	10,078	8,000
Monroe	200	9	596,816	73,388	530,378	6,950	319,405	94,418	14,446	16,992	-	31,316	12,161	15,534	5,611
Nassau	69	8	229,566	113,213	173,282	56,929	89,684	86,873	14,357	16,608	283	3,566	6,698	8	2,000
Okaloosa	33	1	104,065	6,276	99,313	1,524	33,175	15,432	2,051	5,085	-	27,361	6,523	1,274	-
Okeechobee	21	1	60,830	22,989	54,993	17,152	22,698	17,549	9,484	11,317	525	1,290	-	2,000	9,358
Orange	1,528	80	6,130,541	1,594,662	4,737,626	201,747	2,556,010	999,657	175,087	272,139	9,987	841,453	486,458	176,847	91,344
Orlando	1,080	51	4,428,060	1,039,394	3,456,114	67,448	1,891,875	796,180	52,423	220,583	9,476	534,220	270,632	147,766	41,340
Osceola	77	9	243,568	67,149	179,809	3,390	96,816	83,904	2,064	-	419	1,526	21,757	1,362	1,263
Palm Beach	1,518	78	9,209,016	2,051,531	7,333,541	176,056	2,993,653	985,286	127,916	304,576	110,869	2,788,433	940,776	260,086	143,040
West Palm Beach	918	36	4,191,706	782,605	3,413,752	10,563	1,784,612	541,237	21,379	181,911	6,973	629,414	356,999	129,694	48,014
Pasco	85	6	230,016	55,669	186,972	12,625	98,973	64,409	14,984	-	-	16,887	12,648	2,455	3,299
Pinellas	2,333	142	9,347,950	2,349,169	7,283,616	284,835	3,180,860	1,309,100	84,463	270,582	46,247	1,582,842	1,108,617	363,742	216,314

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
FLORIDA - Continued															
St. Petersburg	1,760	110	$7,033,416	$1,676,562	$5,475,406	$118,552	$2,386,521	$964,643	$38,404	$191,367	$42,222	$1,182,443	$897,128	$514,815	$176,608
Polk	1,208	91	4,480,016	1,373,917	3,414,669	308,570	2,454,820	730,420	196,516	140,687	19,332	326,194	293,224	24,674	43,593
Putnam	221	16	678,457	150,148	546,823	18,514	299,088	167,969	20,028	39,238	1,224	38,771	32,340	4,194	6,443
St. Johns	574	20	1,946,611	305,281	1,681,219	39,889	873,457	359,868	19,305	51,262	5,311	362,944	70,737	10,647	11,343
St. Lucie	167	14	481,165	108,561	397,335	24,731	235,966	87,577	19,241	9,153	3,731	49,399	31,146	6,132	3,841
Santa Rosa	54	2	199,217	49,706	152,469	2,958	83,389	37,516	3,582	7,549	-	33,717	13,702	2,588	1,311
Sarasota	273	31	1,396,088	491,087	984,992	79,991	443,751	183,602	48,302	48,264	801	337,464	99,151	47,167	52,366
Seminole	340	35	1,071,073	254,349	890,166	73,442	549,803	297,200	78,249	10,834	3,523	67,354	50,693	16,793	12,538
Sumter	45	1	113,647	10,035	103,762	150	75,267	27,236	1,590	-	216	157	1,065	-	-
Suwannee	80	4	289,835	72,476	222,985	5,626	95,449	87,513	7,998	1,248	-	19,063	14,032	14,469	7
Taylor	89	3	366,960	49,456	319,458	1,954	241,097	60,251	2,186	1,062	1,719	35,516	6,617	3,743	228
Union	13	-	32,421	3,302	29,119	-	12,864	12,065	-	-	-	100	65	141	-
Volusia	1,079	78	4,705,798	1,363,918	3,620,862	278,982	1,379,973	676,834	120,079	158,937	80,503	1,181,385	519,374	103,054	94,021
Wakulla	4	-	17,857	1,248	16,609	-	6,105	1,522	-	-	-	7,531	912	-	-
Walton	53	7	191,215	108,389	128,449	45,623	76,559	34,662	36,387	10,899	1,313	9,655	24,775	935	3,600
Washington	31	1	90,798	22,267	69,191	660	36,068	15,221	1,775	16,434	-	3,616	2,856	45	1,912
Residents of other States b	269	13	1,098,215	220,335	894,136	16,256	374,727	79,381	5,979	23,344	-	131,014	94,323	69,592	28,067
Total	30,924	1,519	129,168,148	28,713,784	104,411,493	3,957,129	57,986,028	18,954,060	2,207,280	5,147,969	467,132	19,887,113	8,385,017	2,701,086	1,709,661
GEORGIA															
Appling	39	1	$135,287	$23,542	$112,737	$992	$55,532	$49,141	$1,137	$10,314	$3,228	$1,172	$701	$1,329	-
Atkinson	18	2	75,829	9,766	68,698	2,635	31,735	5,592	2,070	-	-	-	3,839	-	$720
Bacon	11	-	44,308	2,589	41,719	-	27,879	13,501	317	1,451	-	51	367	-	-
Baker	10	-	32,630	2,502	30,128	-	5,952	11,157	771	11,067	-	81	355	118	-
Baldwin	117	1	405,583	98,172	308,188	777	205,440	62,250	13,814	1,389	1,536	36,536	24,358	1,268	2,042
Banks	9	2	52,956	4,671	49,396	1,111	32,449	4,771	960	-	-	14,690	1,144	-	-
Barrow	44	3	181,342	42,016	141,251	1,925	110,321	35,059	5,916	2,383	-	14,320	9,912	800	1,605
Bartow	131	3	429,296	56,555	373,571	830	206,757	67,131	2,084	4,774	833	60,206	10,328	316	2,504
Ben Hill	108	3	365,648	71,509	301,573	7,434	175,714	111,527	8,310	15,981	-	8,422	7,174	1,155	7,732
Berrien	32	3	146,769	62,497	106,107	21,835	34,532	56,536	31,942	3,022	-	7,144	16,029	135	349
Bibb	1,736	31	6,563,772	1,226,384	5,399,747	62,359	3,890,742	760,065	44,544	318,793	10,376	832,946	254,844	31,405	77,511
Macon	1,675	31	6,380,604	1,197,360	5,245,603	62,359	3,767,183	741,192	43,719	311,374	10,376	824,059	249,844	31,405	75,751
Bleckley	19	2	85,150	32,394	59,840	7,084	27,980	26,001	22,852	-	-	4,148	6,853	391	90
Brantley	19	1	62,412	13,893	51,609	3,090	30,368	23,479	-	2,080	1,515	-	1,654	-	-
Brooks	58	4	219,738	66,695	167,551	14,508	55,384	69,603	5,378	10,080	-	21,752	18,390	3,955	-
Bryan	23	2	56,739	11,662	47,548	2,471	29,235	15,032	1,109	2,531	-	130	-	161	-
Bulloch	84	2	310,385	61,995	259,504	11,114	138,125	71,456	2,782	38,290	-	8,865	4,127	-	2,000
Burke	115	5	370,648	113,833	273,812	16,997	103,625	101,113	25,074	47,126	980	19,769	15,777	1,441	2,238
Butts	28	1	110,176	26,952	83,891	667	50,857	17,184	2,131	5,084	-	17,338	1,203	13,331	395
Calhoun	16	2	70,023	45,673	39,029	14,679	30,467	11,077	570	-	6,353	400	592	-	-
Camden	19	2	104,180	12,321	93,969	2,110	42,129	14,928	2,553	7,109	516	8,650	3,549	736	3,048
Campbell	5	-	16,050	6,102	9,948	-	7,116	-	-	-	-	270	5,319	-	-
Candler	14	-	44,833	6,336	38,497	-	17,979	8,642	-	3,719	-	64	150	-	-
Carroll	146	4	560,547	106,716	459,430	5,599	231,908	128,372	3,474	49,599	-	53,359	10,804	962	5,956
Catoosa	44	-	125,352	8,123	117,229	-	87,910	18,651	1,415	12,917	-	365	1,149	489	736
Charlton	14	1	43,231	8,131	36,018	918	24,836	9,168	690	-	567	625	5,094	-	713
Chatham	3,245	90	11,692,560	2,041,932	9,849,150	198,522	6,801,425	1,483,031	145,306	458,141	18,672	1,211,351	715,917	115,765	134,984
Savannah	3,187	88	11,500,072	2,015,111	9,681,461	196,500	6,680,455	1,455,563	142,678	458,141	18,672	1,198,456	700,479	113,309	131,609
Chattahoochee	166	-	474,047	17,859	456,188	-	452,621	4,186	1,191	-	-	3,566	2,462	204	-
Chattooga	51	3	128,257	25,169	115,402	12,314	95,760	9,673	3,039	2,158	5,970	2,091	1,571	-	-
Cherokee	86	1	437,761	93,385	345,177	801	201,467	29,045	402	4,422	41	153,714	22,804	116	4,269
Clarke	457	21	1,628,917	373,052	1,310,426	54,561	878,012	246,825	32,165	78,855	17,962	164,785	66,195	16,718	4,752
Clay	14	2	55,261	63,181	41,363	49,283	20,249	10,912	2,715	1,937	-	9,488	9,384	-	12

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

GEORGIA - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Clayton	58	1	$175,833	$23,136	$152,713	$16	$106,788	$44,366	$521	-	$1,477	$8,630	$6,940	$748	$1,479
Clinch	26	2	90,022	19,684	71,605	1,267	35,163	40,402	1,985	$8,328	16	-	724	3,204	789
Cobb	313	14	1,055,898	210,968	859,972	15,042	650,454	123,227	18,985	27,073	-	82,366	29,834	6,057	9,746
Coffee	80	6	296,418	92,356	218,828	14,766	99,650	102,118	349	15,884	4,790	2,756	13,767	2,167	1,270
Colquitt	155	5	705,028	159,641	550,760	5,373	341,956	90,667	8,986	33,276	-	64,309	48,339	12,668	2,000
Columbia	37	1	132,462	30,704	102,990	1,232	73,899	38,495	18,434	2,077	-	6,823	6,429	-	3,000
Cook	20	4	69,900	16,749	57,432	4,281	50,344	9,611	4,686	-	900	1,980	134	-	-
Coweta	195	9	931,644	196,259	745,756	10,371	344,699	108,518	8,084	21,432	36,421	294,370	20,219	48,162	6,655
Crawford	16	-	55,153	16,562	38,591	-	30,161	2,635	35	580	-	7,738	5,091	-	722
Crisp	106	8	305,246	77,010	260,888	32,652	145,829	106,844	30,111	15,620	-	3,087	3,039	85	510
Dade	8	-	23,967	845	23,122	-	13,422	3,221	-	4,449	-	-	303	-	-
Dawson	11	1	63,580	6,701	56,932	53	22,225	28,990	53	-	-	3,848	657	844	-
Decatur	149	5	581,800	109,917	482,017	10,134	307,343	128,698	10,130	53,105	-	48,016	10,444	8,413	1,256
De Kalb	967	10	3,500,284	506,517	3,018,419	24,652	2,586,609	275,238	8,319	73,610	3,766	263,097	45,940	120,881	16,462
Dodge	42	2	160,735	32,978	130,368	2,611	43,588	59,385	2,745	18,826	-	2,157	7,696	738	877
Dooly	35	1	135,925	42,626	95,977	2,678	61,735	40,016	6,527	18,002	-	-	5,195	405	-
Dougherty	503	15	1,823,530	395,402	1,530,852	102,724	958,588	264,657	31,189	106,631	9,477	207,045	88,657	17,691	13,285
Douglas	36	2	104,770	18,211	90,869	4,310	54,065	25,973	4,414	14,728	-	981	1,040	1,298	1,317
Early	50	2	200,595	27,056	177,385	3,846	58,934	57,733	10,618	40,244	261	5,787	5,077	2,164	-
Echols	4	1	11,231	6,311	7,481	2,561	9,607	973	-	-	-	-	112	-	-
Effingham	38	-	113,809	16,851	96,958	-	55,350	33,831	5,336	1,512	597	2,899	4,863	-	-
Elbert	97	4	327,797	45,451	285,253	2,907	160,457	65,584	3,721	30,569	-	4,704	9,432	9,960	1,372
Emanuel	59	3	203,844	62,855	158,727	17,738	104,760	58,599	20,967	5,149	-	5,233	1,160	6,337	1,097
Evans	25	-	87,762	21,466	66,296	-	55,437	18,293	619	-	-	6,855	1,174	-	-
Fannin	19	3	52,518	15,853	40,547	3,882	23,036	14,824	-	-	-	901	810	-	-
Fayette	16	1	49,545	8,191	42,570	1,216	25,678	5,220	1,448	1,428	-	8,824	3,254	-	-
Floyd	668	10	2,398,045	382,122	2,032,774	16,851	1,412,161	326,893	21,147	60,707	4,305	267,612	67,286	20,820	19,964
Forsyth	5	4	43,313	21,177	23,803	1,667	24,390	5,348	1,333	-	-	1,939	1,066	236	-
Franklin	52	1	192,700	42,200	150,893	393	97,667	46,423	393	3,037	-	5,955	3,428	-	2,593
Fulton	15,953	251	61,799,978	10,346,211	52,341,496	887,729	41,057,697	5,079,404	257,699	2,241,446	127,634	7,118,329	1,195,318	612,485	650,926
Atlanta a	15,351	244	60,081,083	10,141,209	50,822,818	882,944	39,736,544	4,950,939	252,953	2,225,926	127,148	7,024,301	1,165,413	600,533	638,429
Gilmer	12	1	29,470	8,863	24,813	4,206	20,374	1,149	-	-	-	-	4,127	-	-
Glascock	3	-	12,515	1,394	11,121	-	-	9,359	-	-	-	-	-	-	-
Glynn	321	12	1,182,341	267,458	944,696	29,813	663,070	222,459	16,592	47,026	2,030	63,164	73,357	12,508	17,484
Gordon	53	1	218,102	28,289	191,940	2,127	109,703	36,098	2,735	294	-	13,706	6,108	6,466	-
Grady	31	2	124,356	21,420	104,928	1,992	49,017	7,204	6,860	38,621	717	1,810	10,790	2,050	1,064
Greene	43	1	165,825	17,396	149,134	705	68,859	41,242	513	6,731	-	30,785	3,085	-	2,000
Gwinnett	103	3	436,191	101,267	349,534	14,610	249,963	47,531	9,151	43,343	10,813	14,731	15,238	14,368	1,409
Habersham	46	3	209,439	85,830	129,441	5,782	129,443	31,548	8,975	-	-	4,755	5,267	201	-
Hall	214	9	851,260	192,655	678,838	20,233	390,391	141,065	22,967	83,961	-	60,439	43,952	7,041	10,454
Hancock	33	-	85,776	15,710	70,066	-	30,337	24,486	2,495	612	-	3,533	3,763	903	-
Haralson	21	1	184,613	15,914	169,688	989	126,455	10,987	1,241	3,873	-	29,977	923	2,883	-
Harris	24	-	74,552	13,167	61,385	-	29,545	13,051	1,644	-	-	15,436	9,832	1,447	32
Hart	23	3	69,955	10,980	61,093	2,118	29,779	30,937	1,420	-	-	1,192	3,110	-	-
Heard	4	-	13,320	3,450	9,870	-	9,139	-	-	-	-	-	1,194	-	-
Henry	39	3	116,973	19,159	99,852	2,038	48,202	25,231	2,512	11,092	-	7,229	7,375	851	-
Houston	38	3	145,144	25,586	122,048	2,490	58,708	45,529	8,343	11,905	-	1,626	8,743	981	-
Irwin	19	2	63,251	7,742	57,331	1,822	17,157	36,700	517	2,791	-	104	1,698	-	-
Jackson	56	2	236,814	36,259	208,704	8,149	102,964	57,942	7,455	8,296	-	34,889	4,233	773	900
Jasper	24	-	102,245	20,339	81,906	-	45,203	20,490	-	11,068	-	13,199	2,324	31	3,332
Jeff Davis	21	1	64,752	8,676	57,233	1,157	32,731	25,534	3,383	2,613	-	-	1,510	-	-
Jefferson	46	2	200,752	57,625	150,247	7,120	67,460	41,697	10,924	5,001	-	10,081	13,995	1,784	2,615
Jenkins	52	-	176,313	23,155	153,158	-	47,723	82,645	1,881	13,274	120	4,845	5,911	113	1,612
Johnson	24	-	71,131	7,088	64,043	-	37,142	18,947	1,316	-	-	620	2,130	-	-
Jones	10	-	42,883	1,018	41,865	-	8,350	33,771	-	485	-	6	3	-	-
Lamar	56	3	175,588	35,874	142,730	3,016	78,028	54,785	3,708	14,068	-	5,724	4,735	-	-
Lanier	9	-	21,699	3,230	18,469	-	1,500	8,736	673	6,002	-	111	278	10	-
Laurens	119	6	458,003	127,397	351,082	20,476	225,207	118,200	3,209	25,410	-	16,598	9,163	15,324	3,102

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

GEORGIA - Continued

County and City	Number of Returns: Net Income 1/	Number of Returns: Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss: Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Lee	9	-	$17,228	$1,184	$16,044	-	$4,081	$6,461	-	-	-	$2,441	$1,205	$50	-
Liberty	13	1	30,400	3,210	28,857	$1,667	10,970	14,413	$1,678	$750	-	127	-	-	-
Lincoln	15	-	44,516	6,175	38,341	-	17,979	21,785	801	-	-	917	2,698	-	$994
Long	7	1	33,568	12,234	23,562	2,228	7,300	23,881	2,228	341	-	-	124	-	653
Lowndes	337	10	1,275,403	289,795	1,031,526	45,918	581,910	327,326	35,131	66,419	-	28,884	104,688	4,875	4,345
Lumpkin	10	-	28,807	4,674	24,133	-	22,010	1,774	-	2,632	-	-	90	1,116	-
McDuffie	62	2	213,656	44,129	171,208	1,681	59,862	48,589	9,257	9,247	$1,006	14,923	19,020	-	2,973
McIntosh	41	2	131,546	41,442	106,461	16,357	60,921	26,721	14,051	3,688	-	20,149	8,787	921	-
Macon	64	8	224,705	82,544	151,282	9,121	87,967	46,031	30,284	18,139	1,290	11,520	9,812	2,939	-
Madison	20	1	138,256	8,204	130,263	211	12,437	19,497	211	74,412	-	6,046	2,106	-	48
Marion	7	2	29,927	13,940	18,481	2,494	11,265	5,903	5,344	121	-	7,927	-	-	1,942
Meriwether	96	2	312,811	51,822	261,904	915	165,354	55,578	7,852	10,149	-	6,039	3,315	-	221
Miller	9	-	46,300	3,019	43,281	-	15,206	6,555	-	17,272	-	2,925	1,988	-	-
Milton	1	-	4,234	307	3,927	-	3,467	-	-	-	-	-	227	-	-
Mitchell	50	-	185,292	37,347	147,945	-	87,465	39,582	-	7,750	-	21,266	13,043	671	2,273
Monroe	44	2	179,169	73,389	125,318	19,538	59,284	36,893	3,094	34,907	-	9,883	944	10	6,712
Montgomery	15	-	39,479	5,095	34,384	-	27,516	5,640	-	2,404	-	-	1,638	-	-
Morgan	34	-	90,546	14,326	76,220	-	34,997	13,775	-	6,108	-	15,966	3,708	-	2,805
Murray	8	-	20,854	2,580	18,274	-	9,538	6,509	-	312	-	1,859	995	-	-
Muscogee	1,402	17	5,620,788	989,623	4,755,344	124,179	2,815,828	741,836	1,857	344,191	37	1,074,874	140,859	24,881	90,126
Columbus	1,362	17	5,488,628	981,206	4,631,601	124,179	2,740,734	717,945	1,857	328,153	37	1,068,252	134,238	24,789	90,126
Newton	85	-	295,135	43,953	251,182	-	137,796	50,696	-	11,943	-	51,870	9,959	2,113	5,243
Oconee	3	-	6,709	494	6,215	-	6,479	-	-	-	-	-	-	-	-
Oglethorpe	15	-	53,057	7,025	46,032	-	35,102	8,888	-	5,633	-	53	2,938	-	1,723
Paulding	20	1	51,876	2,646	49,298	68	39,263	9,083	-	-	-	186	1,293	-	-
Peach	78	1	238,564	58,688	190,552	10,676	125,747	49,683	15,775	19,892	14	9,988	2,011	455	-
Pickens	32	2	108,934	24,401	85,930	1,397	74,783	11,411	-	7,598	-	2,125	1,038	-	2,000
Pierce	31	-	131,005	5,450	125,555	-	31,359	23,027	-	36,088	-	25,240	5,545	52	285
Pike	32	-	114,470	11,433	103,037	-	43,140	23,058	-	7,929	-	4,238	5,955	337	2,028
Polk	178	3	505,072	62,648	445,808	3,384	319,778	78,242	1,351	7,787	-	6,515	19,603	2,931	78
Pulaski	35	-	111,141	8,289	102,852	-	46,473	28,445	-	-	-	2,241	1,098	4,408	1,352
Putnam	17	-	39,157	4,436	34,721	-	12,142	22,312	-	-	-	188	3,159	776	3
Quitman	1	-	1,705	79	1,626	-	1,705	-	-	-	-	-	-	-	-
Rabun	12	-	60,578	26,336	34,242	-	11,805	9,004	-	9,660	-	8,443	640	-	300
Randolph	42	3	170,057	38,230	138,071	6,244	50,316	48,628	-	25,406	-	9,156	12,220	348	-
Richmond	1,612	21	5,786,317	912,249	4,881,639	7,571	2,876,439	1,005,819	7,206	412,030	-	512,555	322,473	50,839	59,469
Augusta	1,581	21	5,704,243	900,523	4,811,291	7,571	2,820,551	991,541	7,206	409,102	-	510,826	321,613	50,839	59,469
Rockdale	29	-	86,955	9,311	77,644	-	45,338	15,066	-	-	-	20,364	202	73	-
Schley	10	-	17,252	1,564	15,688	-	13,541	2,331	-	-	-	1,160	-	-	-
Screven	32	-	114,230	20,103	94,127	-	57,915	26,180	-	16,776	-	273	6,459	-	1,579
Seminole	15	1	61,002	9,517	52,000	515	22,228	34,780	1,993	-	-	147	343	-	322
Spalding	257	4	901,533	176,692	750,848	26,007	464,039	185,884	306	15,841	-	93,239	20,487	1,904	6,182
Stephens	44	1	125,153	21,400	104,101	348	64,748	37,030	-	2,354	-	1,575	6,164	610	2,000
Stewart	37	-	105,331	15,188	90,143	-	54,133	19,695	-	5,709	-	14,723	2,221	442	2,402
Sumter	196	3	675,362	162,274	532,730	21,642	312,987	129,925	-	54,148	-	56,984	38,121	1,167	6,437
Talbot	12	1	26,299	1,342	26,074	1,117	9,910	10,129	-	-	-	965	128	-	-
Taliaferro	7	-	15,840	983	14,857	-	5,771	2,533	-	1,175	-	658	2,494	-	-
Tattnall	29	-	83,604	11,549	72,055	-	53,198	19,540	-	180	-	880	2,922	-	-
Taylor	25	1	91,003	23,027	76,236	8,260	22,516	24,725	-	21,651	-	4,587	3,540	-	831
Telfair	43	-	151,487	29,334	122,153	-	49,818	42,705	2,496	21,478	-	10,728	1,217	-	2,614
Terrell	47	3	158,619	44,796	125,799	11,976	47,308	68,318	-	11,886	-	161	4,930	-	2,000
Thomas	230	2	748,148	118,457	637,642	7,951	385,276	135,629	-	21,227	-	59,707	22,937	7,500	6,784
Tift	101	-	348,177	60,555	287,622	-	133,780	123,666	-	39,668	-	5,227	8,341	100	585
Toombs	58	-	182,594	27,209	155,385	-	89,968	37,577	-	6,612	-	1,827	7,361	373	282
Towns	1	-	1,770	4	1,766	-	1,770	-	-	-	-	-	-	-	-
Treutlen	16	-	43,608	2,940	40,668	-	20,041	15,013	-	5,110	-	1,400	-	-	-
Troup	454	-	1,827,010	221,303	1,605,707	-	944,857	229,918	-	132,866	-	330,074	32,020	11,059	19,402
Turner	18	-	82,227	21,788	60,439	-	36,200	18,335	-	9,336	-	1,648	1,196	760	35

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

GEORGIA - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Twiggs	5	-	$11,241	$999	$10,242	-	$6,767	-	-	$571	-	$650	$2,259	-	-
Union	8	-	21,578	1,847	19,731	-	11,412	$2,735	-	-	-	1,138	2,101	-	-
Upson	110	3	410,990	72,874	338,968	$852	203,604	98,526	-	42,980	$1,218	14,479	5,817	$834	$1,723
Walker	90	-	401,898	45,744	356,154	-	290,115	42,373	-	3,409	-	47,774	4,399	1,096	334
Walton	64	1	295,066	50,418	245,216	568	107,530	37,087	-	56,050	-	30,056	5,448	2,314	418
Ware	311	3	927,229	128,472	814,807	16,050	523,936	181,293	-	62,052	-	45,236	28,850	5,048	2,177
Warren	34	2	126,156	26,459	117,701	18,004	47,120	31,016	-	21,921	-	3,690	1,386	-	-
Washington	71	1	225,924	32,504	194,948	1,528	97,052	57,581	$1,576	12,986	-	16,015	9,850	293	2,000
Wayne	39	2	110,092	30,106	86,084	6,098	59,020	29,288	6,014	10,696	-	-	1,261	-	1,746
Webster	2	-	4,186	885	3,301	-	3,790	-	-	-	-	-	-	-	-
Wheeler	3	-	10,119	2,179	7,940	-	10,039	-	-	-	-	-	15	-	-
White	1	-	834	-	834	-	-	-	-	-	-	-	-	-	-
Whitfield	158	-	635,291	92,352	542,939	-	260,705	97,995	-	95,508	-	87,609	38,080	14,481	10,791
Wilcox	14	-	54,206	10,541	43,665	-	22,259	12,123	248	7,451	-	2,375	3,119	-	-
Wilkes	34	-	102,924	17,885	85,039	-	34,556	29,806	-	-	-	8,161	5,133	-	4,000
Wilkinson	15	2	63,524	10,691	55,537	2,704	41,230	4,631	1,486	-	-	3,655	7,192	-	1,683
Worth	38	1	150,572	16,443	134,591	462	43,651	56,524	-	5,751	-	2,558	5,286	-	-
Residents of other States b	909	149	3,895,053	1,363,940	2,840,213	309,100	2,095,800	448,281	506,273	209,397	84,035	497,906	210,406	47,299	21,281
Total	36,069	875	135,889,681	24,619,629	113,751,294	2,481,242	80,374,260	16,993,900	1,618,571	6,264,998	359,473	14,643,272	4,247,171	1,326,967	1,314,161

HAWAII

County and City	Net Income 1/	Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Hawaii	709	27	$2,401,366	$298,614	$2,124,960	$22,208	$1,360,384	$364,239	$53,911	$41,070	$838	$334,855	$79,256	$7,518	$7,327
Honolulu	5,853	222	26,561,949	4,596,018	22,271,174	305,243	13,026,349	2,297,378	345,347	576,613	17,126	6,738,877	865,754	232,683	218,372
Honolulu	5,390	191	25,259,728	4,459,798	21,080,169	280,239	12,052,527	2,183,229	311,118	575,719	17,126	6,634,875	856,618	228,329	215,808
Kauai	345	8	1,353,835	199,150	1,176,259	21,574	703,913	218,796	24,119	35,528	-	242,872	35,855	18,003	5,675
Maui	607	42	2,216,802	614,924	1,679,950	78,072	978,135	558,016	193,477	6,213	391	360,757	39,014	10,485	16,076
Residents of other States b	196	6	895,474	112,823	800,557	17,906	475,403	54,371	8,279	4,338	1,774	225,045	42,909	11,511	4,677
Total	7,710	305	33,429,426	5,821,529	28,052,900	445,003	16,544,184	3,492,800	625,133	663,762	20,129	7,902,406	1,062,788	280,200	252,127

IDAHO

County and City	Net Income 1/	Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Ada	1,390	31	$4,578,570	$709,406	$4,021,784	$152,620	$2,566,561	$872,400	$149,007	$383,526	$20,500	$234,994	$149,272	$26,684	$47,083
Boise c	1,316	29	4,353,613	681,092	3,824,738	152,212	2,456,932	817,429	147,387	376,600	20,218	225,836	136,859	26,066	46,650
Adams	22	1	61,532	8,814	54,994	2,266	17,312	21,396	3,722	-	-	11,464	868	1,072	-
Bannock	775	12	2,245,517	308,544	1,964,683	27,710	1,323,032	431,721	36,081	80,665	1,460	67,891	90,311	9,450	14,770
Bear Lake	65	-	185,917	23,606	162,311	-	91,806	44,261	1,239	14,909	-	3,135	4,744	-	-
Benewah	65	1	147,167	16,207	132,397	1,437	64,740	42,798	1,526	12,644	-	7,317	4,664	-	4,550
Bingham	169	8	572,169	141,059	495,789	64,679	159,546	272,999	61,722	27,811	487	12,126	31,870	2,398	1,527
Blaine	34	5	90,038	23,651	76,738	10,351	29,783	32,399	5,703	1,208	-	7,208	5,029	-	2,079
Boise	22	-	58,750	6,252	52,498	-	30,540	11,505	5,070	-	-	14,778	1,171	-	361
Bonner	131	1	382,043	33,974	350,980	2,911	213,733	66,768	2,338	1,227	-	35,370	17,390	8,402	2,361
Bonneville	339	8	1,166,672	212,228	986,495	32,051	570,659	317,033	20,801	40,833	6,115	34,870	57,151	5,850	10,675
Boundary	67	1	184,893	16,693	168,670	470	80,516	78,616	1,243	4,179	-	639	1,087	-	2,742
Butte	5	4	10,899	25,050	9,272	23,423	3,607	6,554	23,423	-	-	-	738	-	-
Camas	13	-	36,055	1,118	34,937	-	5,734	22,062	-	390	296	352	-	-	-
Canyon	404	9	1,288,102	226,753	1,078,956	17,607	467,398	501,295	24,757	78,109	661	27,584	45,525	5,998	6,550
Caribou	35	1	101,232	28,065	80,155	6,998	44,564	26,193	7,052	6,150	296	3,807	2,205	-	-
Cassia	86	3	280,378	37,545	251,953	9,120	126,644	83,445	10,615	8,596	-	20,695	6,317	-	2,926
Clark	7	1	15,998	6,474	15,928	6,404	11,951	2,620	6,454	-	-	-	1,062	-	-

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

IDAHO - Continued

County and City	Number of Returns: Net Income 1/	Number of Returns: Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss: Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Pools, Syndicates, Etc.: Net Income	Partnerships, Pools, Syndicates, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Clearwater	82	3	$247,768	$17,859	$236,990	$7,081	$100,585	$76,194	$5,962	$9,851	$812	$33,470	$3,658	$2,302	$244
Custer	10	1	29,132	5,775	26,650	3,293	17,254	9,653	3,293	-	-	163	1,709	-	348
Elmore	111	3	249,435	40,368	227,974	18,907	168,168	54,589	24,430	826	-	3,273	6,966	-	-
Franklin	29	1	101,452	12,588	92,016	3,152	56,551	30,439	2,960	8,943	-	393	810	613	-
Fremont	54	1	178,253	24,317	154,315	379	63,343	77,127	3,107	17,386	-	3,231	11,469	200	4,202
Gem	53	3	194,558	108,370	116,769	30,581	52,792	108,549	29,617	9,987	-	2,994	6,974	545	-
Gooding	99	3	299,072	55,651	254,146	10,725	76,438	112,118	14,155	33,044	-	9,073	14,290	1,600	696
Idaho	154	2	524,487	74,301	452,117	1,931	121,045	212,259	8,323	78,722	482	9,021	37,556	2,250	6,025
Jefferson	35	1	112,753	9,527	104,377	1,151	16,501	63,443	1,151	16,071	-	1,215	6,602	-	-
Jerome	95	1	320,549	28,418	296,191	4,060	109,731	143,926	10,979	18,252	-	8,352	11,743	4,596	2,707
Kootenai	308	3	869,731	112,603	767,006	9,878	406,456	199,616	2,679	21,280	-	63,497	26,967	34,704	11,590
Latah	311	7	1,025,032	99,423	930,824	5,215	329,645	386,234	12,174	66,048	1,432	17,808	76,396	2,398	3,200
Lemhi	40	5	144,474	34,634	123,180	13,340	41,063	86,901	12,988	6,209	1,319	804	2,685	-	-
Lewis	37	-	114,438	11,678	102,760	-	27,935	63,927	2,795	3,916	-	884	3,418	-	-
Lincoln	54	1	141,904	13,037	133,815	4,948	49,973	54,079	6,456	15,725	-	1,794	1,872	641	446
Madison	52	5	180,333	28,698	158,084	6,449	75,572	70,693	5,760	13,568	-	2,107	893	452	4,398
Minidoka	71	3	238,648	30,657	211,380	3,389	68,795	94,906	2,036	11,311	51	18,276	12,419	5	4,800
Nez Perce	419	15	1,458,929	260,299	1,229,645	31,015	659,926	407,003	32,950	72,274	-	63,502	80,456	10,604	5,875
Oneida	42	-	167,778	34,845	132,933	-	21,043	103,082	134	12,930	-	4,122	12,789	-	375
Owyhee	15	1	35,587	7,677	32,206	4,296	4,225	11,461	4,296	7,736	-	161	2,077	970	-
Payette	83	5	273,265	46,862	236,789	10,386	74,739	128,042	17,676	11,617	156	7,156	7,902	-	165
Power	31	3	92,114	25,767	80,608	14,261	24,001	50,948	5,756	5,926	-	996	1,887	1,900	76
Shoshone	848	8	2,193,864	231,425	1,980,030	17,591	1,261,707	215,921	37,424	69,073	4,438	208,213	82,295	174,342	28,214
Teton	15	2	59,017	11,549	48,810	1,342	16,601	14,142	1,191	20,375	-	126	2,199	47	-
Twin Falls	565	8	2,142,578	300,812	1,889,376	47,610	522,709	974,953	59,947	229,986	3,703	104,117	69,645	30,998	19,886
Valley	65	-	162,540	8,931	153,609	-	64,935	68,157	2,020	9,899	-	252	725	220	-
Washington	74	8	211,818	73,265	181,270	42,717	90,826	78,494	48,386	-	-	24,187	6,587	440	296
Residents of other States b	126	4	414,530	52,307	369,410	7,187	257,158	62,621	8,041	22,783	-	9,857	15,748	1,371	4,050
Total	7,507	183	23,589,971	3,587,082	20,661,810	658,921	10,587,843	6,793,542	727,489	1,453,985	42,208	1,081,274	928,141	331,052	193,217

ILLINOIS

County and City	Number of Returns: Net Income 1/	Number of Returns: Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss: Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Pools, Syndicates, Etc.: Net Income	Partnerships, Pools, Syndicates, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Adams	1,429	48	$4,644,544	$816,225	$3,939,435	$111,116	$2,437,357	$633,112	$85,985	$175,300	$17,580	$571,595	$315,457	$50,512	$62,718
Quincy	1,343	40	4,357,392	719,279	3,721,337	83,224	2,332,361	578,444	58,116	174,050	9,486	543,453	278,916	31,879	62,427
Alexander	428	19	1,325,892	221,751	1,160,729	56,588	702,248	233,683	51,801	102,728	273	64,313	95,624	4,475	12,621
Bond	106	3	339,601	70,195	271,073	1,667	182,072	79,908	1,767	5,602	-	16,323	18,710	107	6,764
Boone	143	3	576,398	91,654	491,899	7,155	299,233	65,584	3,150	23,001	934	84,139	49,405	6,310	8,746
Brown	43	3	93,825	16,715	79,174	2,064	28,024	30,573	7,127	3,417	-	661	4,389	-	376
Bureau	320	24	1,000,021	250,927	789,896	40,802	318,652	300,739	31,331	55,066	2,944	48,499	125,244	13,388	10,728
Calhoun	38	2	100,197	23,876	81,697	5,376	32,744	42,145	4,479	4,678	2,892	2,488	7,155	514	-
Carroll	262	14	681,310	144,293	553,574	16,557	370,721	126,607	27,497	27,876	2,983	13,370	52,650	568	11,129
Cass	306	13	1,059,303	143,240	933,511	17,448	344,377	410,503	15,959	111,599	1,550	35,877	45,956	5,286	6,298
Champaign	1,670	91	5,806,790	1,245,347	4,721,988	160,545	2,459,905	1,225,310	116,255	409,591	23,805	206,829	430,212	60,576	95,482
Christian	532	27	1,601,963	312,183	1,326,398	36,618	759,350	405,929	32,371	41,185	4,061	106,791	71,015	8,533	15,537
Clark	157	2	493,936	69,068	428,653	3,785	199,883	73,023	5,665	39,022	645	18,296	25,559	5,772	8,028
Clay	90	4	263,782	49,619	218,439	4,276	158,536	46,552	4,600	12,603	-	4,544	17,511	8,955	2,940
Clinton	193	12	704,935	114,310	604,476	13,851	369,790	142,212	13,526	21,479	745	37,498	42,528	5,502	14,448
Coles	766	25	2,218,152	345,945	1,908,648	36,441	1,135,088	514,601	44,533	83,737	11,634	57,451	91,795	18,524	18,329
Cook	213,655	5,287	839,991,127	151,421,286	706,856,086	18,286,245	546,151,450	70,122,909	7,021,075	29,201,682	3,247,911	86,703,593	42,585,758	13,802,342	13,436,516
Berwyn	2,595	30	7,185,174	759,089	6,452,838	26,753	5,850,561	488,115	15,311	143,159	8,855	210,818	201,530	45,591	53,201
Chicago a	174,062	4,426	662,176,522	120,001,987	557,698,790	15,524,255	422,965,908	58,992,496	5,842,823	23,168,650	2,669,357	69,998,383	33,422,159	11,177,360	10,390,512
Cicero	2,152	45	5,180,652	681,269	4,616,715	117,332	3,818,835	555,995	34,449	114,483	8,789	198,211	196,916	26,201	34,975
Evanston	7,484	175	39,769,855	7,565,339	32,993,145	788,629	26,724,056	2,205,963	238,852	1,498,722	123,820	4,141,995	2,331,138	649,233	817,171
Maywood	1,347	17	4,029,062	471,698	3,583,831	26,467	3,391,014	188,579	9,159	58,209	1,494	94,465	97,128	23,394	16,029

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

ILLINOIS - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Oak Park	7,685	147	$32,592,785	$5,575,027	$27,475,491	$457,733	$23,892,086	$1,756,518	$201,533	$552,104	$162,327	$2,733,868	$1,756,978	$378,209	$510,949
Crawford	319	14	935,106	171,283	782,322	18,499	445,072	160,830	13,921	63,776	482	76,886	29,961	20,315	7,932
Cumberland	58	1	141,838	18,714	129,302	6,378	68,420	40,744	6,378	8,877	-	5,710	4,717	1,496	-
DeKalb	480	31	1,805,337	514,033	1,392,011	100,707	762,139	332,563	45,066	92,613	699	223,751	125,569	28,710	41,060
DeWitt	376	6	1,134,432	191,902	954,379	11,849	474,086	289,468	14,844	63,718	640	19,506	36,799	15,387	4,696
Douglas	261	13	767,502	242,337	631,085	105,920	244,086	267,549	13,289	23,333	4,505	24,636	20,127	3,284	8,495
DuPage	5,084	109	20,524,614	3,301,599	17,561,070	338,055	15,194,233	1,393,548	151,532	502,653	46,332	1,483,911	770,467	237,756	204,804
Edgar	334	23	1,203,000	228,374	1,010,784	36,158	346,936	433,188	29,937	124,179	5,857	59,160	75,219	2,057	12,450
Edwards	29	1	70,781	15,585	55,925	729	15,045	31,882	2,135	3,935	-	5,066	5,343	1,241	-
Effingham	161	11	490,832	110,007	390,848	10,023	250,316	98,126	4,038	48,222	6,172	13,114	20,555	-	4,632
Fayette	141	11	468,684	136,723	346,159	14,198	199,629	113,782	9,571	24,186	-	5,625	28,821	1,409	4,000
Ford	217	11	604,508	114,543	504,520	14,555	187,915	183,733	13,564	50,709	-	8,499	28,474	6,184	4,932
Franklin	390	14	1,105,100	227,797	984,169	106,866	625,077	316,119	105,239	32,336	147	29,200	26,185	3,727	8,703
Fulton	432	27	1,239,441	292,332	985,246	38,137	512,621	282,605	20,965	55,044	2,235	41,210	152,240	6,218	20,940
Gallatin	38	3	112,333	34,553	88,561	10,781	41,202	28,745	7,760	3,287	-	4,961	10,604	5,780	-
Greene	225	16	629,243	138,786	510,462	20,005	266,690	144,167	29,001	46,615	868	23,961	57,426	9,638	2,235
Grundy	340	9	902,324	154,368	767,475	19,519	450,986	167,182	37,159	28,050	10	72,127	61,117	8,949	11,817
Hamilton	36	3	161,629	48,622	120,775	7,768	63,716	24,810	9,593	47,222	-	4,055	8,986	100	3,664
Hancock	209	24	534,006	145,118	413,135	24,247	194,137	135,769	20,280	56,834	-	13,336	59,658	1,400	13,412
Hardin	27	1	107,473	25,084	83,097	708	38,983	29,354	5,363	13,229	-	5,507	5,467	549	4,600
Henderson	29	1	91,490	10,585	81,106	201	1,308	67,950	1,010	1,203	118	85	7,260	4	2,534
Henry	516	22	1,838,259	415,758	1,474,898	52,397	765,156	265,581	31,753	144,426	34,796	207,804	120,366	30,390	27,988
Iroquois	323	24	912,253	253,454	721,113	62,314	301,153	269,188	50,281	41,567	1,813	35,704	43,711	15,275	11,021
Jackson	508	18	1,557,332	246,791	1,347,478	36,937	906,124	328,919	24,737	80,857	2,241	26,697	47,329	7,386	9,099
Jasper	53	3	196,936	34,774	164,558	2,396	99,616	35,111	5,525	7,769	683	4,949	13,671	20,325	4,927
Jefferson	231	5	877,817	159,981	743,431	25,595	521,435	130,677	9,245	35,867	3,959	98,292	35,686	6,189	8,691
Jersey	179	8	483,357	87,138	401,712	5,493	215,755	120,893	7,705	26,847	-	19,277	36,677	2,336	7,051
Jo Daviess	189	13	546,908	156,772	428,553	38,417	224,652	127,068	19,376	19,794	4,493	54,587	38,618	7,620	6,033
Johnson	35	-	80,450	10,220	70,230	-	37,500	28,860	4,507	113	-	56	2,805	729	-
Kane	4,144	144	14,041,838	2,958,134	11,521,407	437,703	8,489,548	1,660,318	247,098	466,265	48,542	1,370,919	737,228	141,009	188,015
Aurora	1,966	81	6,712,974	1,717,414	5,279,420	283,860	4,205,066	691,702	130,250	183,175	41,220	565,689	431,409	55,463	83,117
Elgin	1,184	33	3,905,075	584,046	3,369,006	47,977	2,285,901	550,709	52,080	182,142	6,587	379,297	126,197	35,972	51,544
Kankakee	835	40	2,668,267	487,464	2,269,092	88,289	1,455,058	510,251	74,950	59,737	18,447	146,501	162,881	50,691	44,985
Kendall	83	2	314,359	33,525	281,008	174	145,187	41,329	4,258	46,676	124	22,402	38,872	2,233	1,502
Knox	1,077	34	3,641,629	752,560	3,037,665	148,596	1,960,705	540,798	66,342	167,889	2,267	295,551	193,951	38,902	39,210
Galesburg	828	27	2,852,881	572,604	2,375,069	94,792	1,519,412	380,901	55,080	160,380	1,699	263,680	147,543	31,895	32,603
Lake	4,644	158	25,100,807	6,351,952	19,425,996	677,141	12,706,125	1,742,000	437,402	987,946	215,841	4,857,835	1,887,225	746,017	507,990
Waukegan	1,187	37	3,273,168	567,608	2,807,688	102,128	2,313,991	389,349	38,700	141,309	12,580	73,414	128,702	12,319	39,352
La Salle	1,733	77	5,659,839	1,191,822	4,617,328	149,311	2,729,085	943,826	103,214	291,947	81,095	505,937	403,625	100,983	90,515
Lawrence	249	12	750,194	181,701	614,031	45,538	391,567	111,246	14,860	30,615	1,724	41,693	35,721	8,859	18,285
Lee	482	12	1,638,924	270,711	1,378,919	10,706	744,717	355,499	24,715	113,368	485	146,444	94,732	15,998	28,119
Livingston	548	39	1,569,360	456,717	1,239,603	126,960	510,665	496,324	54,473	66,493	11,856	41,696	92,755	2,000	21,781
Logan	443	30	1,881,390	678,127	1,315,212	111,949	397,477	417,659	24,137	24,946	-	82,097	206,307	3,091	53,014
McDonough	313	25	990,044	208,159	825,350	43,465	281,704	320,516	48,471	58,814	624	43,395	47,726	40,614	11,005
McHenry	819	54	2,354,168	437,797	1,979,593	63,222	1,121,714	552,530	66,955	107,127	23,814	104,433	206,817	25,786	29,786
McLean	2,127	73	6,984,130	1,477,522	5,646,037	139,429	3,348,887	1,227,648	64,596	421,690	29,515	369,872	349,692	28,705	111,203
Bloomington	1,460	53	4,997,799	1,088,931	4,019,500	110,632	2,453,726	742,913	49,934	348,364	21,980	332,492	282,893	23,281	93,801
Macon	2,226	53	7,637,003	1,324,749	6,411,376	99,122	4,293,676	978,667	99,887	377,802	27,442	528,706	406,525	25,195	57,040
Decatur	2,086	48	7,116,778	1,217,721	5,993,897	94,840	4,186,122	814,167	96,523	348,919	27,232	516,062	365,548	23,870	52,632
Macoupin	544	35	1,192,038	219,972	1,002,987	30,921	518,271	328,799	32,444	40,554	548	41,790	95,548	4,915	27,397
Madison	3,634	97	12,108,629	1,715,971	10,552,442	159,784	6,835,094	1,310,780	196,278	311,350	6,506	1,726,835	616,899	317,130	75,160
Alton	1,616	35	6,882,087	936,017	5,983,310	37,240	3,557,805	546,375	59,342	97,305	529	1,519,152	419,538	289,907	42,577
Granite City	363	16	977,500	167,661	856,682	46,843	611,202	213,800	54,801	15,027	1,513	16,543	27,736	13,364	7,001
Marion	586	19	1,647,682	298,989	1,388,770	40,077	999,526	286,321	32,310	53,629	1,868	71,782	68,988	5,243	24,312
Marshall	130	1	530,153	101,635	428,674	156	200,448	88,004	1,475	25,100	446	22,494	31,205	635	7,277
Mason	190	13	639,271	124,553	533,061	18,343	173,233	208,636	6,839	19,665	1,077	60,084	38,551	7,972	2,000
Massac	95	5	241,679	35,147	213,177	6,645	112,591	47,551	6,019	7,624	2,402	6,684	13,137	51	274
Menard	114	5	333,469	62,610	285,836	14,977	75,128	151,333	7,122	1,657	-	10,924	28,152	2,735	895

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

ILLINOIS - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Mercer	126	7	$399,225	$70,041	$335,455	$6,271	$95,683	$186,586	$6,826	$16,053	-	$7,065	$20,032	$659	$3,191
Monroe	206	5	498,806	72,327	430,808	4,329	226,759	125,235	4,018	16,266	-	11,282	25,300	1,334	1,884
Montgomery	350	20	1,017,105	156,190	880,969	20,054	438,106	258,891	26,702	58,841	$5,148	54,274	60,010	10,854	6,522
Morgan	696	32	2,026,072	392,658	1,727,127	93,713	910,043	448,808	42,447	137,997	3,196	48,911	173,729	8,711	13,288
Moultrie	115	3	342,776	59,369	284,836	1,429	91,489	123,110	7,457	24,769	-	7,694	14,475	33	4,800
Ogle	379	13	1,271,237	244,691	1,053,872	27,326	763,102	172,258	40,406	12,694	4,668	122,501	56,700	10,166	12,573
Peoria	5,207	123	17,777,680	3,219,218	14,835,816	277,354	11,072,679	1,960,951	215,079	665,759	8,036	1,255,875	920,773	95,955	245,120
Peoria a	4,966	112	16,934,977	3,043,478	14,153,960	262,461	10,486,360	1,850,270	203,472	645,789	6,962	1,220,537	896,324	93,638	240,541
Perry	249	10	815,543	154,654	675,089	14,200	418,985	128,074	43,456	11,006	157	119,761	68,101	7,878	18,880
Piatt	184	17	633,479	167,640	500,946	35,107	147,873	254,474	15,978	50,283	-	17,609	23,350	3,031	18,040
Pike	172	13	479,047	100,381	395,413	16,747	161,623	123,408	23,720	37,117	-	23,548	42,552	5,824	3,725
Pope	22	1	104,151	64,572	49,372	9,793	34,027	53,778	-	300	3,800	69	2,312	-	2,000
Pulaski	88	4	237,456	44,307	197,097	3,948	130,016	52,285	10,802	571	-	3,062	16,965	8,765	3,411
Putnam	30	-	75,488	8,343	65,145	-	20,729	30,752	-	2,490	-	1,798	6,511	2,411	-
Randolph	272	10	839,772	157,869	698,168	16,265	359,749	172,056	14,380	22,385	8,478	109,169	66,482	8,386	17,415
Richland	105	4	336,600	54,150	290,309	7,859	207,093	62,629	4,507	10,809	2,089	5,293	18,137	3,021	7,511
Rock Island	2,564	66	8,199,298	1,756,666	6,817,566	374,934	5,027,606	1,020,700	76,958	440,025	31,853	528,826	449,948	92,870	145,985
Moline	999	24	3,346,900	825,177	2,729,901	208,178	2,136,415	322,532	34,950	151,957	25,333	270,657	181,985	40,310	81,431
Rock Island	1,274	34	4,055,968	820,180	3,392,291	156,503	2,467,348	503,843	31,737	247,027	5,874	233,449	229,018	50,540	57,479
Saint Clair	4,603	137	12,263,309	1,629,050	10,889,829	255,570	7,558,971	1,832,075	207,379	654,744	21,957	497,041	548,812	76,019	78,920
Belleville	1,190	46	3,411,018	543,092	2,947,918	79,992	1,987,661	433,520	74,076	209,760	13,287	149,447	214,482	31,975	23,391
East St. Louis	2,768	75	6,993,344	825,494	6,298,579	130,729	4,598,562	1,032,215	107,377	367,838	3,679	156,666	262,985	35,553	29,274
Saline	299	8	1,000,011	191,253	817,302	8,544	492,737	221,119	26,239	50,658	491	70,409	42,502	5,268	7,587
Sangamon	3,650	122	11,535,801	2,248,911	9,603,229	316,339	6,674,666	1,826,875	259,193	595,775	78,412	474,733	540,345	82,781	125,780
Springfield	3,399	112	10,892,732	2,102,534	9,064,138	273,940	6,479,690	1,542,555	237,582	562,584	51,891	456,421	516,559	80,461	122,271
Schuyler	68	4	217,153	33,324	187,111	3,282	40,276	104,060	4,606	8,181	-	6,423	14,590	388	7,118
Scott	88	6	303,643	60,692	260,840	17,889	104,822	70,307	22,396	23,542	769	16,443	31,053	7,252	5,897
Shelby	171	6	580,468	163,518	423,670	6,720	219,877	169,616	14,625	36,239	-	13,625	37,155	833	9,584
Stark	55	2	184,875	81,924	144,858	41,907	44,945	29,427	3,546	43,290	-	3,441	23,454	97	1,203
Stephenson	905	47	5,806,096	1,060,783	4,992,466	247,153	1,775,340	400,888	56,874	115,401	39,036	2,395,743	279,329	37,320	56,018
Tazewell	1,033	23	2,767,505	381,333	2,419,258	33,086	1,507,505	519,388	24,235	104,898	1,329	96,723	126,769	6,356	15,491
Union	160	13	441,897	108,433	364,293	30,829	189,830	123,418	30,745	19,251	131	9,194	14,360	17,180	3,770
Vermilion	1,759	91	5,518,794	1,110,030	4,586,796	178,032	2,972,334	958,218	143,646	298,982	2,839	260,956	194,319	48,015	55,291
Danville	1,322	59	4,227,679	871,240	3,497,223	140,784	2,437,412	616,902	98,180	258,707	2,242	152,756	142,196	17,570	46,451
Wabash	135	11	446,241	131,932	329,266	14,957	239,404	60,548	12,597	34,835	225	14,190	38,438	2,219	11,080
Warren	325	9	1,162,941	218,800	968,136	23,995	506,298	231,599	26,060	62,760	537	39,725	92,895	13,962	8,991
Washington	106	6	297,410	47,909	259,113	9,612	127,338	58,142	11,732	23,646	-	8,661	21,019	2,031	2,245
Wayne	65	5	195,160	41,080	155,463	1,383	95,036	28,013	3,136	29,587	-	8,258	9,783	1,122	786
White	106	6	381,465	79,044	308,392	5,971	129,287	99,239	4,224	34,243	2,354	10,835	27,686	5,647	4,239
Whiteside	499	24	2,002,261	517,326	1,621,843	136,908	770,037	342,123	28,576	268,126	944	283,718	122,971	17,485	15,857
Will	2,657	65	7,593,678	1,080,054	6,667,915	154,291	5,266,666	874,840	133,909	268,493	13,657	275,473	319,486	74,516	82,250
Joliet	2,044	47	6,040,797	879,196	5,286,496	124,895	4,182,390	674,269	105,465	221,871	12,062	246,562	259,717	65,941	67,103
Williamson	367	25	1,067,526	259,033	858,864	50,371	637,932	170,163	17,293	84,295	4,191	38,235	33,651	2,826	30,065
Winnebago	2,392	64	9,404,878	2,361,948	7,212,967	170,037	5,341,941	997,930	205,147	355,839	36,258	1,384,810	505,854	83,889	166,970
Rockford	2,300	58	9,097,177	2,242,422	7,000,273	145,518	5,216,606	915,942	196,963	329,316	36,258	1,358,970	487,351	83,889	163,167
Woodford	271	24	778,646	279,525	536,244	37,123	210,188	236,591	36,938	5,908	7,733	18,212	49,863	11,518	8,658
Residents of other States b	1,385	57	5,720,512	1,343,389	4,673,461	296,338	3,183,043	386,345	60,498	383,673	21,571	717,524	400,823	74,995	120,965
Total	288,238	8,010	1,097,071,439	202,346,051	919,996,948	25,271,560	685,087,859	107,536,755	11,641,070	40,656,452	4,208,289	109,999,122	57,049,897	16,834,177	16,787,251

INDIANA

Adams	220	12	$600,680	$106,948	$509,177	$15,445	$295,072	$135,102	$8,496	$26,657	-	$22,609	$13,347	$366	$3,203
Allen	4,814	115	14,811,924	3,392,048	12,038,374	618,498	9,674,819	1,724,886	127,391	452,992	$28,922	1,073,348	373,827	120,649	178,945
Fort Wayne a	4,689	110	14,528,155	3,337,293	11,800,843	609,981	9,522,428	1,644,635	125,299	446,127	28,922	1,060,467	367,807	120,555	172,949

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

INDIANA - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Bartholomew	367	14	$1,771,693	$292,837	$1,492,164	$13,308	$659,639	$284,751	$26,653	$55,526	$120	$476,710	$55,924	$11,890	$24,931
Benton	99	9	315,487	63,520	257,357	5,390	96,265	71,308	5,515	30,081	-	19,315	8,918	-	-
Blackford	186	9	634,440	108,531	530,141	4,232	323,355	102,590	7,503	33,595	-	68,262	18,935	4,255	7,517
Boone	185	6	613,459	104,583	537,948	29,072	260,600	124,683	2,897	95,566	724	33,668	20,642	2,628	33,040
Brown	4	-	7,706	33	7,673	-	7,032	623	-	-	-	-	-	-	-
Carroll	57	8	148,744	50,925	111,311	13,492	45,518	54,591	2,567	3,818	-	6,514	12,524	20	2,346
Cass	494	17	1,400,531	250,312	1,182,282	32,063	883,120	195,682	27,357	47,068	8,280	54,944	28,550	2,819	7,045
Clark	371	11	1,217,955	140,943	1,081,055	4,043	633,406	183,826	10,721	38,655	11,297	104,539	24,297	164,951	8,911
Clay	258	10	721,279	110,062	640,899	29,682	338,696	175,887	15,998	38,567	1,557	24,567	16,619	3,728	6,121
Clinton	413	22	1,450,147	341,091	1,159,374	50,318	656,568	321,122	25,103	192,723	3,616	45,331	35,919	17,698	15,251
Crawford	31	2	92,751	20,185	78,358	5,792	41,754	32,022	6,188	3,975	88	2,791	1,580	-	-
Daviess	260	4	734,725	120,538	617,128	2,941	406,748	155,506	5,724	38,423	1,353	13,791	21,074	309	6,746
Dearborn	304	6	955,032	105,164	855,550	5,682	491,904	188,664	3,104	3,051	-	98,684	13,642	9,257	6,986
Decatur	189	8	524,971	84,965	450,714	10,708	261,514	119,516	12,548	18,127	-	25,688	14,523	6,556	3,303
De Kalb	429	14	1,399,046	220,023	1,195,886	16,863	1,010,094	170,089	21,668	7,647	91	84,119	34,724	9,530	16,281
Delaware	1,479	28	7,274,695	1,005,676	6,323,219	54,200	3,173,730	693,211	95,554	242,609	2,513	2,117,080	153,934	320,640	48,809
Muncie	1,362	25	6,940,741	954,493	6,033,235	46,987	3,010,011	618,726	83,412	212,367	2,487	2,092,070	152,935	319,755	48,809
Dubois	162	7	534,720	110,901	440,222	16,403	316,253	66,573	27,007	11,963	1,571	37,940	10,607	2,100	7,057
Elkhart	1,273	50	4,372,734	792,514	3,675,460	95,240	2,504,082	659,998	124,404	150,312	2,305	484,900	72,114	32,888	46,390
Elkhart	916	31	3,256,657	560,801	2,756,641	60,785	1,923,233	443,866	85,352	104,836	500	283,762	52,659	32,888	31,792
Fayette	365	19	1,117,351	164,258	975,620	20,527	558,783	255,302	14,824	20,564	737	113,970	12,499	5,969	19,745
Floyd	747	20	2,302,668	427,372	1,922,211	46,915	1,394,655	336,723	8,609	132,334	668	137,301	77,860	15,001	19,795
New Albany	709	17	2,175,721	407,803	1,812,360	44,442	1,328,615	313,271	7,530	109,606	668	133,213	75,944	13,153	12,771
Fountain	148	10	480,453	74,843	419,520	13,910	143,214	134,390	13,770	23,837	387	62,761	18,018	565	3,022
Franklin	89	9	238,710	49,887	195,450	6,627	77,336	93,931	9,921	8,352	800	10,495	3,489	1,015	3,040
Fulton	122	9	367,433	73,194	300,008	5,769	98,479	114,502	8,074	29,939	110	25,471	12,133	489	2,723
Gibson	269	11	756,295	132,716	633,502	9,923	488,286	138,576	7,942	21,259	253	18,943	16,230	3,503	9,711
Grant	830	17	2,927,974	413,800	2,543,982	29,808	1,699,376	366,556	17,590	101,668	6,577	413,989	56,605	12,047	30,635
Greene	194	14	609,751	135,003	515,284	40,536	275,846	140,067	15,276	36,728	185	14,649	17,030	1,502	5,519
Hamilton	239	11	951,705	182,332	793,057	23,684	387,915	153,339	8,375	49,999	1,346	170,124	21,585	82	2,397
Hancock	193	7	553,156	83,324	486,810	16,978	274,064	154,011	13,065	16,534	55	16,211	7,423	-	7,174
Harrison	82	3	221,997	27,944	195,974	1,921	111,124	73,442	3,021	567	-	3,701	2,162	2,270	-
Hendricks	199	7	564,823	76,038	497,462	8,677	237,650	198,849	14,416	32,098	465	5,217	5,063	6,961	386
Henry	485	15	1,572,969	322,714	1,309,090	58,835	891,210	290,424	23,271	37,759	220	110,916	52,531	17,233	22,301
Howard	658	18	2,183,607	302,056	1,896,470	14,919	1,242,814	412,999	15,617	127,520	667	90,283	50,667	13,610	15,417
Kokomo	604	17	2,031,741	290,305	1,756,301	14,865	1,188,581	349,893	15,563	123,839	667	84,709	44,516	13,610	14,566
Huntington	395	18	1,127,348	279,554	915,166	67,372	670,511	200,961	23,533	31,358	135	49,433	29,076	8,156	18,744
Jackson	300	7	950,894	135,848	821,767	6,721	505,059	180,551	9,591	46,507	-	58,391	45,899	13,498	4,245
Jasper	111	10	315,208	69,007	263,600	17,399	85,045	92,189	18,526	33,345	1,263	7,255	7,575	-	-
Jay	214	7	753,099	99,981	655,835	2,717	412,470	118,266	5,305	29,754	-	74,348	21,879	12,014	4,850
Jefferson	134	5	403,753	53,791	355,370	5,408	226,395	60,358	3,395	20,230	2,056	27,914	11,743	7,007	1,638
Jennings	76	4	184,950	24,772	164,069	3,891	98,752	43,904	5,561	4,221	-	7,124	9,922	-	1,231
Johnson	244	6	776,830	132,796	662,637	18,603	372,159	133,528	11,791	59,422	17,772	64,770	42,474	2,325	1,862
Knox	548	21	1,915,782	369,919	1,591,860	45,997	890,796	313,423	61,330	162,778	1,298	186,794	57,473	12,298	10,928
Kosciusko	268	14	751,389	160,089	618,486	27,186	359,858	184,964	15,819	19,557	4,436	20,424	17,981	3,001	12,479
Lagrange	53	8	149,918	38,398	125,243	13,723	37,784	50,720	10,689	26,680	-	4,445	14,929	261	3,400
Lake	8,213	175	20,233,567	2,555,309	18,095,432	417,174	15,175,111	2,302,908	254,418	634,041	52,602	304,817	259,385	194,591	114,833
East Chicago	1,615	35	3,426,646	355,801	3,177,556	106,711	2,692,609	446,800	41,796	53,605	-	24,524	19,539	8,303	16,065
Gary a	2,675	53	6,979,952	960,751	6,208,641	189,440	5,329,187	695,762	123,471	328,821	25,483	80,304	54,834	31,637	31,195
Hammond	2,177	38	5,712,895	730,511	5,041,931	59,547	4,191,427	689,418	32,156	127,873	22,549	78,990	82,205	118,597	24,061
La Porte	1,194	34	3,694,220	780,881	2,992,518	79,179	1,962,044	539,987	51,748	109,264	12,014	422,360	212,838	18,372	76,335
Michigan City	652	15	1,920,038	381,091	1,578,050	39,103	1,152,124	297,578	19,162	55,256	9,238	111,646	85,176	9,694	37,274
Lawrence	281	14	862,369	178,073	710,672	26,376	551,411	87,153	24,046	33,629	15,333	46,951	32,353	4,384	6,058
Madison	1,818	34	5,809,685	856,872	4,992,348	39,535	3,584,622	635,197	79,671	168,740	8,126	544,160	107,596	31,649	43,618
Anderson	1,366	26	4,456,950	650,559	3,838,749	32,358	2,902,837	383,811	72,703	117,236	1,172	457,860	92,231	29,877	32,041
Marion	18,850	398	71,517,212	11,939,378	60,800,130	1,222,296	42,821,314	6,474,446	566,227	2,404,730	176,611	11,058,317	1,580,642	538,667	574,045
Indianapolis a	18,553	388	70,587,465	11,808,245	59,991,558	1,212,338	42,172,599	6,368,191	551,562	2,396,246	176,611	10,983,983	1,559,386	526,680	566,082
Marshall	306	21	851,523	170,599	716,015	35,091	444,867	182,827	28,903	20,868	2,198	50,386	26,931	3,480	4,944

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

INDIANA - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 5/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Martin	29	2	$63,386	$14,212	$52,797	$3,623	$26,864	$20,491	$1,606	$9,387	-	$138	$1,154	-	-
Miami	443	18	1,351,489	272,783	1,147,569	68,863	860,855	163,542	64,487	28,897	$5,411	35,988	10,847	$9,627	$5,713
Monroe	505	18	1,709,432	366,765	1,382,060	39,393	784,610	297,633	17,243	115,041	623	142,746	84,207	20,273	23,778
Montgomery	412	13	1,393,345	244,794	1,160,564	12,013	692,076	292,525	25,416	73,326	1,079	75,926	52,704	13,614	7,366
Morgan	138	7	468,042	135,870	381,545	49,373	242,864	95,607	30,043	23,471	1,846	10,528	8,545	6,355	27,038
Newton	85	4	285,887	81,721	211,885	7,719	82,752	78,532	190	40,614	-	2,989	7,966	-	4,000
Noble	254	10	838,809	137,407	716,042	14,640	308,890	185,798	11,919	50,582	352	149,629	27,238	2,822	7,798
Ohio	13	1	32,463	15,631	25,966	9,134	16,453	7,684	9,224	-	-	948	2,275	-	-
Orange	105	8	406,281	133,644	284,113	11,476	148,173	69,035	11,516	70,667	-	3,802	5,825	1,203	10,898
Owen	58	1	183,390	24,661	159,541	812	82,663	61,538	2,105	4,539	-	4,072	7,339	-	600
Parke	84	1	229,947	42,419	188,610	1,082	95,588	53,109	202	21,666	851	2,418	7,422	-	3,252
Perry	123	2	344,885	54,373	290,839	327	209,656	57,159	2,450	3,040	57	10,084	17,857	-	1,076
Pike	98	5	254,687	47,747	211,194	4,254	134,865	49,411	3,331	3,083	-	7,068	10,260	4,987	3,837
Porter	446	15	1,090,799	186,792	930,702	26,695	687,696	152,253	33,348	39,875	2,402	23,339	24,272	5,007	2,500
Posey	124	7	426,422	126,416	313,439	13,433	186,750	46,289	3,478	5,911	2,974	72,364	14,982	3,075	2,800
Pulaski	44	2	127,808	25,527	105,762	3,481	52,980	30,553	4,906	5,264	-	2,998	2,785	988	442
Putnam	260	6	748,337	113,579	636,803	2,045	459,774	101,869	5,318	26,841	1,839	18,772	31,326	20,424	4,446
Randolph	304	10	961,480	177,447	798,648	14,615	415,255	155,951	13,850	29,961	-	165,628	31,843	4,478	9,864
Ripley	120	6	357,041	91,857	287,065	21,881	196,981	70,869	25,978	15,848	-	36,930	10,490	908	2,421
Rush	160	10	507,439	76,459	439,734	8,754	164,988	144,611	5,486	66,621	1,916	26,576	23,992	3,152	22
St. Joseph	3,966	128	13,206,478	2,609,730	11,033,175	436,427	8,796,455	1,440,659	297,858	475,494	35,927	960,096	321,528	111,022	199,591
Mishawaka	490	19	1,319,762	175,510	1,175,575	31,323	834,565	208,917	14,878	25,732	1,184	54,421	73,404	16,185	6,633
South Bend a	3,344	108	11,554,733	2,404,387	9,545,743	395,397	7,758,282	1,177,059	279,557	445,871	34,743	871,304	224,406	94,639	191,592
Scott	42	-	125,567	9,427	116,140	-	68,909	18,594	640	7,579	-	2,938	3,523	-	-
Shelby	321	19	1,334,336	327,615	1,045,200	38,479	726,024	328,580	16,352	37,837	286	70,786	19,555	23,041	15,764
Spencer	57	5	186,249	87,141	110,600	11,492	82,171	23,142	5,260	21,598	-	4,571	7,844	630	1,639
Starke	85	4	273,402	61,489	216,204	4,291	94,189	75,749	5,419	50,107	223	4,643	5,089	633	1,393
Steuben	118	6	403,284	112,077	294,342	3,135	166,042	148,932	7,355	22,085	944	4,801	8,892	1,598	172
Sullivan	185	10	687,099	100,251	606,859	20,011	262,200	151,276	29,099	143,827	123	18,413	5,158	5,672	5,892
Switzerland	20	2	52,622	8,969	44,301	648	27,491	7,364	1,500	-	297	2,163	3,517	-	-
Tippecanoe	1,087	46	3,843,400	840,313	3,131,587	128,500	2,115,652	511,021	100,716	154,212	9,211	473,303	118,442	7,085	77,541
La Fayette	903	37	3,189,856	715,695	2,587,314	113,153	1,718,056	409,061	98,766	140,702	7,523	449,515	86,334	6,595	67,739
Tipton	117	2	441,953	64,122	383,439	5,608	148,582	88,182	1,048	80,904	1,100	13,727	18,881	-	2,131
Union	52	2	175,265	26,488	149,389	612	42,043	50,585	4,174	10,063	-	25,173	7,572	-	2,000
Vanderburg	2,994	64	10,978,362	2,192,516	8,978,280	192,434	6,388,756	1,154,978	55,730	381,138	11,512	1,340,045	367,816	149,251	125,473
Evansville a	2,973	64	10,910,641	2,177,242	8,925,833	192,434	6,339,611	1,146,478	55,730	381,138	-	1,336,835	365,399	148,389	122,670
Vermillion	176	14	490,241	120,494	377,394	7,647	209,773	149,364	8,456	20,351	1,070	25,437	24,489	5,091	11,192
Vigo	2,343	68	9,179,006	1,457,508	7,825,662	104,164	5,127,314	962,961	102,337	567,993	10,402	1,064,020	300,470	72,417	86,282
Terre Haute	2,281	64	9,005,841	1,437,805	7,670,204	102,168	5,018,715	961,016	97,832	561,229	10,402	1,063,493	298,030	72,041	84,814
Wabash	278	13	938,023	201,409	759,358	22,744	485,947	171,065	7,777	38,342	19,101	80,632	28,192	19,652	5,695
Warren	59	-	180,937	37,267	143,670	-	39,451	64,658	-	7,772	-	1,504	2,781	12	-
Warrick	157	4	439,547	71,912	368,641	1,006	231,254	71,978	1,833	21,827	284	40,947	13,985	5,672	8,173
Washington	73	7	192,551	69,144	149,964	26,557	80,088	46,222	21,686	21,087	11,197	6,516	1,775	-	3,125
Wayne	1,191	45	4,280,377	752,574	3,579,706	51,903	2,271,453	539,039	71,877	75,235	3,518	616,915	224,321	78,296	45,422
Richmond	987	34	3,622,223	657,003	3,004,040	38,820	1,949,712	418,773	59,091	69,119	3,451	491,721	207,157	68,735	42,340
Wells	168	6	582,161	81,951	510,345	10,135	265,675	113,169	10,417	39,738	1,392	70,573	15,471	2,754	2,592
White	110	1	288,390	35,444	254,326	1,380	121,590	95,969	927	14,188	-	7,873	9,758	297	80
Whitley	119	6	415,332	65,879	356,025	6,572	131,470	76,784	9,831	63,017	1,697	72,952	5,580	1,189	2,947
Residents of other States b	1,574	19	4,561,999	617,292	3,990,328	45,621	3,510,422	190,469	67,318	70,575	2,168	188,090	100,083	42,291	44,368
Total	68,317	1,915	229,767,308	40,053,663	194,497,693	4,784,048	135,402,803	28,540,322	3,000,428	8,895,240	498,533	24,805,581	5,761,742	2,263,750	2,203,280

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

IOWA

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Adair	104	5	$278,187	$55,520	$230,117	$7,450	$77,868	$81,514	$6,012	$9,471	-	$4,364	$23,134	$3,564	$1,877
Adams	49	2	143,464	45,222	99,353	1,111	36,766	49,755	1,894	4,523	-	1,975	17,251	-	1,017
Allamakee	140	8	302,173	58,258	250,559	6,644	78,268	136,334	9,572	10,984	$242	4,691	22,487	900	4,087
Appanoose	233	11	680,784	126,460	566,519	12,195	324,988	171,299	15,472	11,468	662	27,001	54,203	4,509	6,572
Audubon	117	8	252,348	47,367	221,669	16,688	39,487	115,795	9,681	21,040	-	-	5,622	1,165	501
Benton	216	16	526,537	96,056	448,997	18,516	157,465	149,678	14,382	30,626	203	7,866	51,782	3,801	2,000
Black Hawk	1,963	50	5,931,711	1,046,942	4,959,873	75,104	3,321,332	875,595	86,984	290,612	16,742	554,879	263,357	74,523	95,068
Waterloo	1,720	37	5,238,773	915,669	4,386,504	63,400	3,035,001	702,769	64,123	274,180	14,028	489,828	221,817	73,321	82,940
Boone	506	28	1,453,654	393,718	1,133,279	73,343	713,503	276,729	22,929	88,942	2,542	31,125	65,683	24,333	8,745
Bremer	194	12	529,999	80,780	462,959	13,740	199,645	168,466	11,433	35,669	831	28,171	32,075	4,411	6,566
Buchanan	177	12	549,921	116,453	448,043	14,575	139,084	153,479	7,524	79,698	808	30,650	50,313	2,234	10,746
Buena Vista	316	14	892,080	145,829	761,833	15,582	269,656	282,847	16,930	39,992	982	16,760	47,052	1,492	5,782
Butler	95	4	234,314	64,785	173,869	4,340	51,788	78,746	6,367	10,218	-	7,583	26,343	1,176	3,286
Calhoun	230	11	651,728	164,775	521,310	34,357	96,160	257,519	11,873	32,404	16,160	1,327	30,044	3,611	1,693
Carroll	405	22	1,000,825	205,392	819,884	24,451	293,483	276,027	32,579	54,140	86	13,864	60,312	6,909	8,301
Cass	219	19	577,519	129,460	474,070	26,011	177,080	173,540	22,295	38,659	9,125	14,726	43,664	3,856	7,506
Cedar	142	9	301,173	78,673	241,026	18,526	57,159	119,245	12,698	3,505	-	2,760	28,084	534	2,000
Cerro Gordo	1,088	28	3,478,304	691,347	2,863,199	76,242	1,933,506	616,986	39,741	159,353	7,762	134,583	229,558	17,814	37,818
Cherokee	278	23	848,319	233,395	679,329	64,405	229,754	243,950	35,435	86,462	164	21,255	52,763	1,496	4,172
Chickasaw	126	4	316,520	61,043	259,128	3,651	79,129	142,098	4,091	10,549	-	9,485	29,080	1,081	-
Clarke	56	5	190,726	76,742	126,027	12,043	61,122	88,057	1,635	7,415	3,558	422	5,426	-	-
Clay	313	20	920,000	322,271	745,364	147,635	248,365	350,973	8,530	43,779	7,617	16,241	41,518	8,518	15,572
Clayton	222	17	528,445	141,599	396,909	10,063	185,383	216,380	6,051	6,003	2,151	14,936	39,312	295	2,000
Clinton	1,330	55	3,794,351	681,319	3,182,764	69,732	1,866,583	660,166	76,371	45,902	4,701	457,375	283,027	33,652	56,076
Clinton	1,066	41	3,149,994	574,292	2,634,892	59,190	1,699,258	443,367	66,635	21,210	4,348	438,957	232,879	30,914	50,534
Crawford	241	36	463,929	100,112	405,133	41,316	93,844	191,429	28,528	7,406	1,009	22,147	24,369	4,660	3,672
Dallas	367	21	991,420	183,643	842,329	34,552	390,597	257,426	31,831	50,009	17,005	26,888	48,811	4,921	3,590
Davis	61	5	166,816	43,789	126,237	3,210	47,788	63,014	8,285	3,038	-	3,199	14,662	9,262	705
Decatur	78	3	217,087	40,786	181,788	5,487	87,607	56,654	2,352	-	238	24,925	8,599	361	657
Delaware	151	4	359,417	61,902	308,080	10,565	102,614	135,769	1,950	11,690	-	3,424	25,356	1,971	500
Des Moines	1,022	25	2,927,921	569,673	2,402,494	44,246	1,516,575	421,329	41,964	137,390	13,242	207,673	236,945	53,809	71,232
Burlington	951	24	2,758,157	543,375	2,257,937	43,155	1,466,598	373,030	38,792	136,757	13,242	203,311	221,171	50,371	63,497
Dickinson	155	8	373,829	86,147	297,536	9,854	102,745	128,856	6,323	3,902	-	9,951	8,060	-	-
Dubuque	1,710	53	5,300,904	1,016,752	4,382,970	98,818	2,686,181	821,575	63,461	195,807	2,545	583,673	371,907	74,506	77,928
Dubuque	1,549	41	4,732,228	879,242	3,939,981	86,995	2,541,883	645,977	49,360	187,454	1,508	537,821	333,600	67,782	71,668
Emmet	212	6	622,346	95,765	530,358	3,777	196,632	204,480	4,874	23,732	-	23,771	23,206	2,441	1,554
Fayette	340	15	839,913	146,285	704,112	10,484	395,804	237,741	4,565	31,482	5,633	19,311	30,790	3,560	18,006
Floyd	258	19	734,946	193,828	582,045	40,927	287,989	219,900	18,542	12,930	74	33,907	62,559	8,784	17,415
Franklin	152	10	422,221	101,835	332,807	12,421	112,948	162,664	9,521	25,323	497	1,465	18,813	3,385	3,762
Fremont	140	11	525,528	112,569	425,974	13,015	61,178	234,701	14,083	60,339	-	1,028	39,866	1,834	373
Greene	207	13	596,812	117,249	510,694	31,131	94,488	241,942	23,182	36,108	-	13,259	27,223	1,757	7,460
Grundy	73	6	199,898	70,002	141,046	11,150	32,578	70,376	9,997	22,015	247	491	12,942	1,548	9,750
Guthrie	112	7	245,845	49,747	206,237	10,139	77,016	97,626	9,217	15,098	-	1,700	8,655	-	2,732
Hamilton	246	12	604,351	143,735	494,653	34,037	197,250	189,095	3,161	20,101	2,433	17,417	24,369	679	13,046
Hancock	135	5	322,142	43,301	281,660	2,819	72,388	163,897	4,126	3,577	-	1,466	7,318	1,500	3,840
Hardin	286	18	764,966	181,430	620,873	37,337	212,927	245,852	15,181	46,489	-	28,078	54,233	5,456	5,624
Harrison	196	20	476,991	153,045	371,113	47,167	137,819	164,910	39,190	10,938	3,059	12,075	23,084	809	2,190
Henry	182	5	446,046	84,348	375,352	13,654	125,296	175,912	6,336	6,280	-	9,797	52,798	6,416	4,290
Howard	115	5	410,856	93,730	324,265	7,139	83,814	116,776	9,886	11,302	-	119,461	28,977	-	8,261
Humboldt	155	7	401,995	60,637	349,162	7,804	56,181	174,462	5,968	13,623	-	5,137	14,113	511	4,388
Ida	203	23	399,035	86,192	335,371	22,528	86,653	138,465	9,115	19,605	-	2,939	19,242	1,096	782
Iowa	138	22	430,593	135,767	312,196	17,370	104,421	148,550	9,958	32,865	-	11,093	41,428	9,261	11,494
Jackson	217	9	536,274	77,231	466,919	7,876	149,884	201,869	8,319	27,293	-	15,834	26,262	2,260	9,488
Jasper	491	14	1,526,421	303,633	1,234,778	11,990	588,443	326,476	27,899	72,344	3,457	154,581	94,298	50,077	13,300
Jefferson	202	13	556,205	166,805	419,954	30,554	240,782	95,062	13,052	20,802	3,370	42,772	50,747	4,375	10,058
Johnson	632	28	1,854,668	379,621	1,521,966	46,919	705,127	489,389	24,474	74,082	9,252	81,654	103,699	10,987	25,446
Jones	164	14	425,546	71,956	365,652	12,062	119,730	145,284	8,538	15,342	71	21,870	57,867	2,042	3,673
Keokuk	158	15	374,380	71,845	316,272	13,737	109,086	139,389	8,074	24,530	-	2,421	13,693	3,968	2,357

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

IOWA - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Kossuth	343	22	$1,002,964	$203,463	$844,397	$44,896	$204,151	$382,282	$27,254	$71,315	$1,498	$20,099	$28,412	$9,461	$12,636
Lee	1,049	49	2,907,639	617,510	2,364,936	74,807	1,678,598	447,056	74,340	80,542	2,474	169,304	239,164	39,290	48,159
Linn	2,961	76	10,183,253	2,228,721	8,176,567	222,035	5,822,402	1,463,856	68,891	459,036	4,961	1,035,417	563,167	112,403	172,918
Cedar Rapids	2,703	66	9,138,868	2,117,902	7,231,637	210,671	5,439,375	1,351,709	65,720	413,305	4,961	1,024,354	509,540	109,877	162,807
Louisa	87	6	203,160	50,612	160,737	8,189	32,902	73,929	2,755	1,368	1,142	-	10,829	-	-
Lucas	169	10	422,296	123,110	344,667	45,481	200,700	90,982	4,697	26,028	33	9,973	17,136	5,942	2,677
Lyon	169	13	420,300	94,338	339,893	13,931	62,564	151,835	21,092	10,936	790	8,399	20,274	4,570	3,068
Madison	110	14	290,235	101,027	223,718	34,510	100,834	100,614	18,541	7,751	1,813	2,021	29,712	6,035	2,953
Mahaska	333	12	877,194	192,387	708,611	23,804	445,637	166,435	20,111	24,853	5,553	31,547	52,444	6,193	9,285
Marion	240	12	651,481	137,243	535,327	21,089	275,738	123,538	10,942	26,548	437	72,448	30,231	20,050	11,048
Marshall	618	32	1,786,127	415,073	1,420,875	49,821	770,641	508,173	39,851	83,194	11,034	69,881	89,704	11,697	14,558
Mills	174	18	441,781	140,147	352,245	50,611	84,589	191,027	23,273	13,438	344	7,634	18,869	1,538	1,502
Mitchell	166	12	432,827	89,473	353,423	10,069	127,771	120,977	7,538	12,368	608	13,753	35,935	201	12,026
Monona	173	17	451,222	120,697	352,384	21,859	116,000	136,106	9,864	6,761	-	14,314	23,261	1,052	-
Monroe	86	8	219,007	54,668	173,635	9,296	108,331	50,572	17,788	6,258	828	6,427	14,850	818	2,219
Montgomery	262	27	738,914	200,993	581,468	43,547	215,400	194,418	22,049	41,055	5,089	65,031	45,068	7,743	5,420
Muscatine	655	30	2,169,053	397,106	1,822,625	50,678	790,083	501,612	40,057	60,838	7,478	252,552	192,605	7,950	39,420
O'Brien	285	22	741,423	143,182	617,334	19,093	196,272	247,304	9,756	42,452	-	13,734	38,343	3,894	5,695
Osceola	157	7	405,684	51,319	363,892	9,527	93,166	138,618	12,785	10,073	-	19,292	15,217	1,800	209
Page	399	21	1,268,753	277,247	1,036,573	45,067	475,318	362,455	34,622	68,404	10,138	57,344	43,377	3,552	14,000
Palo Alto	144	9	393,578	121,244	307,512	35,178	90,547	178,182	15,405	14,770	-	2,672	9,272	3,415	5,000
Plymouth	239	15	606,685	141,375	486,188	20,878	149,430	188,962	16,901	31,330	-	5,646	44,260	372	775
Pocahontas	212	16	545,963	85,012	483,202	22,251	106,382	242,684	13,816	44,714	-	1,269	10,392	2,067	6,101
Polk	8,730	156	29,256,617	5,006,056	24,572,025	321,464	19,068,452	3,347,310	263,526	984,962	63,976	2,343,263	990,891	199,780	311,662
Des Moines a	8,400	150	28,498,884	4,883,656	23,927,994	312,766	18,605,457	3,208,794	258,688	967,274	63,451	2,333,035	974,690	194,703	300,973
Pottawattamie	1,777	60	4,695,411	757,382	4,052,264	114,235	2,457,955	867,254	89,604	296,248	11,849	159,590	232,785	27,296	46,276
Council Bluffs	1,484	38	4,022,189	640,027	3,457,697	75,535	2,336,708	624,989	74,001	270,177	4,511	155,920	195,267	25,222	41,848
Poweshiek	272	17	671,496	133,454	567,409	29,367	276,988	189,483	24,868	19,792	15	12,798	32,743	3,682	3,688
Ringgold	44	1	89,645	13,625	77,019	999	22,626	40,868	2,056	4,020	-	813	1,462	-	-
Sac	261	15	655,275	114,516	552,802	12,043	184,394	232,623	12,249	7,421	-	12,623	34,907	12,549	4,843
Scott	2,772	79	8,935,315	1,899,629	7,286,500	250,814	5,039,654	1,277,398	86,853	370,180	9,694	794,041	536,797	74,275	153,288
Davenport	2,583	75	8,385,825	1,802,718	6,825,836	242,729	4,843,905	1,133,290	84,261	320,609	8,031	783,179	465,516	71,406	146,507
Shelby	192	17	448,189	106,574	370,279	28,664	95,828	165,745	17,714	19,701	13,781	2,631	27,169	1,797	8,009
Sioux	213	13	597,025	122,315	487,590	12,880	115,687	213,195	10,356	32,482	-	14,903	32,587	3,217	10,277
Story	504	34	1,396,555	345,473	1,103,006	51,924	530,354	422,440	17,997	54,613	2,248	34,738	67,219	8,335	21,553
Tama	241	13	636,915	116,032	538,789	17,906	177,290	176,040	7,025	35,320	-	31,480	42,006	4,405	3,874
Taylor	64	4	169,302	45,206	127,122	3,026	43,557	47,215	3,149	15,354	-	10,554	9,451	3,424	1,610
Union	264	19	663,266	166,707	535,029	38,470	296,975	155,646	30,644	23,873	2,667	27,153	45,632	3,951	6,427
Van Buren	51	4	103,209	15,995	89,453	2,239	36,250	39,085	2,491	1,562	-	1,033	3,139	-	715
Wapello	997	23	3,268,893	550,538	2,741,927	23,572	1,763,778	467,451	22,181	109,834	22,673	435,186	215,087	8,179	36,943
Ottumwa	880	16	2,953,983	488,424	2,482,578	17,019	1,587,611	414,975	16,275	102,195	22,673	405,732	199,547	7,951	34,448
Warren	117	7	320,902	73,404	261,458	13,960	112,596	82,279	8,206	30,023	977	3,590	27,797	6,364	442
Washington	260	18	784,589	235,658	636,791	87,860	213,125	234,783	28,047	33,225	1,142	41,132	60,749	2,328	5,690
Wayne	52	4	108,667	16,862	94,798	2,993	22,330	47,267	4,096	9,189	-	270	6,615	-	-
Webster	890	33	2,841,088	746,873	2,228,155	133,940	1,262,567	783,832	37,141	105,361	1,469	117,659	81,055	9,043	55,833
Winnebago	122	8	339,293	87,140	269,123	16,970	80,246	127,015	16,062	31,551	-	999	12,089	1,674	2,000
Winneshiek	224	14	583,709	157,006	439,576	12,873	192,427	207,575	26,314	24,741	27	22,733	24,277	1,642	14,091
Woodbury	3,700	100	11,335,136	2,008,837	9,597,937	271,638	6,694,320	1,895,836	144,684	405,057	29,535	581,275	438,646	143,928	110,921
Sioux City	3,453	79	10,659,864	1,856,957	9,048,586	245,679	6,526,129	1,641,353	135,417	401,201	29,535	575,999	405,659	143,291	104,921
Worth	109	10	300,156	89,294	229,393	18,531	140,948	87,083	3,260	6,986	-	4,671	16,784	-	7,881
Wright	318	18	819,115	147,708	696,708	25,301	237,782	270,228	17,927	38,072	91	9,341	30,380	2,430	3,222
Residents of other States b	198	6	1,133,154	176,283	965,101	8,230	450,814	111,932	6,481	52,234	-	301,858	44,100	11,254	13,575
Total	48,721	1,956	146,214,844	29,225,280	120,806,569	3,817,005	71,578,358	29,697,248	2,327,690	6,012,689	350,832	9,748,537	7,663,870	1,251,706	1,811,447

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

KANSAS

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Allen	211	12	$694,805	$253,739	$532,189	$91,123	$291,648	$206,029	$35,202	$21,750	$1,952	$52,154	$29,911	$4,069	$13,653
Anderson	96	6	284,781	59,296	241,448	15,963	111,903	106,816	14,446	6,942	49	10,323	12,043	1,960	1,392
Atchison	386	22	1,170,974	221,482	990,505	41,013	594,975	204,972	34,935	48,220	5,785	93,524	76,430	16,546	12,062
Barber	131	12	427,552	100,635	338,348	11,431	83,169	204,703	14,829	24,241	559	3,092	41,625	4,537	1,988
Barton	571	14	1,726,246	249,471	1,492,643	15,868	460,401	617,988	19,840	57,896	508	37,555	77,594	17,931	9,517
Bourbon	306	13	933,670	200,292	759,032	25,654	488,422	189,187	11,472	60,115	1,137	32,389	26,719	13,860	7,337
Brown	171	15	462,845	108,584	371,043	16,782	166,690	143,411	14,607	33,356	2,754	19,098	25,025	2,151	3,192
Butler	596	44	1,909,014	535,028	1,474,132	100,146	678,052	444,657	124,441	274,131	6,127	70,889	83,428	24,416	36,849
Chase	87	5	221,776	49,158	183,736	11,118	70,121	81,237	19,013	2,176	73	5,309	7,890	1,380	1,335
Chautaugua	65	8	179,066	48,045	143,560	12,539	55,421	66,508	7,811	15,983	4,656	12,203	6,815	451	671
Cherokee	290	24	980,180	177,307	824,552	21,679	315,349	150,335	36,938	59,367	2,018	108,869	44,617	8,458	6,340
Cheyenne	54	1	182,886	23,521	159,372	7	13,994	100,004	900	16,985	-	711	8,131	-	1,672
Clark	60	13	193,702	129,040	147,969	83,307	50,588	73,429	42,549	13,382	-	13,529	13,767	2,163	791
Clay	156	16	519,665	197,211	385,040	62,586	103,095	204,824	13,160	41,241	304	9,623	37,120	1,077	6,394
Cloud	257	6	788,610	133,229	659,087	3,706	260,707	240,008	7,894	73,093	1,043	14,498	74,438	9,608	9,532
Coffey	72	1	212,565	30,658	183,683	1,776	67,907	65,062	2,039	7,472	137	4,044	13,428	1,594	1,815
Comanche	49	13	140,998	75,634	99,247	31,883	33,550	42,442	17,719	12,833	7,163	3,267	8,332	9,189	1,752
Cowley	778	29	2,412,846	560,633	1,919,476	67,263	1,204,208	478,320	71,227	120,182	3,950	111,780	132,416	24,335	21,293
Crawford	726	39	2,312,863	452,518	1,916,947	56,602	1,082,213	446,073	53,708	99,070	9,302	319,403	83,859	19,939	30,629
Decatur	90	5	235,314	44,139	196,438	5,263	49,832	89,623	10,802	21,300	4,093	825	14,111	25,753	1,649
Dickinson	536	17	1,561,307	255,871	1,320,675	15,239	718,331	375,059	21,563	53,408	769	113,634	118,076	3,837	17,006
Doniphan	78	7	211,766	49,327	176,918	14,479	54,945	75,195	17,554	20,119	-	800	12,726	4,666	1,346
Douglas	583	32	1,747,571	349,792	1,434,258	36,479	799,552	360,424	26,720	77,782	29,973	132,348	91,649	31,483	18,037
Edwards	123	14	336,773	87,834	274,284	25,345	35,201	159,549	27,578	27,853	-	6,879	14,110	20,754	-
Elk	55	4	200,494	51,755	153,068	4,329	47,972	84,648	2,814	22,104	-	1,216	6,126	1,303	360
Ellis	209	18	627,111	185,566	501,508	59,963	188,724	258,977	35,033	39,417	39,835	8,691	7,306	3,635	1,839
Ellsworth	238	6	823,035	114,296	720,135	11,396	126,580	306,969	2,011	67,321	-	16,144	46,455	3,999	3,116
Finney	217	23	665,073	213,472	507,796	56,195	203,819	216,578	30,080	54,058	137	15,980	30,820	3,005	2,186
Ford	429	40	1,249,300	322,867	986,488	60,055	492,841	305,578	77,903	111,901	15,452	24,326	63,743	18,058	7,331
Franklin	277	14	884,834	272,125	689,824	77,115	326,418	190,872	56,494	52,949	11,054	103,320	72,119	8,582	15,729
Geary	258	12	897,714	220,592	709,129	32,007	334,742	222,354	18,205	113,219	3,659	56,724	58,940	22,258	22,687
Gove	51	7	121,885	43,620	98,921	20,656	23,258	55,960	16,772	1,980	2,872	109	7,083	-	2,095
Graham	34	1	77,962	11,617	66,366	21	20,893	34,870	1,030	453	-	3,402	3,877	2,692	-
Grant	50	2	170,566	43,758	128,902	2,094	10,203	100,560	1,508	18,208	-	7,153	3,401	1,213	2,000
Gray	44	11	105,169	37,871	80,938	13,640	36,656	47,526	14,428	2,304	-	76	7,445	40	4,696
Greeley	13	3	36,890	13,647	27,156	3,913	9,713	8,821	4,568	1,084	-	4,000	24	6,881	-
Greenwood	225	21	666,088	218,973	512,296	65,181	173,186	204,497	74,910	36,152	4,764	6,853	42,347	1,700	6,381
Hamilton	27	1	92,740	22,911	71,545	1,716	32,862	19,845	2,733	15,544	-	1,568	3,435	2,623	200
Harper	171	10	575,902	115,264	473,892	13,254	134,719	204,591	9,359	27,240	-	18,506	25,234	13,493	11,160
Harvey	607	15	1,845,087	319,151	1,559,474	33,538	806,296	430,268	18,329	80,172	6,303	86,656	86,170	10,581	14,545
Haskell	25	3	65,348	23,987	47,731	6,370	13,570	33,078	7,466	9,489	-	-	2,053	119	-
Hodgeman	35	5	80,990	27,926	63,859	10,795	16,945	33,752	11,070	3,160	-	341	3,931	-	3,331
Jackson	90	3	217,497	41,533	178,035	2,071	75,778	95,969	5,753	4,543	142	1,297	10,415	-	-
Jefferson	61	7	152,552	29,838	125,970	3,256	31,768	79,743	4,769	8,429	2,080	4,046	9,989	229	-
Jewell	104	5	313,819	73,106	247,125	6,412	115,146	100,061	7,432	7,431	-	3,738	23,776	596	3,670
Johnson	374	14	1,468,649	284,023	1,194,866	10,240	873,338	143,237	29,801	19,776	1,769	259,929	54,065	34,956	14,401
Kearny	26	6	73,758	27,594	54,005	7,841	15,182	36,226	5,370	9,013	1,542	543	4,408	260	-
Kingman	135	8	414,200	75,522	346,873	8,195	143,117	150,635	1,628	13,805	476	7,673	22,975	269	517
Kiowa	57	4	164,345	59,493	110,128	5,276	26,754	91,643	4,794	8,699	-	3,819	9,230	2,311	2,807
Labette	500	12	1,352,026	219,369	1,141,801	9,144	778,311	283,357	26,421	48,233	57	41,550	63,192	11,538	8,194
Lane	40	7	142,844	30,648	124,499	12,303	27,040	50,037	13,959	10,792	78	179	6,720	-	-
Leavenworth	746	33	2,229,904	331,043	1,935,764	36,903	1,253,875	325,725	46,894	56,528	29,587	167,929	154,917	5,266	12,898
Lincoln	57	8	175,344	63,155	121,953	9,764	34,118	66,424	9,825	8,414	1,617	1,508	13,573	354	2,366
Linn	89	5	205,265	42,486	167,349	4,570	78,193	48,035	5,349	8,018	227	16,476	9,204	664	2,600
Logan	31	4	94,362	35,733	71,434	12,805	29,937	42,949	7,467	2,017	521	48	1,523	646	-
Lyon	602	29	1,706,526	311,348	1,435,110	39,932	794,269	430,671	31,223	92,947	1,361	51,625	106,432	12,895	19,725
McPherson	673	20	2,233,230	353,077	1,905,672	25,519	654,815	454,566	35,857	144,532	10,263	75,759	57,070	36,666	13,285
Marion	198	16	573,297	151,291	463,757	41,751	112,742	201,040	57,713	48,415	-	12,897	51,631	1,383	18,537

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

KANSAS - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Marshall	257	13	$631,785	$136,036	$510,589	$14,840	$254,106	$177,874	$27,171	$24,302	$782	$14,572	$48,225	$2,596	$6,325
Meade	44	7	115,729	37,076	91,956	13,303	23,414	60,848	14,321	4,599	-	1,038	4,468	716	1,250
Miami	266	10	751,656	159,977	617,250	25,571	376,431	164,095	11,313	35,213	-	40,168	34,494	3,743	2,011
Mitchell	177	13	541,417	163,895	396,489	18,967	121,351	107,124	22,815	98,161	2,704	27,026	42,941	11,935	1,205
Montgomery	926	46	2,853,835	636,910	2,373,582	156,657	1,492,365	617,812	81,057	193,123	12,142	182,640	94,089	27,101	56,718
Morris	109	7	294,295	72,536	230,992	9,233	82,570	78,911	8,658	31,891	5,700	4,837	13,334	5,778	202
Morton	61	3	205,030	48,851	165,879	9,700	51,445	93,790	12,047	9,362	768	706	9,282	1,801	-
Nemaha	94	5	262,492	48,137	222,241	7,886	54,955	111,387	5,459	39,331	57	1,476	10,920	435	2,000
Neosho	284	12	810,928	146,748	678,714	14,534	361,273	168,163	22,160	69,128	2,135	47,393	27,528	3,953	6,822
Ness	70	4	200,287	57,755	153,212	10,680	49,445	76,398	6,699	5,963	-	2,304	18,457	5,083	-
Norton	95	9	241,943	63,026	187,546	8,629	94,099	90,628	15,933	8,058	-	4,550	14,938	2,339	272
Osage	86	9	208,826	37,158	179,461	7,793	70,724	94,552	8,051	7,267	-	5,827	13,515	982	-
Osborne	89	5	248,996	61,055	191,420	3,479	77,160	67,169	9,753	12,471	519	5,511	26,409	1,116	2,060
Ottawa	105	4	267,008	29,259	241,077	3,328	41,746	122,924	3,486	17,908	-	7,241	18,823	18,909	305
Pawnee	205	9	652,984	118,685	555,812	21,513	97,517	270,031	19,447	13,508	233	46,818	34,641	2,655	4,159
Phillips	82	11	212,903	44,837	177,762	9,696	59,093	76,558	7,736	24,948	2,978	7,473	11,522	176	1,771
Pottawatomie	140	12	299,244	48,830	255,682	5,268	88,647	112,436	11,670	19,152	2,324	6,446	12,449	4,171	444
Pratt	293	6	1,105,340	255,335	869,008	19,003	344,523	289,622	16,949	56,446	258	39,373	68,753	9,160	9,566
Rawlins	88	5	252,895	56,605	200,137	3,847	26,150	135,894	3,343	11,965	-	1,332	21,547	160	3,596
Reno	1,103	29	4,379,932	765,732	3,662,756	48,556	1,693,522	873,770	49,002	420,173	19,283	375,092	195,376	63,295	26,440
Hutchinson	787	27	3,364,058	616,429	2,792,747	45,118	1,340,982	572,995	43,839	366,694	12,618	358,098	144,196	44,790	23,988
Republic	157	11	381,422	52,420	336,358	7,356	116,824	151,911	7,623	16,175	3,452	8,517	22,171	363	3,500
Rice	303	9	1,035,419	164,428	877,864	6,873	209,316	359,410	17,475	6,615	3,957	7,963	35,052	40,068	6,178
Riley	374	21	1,070,978	254,681	837,386	21,089	440,985	285,775	48,403	83,098	4,560	40,110	54,077	21,652	12,920
Rooks	67	8	174,698	47,398	137,371	10,071	47,058	64,442	15,435	23,029	219	2,343	3,664	-	2,000
Rush	129	8	399,893	71,658	338,056	9,821	75,746	177,904	14,127	4,472	-	6,142	30,842	8,660	115
Russell	206	14	621,037	135,342	501,769	16,074	134,847	179,281	33,883	28,714	605	5,784	18,742	2,680	4,858
Saline	710	18	2,627,818	515,495	2,141,176	28,853	1,190,006	602,116	46,565	193,722	7,805	161,806	96,404	18,052	30,617
Scott	42	3	112,867	24,000	90,377	1,510	32,297	43,067	2,600	14,425	-	109	6,547	17	611
Sedgwick	4,957	199	18,033,464	3,846,313	14,682,103	494,952	9,034,108	2,971,139	392,486	1,112,127	80,076	1,581,060	667,156	381,701	262,752
Wichita a	4,712	188	17,127,287	3,697,705	13,897,888	468,306	8,812,896	2,666,428	374,559	1,082,539	78,957	1,525,654	633,764	367,758	260,965
Seward	127	12	538,602	151,499	412,935	25,832	171,226	138,891	25,640	60,450	7,351	38,139	39,056	14,527	6,414
Shawnee	2,963	98	9,698,264	1,803,551	8,076,304	181,591	6,066,207	1,273,390	188,015	509,128	50,713	634,439	339,848	48,820	70,727
Topeka	2,880	89	9,450,818	1,749,919	7,863,888	162,989	5,929,257	1,205,410	172,985	508,360	47,771	630,067	332,375	48,820	70,167
Sheridan	36	2	74,389	18,285	61,760	5,656	26,670	30,535	738	1,687	6,156	384	2,972	1,198	-
Sherman	130	11	341,197	67,552	289,479	15,834	158,935	121,932	18,835	6,344	-	1,971	7,007	390	853
Smith	81	5	196,237	33,651	166,373	3,787	50,031	55,480	3,939	26,634	374	4,690	13,744	633	-
Stafford	176	5	658,082	130,650	531,750	4,318	87,840	247,406	16,271	19,600	2,086	9,658	33,879	1,645	5,186
Stanton	31	1	93,200	19,060	74,702	562	26,484	30,041	1,283	16,984	-	1,728	1,424	-	1,127
Stevens	60	3	218,358	77,103	145,963	4,708	64,868	59,260	8,826	19,595	-	4,217	3,799	6,266	79
Sumner	408	22	1,314,992	324,596	1,043,710	53,314	451,538	359,203	42,435	82,681	562	40,587	68,595	21,057	29,565
Thomas	116	9	379,043	93,482	312,292	26,731	63,037	171,269	33,228	20,415	-	21,301	13,335	5,352	1,480
Trego	57	1	176,964	39,489	137,716	241	32,035	68,660	9,975	4,863	-	1,386	14,103	5,663	-
Wabaunsee	54	8	219,110	112,208	128,555	21,653	44,168	58,421	4,547	21,133	475	14,562	21,180	12,859	770
Wallace	49	6	89,658	33,477	74,811	18,630	44,924	27,656	20,806	-	-	74	2,277	750	-
Washington	84	4	183,768	36,443	150,233	2,908	48,590	86,715	3,982	13,568	-	3,875	12,491	-	501
Wichita	15	5	40,854	19,185	28,076	6,407	6,398	18,295	3,407	5,536	-	-	1,447	-	-
Wilson	198	10	588,846	139,224	468,085	18,463	226,567	196,431	14,375	24,422	1,304	28,568	13,453	1,278	4,006
Woodson	59	-	149,290	19,664	129,626	-	50,321	68,021	-	2,823	88	4,046	8,619	401	1,246
Wyandotte	3,259	69	9,218,606	1,505,433	7,818,280	105,107	5,667,480	1,625,920	116,504	448,868	24,817	406,207	282,119	85,439	66,502
Kansas City a	3,122	61	8,841,119	1,433,536	7,500,001	92,418	5,474,940	1,528,024	97,821	442,318	24,575	394,327	265,857	70,609	65,855
Residents of other States b	288	10	1,134,749	252,264	916,287	33,802	616,804	116,952	37,270	29,156	1,423	146,538	51,211	64,070	9,614
Total	32,930	1,536	104,860,911	21,756,095	86,118,913	3,014,097	46,479,900	23,865,426	2,811,658	6,236,477	462,054	6,178,854	4,710,814	1,368,017	1,049,675

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TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

KENTUCKY

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Adair	11	-	$42,412	$7,985	$34,427	-	$13,872	$4,385	$3,467	$3,523	-	$7,863	$4,012	-	-
Allen	13	1	36,229	4,541	32,020	$332	14,685	10,279	1,291	-	-	-	487	-	-
Anderson	53	1	152,439	18,697	135,287	1,545	64,773	43,380	2,035	5,156	-	19,544	5,260	$92	$70
Ballard	12	3	30,057	8,175	22,803	921	14,835	8,108	3,033	-	$884	233	400	-	-
Barren	102	7	345,500	80,422	272,879	7,801	114,661	104,218	7,499	34,018	657	13,706	13,876	-	2,050
Bath	35	1	106,707	12,968	93,762	23	33,633	28,960	265	7,728	-	12,221	10,730	226	-
Bell	256	11	940,410	203,617	784,196	47,403	578,810	123,071	24,409	19,027	5,948	85,760	24,552	516	785
Boone	56	2	185,496	70,621	115,333	458	95,410	48,021	-	3,112	-	17,899	4,468	-	6,162
Bourbon	282	9	1,070,069	239,499	843,438	12,868	290,916	287,429	49,665	162,793	37,564	107,690	69,910	26,554	11,703
Boyd	924	30	3,257,418	632,193	2,705,605	80,380	2,022,776	457,305	18,925	144,666	6,294	225,942	94,219	42,464	26,169
Ashland	828	28	2,977,666	581,160	2,468,642	72,136	1,851,791	399,140	15,469	134,847	6,294	218,725	84,511	41,080	26,169
Boyle	272	10	966,739	157,000	822,060	12,321	412,635	154,846	26,434	34,822	116	121,382	107,478	9,708	8,682
Bracken	56	2	163,560	32,376	134,670	3,486	71,388	19,763	5,007	2,342	346	23,614	20,243	725	667
Breathitt	17	-	59,013	17,260	41,753	-	41,627	13,116	-	-	-	454	807	-	-
Breckinridge	48	2	172,295	56,610	119,957	4,272	90,752	22,508	795	517	-	37,348	9,986	-	5,378
Bullitt	26	1	65,244	22,492	55,396	12,644	38,258	9,866	-	-	-	1,420	1,803	42	-
Butler	7	-	80,885	48,136	32,749	-	10,556	-	9,759	-	-	51,730	17,213	47	260
Caldwell	85	4	239,112	50,442	192,634	3,964	103,531	58,795	3,978	23,728	-	18,545	3,736	1,510	-
Calloway	55	5	225,466	77,497	167,153	19,184	86,602	13,726	22,962	44,653	-	38,084	7,387	2,457	2,480
Campbell	2,518	53	7,007,944	932,320	6,171,281	95,657	4,794,086	725,866	108,385	70,684	869	540,910	190,335	115,156	39,550
Newport	902	21	2,181,674	261,959	1,946,955	27,240	1,295,136	355,445	25,357	21,096	770	202,543	83,581	15,040	8,453
Carlisle	8	1	14,079	3,551	12,200	1,672	4,289	8,608	1,672	-	-	12	193	-	-
Carroll	87	9	271,325	76,692	208,863	14,230	124,253	70,237	21,305	11,197	1,901	13,187	4,422	1,300	2,718
Carter	38	-	113,847	15,570	98,277	-	66,340	8,886	1,645	3,490	16	17,615	7,369	559	-
Casey	7	-	25,051	3,396	21,655	-	7,421	12,290	-	650	-	668	281	-	210
Christian	295	4	1,032,258	226,295	832,880	26,917	496,833	129,339	13,034	43,102	-	125,865	77,861	6,858	5,166
Clark	302	8	1,009,851	189,386	830,022	9,557	361,111	222,197	6,919	66,492	11,188	100,705	47,624	11,378	20,381
Clay	9	-	30,646	5,694	24,952	-	14,283	4,261	-	8,569	-	695	501	-	1,385
Clinton	2	-	10,047	9,003	1,044	-	1,590	-	-	-	-	-	640	-	-
Crittenden	31	1	122,029	23,500	98,742	213	73,378	19,764	213	15,728	-	3,384	3,789	-	-
Cumberland	14	-	86,368	11,065	75,303	-	21,793	3,467	559	29,061	-	14	4,697	4,200	2,000
Daviess	533	14	2,269,116	435,727	1,872,985	39,596	1,102,487	403,522	47,187	147,768	3,873	271,943	68,050	19,939	24,549
Edmonson	19	-	57,700	7,228	50,472	-	46,747	207	-	2,635	-	4,493	2,115	-	-
Elliott	1	-	2,900	295	2,605	-	2,900	-	-	-	-	-	-	-	-
Estill	80	-	225,523	26,863	198,660	-	163,207	19,801	249	4,400	-	6,302	6,596	71	-
Fayette	2,415	79	9,958,550	2,021,534	8,196,479	259,463	4,516,263	1,300,447	234,659	438,444	21,149	1,708,205	446,624	104,993	127,539
Lexington	2,387	75	9,870,491	1,965,390	8,128,578	223,477	4,480,076	1,295,019	225,591	438,434	21,149	1,694,615	437,592	99,504	124,377
Fleming	42	3	158,263	42,840	120,940	5,517	44,063	45,723	2,643	8,577	-	11,675	18,865	3,485	4,003
Floyd	183	3	564,897	89,197	480,432	4,732	295,613	123,340	4,468	13,086	2,343	24,846	5,488	2,281	-
Franklin	357	9	1,320,680	209,402	1,120,099	8,821	518,947	310,200	20,453	47,869	809	182,611	38,659	18,516	10,934
Fulton	147	2	459,170	73,334	386,202	366	210,487	91,350	1,109	25,934	-	19,901	18,394	21,746	2,174
Gallatin	15	-	49,946	6,888	43,058	-	17,394	14,610	-	547	-	10,256	1,853	265	840
Garrard	43	3	111,106	15,665	96,900	1,459	26,222	24,662	2,215	16,573	123	6,820	5,790	-	-
Grant	67	2	183,634	34,881	149,321	568	66,525	52,268	5,666	3,478	1,415	6,997	14,763	-	2,493
Graves	203	2	879,565	182,734	701,290	4,459	390,050	65,721	8,797	96,149	4,652	179,241	32,692	332	10,009
Grayson	24	1	88,317	14,190	74,240	113	40,648	9,472	743	514	-	24,930	6,617	1,959	-
Green	19	-	50,346	5,379	44,967	-	32,179	7,887	-	-	-	1,411	3,473	-	-
Greenup	161	2	417,986	45,618	375,939	3,571	315,390	52,199	4,107	12,385	179	7,437	6,983	1,072	2,198
Hancock	15	2	37,690	6,331	35,932	4,573	25,384	7,302	4,573	48	-	481	1,031	-	-
Hardin	147	1	456,891	55,738	403,207	2,054	274,287	40,932	-	4,338	-	79,842	9,842	891	23
Harlan	394	7	1,589,445	206,361	1,396,530	13,446	932,397	172,566	5,413	23,419	-	270,003	26,706	3,280	14,008
Harrison	143	1	522,571	66,963	456,688	1,080	167,246	180,764	1,496	27,972	3,304	25,108	33,652	15,244	1,913
Hart	43	2	229,256	54,702	186,793	12,239	75,859	33,303	14,250	20,902	13,459	40,115	12,519	-	231
Henderson	204	7	787,901	146,688	646,447	5,234	355,253	95,413	9,365	46,592	7,868	116,400	50,936	9,431	8,701
Henry	39	3	130,421	39,878	99,299	8,756	46,227	30,599	7,128	17,311	1,901	4,695	9,875	-	5,750
Hickman	12	-	29,240	3,766	25,474	-	8,737	6,197	1,766	10,174	-	198	270	-	-
Hopkins	199	12	666,161	160,738	528,763	23,340	331,611	101,759	13,039	45,649	14,779	32,395	20,790	158	2,159
Jackson	7	-	23,641	9,458	14,183	-	6,386	7,699	-	-	-	770	4,486	-	-

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

KENTUCKY - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
	Net Income 1/	Net Deficit 1/					Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
								Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Jefferson	13,843	235	$54,174,484	$9,515,943	$45,125,820	$467,279	$30,488,959	$4,570,951	$453,313	$1,975,393	$70,495	$9,130,566	$2,168,593	$892,008	$802,114
Louisville [a]	13,339	228	51,374,719	9,072,310	42,744,298	441,889	29,223,628	4,435,710	428,501	1,763,230	70,495	8,382,011	2,066,704	859,221	766,702
Jessamine	76	5	207,984	49,154	172,790	13,960	52,015	67,724	17,880	2,712	-	17,008	27,718	6,753	561
Johnson	88	3	345,143	68,849	290,482	14,188	158,757	73,320	-	46,424	1,824	20,335	5,157	-	-
Kenton	3,203	50	8,393,177	1,159,858	7,296,542	63,223	5,695,761	854,828	69,156	205,344	23,024	680,439	215,860	39,913	56,479
Covington	2,664	47	7,054,033	1,005,781	6,081,896	53,644	4,665,857	759,227	65,925	186,406	23,024	590,003	182,278	30,137	46,664
Knott	8	-	27,617	4,562	23,055	-	10,855	7,208	-	-	-	40	1,226	-	-
Knox	76	-	225,131	21,123	204,008	-	133,715	37,552	-	5,058	-	7,707	4,174	580	3,534
Larue	11	-	76,714	31,948	44,766	-	8,996	57,611	-	-	-	4,605	766	-	2,838
Laurel	36	2	113,927	20,256	96,529	2,858	66,310	23,388	-	-	-	277	6,243	-	-
Lawrence	43	3	142,572	38,082	106,706	2,216	53,414	28,953	5,379	5,410	-	2,248	5,935	-	-
Lee	12	1	35,607	9,678	26,565	636	12,711	5,820	1,347	-	2,871	7,490	1,414	268	-
Leslie	14	-	56,330	7,328	49,002	-	52,512	1,697	-	240	-	585	367	-	36
Letcher	182	1	417,664	45,679	372,250	265	323,847	76,025	265	250	2,849	2,723	3,056	-	2,000
Lewis	21	2	82,939	11,316	72,550	927	22,242	32,488	1,192	677	-	970	3,628	13,363	-
Lincoln	57	1	159,956	30,321	130,193	558	54,917	46,191	2,452	5,683	-	8,620	5,850	1,741	393
Livingston	8	-	43,649	4,389	39,260	-	28,347	-	-	-	-	9,181	3,248	-	-
Logan	92	2	339,171	59,903	280,467	1,199	98,918	98,824	310	25,865	-	37,732	14,631	75	4,405
Lyon	20	3	112,349	27,091	91,612	6,344	57,861	2,595	5,385	5,205	-	25,116	3,557	13,292	-
McCracken	790	22	2,945,151	524,575	2,482,592	62,016	1,619,892	312,231	61,675	289,392	36,582	311,971	111,068	12,996	26,570
Paducah	755	22	2,840,859	508,359	2,394,516	62,016	1,576,561	280,328	61,675	280,827	35,353	308,486	104,976	10,698	23,717
McCreary	35	-	123,496	9,283	114,213	-	103,586	9,525	-	-	-	4,174	3,430	739	423
McLean	12	-	42,352	6,213	36,139	-	17,719	4,631	1,176	4,588	-	8,687	1,292	-	-
Madison	311	11	1,037,936	187,624	855,905	5,593	524,081	128,620	19,072	53,625	16,437	153,177	47,992	624	2,107
Magoffin	15	-	76,141	39,313	36,828	-	57,244	8,293	-	-	-	632	2,883	-	-
Marion	71	1	235,208	46,303	190,898	1,993	100,400	27,958	3,260	8,094	-	33,517	23,483	-	4,198
Marshall	26	-	77,467	6,125	71,342	-	38,808	22,493	-	-	-	8,158	764	166	-
Martin	7	-	31,723	5,308	26,415	-	9,243	15,033	-	-	-	1,520	-	-	-
Mason	265	10	1,103,571	299,866	821,391	17,686	416,778	167,876	30,331	99,523	2,849	210,125	84,252	9,475	14,274
Meade	11	-	26,560	6,040	20,520	-	10,528	4,083	-	-	-	477	1,325	-	-
Menifee	1	-	1,110	-	1,110	-	-	1,060	-	-	-	-	-	-	-
Mercer	109	2	327,790	66,447	268,069	6,726	109,635	83,685	7,250	36,878	-	24,033	16,671	2,891	5,098
Metcalfe	1	-	1,055	-	1,055	-	1,055	-	-	-	-	-	-	-	-
Monroe	2	-	7,306	208	7,098	-	7,144	-	-	-	-	45	80	-	-
Montgomery	143	10	609,280	133,239	492,998	16,957	169,459	105,913	15,569	54,158	880	122,096	34,914	7,303	14,342
Morgan	9	-	23,958	8,814	15,144	-	9,201	4,888	-	-	-	811	3,260	-	-
Muhlenberg	139	10	603,932	146,976	479,122	22,166	306,672	61,809	15,789	44,989	2,367	114,435	27,631	4,722	9,124
Nelson	99	1	375,581	69,778	303,971	168	139,370	91,095	1,632	33,692	429	28,068	9,227	10,091	3,497
Nicholas	42	-	142,364	27,390	114,974	-	39,894	30,938	1,813	18,127	1,231	8,969	16,093	-	-
Ohio	47	1	167,242	32,121	135,279	158	45,983	37,530	758	7,059	-	6,960	14,210	446	-
Oldham	63	2	226,523	35,289	192,284	1,050	80,977	30,372	3,073	3,133	-	71,289	7,875	243	3,863
Owen	33	-	92,623	31,289	61,334	-	38,454	20,103	1,691	10,110	-	786	6,552	200	-
Owsley	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pendleton	34	1	76,074	9,054	70,667	3,647	27,885	28,452	2,209	1,660	-	1,776	4,392	-	-
Perry	221	2	694,658	86,071	625,731	17,144	496,272	103,910	1,254	11,494	9	22,622	7,834	236	4,000
Pike	232	4	807,842	120,796	691,031	3,985	421,477	194,917	5,808	27,606	3,000	52,055	13,610	855	2,039
Powell	7	-	14,873	3,805	11,068	-	10,979	3,832	-	-	-	-	62	-	-
Pulaski	150	2	425,476	69,288	366,691	10,503	289,166	54,026	-	24,417	-	6,176	17,029	2,007	2,374
Robertson	2	1	16,055	15,474	4,172	3,591	-	6,288	-	1,185	-	140	8,442	-	-
Rockcastle	19	-	50,401	7,351	43,050	-	21,089	11,873	-	-	-	2,340	6,762	228	263
Rowan	25	1	76,700	15,390	66,855	5,545	49,087	9,151	-	1,030	-	4,162	5,546	-	-
Russell	1	-	2,991	148	2,843	-	2,851	-	-	-	-	-	98	-	-
Scott	142	2	396,869	78,435	325,908	7,474	128,299	88,228	562	8,477	-	44,149	47,179	687	3,287
Shelby	122	-	389,844	42,695	347,149	-	164,684	67,326	-	51,372	-	30,399	13,947	4,253	6,478
Simpson	48	-	138,743	15,564	123,179	-	53,784	29,144	-	13,742	-	9,921	8,946	-	-
Spencer	14	-	33,292	8,505	24,787	-	17,644	1,976	-	1,438	-	2,482	2,111	-	1,387
Taylor	31	-	132,883	25,253	107,630	-	67,661	12,497	-	16,456	-	6,830	10,413	584	3,170
Todd	26	1	73,607	13,179	62,649	2,221	22,833	16,438	-	-	-	4,825	3,318	-	-

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

KENTUCKY - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Trigg	26	-	$90,119	$21,019	$69,100	-	$30,898	$20,639	-	$625	-	$21,141	$4,798	-	$1,636
Trimble	7	-	14,296	1,381	12,915	-	9,363	-	-	-	-	88	19	-	-
Union	60	4	251,959	59,272	194,887	$2,200	100,601	52,543	-	16,504	-	10,221	33,595	$1,915	3,640
Warren	321	1	1,171,978	91,839	1,082,744	2,605	511,568	180,178	-	102,283	-	108,590	67,994	5,060	15,832
Washington	57	-	179,235	21,729	157,506	-	89,397	12,936	-	9,224	-	6,642	8,787	230	1,050
Wayne	13	-	52,617	4,297	48,320	-	16,492	16,085	-	-	-	17,084	-	590	-
Webster	56	1	183,114	44,628	152,274	13,788	95,417	28,704	-	8,709	-	6,820	15,477	236	4,022
Whitley	175	4	559,030	112,961	458,537	12,468	340,510	68,844	-	8,410	-	75,670	10,491	10,930	2,271
Wolfe	3	-	5,189	-	5,189	-	3,866	1,087	-	-	-	-	103	-	-
Woodford	140	1	472,613	77,309	400,482	5,178	201,257	150,321	$501	7,920	-	41,474	23,120	3,988	6,245
Residents of other States b	373	30	1,291,051	275,666	1,029,579	14,194	740,324	98,685	95,087	73,368	$6,093	107,840	62,404	26,113	17,078
Total	33,459	753	119,965,704	21,208,181	100,325,467	1,567,944	65,157,270	14,222,025	1,547,771	5,077,171	312,577	16,272,584	4,842,250	1,503,256	1,383,968

LOUISIANA

County and City	Net Income 1/	Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Acadia	328	20	$1,258,241	$329,177	$1,054,435	$125,371	$479,195	$323,327	$63,019	$111,025	$3,164	$33,916	$58,873	$49,350	$4,482
Allen	98	4	260,746	36,868	229,253	5,375	169,061	49,280	5,637	3,191	186	8,955	3,372	356	544
Ascension	98	5	273,775	28,920	249,274	4,419	170,629	45,814	5,646	8,704	-	3,667	16,454	2,068	1,745
Assumption	60	4	216,328	35,202	186,486	5,360	90,095	56,964	9,407	13,306	504	12,280	14,302	109	1,078
Avoyelles	86	7	258,215	95,508	198,457	35,750	114,080	80,730	20,283	10,696	-	6,200	14,482	930	405
Beauregard	78	3	251,052	44,737	208,542	2,227	127,356	67,156	629	2,944	-	8,731	13,312	9,490	1,087
Bienville	53	6	198,335	56,382	151,624	9,671	67,581	45,353	145	22,250	2,276	27,845	7,937	723	851
Bossier	120	4	352,817	64,989	292,059	4,231	151,598	50,237	7,934	45,306	170	12,569	22,216	460	4,157
Caddo	3,594	166	14,838,882	4,037,635	11,249,668	448,421	7,781,282	1,763,530	215,385	1,031,908	66,888	1,120,501	818,413	303,546	187,398
Shreveport	3,271	149	15,824,352	3,773,551	10,444,188	393,387	7,332,702	1,522,646	189,306	997,463	57,362	1,042,450	780,873	290,566	178,548
Calcasieu	1,151	20	4,194,002	824,878	3,423,994	54,870	2,068,791	805,622	25,904	169,609	8,397	211,610	105,152	74,024	56,510
Caldwell	47	4	154,829	41,531	119,636	6,338	96,630	31,165	4,263	1,618	-	6,805	2,133	1,985	8,619
Cameron	44	-	106,546	5,735	100,811	-	82,205	8,372	-	-	-	172	185	-	-
Catahoula	17	7	65,168	25,361	50,787	10,980	48,421	14,534	4,379	-	-	110	56	-	-
Claiborne	153	11	513,738	131,368	393,676	11,306	212,004	82,757	5,133	25,768	10,066	37,278	42,468	11,388	955
Concordia	91	2	261,732	64,977	197,483	728	107,471	76,290	6,440	20,501	160	4,516	6,948	510	1,793
De Soto	129	8	437,491	117,384	334,999	14,892	164,552	106,459	15,126	24,374	-	20,126	21,492	1,035	2,758
East Baton Rouge	1,750	40	5,956,361	1,151,508	4,903,825	98,972	3,755,047	650,753	107,433	237,334	20,074	432,267	151,736	81,412	42,079
Baton Rouge	1,687	40	5,815,710	1,143,630	4,771,052	98,972	3,675,458	618,666	107,433	228,012	20,074	430,696	140,348	81,412	42,079
East Carroll	106	8	428,882	94,646	369,499	35,263	110,210	145,760	12,347	52,437	-	4,825	12,638	3,416	3,792
East Feliciana	68	6	206,261	48,309	160,549	2,597	75,202	60,233	1,305	13,364	2,793	6,252	24,047	1,894	-
Evangeline	53	-	161,482	29,681	131,801	-	62,423	58,921	-	8,200	-	992	6,828	1,949	727
Franklin	111	2	374,243	67,453	310,433	3,643	124,480	88,190	7,856	25,496	-	21,409	26,321	6,043	3,102
Grant	48	-	159,553	31,661	127,892	-	70,276	34,784	-	2,072	-	3,990	3,429	210	950
Iberia	298	14	1,106,162	218,841	906,965	19,644	503,387	173,641	31,004	89,231	7,803	124,766	71,593	5,402	18,617
Iberville	227	6	680,950	94,983	608,045	22,078	411,465	87,099	24,924	15,196	289	44,276	43,628	2,847	5,504
Jackson	73	2	225,640	18,705	208,522	1,587	180,902	19,467	6,583	100	-	3,081	3,353	1,137	-
Jefferson	511	9	1,604,067	262,695	1,348,470	7,098	948,434	239,235	17,919	46,622	2,199	80,132	135,165	20,879	25,496
Jefferson Davis	207	14	693,560	134,808	586,521	27,769	270,158	179,245	42,086	26,487	6,205	40,798	36,252	22,775	3,790
Lafayette	357	11	1,240,447	254,468	1,019,707	33,728	601,511	323,395	49,614	54,464	941	43,217	27,794	23,472	5,607
Lafourche	260	5	986,629	120,026	875,668	9,065	387,264	232,003	23,306	38,798	9,367	48,878	83,874	9,090	2,893
La Salle	70	4	192,611	47,139	147,853	2,381	115,483	34,005	2,385	-	100	9,307	6,847	50	8,409
Lincoln	140	11	535,895	204,817	360,919	29,841	225,508	121,036	30,945	41,388	-	69,703	19,319	4,745	5,688
Livingston	19	-	51,057	3,973	47,084	-	34,530	10,808	242	-	-	94	791	140	-
Madison	105	9	438,317	75,507	370,111	7,301	219,902	55,374	16,359	55,468	-	47,446	21,278	15,184	1,896
Morehouse	188	5	626,726	107,232	527,048	7,554	313,087	106,839	21,559	35,063	3,601	31,229	23,407	3,031	1,141
Natchitoches	140	11	483,298	104,916	391,725	15,343	183,817	109,378	7,336	53,433	-	6,235	38,661	1,062,914	7,891
Orleans	18,392	544	67,366,632	13,457,523	55,352,222	1,443,113	39,128,753	6,701,172	637,793	3,259,999	389,670	7,016,111	4,243,084	1,062,914	1,101,026
New Orleans a	18,392	544	67,366,632	13,457,523	55,352,222	1,443,113	39,128,753	6,701,172	637,793	3,259,999	389,670	7,016,111	4,243,084	1,062,914	1,101,026

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

LOUISIANA - Continued

County and City	Number of Returns: Net Income 1/	Number of Returns: Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss: Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Ouachita	1,052	32	$3,855,902	$728,040	$3,168,744	$40,882	$2,195,626	$409,542	$23,222	$463,876	$6,323	$180,842	$77,320	$52,942	$48,174
Monroe	788	27	3,135,609	631,212	2,544,712	40,315	1,697,830	329,132	21,613	430,242	6,323	173,304	65,766	45,131	45,425
Plaquemines	139	3	348,395	36,941	314,386	2,932	254,820	31,027	2,098	6,292	-	8,261	6,426	2,522	5,515
Pointe Coupee	87	4	315,134	63,966	256,158	4,990	163,089	49,278	6,722	13,440	480	30,008	17,346	2,207	2,885
Rapides	867	47	3,166,996	752,789	2,492,965	78,758	1,783,157	441,943	46,492	216,952	16,235	216,127	115,537	24,675	20,127
Red River	34	3	124,252	36,541	89,382	1,671	35,923	29,313	1,024	13,848	-	212	5,797	873	403
Richland	69	3	256,653	76,783	188,431	8,561	114,741	43,983	13,067	14,524	-	6,008	5,618	2,847	805
Sabine	125	4	367,989	88,077	307,248	27,336	153,549	58,507	10,471	17,006	16,798	6,349	16,677	11,388	376
St. Bernard	59	2	193,436	40,876	158,546	5,986	82,405	37,121	2,811	16,084	-	9,220	7,242	296	3,073
St. Charles	122	1	282,253	19,274	263,838	859	211,707	34,047	-	14,097	-	511	3,841	2,278	3,275
St. Helena	3	-	10,557	772	9,785	-	1,208	5,077	772	283	-	60	119	-	-
St. James	93	6	263,484	35,118	238,229	9,863	105,157	45,378	9,802	20,960	4,000	17,428	27,383	678	1,834
St. John the Baptist	77	4	265,150	30,525	239,312	4,687	105,539	47,205	3,515	53,835	-	8,107	13,415	900	4,592
St. Landry	328	11	1,151,071	362,385	871,922	83,236	436,434	283,518	15,790	81,591	6,994	18,150	71,858	20,915	1,890
St. Martin	65	4	172,942	25,572	149,334	1,964	59,765	68,889	1,180	13,711	2,990	11,527	7,181	1,615	1,104
St. Mary	243	21	927,032	263,861	709,221	46,050	363,999	181,349	22,572	69,677	575	101,926	64,183	3,211	23,508
St. Tammany	173	12	598,076	244,664	482,677	129,265	273,196	111,426	8,729	8,402	6,565	30,806	50,378	5,694	46,085
Tangipahoa	212	17	715,953	244,907	535,185	64,139	387,148	162,879	19,087	10,660	2,508	38,596	32,822	5,690	8,615
Tensas	96	2	240,677	42,993	198,307	623	103,156	52,155	3,450	35,833	-	10,059	3,937	100	2,585
Terrebonne	240	6	725,781	96,817	642,992	14,028	421,343	162,666	7,968	34,550	-	15,333	19,895	3,781	2,675
Union	41	4	108,792	30,401	80,271	1,880	46,686	22,251	2,620	-	-	7,711	5,845	4,645	1,052
Vermilion	184	5	656,560	92,479	574,134	10,053	288,636	213,919	14,297	37,005	542	18,949	16,245	1,796	3,106
Vernon	60	5	180,830	25,104	157,938	2,212	79,964	51,776	972	5,882	-	1,038	4,268	2,107	-
Washington	287	5	956,297	164,971	799,081	7,755	616,462	139,693	8,677	38,465	-	47,101	23,766	2,469	9,994
Webster	179	9	630,212	174,993	479,914	24,695	295,645	92,028	6,336	12,988	850	32,788	30,049	7,280	6,012
West Baton Rouge	53	-	166,135	20,804	145,331	-	100,148	8,907	3,851	24	-	16,360	31,711	-	4,000
West Carroll	31	2	100,862	38,014	72,938	10,090	17,804	40,895	5,302	3,057	4,545	98	6,542	1,244	-
West Feliciana	33	-	85,410	16,108	69,302	-	22,716	20,064	2,584	4,844	-	4,720	13,256	1,694	-
Winn	71	1	175,635	17,455	158,185	5	97,017	40,775	-	8,245	-	614	2,088	2,700	-
Residents of other States b	495	17	1,615,522	266,131	1,368,386	18,995	1,042,524	186,435	25,432	50,849	1,817	120,048	68,470	8,950	11,188
Total	34,788	1,202	125,818,658	26,506,904	102,418,185	3,106,431	69,512,354	16,110,974	1,699,169	6,811,332	606,075	10,509,246	6,877,055	1,898,061	1,723,843

MAINE

County and City	Number of Returns: Net Income 1/	Number of Returns: Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss: Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Androscoggin	2,038	46	$7,288,739	$1,424,953	$6,194,418	$330,632	$3,826,189	$972,644	$90,682	$192,903	$9,177	$756,382	$819,375	$61,438	$99,524
Lewiston	904	20	3,181,413	535,619	2,722,773	76,979	1,535,934	513,214	36,002	146,857	3,784	303,039	284,316	25,710	37,103
Aroostook	912	66	2,984,537	885,535	2,348,202	249,200	1,281,960	805,943	211,217	142,958	47,333	74,902	369,215	23,130	51,087
Cumberland	6,492	137	23,513,655	4,746,085	18,958,133	370,563	11,787,464	2,868,803	227,256	499,245	19,566	2,999,518	2,831,340	410,619	448,860
Portland	4,915	107	17,405,422	3,656,854	14,068,647	320,079	8,984,471	2,029,025	190,969	361,557	15,887	2,164,677	2,158,034	300,075	316,536
Franklin	373	9	1,324,698	203,570	1,144,073	22,945	515,088	306,510	40,884	63,927	62	145,598	189,535	11,585	11,255
Hancock	669	23	3,140,831	703,140	2,560,997	123,306	726,416	439,371	107,368	104,521	1,637	893,503	427,069	25,567	78,691
Kennebec	1,966	49	6,989,001	1,438,747	5,661,145	110,891	3,429,720	1,164,761	124,731	162,215	20,132	872,968	685,256	143,451	109,330
Knox	634	23	2,673,102	685,481	2,064,930	77,309	866,691	494,359	24,441	29,121	18,344	528,248	375,229	97,492	78,755
Lincoln	285	5	1,026,135	176,031	866,469	16,365	219,113	205,404	8,250	54,750	-	235,560	148,432	16,078	25,427
Oxford	722	35	3,349,457	849,303	2,591,932	91,778	1,118,376	535,080	92,153	43,471	4,028	1,019,356	317,582	21,008	25,391
Penobscot	2,430	41	8,914,087	1,532,473	7,488,953	107,339	4,479,734	1,175,017	93,751	192,462	10,615	1,082,261	1,055,545	130,795	131,055
Bangor	1,450	22	5,958,585	1,083,152	4,948,936	73,703	2,858,582	742,161	29,221	115,198	7,419	812,945	771,512	110,631	92,981
Piscataquis	272	7	1,607,325	260,556	1,364,885	18,116	425,106	188,428	22,180	26,401	1,057	131,002	114,364	12,647	14,757
Sagadahoc	463	8	1,853,914	319,187	1,545,517	10,790	644,408	256,341	12,482	38,885	-	424,388	294,661	68,617	39,410
Somerset	518	20	1,640,626	338,150	1,339,462	36,986	702,590	311,715	17,411	80,060	6,575	148,863	239,457	34,590	35,044
Waldo	237	4	832,014	129,077	708,651	5,714	237,587	159,522	1,971	37,271	-	147,860	140,557	8,314	17,588
Washington	392	19	1,417,204	292,775	1,156,300	31,871	497,560	198,796	24,245	54,091	1,506	151,749	320,385	69,538	23,286
York	1,941	45	6,720,443	1,153,390	5,639,349	72,296	2,692,003	1,070,651	93,216	132,208	4,027	1,368,069	693,097	81,176	145,457
Residents of other States b	287	8	1,367,062	253,130	1,119,485	5,553	487,599	71,660	7,558	26,690	427	334,835	211,441	15,228	31,038
Total	20,611	545	76,442,830	15,391,583	62,732,901	1,681,654	33,935,604	11,225,005	1,199,796	1,881,179	144,486	11,315,062	9,232,520	1,231,273	1,365,955

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

MARYLAND

County and City	Number of Returns: Net Income 1/	Number of Returns: Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss: Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Allegany	2,494	49	$7,524,793	$1,325,123	$6,301,916	$102,246	$4,387,137	$1,206,192	$53,088	$147,833	$9,295	$559,526	$458,710	$57,356	$80,103
Cumberland	1,872	43	6,008,261	1,121,475	4,969,680	82,894	3,408,764	968,935	48,204	102,103	8,062	488,656	380,407	52,808	68,409
Anne Arundel	1,649	26	5,431,243	730,124	4,767,287	66,168	3,542,851	581,033	91,658	108,763	19,444	330,436	309,412	27,112	58,877
Baltimore	3,686	77	14,851,553	2,577,925	12,590,461	316,833	8,374,078	1,102,837	257,954	700,157	79,506	2,107,012	1,036,123	153,497	242,878
Baltimore City a	41,253	665	160,234,174	24,804,611	137,644,490	2,214,927	85,676,059	17,062,283	1,347,776	6,839,643	441,748	20,808,474	11,632,387	2,704,613	2,335,047
Calvert	58	3	154,780	34,843	122,534	2,597	66,931	56,002	7,937	970	700	4,063	9,767	3,268	1,463
Caroline	162	13	714,324	195,620	587,360	68,656	235,646	180,129	69,633	153,273	1,628	41,988	45,031	2,894	10,885
Carroll	484	23	1,599,850	289,444	1,338,122	27,716	665,819	369,519	47,315	142,818	4,117	155,544	116,968	7,043	33,314
Cecil	463	12	1,212,669	205,335	1,035,593	28,259	632,999	244,047	21,373	15,542	-	84,958	106,032	6,797	14,278
Charles	216	2	754,740	119,708	645,375	10,343	318,737	140,464	20,489	69,103	-	81,206	52,492	2,690	6,733
Dorchester	309	13	1,135,904	241,157	927,271	32,524	424,951	236,187	31,291	76,337	-	175,699	74,888	14,749	12,721
Frederick	945	15	3,011,588	488,682	2,543,541	20,635	1,276,823	652,300	40,613	106,373	3,258	323,652	350,328	31,804	25,949
Garrett	128	6	400,486	101,489	312,579	13,582	136,159	123,555	6,824	8,452	-	22,731	57,425	4,163	2,439
Harford	785	17	2,730,106	418,781	2,351,703	40,378	1,416,151	478,747	74,087	179,036	-	125,629	186,426	29,007	14,692
Howard	321	6	1,223,049	240,442	994,573	11,966	618,531	152,890	22,510	41,934	2,314	201,381	87,749	2,488	31,145
Kent	191	11	652,408	139,634	531,889	19,115	200,933	166,747	24,430	58,823	-	49,684	69,954	9,856	14,830
Montgomery	5,076	44	20,382,205	3,390,717	17,193,536	202,048	14,824,412	1,485,241	113,799	661,496	33,887	1,121,012	908,781	147,948	160,930
Prince Georges	2,765	28	7,649,185	910,171	6,781,631	42,617	5,937,890	697,266	42,750	200,834	7,402	115,423	220,348	35,074	19,924
Queen Annes	142	5	657,532	115,948	552,308	10,724	206,093	114,617	24,150	72,123	-	125,762	60,040	8,590	8,927
St. Marys	89	2	439,007	63,531	376,336	860	95,437	108,506	12,592	17,072	1,123	112,587	55,103	10,133	2,712
Somerset	133	5	518,366	93,986	438,620	14,240	181,215	83,663	14,721	64,696	403	49,235	58,029	1,475	10,770
Talbot	380	17	1,572,602	373,548	1,300,296	101,242	476,375	236,547	108,384	37,308	13,937	275,511	204,847	23,162	27,306
Washington	1,404	47	5,636,726	1,135,543	4,626,487	125,304	2,686,960	918,433	113,996	234,260	16,304	576,968	537,607	40,282	80,325
Hagerstown	1,070	37	4,003,492	805,973	3,295,358	97,839	2,117,686	629,885	78,756	106,686	16,217	411,336	341,062	24,710	68,681
Wicomico	495	12	1,715,263	339,296	1,396,474	20,507	882,855	247,497	34,392	103,264	1,558	187,106	145,446	4,865	13,252
Worcester	222	15	675,971	126,070	575,328	25,427	244,035	212,663	28,715	31,092	-	31,065	48,940	4,281	12,748
Residents of other States b	14,207	300	59,549,582	7,944,922	52,257,776	653,116	38,391,908	1,132,313	227,124	490,719	56,720	9,287,751	3,783,207	1,237,584	957,808
Total	78,057	1,413	300,428,106	46,406,650	258,193,486	4,172,030	171,900,985	27,989,678	2,837,601	10,561,921	693,344	36,954,403	20,616,040	4,570,731	4,180,036

MASSACHUSETTS

County and City	Number of Returns: Net Income 1/	Number of Returns: Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Barnstable	1,579	83	$5,936,016	$954,292	$5,101,340	$119,616	$1,892,516	$1,006,325	$110,415	$143,576	$49	$1,618,646	$553,442	$62,452	$105,082
Berkshire	5,490	170	17,629,396	3,074,939	14,807,302	252,845	8,589,634	2,579,401	197,690	278,328	22,020	3,292,934	1,312,464	102,920	291,540
Pittsfield	2,382	80	7,613,191	1,354,698	6,374,859	116,366	4,054,840	1,020,252	59,795	114,073	11,487	1,314,866	447,087	37,308	115,794
Bristol	10,874	349	34,501,224	5,704,972	29,451,359	655,107	17,369,553	5,248,048	590,636	1,037,995	45,122	4,761,682	3,052,194	305,802	625,745
Fall River a	2,835	103	9,180,529	1,663,999	7,726,830	210,300	4,476,264	1,534,816	164,696	298,940	7,985	1,260,888	725,990	63,421	155,161
New Bedford a	3,174	117	9,841,517	1,708,618	8,347,196	214,297	4,572,576	1,645,892	198,757	403,022	16,151	1,390,000	835,393	154,006	221,123
Taunton	1,270	23	3,964,340	571,145	3,415,737	22,542	2,048,143	547,429	44,240	86,627	9,114	577,951	399,263	17,456	58,375
Dukes	239	9	841,546	146,182	715,069	19,705	353,346	114,828	17,062	2,295	-	188,613	107,994	1,065	19,764
Essex	24,029	705	77,701,451	13,016,440	66,141,474	1,456,463	41,703,977	9,371,915	846,192	1,877,946	223,680	12,816,639	5,555,447	746,933	1,272,127
Beverly	1,490	36	5,215,700	893,784	4,366,077	44,161	2,373,797	482,867	30,895	151,312	1,203	1,390,996	379,956	54,145	71,886
Haverhill	1,669	64	5,424,063	956,458	4,639,034	171,429	2,700,119	855,541	72,396	140,395	20,393	796,853	433,433	42,801	113,880
Lawrence	2,585	116	6,368,755	1,154,637	5,412,680	198,562	3,451,064	1,223,544	173,024	205,898	10,172	536,516	330,771	20,403	70,007
Lynn a	4,790	124	12,901,286	2,016,613	11,130,540	245,867	7,760,326	1,509,347	111,279	219,759	26,551	1,553,191	816,813	107,165	136,839
Salem	2,304	57	7,083,718	999,801	6,182,798	98,881	3,701,787	905,503	47,947	203,249	10,997	1,112,839	633,510	46,731	116,162
Franklin	1,900	46	5,731,876	902,010	4,949,563	119,697	3,089,119	901,114	52,219	79,456	5,280	691,645	519,915	23,445	65,889
Hampden	15,597	357	48,716,617	8,256,285	41,247,355	787,023	29,751,136	5,738,958	418,393	753,907	25,602	5,819,162	3,144,372	394,939	712,817
Chicopee	342	8	781,167	108,677	681,430	8,940	457,813	176,457	5,168	1,439	1,050	26,068	53,822	3,938	15,074
Holyoke	2,500	75	8,014,645	1,377,596	6,789,318	152,269	4,570,377	1,017,254	76,306	114,658	2,850	1,133,676	525,061	90,052	87,288
Springfield a	9,113	180	28,082,349	4,744,930	23,709,683	372,264	17,617,612	2,979,458	215,561	360,649	12,896	3,402,957	1,716,379	206,028	422,842
Hampshire	3,104	93	9,040,318	1,188,666	7,964,802	113,150	5,140,591	1,271,844	103,395	156,759	6,512	1,020,587	748,257	67,020	112,811
Middlesex	62,620	1,271	215,612,804	34,549,621	184,287,836	3,224,653	132,567,576	20,455,729	1,798,589	5,902,490	784,863	27,927,245	13,843,783	2,222,296	3,476,668
Arlington	3,769	62	11,092,402	1,533,177	9,750,300	191,075	7,936,031	969,642	88,752	198,109	88,022	697,425	619,918	88,970	104,139
Cambridge a	7,747	151	25,899,988	4,064,808	22,338,214	503,034	15,014,531	1,838,968	207,211	701,395	114,757	4,136,086	2,024,247	382,865	535,662

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

MASSACHUSETTS - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Everett	1,898	22	$3,860,978	$320,492	$3,569,846	$29,360	$2,967,368	$399,158	$14,716	$55,635	-	$111,069	$113,263	$7,634	$16,119
Lowell a	3,355	110	10,114,147	1,652,368	8,632,446	170,667	5,488,945	1,598,331	115,947	387,370	$37,520	1,206,960	743,311	61,313	168,139
Malden	3,305	58	9,241,634	1,119,301	8,204,265	81,932	5,789,413	874,738	61,374	133,891	997	1,362,561	560,917	50,144	84,411
Medford	3,825	43	9,440,248	1,113,862	8,451,635	125,249	7,496,114	701,763	95,222	76,461	4,356	351,249	285,544	41,182	54,403
Newton	4,844	92	20,550,824	3,788,238	17,047,544	284,958	12,140,137	1,451,588	133,481	518,274	109,740	3,372,390	1,502,123	293,088	372,534
Somerville a	4,966	65	10,429,980	1,171,434	9,412,571	154,025	7,860,913	853,351	100,726	123,636	6,284	491,848	464,922	24,593	63,838
Waltham	1,774	46	4,659,349	722,476	4,024,593	87,720	2,885,042	570,940	62,542	73,511	5,548	387,022	280,196	46,810	55,717
Watertown	2,094	16	5,206,105	561,057	4,720,929	75,881	4,290,586	318,972	28,111	26,091	1,394	186,169	168,205	5,968	18,498
Nantucket	210	15	544,227	102,722	458,922	17,417	178,803	147,944	18,453	12,297	-	90,205	45,834	11,662	6,030
Norfolk	27,483	663	115,334,116	20,469,177	96,570,020	1,705,081	62,901,564	9,505,959	796,311	3,681,137	549,642	21,467,786	8,607,942	1,775,187	2,361,955
Brookline	8,330	321	45,707,624	9,512,509	37,129,414	934,299	20,076,059	3,752,663	360,684	1,881,431	258,112	11,108,350	4,493,494	684,936	1,228,769
Quincy	3,618	62	9,834,680	1,224,662	8,709,067	99,049	7,267,490	961,006	71,749	99,956	22,295	494,857	365,586	46,692	65,167
Plymouth	7,712	236	24,467,895	3,865,865	21,055,451	453,421	13,319,771	3,597,728	391,640	514,038	39,109	3,119,248	1,979,072	243,658	406,487
Brockton	2,870	89	8,288,919	1,247,756	7,184,749	143,586	6,750,957	1,259,334	124,182	142,200	6,404	746,789	515,354	54,431	94,503
Suffolk	51,306	1,387	188,001,067	31,986,799	159,138,975	3,124,707	84,936,082	16,771,292	1,758,359	5,336,884	619,527	46,140,169	16,132,212	3,523,190	3,902,980
Boston a	43,455	1,028	162,686,341	28,070,379	137,136,680	2,520,718	71,386,951	11,190,834	1,292,526	4,640,315	602,451	43,938,719	14,770,485	3,207,349	3,503,289
Chelsea	1,375	41	3,353,151	321,288	3,086,102	54,239	2,012,565	778,404	34,607	119,681	2,136	88,792	96,901	24,002	7,312
Revere	982	19	2,212,734	268,084	1,999,329	54,679	1,690,234	216,736	53,234	26,210	-	63,059	46,376	3,656	13,869
Worcester	19,945	468	65,491,151	10,447,756	56,003,178	959,783	55,485,154	8,283,772	640,837	1,160,212	108,832	11,251,485	4,561,369	557,580	1,026,803
Fitchburg	1,439	36	4,939,773	806,175	4,188,978	55,380	2,596,678	705,780	68,073	66,305	7,226	804,897	343,307	25,828	80,865
Worcester a	9,773	220	33,007,804	5,769,660	27,763,911	525,767	18,697,722	3,814,464	244,636	752,333	55,305	5,289,562	2,113,363	335,168	542,673
Residents of other States b	2,389	101	11,409,198	2,201,181	9,645,616	437,579	5,279,083	743,746	209,561	210,068	9,584	2,943,496	1,038,891	157,493	328,534
Total	234,477	5,953	820,958,902	136,866,887	697,538,262	13,446,247	442,557,905	85,738,603	7,949,752	21,147,388	2,439,822	143,149,542	61,203,188	10,195,642	14,715,232

MICHIGAN

County and City	Net Income 1/	Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Alcona	26	3	$106,868	$20,595	$88,183	$1,910	$41,314	$39,604	$2,264	-	-	$1,796	$11,232	-	$4,000
Alger	152	2	394,637	42,926	353,245	1,534	224,495	79,947	741	$2,112	$1,749	12,993	17,107	$1,603	2,274
Allegan	339	23	1,004,838	175,753	858,959	29,874	404,809	314,272	31,546	65,023	-	48,413	57,928	15,341	6,878
Alpena	290	9	954,373	102,818	856,659	5,104	452,146	245,191	5,381	30,382	16	105,330	68,817	9,940	9,541
Antrim	72	8	138,896	92,886	121,195	75,185	51,076	49,777	73,652	9,174	7,275	4,276	10,228	-	957
Arenac	54	3	145,654	23,659	124,475	2,480	32,062	64,930	5,622	17,208	-	1,325	5,085	618	2,000
Baraga	63	3	145,551	15,026	133,592	3,067	54,017	55,268	4,280	4,382	1,251	1,689	7,347	2,473	695
Barry	169	13	579,107	124,120	469,914	14,927	267,945	143,644	10,664	30,763	-	40,199	35,012	1,605	15,781
Bay	1,362	49	5,093,674	1,222,090	4,020,645	149,061	2,274,793	812,859	127,010	170,022	28,943	670,138	393,652	75,624	85,079
Bay City	1,196	44	4,715,491	1,169,623	3,687,562	141,694	2,070,212	710,479	117,647	166,798	28,943	656,040	374,421	74,151	82,699
Benzie	110	4	269,168	30,550	243,175	4,557	116,448	81,632	9,915	5,467	-	12,445	11,424	912	1,370
Berrien	1,568	67	5,514,289	1,036,834	4,587,818	110,363	2,577,855	1,224,418	105,075	243,520	21,898	509,268	379,523	43,809	105,597
Branch	254	17	800,230	160,985	674,888	35,643	330,379	205,063	23,370	109,633	3,844	28,532	37,026	1,618	9,151
Calhoun	2,506	88	9,172,300	2,315,737	7,338,184	481,621	4,709,179	1,297,763	97,236	144,906	8,424	1,964,599	405,068	85,114	119,678
Battle Creek	2,072	64	7,895,329	2,066,676	6,283,966	455,313	4,048,686	1,004,445	68,985	95,689	2,935	1,905,767	329,902	70,641	96,691
Cass	220	12	687,809	171,966	548,309	32,466	294,698	114,577	10,918	36,516	-	63,239	63,710	5,595	20,149
Charlevoix	155	3	413,936	103,676	312,907	2,647	100,805	204,667	5,349	8,570	2,932	29,584	25,642	962	2,000
Cherboygan	148	6	352,497	68,560	296,146	12,209	124,022	122,424	6,675	13,630	-	20,850	20,257	804	6,251
Chippewa	565	16	1,451,368	192,315	1,281,074	22,021	821,591	256,690	31,847	127,841	2,445	48,962	59,647	7,122	29,375
Clare	61	4	163,412	36,685	130,195	3,468	56,924	42,824	5,350	15,399	-	4,412	8,853	90	6,574
Clinton	128	9	431,409	94,503	352,915	16,009	154,742	128,761	18,037	59,707	-	18,973	13,616	-	7,112
Crawford	77	3	210,110	28,926	182,080	896	105,556	41,116	1,855	7,679	358	30,226	5,553	350	-
Delta	603	25	2,094,237	493,121	1,639,401	38,285	1,121,849	322,745	31,629	22,663	-	230,218	263,186	7,061	20,802
Dickinson	390	21	1,105,943	168,329	970,673	33,059	547,082	300,407	21,740	23,482	575	102,089	42,631	1,272	16,297
Eaton	308	17	929,741	205,276	752,013	27,548	348,909	245,414	33,734	73,612	380	77,213	73,949	23,764	11,497
Emmet	313	14	942,753	223,641	769,932	50,820	354,314	239,669	18,711	55,144	1,094	94,711	86,159	4,141	27,909
Genesee	4,389	171	15,694,320	3,164,304	12,939,090	409,074	8,930,323	2,506,274	271,049	543,387	65,251	1,664,732	589,072	218,426	189,846
Flint a	4,028	157	14,588,532	2,955,502	12,025,949	392,919	8,367,341	2,222,017	239,427	511,420	60,548	1,615,400	542,308	204,475	180,008

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

MICHIGAN - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Gladwin	45	3	$113,811	$15,498	$100,386	$2,073	$30,095	$56,197	$1,874	$1,824	$2,978	$72	$7,541	$4,300	$3,584
Gogebic	482	18	1,230,528	166,288	1,088,190	23,950	573,866	356,052	42,769	99,814	160	26,383	48,154	5,855	5,192
Grand Traverse	303	19	971,478	202,216	793,137	23,875	479,708	190,172	34,954	41,486	-	80,060	67,404	4,428	11,445
Gratiot	293	16	993,920	184,246	835,702	26,028	314,087	204,480	54,558	47,664	3,779	16,057	34,550	51,153	3,671
Hillsdale	215	14	705,932	139,265	584,539	17,872	353,833	148,487	15,724	25,723	-	26,620	75,818	5,598	17,896
Houghton	771	50	2,655,083	537,020	2,202,824	84,761	909,441	455,872	43,658	60,895	5,821	612,082	365,139	62,715	75,200
Huron	250	17	847,677	138,363	724,009	14,695	353,059	225,927	9,881	4,219	7,862	141,566	58,140	3,094	10,886
Ingham	2,750	80	9,998,668	2,154,465	8,129,402	285,199	6,046,137	1,400,940	132,566	351,611	11,740	515,310	453,115	179,214	185,385
Lansing	2,449	71	8,767,610	1,926,740	7,115,906	275,036	5,469,181	1,212,437	120,301	246,932	11,722	410,551	384,849	146,031	152,822
Iona	298	20	818,093	215,740	661,234	56,881	340,895	260,281	30,880	65,037	1,234	31,158	49,724	3,177	23,119
Iosco	101	5	239,628	32,621	211,941	4,934	86,551	89,677	2,790	8,049	419	8,072	9,811	-	2,000
Iron	267	12	708,210	113,334	626,660	31,784	353,505	180,799	34,344	15,864	764	31,532	26,474	2,635	8,991
Isabella	303	9	1,118,147	159,972	968,300	10,125	406,388	293,466	26,804	77,328	4,498	64,996	38,014	50,553	5,924
Jackson	1,947	63	7,549,078	1,556,905	6,175,021	182,848	4,150,280	859,656	103,405	184,336	1,159	1,128,837	425,712	192,502	153,073
Jackson	1,732	55	6,835,863	1,413,691	5,576,955	154,783	3,776,085	762,676	93,646	140,306	1,159	1,073,113	370,625	172,941	145,452
Kalamazoo	2,691	57	11,412,075	2,075,046	9,513,342	176,315	5,698,834	1,227,428	105,477	418,613	4,455	2,782,135	525,424	62,754	145,472
Kalamazoo	2,524	52	10,891,037	2,004,413	9,053,502	166,878	5,374,025	1,144,290	98,873	409,296	4,455	2,750,892	505,339	5,944	138,376
Kalkaska	33	1	80,224	12,758	70,205	2,739	38,770	28,220	2,757	-	-	724	869	735	-
Kent	6,500	292	24,025,348	6,323,253	19,133,465	1,433,370	12,855,019	3,196,097	360,065	1,199,161	120,484	2,330,193	1,881,837	302,279	718,199
Grand Rapids a	6,135	268	22,741,337	5,900,491	18,119,450	1,278,604	12,193,225	2,952,341	270,887	1,181,351	120,394	2,139,655	1,836,220	296,392	576,593
Keweenaw	23	-	70,539	4,458	66,081	-	29,298	7,102	-	16,082	-	3,944	8,546	285	-
Lake	23	3	54,675	11,425	49,049	5,799	34,951	13,484	6,759	3,846	-	76	1,189	-	-
Lapeer	238	4	688,326	126,033	565,673	3,380	200,804	260,703	8,355	53,494	-	40,861	48,385	14,454	17,329
Leelanau	50	5	136,297	27,015	114,960	5,678	41,654	37,272	6,539	8,769	-	15,404	19,382	3,976	2,000
Lenawee	613	33	2,115,280	570,211	1,644,093	99,024	843,990	484,393	55,601	147,200	10,447	221,769	178,377	16,294	56,689
Livingston	227	4	681,085	143,754	543,420	6,089	313,048	160,222	10,452	34,468	31	61,493	40,429	5,459	9,069
Luce	68	4	230,959	74,665	194,649	38,355	86,258	88,032	10,057	19,889	-	7,530	4,007	-	1,500
Mackinac	88	5	210,211	45,715	171,382	6,886	82,824	66,899	6,822	11,127	-	3,137	11,663	2,004	2,385
Macomb	1,180	54	3,297,716	680,403	2,752,829	135,516	1,929,398	606,526	70,708	81,851	1,751	113,938	91,787	43,213	34,819
Manistee	264	13	826,606	179,716	675,276	28,386	415,283	132,903	7,474	28,634	14,239	106,992	52,553	2,064	13,026
Marquette	925	31	2,914,472	475,970	2,504,892	66,390	1,434,784	429,955	62,947	163,978	1,780	438,658	161,306	12,890	58,924
Mason	292	16	973,897	316,190	754,570	96,863	461,927	217,255	12,210	5,786	1,076	120,188	71,810	11,282	14,533
Mecosta	123	5	317,191	74,605	280,502	37,916	159,060	87,433	2,992	15,014	-	5,437	12,891	151	631
Menominee	326	12	1,165,240	192,189	986,057	13,006	517,125	186,744	17,002	7,424	1,674	186,604	198,902	2,350	24,364
Midland	652	7	3,028,059	296,264	2,748,798	17,003	1,362,229	301,945	14,338	118,121	4,493	903,780	56,795	141,706	18,602
Missaukee	19	3	62,663	10,869	55,044	3,250	16,979	30,914	2,839	10,246	-	241	1,534	-	-
Monroe	834	23	2,766,923	470,195	2,339,381	42,653	1,643,401	294,151	24,261	35,573	8,178	412,133	91,231	56,740	37,485
Montcalm	207	22	586,505	132,664	478,311	24,470	233,364	159,559	23,303	23,685	4,700	51,304	47,805	4,811	5,202
Montmorency	30	-	121,015	10,954	110,061	-	63,437	23,995	-	2,574	-	969	2,221	18,088	487
Muskegon	1,429	52	4,777,239	988,368	3,858,319	69,448	2,732,213	793,779	88,187	157,282	16,667	376,101	243,072	65,091	105,708
Muskegon	963	40	3,545,150	823,661	2,781,175	59,686	1,897,663	614,688	77,816	144,660	15,862	324,130	202,575	50,213	95,531
Newaygo	141	7	458,132	84,539	400,645	27,052	190,695	122,725	5,921	12,637	-	51,638	19,017	3,089	6,654
Oakland	5,510	186	23,210,650	4,891,738	19,083,412	764,500	15,540,298	1,951,725	257,398	351,530	118,523	2,708,939	735,028	368,233	380,584
Pontiac	1,482	68	5,098,848	1,294,857	4,148,944	344,953	3,216,466	595,035	60,599	132,577	100,265	381,010	208,523	85,598	97,695
Oceana	74	7	266,774	44,034	229,165	6,425	47,484	103,679	5,460	250	1,273	6,627	12,373	235	2,943
Ogemaw	66	3	166,663	24,941	143,139	1,417	65,850	57,939	7,453	2,429	488	4,088	12,052	-	491
Ontonagon	82	2	226,785	64,500	172,151	9,866	135,021	61,833	12,771	-	-	8,396	6,313	712	126
Osceola	78	3	211,375	29,874	185,156	3,655	70,889	81,908	4,630	9,322	-	12,503	10,751	2,146	2,300
Oscoda	20	1	39,156	3,263	35,959	66	16,199	17,757	-	-	-	2,082	857	-	-
Otsego	47	6	133,088	45,093	105,539	17,544	38,839	68,991	-	7,771	601	969	3,357	2,400	-
Ottawa	902	40	2,983,740	721,859	2,359,125	97,244	1,548,436	499,931	69,920	115,691	7,210	326,289	183,899	22,978	55,222
Presque Isle	97	5	269,278	59,707	220,406	10,835	143,735	90,662	14,085	3,048	6,675	4,939	3,872	-	3,827
Roscommon	33	-	84,294	9,615	74,679	-	20,964	46,366	-	-	-	6,536	894	-	-
Saginaw	2,688	99	8,998,610	2,111,172	7,278,512	391,074	4,682,571	1,506,695	135,897	356,284	40,417	895,934	532,577	138,298	115,976
Saginaw	2,477	87	8,356,597	1,985,584	6,746,088	375,075	4,471,238	1,342,756	124,382	254,733	34,531	847,472	482,891	137,637	105,288
St. Clair	1,527	63	4,884,959	994,191	4,008,415	117,647	2,895,014	736,742	92,073	115,979	4,205	450,407	207,207	50,249	85,081
Port Huron	1,047	35	3,402,899	682,269	2,798,182	77,552	2,097,027	524,386	69,215	96,030	2,669	234,542	132,547	26,151	49,536
St. Joseph	527	19	1,802,035	304,596	1,532,130	34,691	798,133	330,252	32,212	62,031	394	338,333	92,267	17,514	29,534

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

MICHIGAN - Continued

County and City	Number of Returns: Net Income 1/	Number of Returns: Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss: Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Sanilac	147	5	$443,626	$49,859	$407,845	$14,078	$116,244	$173,171	$9,047	$18,151	$244	$23,298	$30,821	$2,991	$7,884
Schoolcraft	129	5	352,093	50,946	307,691	6,544	200,415	92,098	4,255	6,030	400	10,679	15,559	-	3,403
Shiawassee	444	22	1,460,383	306,808	1,178,829	25,254	786,436	308,470	43,114	46,808	292	133,482	47,349	16,768	36,731
Tuscola	228	7	634,893	64,450	574,257	3,814	151,406	292,497	6,514	35,178	-	66,866	23,476	2,090	2,140
Van Buren	399	16	1,194,837	221,442	988,080	14,685	407,266	371,691	12,547	54,972	4,941	103,819	110,106	14,718	26,319
Washtenaw	2,005	107	6,919,178	1,722,401	5,420,349	223,572	3,390,237	1,118,067	92,090	248,355	21,481	623,903	563,691	99,452	135,977
Ann Arbor	1,441	70	5,278,635	1,321,421	4,098,815	141,601	2,513,348	808,123	38,528	213,830	21,481	516,086	452,007	70,351	117,863
Wayne	75,567	1,969	275,813,918	59,328,614	224,379,842	7,894,538	178,241,393	24,037,909	3,418,039	8,943,168	901,195	33,095,191	7,653,095	4,848,383	4,017,852
Dearborn	1,501	23	4,786,091	692,023	4,175,366	81,298	3,608,198	445,046	36,776	102,959	43	174,381	110,115	-	53,021
Detroit a	66,239	1,708	253,061,898	48,521,839	191,232,677	6,692,618	154,544,786	21,311,765	2,475,581	8,013,999	648,400	22,823,402	6,260,598	4,001,173	3,438,405
Hamtramck	460	8	865,876	135,126	743,673	12,923	575,713	167,495	8,331	33,584	-	7,074	2,809	-	3,220
Highland Park	2,359	41	6,549,706	957,194	5,733,073	140,561	5,154,922	443,815	31,424	81,095	19,005	255,507	175,810	-	73,766
Wyandotte	921	22	2,983,201	441,735	2,580,567	39,101	1,965,753	214,500	14,097	37,623	9,965	380,252	69,544	-	16,705
Wexford	191	12	573,577	250,265	438,970	115,658	269,651	179,387	6,079	3,383	6,324	17,962	32,589	3,709	13,504
Residents of other States b	917	42	3,864,407	870,811	3,119,746	126,150	2,204,185	248,603	89,091	170,821	10,540	559,840	266,476	63,970	86,688
Total	131,001	4,188	472,280,367	101,426,652	385,401,413	14,547,698	282,051,189	55,196,051	6,705,398	15,928,727	1,502,007	56,105,288	18,666,961	7,498,009	7,464,439

MINNESOTA

County and City	Number of Returns: Net Income 1/	Number of Returns: Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss: Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Aitkin	71	9	$225,724	$68,137	$163,907	$6,320	$82,757	$94,410	$1,855	$911	-	$4,285	$22,604	$53	-
Anoka	143	4	348,739	41,206	311,698	4,165	199,989	79,016	5,073	19,429	$167	15,347	7,941	1,552	$3,588
Becker	167	9	499,806	93,043	411,677	4,914	257,749	136,652	6,728	9,224	580	13,173	22,122	-	1,995
Beltrami	195	3	614,677	67,221	550,296	2,840	262,091	180,025	8,772	35,155	-	17,047	42,509	2,456	1,664
Benton	77	5	211,790	47,712	184,941	20,863	113,746	57,285	19,943	6,089	-	2,641	8,185	1,381	-
Big Stone	80	7	248,249	72,430	188,310	12,491	86,462	54,563	8,454	20,561	-	32,620	17,934	298	6,430
Blue Earth	600	18	2,011,610	344,478	1,670,386	3,254	982,890	429,764	32,280	109,623	916	106,335	95,265	21,158	32,570
Brown	332	10	1,058,360	211,861	874,550	28,051	398,589	268,784	30,498	152,447	531	41,177	56,029	6,765	3,412
Carlton	295	7	982,896	133,542	852,970	3,616	501,134	230,340	4,016	39,719	-	102,597	42,434	4,136	10,841
Carver	123	7	312,558	48,495	268,549	4,486	109,997	114,915	6,206	38,837	-	3,875	19,696	-	5,467
Cass	178	1	506,498	57,149	449,733	384	328,825	91,071	3,572	15,623	-	5,769	16,563	399	1,169
Chippewa	154	8	420,564	71,010	360,623	11,069	220,239	140,160	10,892	2,064	-	8,002	10,857	1,450	2,715
Chisago	112	3	305,789	41,958	270,545	6,714	132,282	73,155	3,799	5,114	21	11,192	25,668	1,700	5,237
Clay	337	9	916,864	116,927	815,524	15,587	444,853	232,953	15,226	84,988	1,951	10,283	33,429	467	222
Clearwater	24	-	57,719	7,878	49,841	-	17,991	26,728	-	1,612	-	1,405	984	-	-
Cook	45	1	112,662	14,662	103,643	5,643	68,090	25,743	6,570	592	-	277	1,389	8,323	160
Cottonwood	94	3	330,681	75,811	266,398	11,528	80,652	101,661	6,357	10,367	-	26,311	20,703	2,500	3,880
Crow Wing	383	15	1,149,441	200,634	978,083	29,276	524,846	289,344	24,173	51,789	7,200	85,308	78,131	5,699	18,095
Dakota	557	9	1,461,207	198,427	1,269,502	6,722	862,875	264,963	10,613	108,252	7,370	42,190	62,118	11,707	10,160
Dodge	48	2	139,431	42,543	99,751	2,863	49,783	35,883	2,033	18,070	-	3,609	20,144	-	5,986
Douglas	160	2	432,512	84,800	350,059	2,347	152,055	141,612	3,950	20,835	353	11,772	30,612	3,077	5,576
Faribault	157	9	495,725	100,442	405,065	9,782	129,460	186,880	32,280	43,708	-	23,231	47,702	3,971	4,917
Fillmore	153	10	422,313	89,286	346,911	13,884	154,615	117,234	15,569	20,449	267	8,171	64,017	1,566	3,611
Freeborn	413	14	1,115,443	193,416	941,221	19,194	597,134	249,445	15,451	63,057	809	11,339	46,315	4,732	4,360
Goodhue	465	9	1,354,122	204,509	1,159,449	9,836	617,310	256,524	10,319	64,082	862	202,642	63,315	751	13,200
Grant	74	2	197,917	27,875	170,506	464	109,962	46,349	1,198	5,656	-	2,913	7,999	1,238	-
Hennepin	28,587	511	97,299,615	16,674,900	81,854,685	1,229,970	61,205,504	9,272,405	721,132	3,206,505	167,073	11,110,948	5,158,741	1,056,997	1,372,119
Minneapolis a	25,680	492	94,035,627	16,148,110	79,070,243	1,182,726	59,290,518	8,900,022	685,329	3,082,414	166,521	10,703,390	4,981,837	1,009,014	1,328,434
Houston	72	4	175,092	28,394	152,919	6,221	51,977	50,007	4,863	17,412	2,581	1,684	11,408	3,019	928
Hubbard	57	2	145,550	16,229	130,562	1,241	67,218	40,163	1,616	11,208	25	1,183	5,250	1,240	-
Isanti	90	4	230,270	34,624	201,279	5,633	84,901	94,827	4,171	4,889	-	6,754	7,658	2,233	1,941
Itasca	318	6	896,701	83,676	817,858	4,833	453,451	280,998	7,513	40,721	285	30,023	23,495	3,582	8,657
Jackson	172	3	504,944	78,310	432,753	6,119	258,237	120,009	1,396	7,072	-	6,442	12,103	1,768	2,180
Kanabec	51	5	127,313	22,491	107,810	2,988	62,151	42,820	2,160	6,021	-	1,760	3,025	183	2,000
Kandiyohi	312	13	914,035	175,751	773,681	35,397	599,358	181,848	13,285	11,071	-	21,016	28,289	539	3,636

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

MINNESOTA - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Kittson	60	2	$236,384	$28,201	$212,334	$4,151	$104,714	$80,754	$924	$13,036	-	$388	$2,534	-	$1,096
Koochiching	250	7	660,283	130,262	575,636	45,615	413,334	153,747	34,904	13,943	$8	2,252	9,339	-	2,231
Lac qui Parle	70	6	136,270	30,136	118,272	12,138	52,984	42,238	10,953	9,394	-	1,644	3,492	$193	-
Lake	157	2	376,141	33,695	344,199	1,753	201,597	68,589	1,048	37,522	1,070	17,999	26,928	3,755	1,708
Lake of the Woods	52	4	177,523	40,500	159,354	22,331	68,082	41,291	24,530	-	-	44,731	7,654	5,791	2,000
Le Sueur	134	4	379,579	66,415	321,817	8,653	176,845	112,366	3,666	11,775	7,725	8,759	28,405	306	1,445
Lincoln	152	2	512,169	62,614	450,965	1,410	398,704	58,434	1,175	4,660	-	1,964	5,103	-	-
Lyon	238	12	706,444	159,336	578,767	31,659	265,222	259,952	18,439	37,012	2,602	7,365	24,192	14,488	5,294
McLeod	155	4	411,251	72,372	347,120	8,241	135,275	176,551	2,645	9,976	-	12,639	34,234	2,676	1,659
Mahnomen	28	-	92,001	9,912	82,089	-	40,626	29,679	-	-	-	1,616	2,615	3,011	2,000
Marshall	78	4	274,880	56,485	222,890	4,495	113,228	73,859	248	20,998	-	3,720	7,054	4,754	639
Martin	246	13	846,453	211,260	657,438	22,245	364,642	200,183	19,140	44,770	5,030	54,721	54,190	15,515	7,800
Meeker	145	8	404,245	101,007	321,038	17,800	147,933	124,207	12,724	34,135	1,520	5,104	15,410	547	3,861
Mille Lacs	72	2	179,208	35,613	146,008	2,413	69,367	62,161	4,066	10,171	53	1,836	9,815	-	-
Morrison	165	7	510,295	132,773	423,315	45,793	183,306	143,298	6,722	36,055	-	45,050	47,905	9,518	7,364
Mower	726	14	2,455,613	328,549	2,144,253	17,189	1,149,185	410,688	21,335	116,772	3,335	451,885	82,276	38,128	21,224
Murray	73	2	222,084	47,685	180,614	6,215	71,656	72,146	6,687	12,610	-	6,748	14,450	525	1,500
Nicollet	158	3	399,710	51,032	352,975	4,297	179,483	104,972	3,939	21,415	429	12,706	27,066	1,096	2,939
Nobles	177	6	565,011	83,915	487,068	5,972	164,478	204,144	5,310	54,261	1,347	27,095	27,764	288	719
Norman	98	-	302,121	49,669	252,452	-	82,406	110,539	117	10,031	-	6,164	23,450	1,380	2,775
Olmsted	808	17	2,863,341	391,670	2,497,071	25,400	1,857,496	399,673	21,561	113,186	4,345	163,896	108,916	10,392	32,765
Otter Tail	396	17	1,224,519	220,960	1,022,815	19,256	517,247	263,647	20,534	77,480	3,670	93,015	115,126	4,108	13,071
Pennington	150	3	435,071	51,237	385,757	1,923	213,583	126,636	3,205	33,563	-	10,437	11,333	533	3,699
Pine	105	2	297,949	67,042	231,739	832	114,736	88,618	439	25,450	250	9,296	19,261	94	4,429
Pipestone	129	12	422,773	97,473	344,258	18,958	185,161	134,697	13,659	21,652	5,280	6,575	26,551	9,392	13,206
Polk	473	8	1,526,087	237,061	1,303,529	14,503	791,985	344,290	26,645	64,412	514	25,508	35,583	1,319	2,865
Pope	116	4	287,964	42,382	248,922	3,340	177,995	56,919	3,502	1,464	-	6,658	6,912	1,437	150
Ramsey	14,259	257	50,231,384	8,282,749	42,752,431	803,796	31,266,864	5,488,891	425,612	1,814,040	87,168	4,907,491	3,283,628	442,513	733,198
St. Paul a	13,906	251	49,045,184	8,123,944	41,719,127	797,887	30,543,617	5,373,407	418,885	1,785,545	84,989	4,745,194	3,224,959	439,436	717,299
Red Lake	38	1	104,975	28,615	94,441	18,081	42,897	38,216	18,081	8,602	-	242	4,873	965	507
Redwood	160	14	520,285	125,612	435,135	40,462	154,372	206,707	11,498	36,755	669	6,147	42,695	5,961	7,244
Renville	178	7	510,594	85,518	431,517	6,441	186,517	178,526	4,108	14,336	7,399	24,445	16,265	1,960	4,369
Rice	440	13	1,282,668	244,045	1,069,842	31,219	694,747	224,655	15,675	53,957	801	68,707	85,164	4,162	14,080
Rock	111	4	332,082	90,426	254,180	12,524	127,140	58,161	1,566	9,704	1,250	1,996	22,059	295	1,693
Roseau	66	-	200,309	21,458	178,851	-	64,228	104,664	1,214	3,718	-	1,276	6,490	-	705
St. Louis	5,260	118	18,317,044	3,168,581	15,495,743	347,280	10,526,320	2,540,947	173,600	785,206	21,208	1,695,777	1,133,620	360,420	275,454
Duluth a	3,675	70	13,841,268	2,627,268	11,506,429	292,429	8,004,429	1,512,782	98,728	656,841	19,180	1,498,552	949,791	316,785	234,418
Scott	114	4	269,000	40,285	232,597	3,882	125,962	71,307	5,559	3,375	-	5,775	16,940	998	958
Sherburne	72	3	262,300	36,924	227,632	2,256	89,973	46,664	1,431	19,077	-	51,541	18,649	1,836	4,284
Sibley	87	3	264,549	46,313	222,494	4,258	95,180	82,997	4,913	30,451	-	5,229	15,378	-	4,085
Stearns	784	28	2,241,840	461,480	1,842,021	61,661	1,221,485	460,467	40,117	48,244	203	99,123	136,191	26,525	19,944
Steele	309	12	1,031,670	179,841	865,348	13,519	567,053	176,725	9,903	58,590	-	33,881	54,450	4,715	9,704
Stevens	97	7	292,550	84,605	221,762	13,817	133,154	85,256	8,470	7,601	188	4,118	12,608	25,956	1,264
Swift	101	7	270,596	60,639	219,106	9,149	122,808	81,303	4,084	5,254	2,618	4,280	21,271	626	5,624
Todd	166	4	437,072	57,127	388,166	8,221	228,418	140,695	3,478	16,816	-	4,998	11,386	-	-
Traverse	52	3	145,429	37,068	118,583	10,222	56,264	34,191	17,628	18,308	-	2,426	11,676	902	2,122
Wabasha	194	12	544,661	153,084	441,683	50,106	227,560	115,318	12,620	12,194	1,547	68,808	35,886	1,909	11,120
Wadena	119	2	388,283	61,972	327,925	1,614	177,001	85,007	4,264	46,044	-	7,845	12,623	298	525
Waseca	155	9	417,680	83,426	344,360	10,106	134,778	144,699	5,092	44,013	746	12,576	27,764	7,415	6,440
Washington	400	9	1,143,957	171,873	984,534	12,450	612,540	202,294	16,965	30,736	1,885	98,098	76,797	9,045	4,025
Watonwan	140	11	457,536	146,519	328,105	17,088	144,450	194,117	15,232	26,862	-	7,547	25,900	3,394	7,962
Wilkin	96	1	251,020	28,538	223,332	850	126,233	79,462	1,286	15,702	-	595	5,338	5,171	1,316
Winona	925	19	3,282,355	537,193	2,770,283	25,121	1,811,802	399,113	30,545	178,521	1,042	407,726	222,704	18,619	48,136
Wright	178	9	452,738	100,976	368,694	16,932	161,568	162,518	15,362	16,160	137	12,038	39,615	2,437	7,215
Yellow Medicine	106	6	237,016	82,052	194,543	39,579	80,747	95,331	3,957	9,566	300	6,503	13,433	1,095	200
Residents of other States b	668	10	2,554,350	483,074	2,090,552	19,276	1,570,481	198,153	2,628	75,019	5,285	264,323	180,712	28,581	48,838
Total	63,782	1,462	219,576,129	37,509,076	185,522,240	3,455,187	129,260,985	29,649,198	2,162,968	8,477,746	360,615	20,806,403	12,422,305	2,239,984	2,893,967

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

MISSISSIPPI

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Adams	348	24	$1,056,688	$350,743	$794,655	$88,710	$518,944	$147,065	$24,955	$115,976	$27,270	$28,796	$77,583	$12,750	$9,613
Alcorn	122	7	432,774	103,060	337,131	7,417	171,152	67,479	17,882	86,299	1,680	19,541	9,772	1,832	6,287
Amite	25	1	63,071	11,493	52,242	664	42,912	15,751	1,042	377	-	1,300	80	-	-
Attala	67	6	225,220	57,388	175,119	7,287	89,393	34,941	12,542	44,826	-	2,663	19,813	120	-
Benton	1	-	1,326	-	1,326	-	-	1,211	-	-	-	-	-	-	-
Bolivar	376	43	1,162,879	316,754	936,266	90,141	394,747	403,442	98,029	62,618	18,963	22,795	21,068	6,315	1,009
Calhoun	10	-	30,740	1,841	28,899	-	5,666	18,336	-	1,114	-	-	1,332	-	-
Carroll	51	1	154,791	43,084	113,922	2,215	69,910	47,431	6,045	10,716	604	2,196	2,557	-	1,592
Chickasaw	51	1	122,948	24,625	98,949	626	63,826	35,288	1,515	737	1,796	1,771	2,646	-	-
Choctaw	10	1	26,909	6,756	21,481	1,328	18,114	-	1,450	-	-	-	732	-	-
Claiborne	85	10	261,104	80,090	210,972	29,958	117,482	25,553	29,372	1,213	1,465	76,906	16,290	1,888	1,280
Clarke	29	2	82,839	13,998	69,964	1,123	45,077	12,119	2,795	-	-	1,264	4,692	-	-
Clay	69	4	267,352	64,020	205,475	2,143	86,301	47,368	5,247	19,862	2,761	56,599	10,625	1,386	2,773
Coahoma	440	42	1,611,670	460,874	1,246,086	95,290	438,577	514,239	156,576	235,614	-	27,079	32,505	4,650	5,606
Copiah	101	7	293,959	69,521	231,184	6,746	165,154	63,721	12,112	15,807	-	11,602	9,038	99	692
Covington	16	2	43,242	19,227	29,355	5,340	19,472	13,693	284	-	-	155	3,314	-	-
De Soto	65	7	323,692	105,672	236,051	18,031	31,846	157,456	19,646	40,036	-	1,903	29,759	-	2,222
Forrest	377	21	1,348,700	337,918	1,037,703	26,921	743,602	217,118	23,597	173,384	-	49,995	46,738	26,785	4,094
Franklin	24	2	49,255	20,495	37,484	8,724	31,657	4,027	13,627	1,094	-	2,295	3,734	118	-
George	12	-	25,751	5,995	19,756	-	7,605	14,057	-	-	-	171	526	-	-
Greene	18	1	37,745	13,945	29,023	5,223	15,766	14,390	2,539	322	-	729	125	-	-
Grenada	116	5	367,627	83,052	290,715	6,140	209,306	60,639	9,082	17,439	-	13,517	17,256	1,071	2,903
Hancock	68	9	189,777	61,513	144,356	16,092	60,687	43,633	11,473	17,177	-	20,195	6,426	1,575	446
Harrison	673	40	1,981,603	549,704	1,555,006	123,107	1,112,404	275,371	49,574	99,788	12,988	158,191	93,277	37,512	16,997
Hinds	1,744	71	5,700,490	1,435,328	4,456,352	191,190	3,759,506	717,267	122,347	398,577	2,158	159,810	101,502	24,896	39,312
Jackson	1,586	56	5,243,695	1,324,073	4,092,725	173,103	3,458,101	672,314	101,653	368,345	2,158	148,318	88,434	24,753	36,425
Holmes	159	19	549,503	138,466	438,839	27,802	171,640	200,594	31,154	28,285	-	12,211	32,773	3,342	1,330
Humphreys	85	21	255,638	116,760	179,279	40,401	86,502	70,575	42,377	29,947	-	1,185	7,883	-	-
Issaquena	21	-	57,021	5,068	51,953	-	33,628	7,037	1,744	2,122	-	1,500	-	-	-
Itawamba	8	-	20,200	1,844	18,356	-	17,761	2,347	-	-	-	-	92	-	-
Jackson	114	18	298,966	74,583	240,607	16,224	144,709	64,788	16,472	13,536	-	3,386	16,521	1,300	-
Jasper	20	1	48,892	12,150	41,572	4,830	20,392	18,729	5,356	2,381	-	266	2,657	-	-
Jefferson	35	2	89,267	17,956	73,455	2,144	29,043	33,985	2,090	6,722	-	1,587	6,224	2,200	1,094
Jefferson Davis	11	-	24,940	1,589	23,351	-	17,282	5,100	-	-	-	-	-	-	-
Jones	339	13	1,280,460	348,253	950,274	18,067	701,287	156,587	13,027	56,154	-	161,763	78,154	17,992	18,588
Kemper	32	2	95,983	25,427	74,955	4,399	36,015	27,407	3,950	-	-	646	6,258	-	-
Lafayette	42	1	155,884	27,421	130,963	2,500	56,326	38,368	3,806	18,394	-	6,911	5,526	136	-
Lamar	19	1	42,379	18,889	31,759	8,269	24,205	12,563	634	-	5,405	253	306	-	-
Lauderdale	595	21	1,968,391	467,196	1,544,597	43,402	1,219,932	261,440	22,976	70,120	-	117,268	88,195	17,209	8,702
Meridian	485	20	1,691,579	424,022	1,310,514	42,957	1,027,910	242,227	11,128	60,120	-	117,189	70,725	16,045	8,702
Lawrence	13	-	24,466	2,320	22,146	-	7,535	11,226	-	2,668	-	-	2,334	-	-
Leake	13	1	36,929	4,217	34,279	1,567	8,030	13,950	2,415	-	-	8,851	1,046	-	-
Lee	164	8	635,417	184,258	492,669	41,510	370,431	90,260	32,532	52,333	-	31,477	20,958	580	23,598
Leflore	503	40	1,725,336	484,045	1,320,635	79,344	787,332	324,728	85,409	136,020	-	120,514	107,677	17,991	8,480
Lincoln	133	12	480,919	117,371	380,746	17,198	217,019	77,775	24,202	7,673	-	98,096	9,580	45	2,816
Lowndes	228	6	747,451	142,337	615,404	10,290	463,555	117,006	12,612	8,303	-	42,147	28,175	7,214	4,876
Madison	123	10	350,145	147,183	232,326	29,364	135,537	56,140	37,771	25,427	877	11,951	28,199	-	1,156
Marion	76	3	275,987	68,292	213,889	6,194	123,343	72,971	5,315	27,946	-	5,640	13,711	1,703	-
Marshall	66	2	222,978	50,078	174,473	1,573	74,645	35,539	2,827	33,022	-	13,177	16,235	18	360
Monroe	145	9	416,034	98,167	330,611	12,744	211,536	109,216	10,990	17,397	4,373	18,787	19,759	4,008	-
Montgomery	46	4	138,125	56,152	87,023	5,050	64,901	27,309	8,234	13,746	13,330	4,216	1,168	504	1,800
Neshoba	47	4	174,987	40,082	137,270	2,365	56,346	35,254	3,133	48,191	-	4,341	3,424	-	2,007
Newton	41	2	106,119	19,853	86,484	218	67,442	25,159	492	2,565	-	5,556	2,047	1,196	-
Noxubee	58	10	177,029	71,440	131,119	25,530	60,681	47,686	37,978	12,444	-	8,080	10,070	-	1,500
Oktibbeha	72	7	195,804	46,979	163,050	14,225	93,384	33,553	15,000	15,647	-	4,172	4,207	11,486	-
Panola	97	7	356,184	84,926	274,677	3,419	85,117	103,039	13,936	48,086	-	26,065	17,676	4,424	1,800
Pearl River	98	6	380,972	125,087	266,295	10,410	167,524	77,036	9,242	23,388	5,633	40,135	17,093	34,508	1,145
Perry	5	1	12,775	3,323	11,249	1,797	2,109	7,443	1,797	-	-	14	373	-	-

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

MISSISSIPPI - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Pike	297	9	$829,435	$216,822	$631,226	$18,613	$538,022	$115,127	$27,421	$17,245	-	$41,991	$42,020	-	$8,693
Pontotoc	15	1	47,475	8,535	40,274	1,334	13,384	5,361	1,334	17,278	-	160	-	-	-
Prentiss	24	-	56,728	17,285	39,443	-	21,002	9,821	2,033	-	-	2,238	1,201	-	-
Quitman	66	5	187,153	33,811	163,690	10,348	34,819	98,334	15,030	19,498	-	2,788	2,841	$98	1,800
Rankin	23	-	59,394	12,120	47,274	-	33,274	9,952	-	-	-	1,750	803	8,664	-
Scott	41	1	162,555	30,700	133,917	2,062	59,160	43,166	1,962	39,461	-	3,487	5,064	53	-
Sharkey	67	3	227,403	42,733	187,236	2,566	47,539	74,972	4,315	53,015	-	1,425	13,312	-	-
Simpson	26	2	65,480	26,208	51,000	11,728	42,253	13,110	18,534	5,165	-	438	-	-	-
Smith	9	-	17,284	670	16,614	-	7,088	7,211	-	-	-	-	610	-	-
Stone	19	1	48,059	11,180	38,135	1,256	24,256	16,854	1,544	100	-	1,386	2,335	104	-
Sunflower	239	29	723,598	239,257	548,440	64,099	159,350	242,872	64,886	77,473	-	18,878	29,197	1,234	3,605
Tallahatchie	112	14	383,144	90,915	312,444	20,215	80,111	131,611	18,608	84,967	-	5,531	11,973	-	376
Tate	51	3	191,743	50,494	147,265	6,016	50,429	15,982	8,693	33,306	-	2,379	7,961	-	5,225
Tippah	42	2	106,865	24,561	83,459	1,155	43,847	25,208	887	6,629	-	35	8,398	-	528
Tishomingo	13	2	37,627	10,974	27,940	1,287	19,502	5,571	1,276	6,060	-	-	305	-	-
Tunica	117	13	484,583	126,517	376,841	18,775	122,914	168,376	34,242	66,433	-	1,730	6,405	3,548	2,094
Union	49	3	190,016	57,144	144,065	11,193	54,990	48,716	14,011	47,327	-	6,194	6,005	-	1,720
Walthall	22	1	90,200	14,249	76,826	875	29,093	8,898	2,208	18,363	-	9,430	11,829	-	1,883
Warren	816	33	2,269,808	439,180	1,889,369	58,741	1,354,196	241,166	68,179	112,018	$3,258	205,344	143,594	7,521	21,575
Washington	675	47	2,389,160	474,496	1,968,001	53,337	1,120,773	407,618	100,403	442,993	-	57,311	93,458	9,492	11,214
Wayne	20	-	44,210	8,014	36,196	-	11,895	19,711	-	611	-	319	4,776	-	-
Webster	21	1	59,749	9,509	50,292	52	15,669	17,360	287	12,384	-	-	844	2,000	-
Wilkinson	48	2	166,492	28,011	138,760	279	57,236	42,087	-	17,599	-	1,049	19,973	3,745	-
Winston	55	2	218,127	34,504	185,977	2,354	73,579	40,056	5,119	82,898	-	2,752	1,738	-	1,714
Yalobusha	77	4	207,135	54,006	164,327	11,198	128,034	24,232	6,307	16,724	-	7,986	2,083	478	2,219
Yazoo	183	16	610,922	213,871	444,896	47,845	179,461	151,663	50,864	111,810	-	21,348	33,225	-	4,586
Residents of other States b	229	14	700,285	130,151	597,152	27,018	461,831	53,174	28,014	46,587	-	20,687	50,688	3,485	3,086
Total	11,662	746	37,781,963	9,644,725	29,674,836	1,537,598	18,608,002	7,154,614	1,545,359	3,381,437	102,561	1,826,294	1,560,329	287,275	244,396

MISSOURI

Adair	193	11	$612,664	$128,968	$489,970	$6,274	$242,155	$142,677	$20,170	$25,476	-	$58,481	$35,424	$5,856	$3,784
Andrew	43	2	152,528	36,372	119,792	3,636	71,886	22,458	6,576	8,602	-	20,302	4,049	-	910
Atchison	85	2	296,635	78,237	222,581	4,183	71,950	86,630	8,805	51,060	-	5,135	10,026	705	1,019
Audrain	267	11	908,708	156,335	758,235	5,862	534,428	113,494	11,984	40,313	$1,581	123,410	29,317	10,005	13,057
Barry	84	3	239,260	62,701	183,940	7,381	131,052	57,260	8,782	9,577	-	1,654	6,162	240	-
Barton	51	3	143,220	22,657	127,521	6,958	49,839	52,075	6,843	8,789	-	5,588	2,723	-	2,000
Bates	83	2	242,356	55,620	186,923	187	119,040	41,772	5	565	-	15,935	21,084	1,050	2,960
Benton	27	-	75,353	16,065	59,288	-	22,833	14,832	304	472	-	2,373	1,604	5,547	-
Bollinger	12	-	27,089	2,583	24,506	-	23,963	2,064	-	-	-	8	565	-	-
Boone	501	17	1,649,222	386,391	1,294,864	32,033	912,462	219,279	29,514	74,372	5,561	70,613	122,952	11,869	9,434
Buchanan	2,428	40	8,881,956	1,547,347	7,474,319	139,710	5,040,644	1,019,402	68,800	304,003	22,469	864,174	644,969	46,593	82,849
St. Joseph	2,384	38	8,734,028	1,517,743	7,350,831	134,546	4,964,771	990,390	68,014	288,921	22,469	859,292	639,991	46,593	82,849
Butler	220	7	778,238	182,347	607,243	11,352	391,699	148,283	6,927	35,587	-	33,364	36,604	3,631	4,882
Caldwell	29	2	95,217	24,675	72,127	1,585	36,120	14,109	749	2,133	-	6,331	10,654	2,650	-
Callaway	120	5	316,838	60,036	260,621	3,819	122,829	83,118	2,259	15,060	-	13,614	16,880	942	4,352
Camden	6	1	17,804	4,653	13,684	533	9,803	3,232	-	-	-	2,173	-	830	-
Cape Girardeau	449	16	1,494,169	329,558	1,204,109	39,498	836,074	216,921	27,594	39,429	-	125,502	39,693	16,097	9,724
Carroll	120	3	353,860	61,078	295,360	2,578	142,601	64,053	7,521	19,385	271	31,096	33,617	1,672	2,887
Carter	13	-	39,989	6,075	33,914	-	27,095	9,344	-	22	-	142	628	-	-
Cass	114	2	333,444	61,064	273,333	953	110,529	86,008	6,487	28,141	-	14,608	30,660	925	-
Cedar	10	1	30,393	6,599	24,278	484	8,510	8,112	1,170	-	-	-	4,633	-	-
Chariton	49	6	131,576	30,195	104,313	2,932	44,910	46,065	2,355	3,874	-	4,618	7,106	241	2,000
Christian	10	1	26,567	5,038	22,151	622	11,331	7,780	1,283	-	-	1,117	2,063	263	-

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TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

MISSOURI - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Clark	26	2	$52,040	$9,847	$43,400	$1,207	$36,009	$10,856	$563	$1,864	-	$628	$2,891	$415	-
Clay	415	15	1,259,111	244,593	1,054,057	39,539	841,744	152,605	28,674	28,508	$18	48,844	48,197	4,943	$7,664
Clinton	93	1	289,699	51,709	243,581	5,591	88,823	100,313	5,572	16,721	-	7,730	11,863	9,230	561
Cole	544	18	1,723,429	328,281	1,428,009	32,861	1,115,122	200,759	39,893	81,305	-	60,555	75,035	2,573	17,611
Cooper	157	11	488,030	111,145	396,930	20,045	244,584	68,910	13,800	22,299	7,170	37,769	33,771	-	2,726
Crawford	33	1	82,027	16,805	66,286	1,064	51,706	12,593	4,328	2,987	-	113	6,289	192	-
Dade	13	-	31,783	4,042	27,741	-	14,413	15,738	-	459	-	24	154	-	-
Dallas	4	-	10,828	1,559	9,269	-	-	-	1,459	1,004	-	-	355	-	-
Daviess	24	1	100,794	32,837	68,122	165	32,185	37,326	662	18,003	-	-	1,779	-	-
De Kalb	15	1	39,428	11,798	32,162	4,532	10,884	13,507	4,586	-	299	252	3,365	1,712	134
Dent	22	2	73,722	23,429	57,793	7,500	31,305	15,928	6,428	6,293	-	-	4,895	-	2,998
Douglas	2	-	8,703	4,840	3,863	-	7,572	1,131	-	-	-	-	-	-	-
Dunkin	146	7	655,235	151,972	514,571	11,308	210,686	153,129	22,182	102,667	-	23,773	12,590	-	1,497
Franklin	322	9	762,322	144,572	629,248	11,498	378,093	168,602	21,347	33,670	-	36,524	32,880	21,576	11,344
Gasconade	79	1	205,440	29,081	176,711	352	89,241	46,438	2,559	5,871	163	37,257	6,037	11	-
Gentry	62	3	204,345	40,671	176,625	12,951	79,513	56,254	12,501	26,106	-	8,322	3,704	1,715	-
Greene	1,416	18	4,871,624	859,325	4,056,753	44,454	2,977,812	694,114	27,920	203,772	11,979	351,935	174,595	20,714	21,751
Springfield	1,377	18	4,733,339	848,847	3,928,946	44,454	2,909,872	669,350	27,920	195,512	11,979	341,165	171,024	18,438	19,171
Grundy	149	4	462,219	83,349	384,998	6,128	269,149	63,339	9,616	15,664	-	13,859	17,553	18,405	-
Harrison	55	2	192,378	44,490	148,753	865	72,306	51,622	791	1,736	-	4,533	8,235	1,773	3,527
Henry	165	8	533,197	100,926	442,570	10,299	214,060	124,326	15,311	54,544	1,029	19,085	30,179	9,252	4,410
Hickory	1	-	2,479	850	1,629	-	-	2,479	-	-	-	-	-	-	-
Holt	33	1	119,837	26,958	93,742	863	26,199	50,835	863	2,225	-	1,101	7,257	528	4,973
Howard	126	7	335,772	99,795	266,132	30,155	166,012	67,509	7,506	27,975	-	2,684	26,423	6,299	125
Howell	103	4	379,689	70,798	310,786	1,895	156,503	99,630	3,936	12,034	498	28,481	18,040	2,054	380
Iron	27	1	78,181	9,383	69,440	642	23,722	24,844	1,864	9,644	-	641	3,354	568	-
Jackson	20,427	376	79,936,169	15,878,855	65,560,608	1,503,294	50,989,671	7,256,774	953,647	3,355,309	272,801	7,198,566	3,554,750	1,053,389	884,037
Kansas City a	19,627	354	77,357,382	15,341,029	63,490,013	1,473,660	49,406,031	6,901,807	847,736	3,307,554	271,712	7,060,035	3,439,182	998,473	882,599
Jasper	1,059	30	4,083,790	870,187	3,287,997	74,394	2,210,733	503,882	36,212	132,566	2,099	495,599	214,283	53,320	68,346
Joplin	735	19	2,830,535	560,162	2,327,628	57,255	1,561,323	350,758	23,879	98,936	2,099	345,352	108,450	43,613	10,003
Jefferson	365	12	964,995	153,170	831,893	20,068	575,106	199,676	21,959	8,379	178	39,924	43,616	2,217	11,771
Johnson	159	3	757,199	195,423	566,775	4,999	327,470	77,133	25,313	76,216	686	126,868	51,157	7,777	4,964
Knox	14	3	53,583	26,544	28,951	1,912	26,080	7,622	3,167	890	-	3,536	5,404	3,622	-
Laclede	53	1	155,435	27,906	129,005	1,476	57,211	35,515	4,415	9,189	-	12,759	11,946	195	96
Lafayette	241	16	671,736	123,575	562,604	14,443	283,077	147,105	14,833	25,737	706	62,183	23,337	2,691	2,395
Lawrence	59	7	199,336	37,618	173,052	11,334	92,246	68,439	5,115	-	-	6,981	7,394	1	2,238
Lewis	55	2	108,136	18,065	91,749	1,678	57,919	19,412	137	749	-	2,979	3,947	-	-
Lincoln	46	2	121,360	29,800	93,269	1,709	50,423	26,044	7,374	8,075	626	1,738	9,778	290	-
Linn	226	10	549,914	138,764	448,047	36,897	413,555	48,087	42,650	8,679	-	10,829	22,696	1,318	2,000
Livingston	140	7	457,273	116,916	364,548	24,191	221,032	76,231	23,791	50,038	-	24,693	20,907	1,494	8,260
McDonald	24	2	92,839	22,789	79,196	9,146	33,003	29,772	3,581	9,464	-	325	3,925	-	-
Macon	126	4	345,678	72,869	274,951	2,142	166,950	61,105	4,948	33,114	4,306	10,573	24,855	4,442	1,856
Madison	32	-	76,189	19,939	56,250	-	30,809	25,501	465	-	-	2,676	4,138	541	1,000
Maries	10	-	36,367	5,808	30,559	-	15,556	18,810	-	-	-	689	50	656	-
Marion	574	13	1,823,751	364,130	1,518,246	58,625	914,008	343,383	36,072	83,156	450	173,511	83,638	17,895	17,543
Mercer	16	1	64,622	21,356	43,586	320	25,935	13,254	471	5,016	-	11,307	373	-	-
Miller	69	-	207,757	33,763	173,994	-	134,944	30,779	-	3,232	-	5,936	4,243	14,618	3,212
Mississippi	83	4	437,514	164,131	281,673	8,290	78,531	187,600	4,309	46,875	6,533	15,101	11,914	8,806	3,324
Moniteau	55	3	187,647	31,281	157,929	1,563	107,969	44,297	753	6,771	538	5,083	7,699	298	9,019
Monroe	60	3	167,129	39,215	133,006	5,092	52,582	32,397	5,293	26,992	-	1,649	11,228	1,909	-
Montgomery	45	3	97,426	26,440	72,994	2,008	43,889	19,441	4,734	479	-	5,708	9,150	-	2,000
Morgan	18	2	43,590	11,688	35,794	3,892	25,843	9,611	1,168	364	-	101	726	-	2,707
New Madrid	84	-	428,846	83,067	345,779	-	78,565	201,121	324	20,396	10,713	45,744	5,837	467	-
Newton	93	-	324,809	46,790	278,019	-	164,353	62,701	2,723	17,647	-	15,487	16,797	7,494	2,820
Nodaway	124	5	410,527	96,932	315,166	1,571	129,154	92,283	15,743	22,180	-	20,353	25,160	15	5,326
Oregon	40	1	118,394	20,637	98,211	454	92,066	14,285	454	-	-	3,444	20	-	1,631
Osage	36	4	114,120	32,214	86,050	4,144	43,632	16,746	11,659	478	-	7,646	11,201	1,189	-
Ozark	4	-	6,937	1,212	5,725	-	5,847	1,090	-	-	-	-	-	-	-

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

MISSOURI - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Pemiscot	169	7	$749,805	$130,861	$626,695	$7,751	$166,299	$177,975	$9,551	$171,665	$902	$12,640	$13,353	$6,580	$600
Perry	80	-	201,024	30,617	170,407	-	87,879	32,710	2,216	11,355	-	23,369	6,751	860	1,666
Pettis	410	13	1,270,652	194,003	1,088,147	11,498	745,983	217,103	9,745	47,025	4,823	73,788	38,057	7,331	4,040
Phelps	94	3	295,479	67,318	239,009	10,848	141,499	72,892	8,849	23,767	-	2,666	13,258	1,262	786
Pike	139	8	541,040	90,439	462,649	12,048	197,499	81,523	21,821	14,748	-	99,321	25,221	53,481	5,007
Platte	111	6	334,491	68,283	278,377	12,169	163,078	77,990	11,897	14,807	497	4,027	28,755	6,727	-
Polk	27	2	79,292	19,648	60,690	1,046	36,561	23,806	2,421	8,786	-	37	1,592	-	750
Pulaski	22	1	48,329	8,571	40,930	1,172	21,069	13,447	2,079	-	-	704	4,906	-	330
Putnam	15	-	37,781	8,286	29,495	-	18,212	5,113	-	-	-	3,988	391	-	1,320
Ralls	20	-	51,812	6,669	45,143	-	19,959	14,845	-	2,184	-	3,185	2,991	1,804	-
Randolph	421	12	1,290,884	254,186	1,081,726	45,028	832,596	152,302	10,334	88,774	-	31,201	52,085	502	3,967
Ray	92	9	312,589	53,776	269,934	11,121	107,433	59,015	16,852	31,299	772	12,544	10,903	10,241	1,974
Reynolds	9	-	21,922	5,710	16,212	-	13,118	4,956	-	1,220	-	-	262	-	-
Ripley	21	1	75,872	18,239	61,638	4,005	25,413	27,375	-	8,675	-	1,171	3,658	10	-
St. Charles	365	14	894,296	122,891	790,083	18,678	454,769	229,793	19,602	14,276	-	51,042	30,673	4,072	1,803
St. Clair	30	1	132,920	16,604	117,088	772	40,724	51,618	556	8,759	25	10,916	10,571	1,218	-
St. Francois	277	14	800,187	130,260	688,788	18,861	449,070	138,618	25,662	56,753	1,473	36,317	31,379	3,206	16,683
Ste. Genevieve	82	3	332,096	103,430	238,560	9,894	102,289	68,246	4,872	17,331	379	52,624	25,049	5,433	2,541
St. Louis	10,922	245	51,379,241	9,336,080	42,560,460	517,299	33,331,052	3,593,514	426,968	1,477,312	44,208	6,701,643	2,284,118	594,097	739,519
University City	2,648	56	13,255,591	2,318,900	11,039,514	102,823	8,515,974	1,042,352	68,149	593,326	7,455	1,462,346	578,162	169,067	215,332
St. Louis City a	44,555	1,090	156,836,173	28,489,128	131,263,986	2,916,941	90,513,065	14,203,058	1,289,052	3,866,830	236,977	23,791,346	9,356,569	1,947,076	2,274,086
Saline	299	10	900,826	184,700	727,323	11,197	401,589	197,050	26,558	16,909	3,462	69,701	53,262	12,355	8,055
Schuyler	17	2	58,366	20,806	39,444	1,884	31,421	9,047	4,474	-	-	2,080	854	-	-
Scotland	6	1	15,775	2,664	14,567	1,456	8,860	4,448	251	800	-	885	330	-	275
Scott	222	6	741,196	150,162	619,946	28,912	436,254	116,624	10,351	36,632	342	36,527	31,344	1,329	1,609
Shannon	4	-	5,497	1,213	4,284	-	4,880	605	-	-	-	-	12	-	-
Shelby	26	2	50,249	18,063	41,579	9,393	14,462	20,485	2,653	4,819	-	2,991	5,210	-	840
Stoddard	63	3	162,264	36,127	139,354	13,217	57,839	51,985	13,877	4,439	299	2,549	3,250	281	-
Stone	56	-	136,110	10,765	125,345	-	91,722	16,443	-	22,465	-	353	502	-	849
Sullivan	27	1	70,800	9,070	62,147	417	49,397	15,307	1,314	-	-	1,006	1,531	-	2,179
Taney	14	-	33,529	4,566	28,963	-	18,958	8,823	538	-	-	-	865	-	-
Texas	23	1	62,194	16,019	48,641	2,466	12,382	29,460	7,686	-	-	5,418	2,864	1,284	-
Vernon	246	5	751,785	108,958	646,093	3,266	459,013	129,784	2,637	15,774	21	12,279	21,219	547	1,662
Warren	23	1	48,745	7,596	42,227	1,078	21,588	19,184	2,092	-	-	296	2,253	-	-
Washington	39	1	94,800	9,484	85,391	75	48,628	20,783	104	1,459	76	4,309	361	68	-
Wayne	23	1	72,821	5,373	67,596	148	26,626	25,985	779	1,835	-	9,637	2,846	322	-
Webster	22	-	72,086	10,233	61,853	-	19,569	18,015	-	12,977	-	500	4,010	-	-
Worth	10	-	29,233	8,334	20,899	-	7,228	6,100	446	10,558	-	-	3,466	-	-
Wright	13	-	38,400	5,737	32,663	-	15,651	9,668	-	4,510	-	-	2,691	-	-
Residents of other States b	813	37	3,885,477	812,808	3,129,336	56,667	1,935,768	397,330	84,504	89,641	6,248	679,473	266,541	131,462	72,998
Total	93,090	2,266	345,768,504	65,056,410	286,749,537	6,037,443	204,676,957	34,704,876	3,702,540	11,382,586	651,178	42,136,869	18,124,976	4,187,268	4,397,643

MONTANA

County and City	Net Income 1/	Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Salaries, Wages, Commissions, Fees, Etc.	Net Profit	Net Loss	Net Income	Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Statutory Net Gain	Statutory Net Loss
Beaverhead	151	7	$471,277	$77,285	$415,583	$21,591	$213,386	$126,190	$20,838	$9,496	$4,762	$13,443	$20,508	$10,541	$4,000
Big Horn	62	2	198,298	36,049	167,383	5,134	76,047	39,711	5,759	16,198	-	9,799	7,078	141	2,464
Blaine	101	3	349,847	71,456	282,758	4,367	127,648	146,454	6,554	16,401	1,386	3,783	14,626	882	2,000
Broadwater	19	1	51,856	5,455	50,092	3,691	17,533	19,527	3,686	2,790	-	271	358	500	-
Carbon	103	-	330,380	40,942	289,438	-	166,250	86,202	773	1,440	22	13,013	31,390	1,000	2,187
Carter	14	-	41,054	2,345	38,709	-	5,782	34,132	-	201	-	14	737	-	-
Cascade	1,660	32	5,283,012	818,761	4,663,701	199,450	3,288,521	911,300	64,473	187,060	14,657	266,672	174,376	39,126	42,435
Great Falls	1,505	29	4,837,690	778,472	4,253,674	194,456	3,091,274	764,878	63,044	181,134	12,892	246,287	165,198	33,237	40,422
Chouteau	192	2	666,190	51,180	618,591	3,581	104,146	355,740	9,827	59,876	1,428	19,482	25,765	2,749	2,976
Custer	251	7	742,839	122,492	651,205	30,858	426,372	178,280	26,757	35,276	41	23,152	35,574	692	7,816

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

MONTANA - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Daniels	31	2	$99,214	$38,452	$70,488	$9,726	$43,528	$27,807	$12,502	$2,147	-	$5,890	$8,090	$4,197	$553
Dawson	182	2	496,313	72,069	424,918	674	308,171	78,659	1,054	13,316	-	13,874	27,860	2,309	1,628
Deer Lodge	345	4	962,204	112,780	855,559	6,135	624,098	121,879	9,874	18,450	-	81,223	41,247	5,159	12,689
Fallon	21	-	64,728	7,608	57,120	-	29,714	10,161	-	6,726	-	6,860	1,783	369	-
Fergus	262	4	767,535	105,044	668,286	5,795	386,461	243,057	7,658	8,282	-	15,573	7,867	6,367	6,313
Flathead	382	9	1,134,297	174,518	995,536	35,757	603,330	231,063	11,378	101,909	$14,843	44,194	46,460	4,308	5,437
Gallatin	349	10	1,120,894	192,549	940,944	12,599	556,205	267,056	12,759	17,112	640	76,992	37,513	11,198	10,500
Garfield	12	-	32,218	1,652	30,566	-	6,884	15,690	-	-	-	1,418	1,548	-	-
Glacier	171	3	588,466	125,368	497,767	34,669	264,095	117,090	63,219	32,511	9,133	36,976	7,008	8,471	663
Golden Valley	8	-	13,833	1,908	11,925	-	4,749	4,444	869	-	-	60	451	-	-
Granite	74	2	213,256	46,478	172,954	6,176	94,431	76,810	7,709	4,564	-	6,336	1,308	-	200
Hill	300	3	1,034,798	140,128	903,317	8,647	642,749	164,706	11,136	23,961	1,995	66,284	21,375	2,149	2,529
Jefferson	59	2	132,677	11,626	121,390	339	80,501	23,411	4,454	3,576	-	3,075	1,140	1,913	-
Judith Basin	19	1	48,200	5,975	42,515	290	22,069	14,174	-	619	-	1,598	785	-	-
Lake	55	1	172,567	25,974	154,232	7,639	68,989	41,926	-	9,465	-	11,781	8,578	1,362	-
Lewis and Clark	1,185	15	3,739,754	463,951	3,302,312	26,509	2,213,276	465,513	30,357	144,412	3,989	334,310	270,358	22,489	43,187
Liberty	22	1	70,958	4,408	66,830	280	13,637	40,222	280	4,411	-	660	501	-	520
Lincoln	74	1	198,082	21,111	178,702	1,731	122,563	43,400	1,731	2,613	-	1,383	7,326	16,916	1,268
McCone	10	1	27,329	4,811	24,979	2,461	8,288	15,870	2,461	-	924	183	66	-	-
Madison	50	6	126,496	28,620	115,894	18,018	49,327	50,526	8,454	6,932	11,113	3,812	1,209	244	-
Meagher	39	3	138,834	48,121	119,345	28,632	28,484	50,929	32,090	13,356	-	6,897	20,159	3,105	2,402
Mineral	33	1	93,714	22,862	79,403	8,551	53,919	23,741	17,708	6,970	48	255	1,249	143	-
Missoula	930	9	2,939,447	344,269	2,609,361	14,183	1,829,027	399,792	20,340	166,872	1,419	150,117	117,007	22,930	21,802
Musselshell	106	3	282,907	34,127	255,016	6,236	157,985	60,098	11,507	14,393	-	14,468	8,116	1,259	-
Park	275	8	771,149	144,232	655,930	29,013	471,006	162,204	42,313	25,634	34,853	12,132	25,005	2,113	890
Petroleum	18	1	47,721	9,544	38,952	775	11,751	23,115	-	-	-	14	430	-	-
Phillips	80	1	273,886	36,616	240,701	3,431	118,091	68,880	7,887	24,267	32	16,050	10,658	568	2,802
Pondera	149	3	517,415	64,505	471,911	19,001	118,527	228,179	12,054	18,549	9,079	5,286	9,241	4,314	2,750
Powder River	19	1	67,379	11,599	56,474	694	10,324	39,935	1,970	9,471	-	169	424	3,608	2,000
Powell	145	5	384,735	69,727	337,485	22,477	228,650	59,660	25,382	8,624	-	8,709	28,811	6,400	233
Prairie	11	3	32,559	8,989	24,831	1,261	10,932	12,900	1,991	-	-	562	2,986	15	-
Ravalli	107	2	312,114	32,248	285,726	5,860	127,386	98,351	2,410	28,001	-	13,553	8,777	2,969	8,146
Richland	100	1	323,386	42,844	281,536	994	144,765	96,726	10,995	22,075	161	10,879	7,909	386	4,000
Roosevelt	83	-	251,998	28,300	223,698	-	115,237	65,480	1,245	6,368	-	16,642	12,696	99	-
Rosebud	79	5	235,134	41,594	208,296	14,756	160,481	38,567	16,152	433	1,968	16,866	7,253	-	840
Sanders	65	-	197,921	14,966	182,955	-	96,359	36,823	-	100	-	37,763	8,817	577	562
Sheridan	40	1	110,283	13,684	96,857	258	40,695	56,189	801	345	5	737	1,161	-	515
Silver Bow	2,169	32	6,894,275	822,911	6,153,319	81,955	4,519,406	703,841	57,197	131,105	10,089	683,621	369,172	63,961	49,358
Butte	2,091	31	6,688,940	797,469	5,972,271	80,800	4,379,736	668,778	56,344	131,105	9,176	678,654	362,695	62,951	49,358
Stillwater	32	-	105,911	25,892	80,019	-	46,446	37,320	-	4,153	-	5,373	1,437	-	1,000
Sweet Grass	32	2	101,735	16,619	87,737	2,621	30,159	48,884	6,294	-	-	1,732	12,466	-	1,172
Teton	192	2	804,972	52,856	754,957	2,841	92,468	543,213	11,971	8,657	133	6,534	46,216	4,208	4,859
Toole	159	5	533,604	65,468	477,429	9,293	280,508	118,922	5,082	47,183	12,133	20,678	2,798	859	1,779
Treasure	16	-	53,254	5,716	47,538	-	11,353	30,085	-	166	-	733	2,276	1,656	-
Valley	405	4	1,129,329	98,874	1,035,096	4,641	650,212	260,583	12,053	67,481	8,312	32,707	20,245	7,744	5,989
Wheatland	55	5	140,779	50,313	124,393	33,927	81,481	32,016	35,458	966	-	3,357	2,710	188	-
Wibaux	5	1	25,547	13,947	12,652	1,052	12,882	6,848	-	-	-	3,366	995	-	-
Yellowstone	1,064	12	3,563,052	461,884	3,117,108	15,940	2,167,344	609,880	20,500	140,373	423	139,720	123,029	22,725	30,425
Yellowstone National Park (part)	32	-	89,087	10,197	78,890	-	59,199	11,963	1,844	6,782	-	700	4,145	-	1,096
Residents of other States b	191	12	717,836	138,984	603,586	24,734	380,190	120,447	27,747	37,323	-	62,887	43,955	12,271	9,129
Total	12,795	243	40,318,535	5,542,883	35,554,895	779,243	22,624,017	7,996,571	707,553	1,519,391	143,588	2,334,618	1,703,028	305,180	301,114

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

NEBRASKA

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Adams	393	24	$1,356,989	$290,800	$1,125,897	$59,708	$607,534	$396,832	$69,964	$111,732	$3,376	$52,215	$65,419	$6,612	$13,300
Antelope	54	2	175,169	25,693	151,904	2,428	37,008	84,177	2,329	534	-	2,570	9,573	-	-
Arthur	1	-	1,007	174	833	-	-	-	-	-	-	-	700	-	-
Banner	4	-	9,069	-	9,069	-	1,500	6,034	-	1,535	-	-	-	-	-
Blaine	4	1	4,487	3,714	2,199	1,426	-	1,568	3,406	-	-	138	611	1,960	-
Boone	116	5	347,386	89,233	276,531	18,378	79,949	116,422	1,831	54,140	-	4,213	13,147	438	11,208
Box Butte	241	15	679,010	151,892	561,140	34,022	370,847	138,971	22,713	42,494	8,581	18,886	30,168	2,920	7,002
Boyd	25	4	43,235	26,023	33,659	16,447	14,179	13,043	16,405	5,192	-	2,171	2,890	-	20
Brown	45	1	125,179	10,789	115,938	1,548	41,338	44,838	300	2,788	-	3,360	4,415	-	226
Buffalo	277	11	911,300	203,013	728,580	20,293	276,096	311,412	21,033	106,270	-	12,384	84,734	3,053	9,754
Burt	153	11	396,080	82,653	330,963	17,536	61,621	179,195	22,408	10,326	-	7,612	40,584	758	1,871
Butler	127	14	440,376	114,466	342,020	16,110	85,378	137,575	8,410	31,570	-	6,570	70,699	8,443	2,998
Cass	196	8	545,831	87,293	477,670	19,132	158,587	222,677	17,616	26,519	-	8,114	32,729	4,578	1,697
Cedar	92	12	207,783	51,041	177,282	20,540	43,933	128,834	8,887	1,926	1,716	4,240	8,686	426	578
Chase	42	2	173,172	13,217	162,190	2,235	22,250	95,642	1,872	16,524	428	331	14,341	56	677
Cherry	128	19	330,317	183,803	276,599	130,085	70,997	175,010	136,137	33,558	866	1,644	4,733	-	590
Cheyenne	115	5	335,493	55,237	284,482	4,226	112,180	139,197	13,994	10,193	-	1,115	7,939	3,241	1,760
Clay	59	12	135,867	42,430	107,617	14,180	51,884	41,883	17,281	12,239	-	20	6,327	636	-
Colfax	81	13	214,745	132,075	173,206	90,536	26,634	79,280	14,628	40,489	-	2,103	27,007	500	7,011
Cuming	205	14	605,005	98,898	523,510	17,403	104,520	337,180	23,176	28,739	-	7,063	45,922	2,055	304
Custer	117	13	305,924	85,486	256,582	36,144	101,831	134,303	17,872	2,449	-	11,046	20,063	1,556	2,556
Dakota	81	1	218,306	27,173	191,423	290	74,518	109,173	879	83	-	1,340	6,862	2,121	2,000
Dawes	180	8	532,084	132,119	428,671	28,706	251,525	134,965	28,488	39,830	487	13,506	12,437	11,300	2,400
Dawson	203	8	710,456	127,916	595,134	12,594	103,771	346,492	19,738	60,235	-	5,825	58,316	1,054	300
Deuel	37	3	129,591	29,747	102,567	2,723	12,018	78,319	1,513	10,862	930	136	3,933	-	90
Dixon	97	6	239,024	60,989	188,938	10,903	59,624	95,303	8,313	12,836	292	2,911	18,928	726	2,238
Dodge	470	32	1,576,106	485,772	1,253,875	163,541	508,838	379,557	79,660	102,449	1,543	186,612	138,921	2,690	27,192
Douglas	12,165	251	41,676,570	6,053,504	36,153,497	530,431	27,626,593	4,972,363	288,524	1,705,299	96,534	2,895,995	1,632,260	497,508	469,008
Omaha a	11,983	241	41,097,141	5,963,272	35,653,802	519,933	27,353,877	4,803,452	270,813	1,682,997	95,958	2,876,497	1,609,115	496,137	466,350
Dundy	33	2	135,782	42,505	108,081	14,804	25,179	62,650	8,562	9,271	600	2,915	17,659	1,313	-
Fillmore	76	7	268,126	70,404	209,839	12,117	67,868	91,001	15,106	30,123	-	14,148	25,680	2,990	3,837
Franklin	40	5	107,065	31,856	85,312	10,103	17,972	53,545	3,248	847	-	1,180	13,821	-	394
Frontier	44	1	121,064	19,578	101,514	28	35,440	35,332	5,364	17,317	-	1,966	11,971	191	-
Furnas	86	9	223,318	46,682	187,110	10,474	52,366	92,828	11,505	16,033	-	2,392	21,631	1,328	-
Gage	395	21	1,423,620	354,763	1,097,660	28,803	585,624	233,435	31,303	79,299	1,416	134,550	178,735	19,792	17,592
Garden	31	3	91,401	22,563	78,123	9,285	25,238	39,289	3,757	8,414	40	-	2,796	-	103
Garfield	15	2	40,272	14,125	28,688	2,541	5,077	9,192	1,313	2,892	-	362	8,057	253	-
Gosper	15	2	44,225	10,573	34,009	357	5,895	9,481	3,073	2,859	-	14	6,480	-	-
Grant	58	15	157,658	43,557	132,066	17,965	44,350	54,182	15,636	24,304	586	1,344	15,869	-	-
Greeley	28	3	71,475	14,549	62,327	5,401	22,622	24,944	5,674	16,166	-	361	1,352	-	78
Hall	596	12	2,376,549	441,657	1,953,397	18,505	1,205,902	446,168	37,024	156,442	1,115	132,485	134,320	8,326	26,965
Hamilton	89	7	282,170	83,514	203,416	4,760	71,176	72,974	5,688	34,652	52	12,542	35,683	3,503	4,719
Harlan	50	8	143,229	40,095	110,613	7,479	53,022	41,178	6,267	2,973	-	10,424	15,541	781	2,134
Hayes	5	-	15,015	1,462	13,553	-	2,234	7,739	-	-	-	-	1,237	-	-
Hitchcock	52	2	175,304	40,413	138,565	3,674	48,001	53,838	12,432	21,244	1,620	278	13,246	645	-
Holt	83	7	258,804	63,985	210,800	15,981	78,490	67,691	14,805	12,156	203	21,208	29,199	892	900
Hooker	15	5	64,294	44,919	37,920	18,545	10,290	30,352	28,327	1,067	-	5,316	3,474	-	-
Howard	34	5	121,201	44,146	88,044	10,989	31,925	48,521	2,484	3,193	2,392	2,863	6,713	-	-
Jefferson	226	10	727,776	148,295	614,428	34,947	317,922	144,702	11,584	56,745	12,348	33,055	54,731	23,885	8,497
Johnson	55	3	149,834	34,761	119,590	4,517	41,314	50,633	5,767	15,312	-	951	13,226	8,517	5,123
Kearney	61	4	218,480	53,566	166,451	1,537	52,022	61,170	3,298	13,062	1,997	5,926	27,909	1,507	15
Keith	63	3	253,807	56,554	199,036	1,783	48,822	169,981	1,615	7,109	-	2,035	9,724	990	-
Keyapaha	6	2	15,339	4,500	13,543	2,704	2,765	7,776	2,679	-	-	-	1,842	-	-
Kimball	68	2	269,703	51,958	219,947	2,202	35,854	122,388	9,847	33,968	45	24,646	11,884	958	-
Knox	90	7	211,540	55,588	172,998	17,046	52,760	88,517	16,239	14,554	840	2,862	12,359	1,583	2,811
Lancaster	3,370	94	12,244,992	2,647,170	9,846,311	248,489	7,190,386	1,576,514	93,873	529,949	38,160	990,310	687,267	154,515	184,035
Lincoln	3,276	87	11,910,140	2,542,201	9,585,537	217,598	7,075,217	1,490,667	89,940	504,126	36,489	945,715	661,466	150,481	181,392
Lincoln	518	12	1,538,762	271,023	1,326,546	58,807	867,131	317,860	65,004	115,238	302	38,621	49,456	872	2,750

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

NEBRASKA - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Logan	14	2	$46,379	$8,274	$40,087	$1,982	$5,582	$32,274	$3,505	$4,379	-	-	$255	-	-
Loup	4	1	21,564	6,722	15,222	1,380	12,159	3,179	-	-	-	$2,877	889	$295	-
McPherson	1	2	2,436	3,714	1,553	2,831	271	-	1,580	-	$1,903	-	2,040	-	-
Madison	401	26	1,236,910	269,309	1,005,690	38,089	557,526	371,411	32,948	57,332	349	19,367	58,767	21,718	$3,653
Merrick	88	7	236,231	58,350	192,044	14,163	69,567	77,264	13,309	26,529	1,881	1,311	11,309	197	-
Morrill	86	4	269,033	51,694	228,442	11,103	108,809	110,346	2,639	6,923	-	11,696	5,384	318	1,719
Nance	66	8	222,129	74,974	160,983	13,828	45,601	57,257	8,439	10,783	-	3,357	32,421	1,520	3,037
Nemaha	124	11	348,820	81,983	281,167	14,330	111,228	142,115	8,495	6,222	295	2,354	27,538	754	6,743
Nuckolls	116	9	337,401	68,325	275,814	6,738	103,082	105,303	5,903	14,040	-	3,387	18,262	4,962	2,858
Otoe	263	8	905,857	187,460	752,208	33,811	301,240	189,320	18,949	71,318	877	75,492	101,896	4,485	18,175
Pawnee	37	3	123,188	38,235	90,224	5,291	21,624	38,380	2,340	22,773	-	2,927	23,688	-	1,202
Perkins	24	1	71,330	11,802	60,654	1,126	20,218	28,434	2,236	1,111	-	2,940	8,018	-	-
Phelps	126	6	395,575	66,914	335,885	7,224	117,122	166,051	6,942	3,017	-	1,435	26,489	1,757	4,631
Pierce	62	2	156,717	28,711	128,783	777	32,367	90,831	1,580	5,200	6	237	2,403	-	543
Platte	275	15	836,337	178,666	688,138	30,467	323,988	244,370	11,472	45,633	20,956	16,425	68,806	5,542	12,525
Polk	70	10	231,590	72,542	176,466	17,418	26,296	92,096	4,751	29,017	710	774	26,153	2,452	1,900
Redwillow	237	9	714,875	127,359	621,580	34,064	412,859	105,656	29,102	34,431	2,786	47,285	38,563	3,243	2,444
Richardson	250	3	830,253	139,314	699,584	8,645	358,431	225,853	18,984	30,067	806	17,746	91,241	2,171	6,502
Rock	7	3	34,664	17,121	22,514	4,971	8,483	22,291	5,260	-	-	-	2,417	-	-
Saline	195	13	502,764	113,365	408,128	18,729	138,127	161,277	11,721	18,313	-	35,554	43,442	6,329	10,337
Sarpy	86	2	239,740	24,327	215,808	395	103,629	65,963	1,043	28,473	260	2,187	12,240	160	-
Saunders	194	14	558,754	97,086	475,280	13,612	156,152	187,933	15,056	32,830	1,087	29,677	39,790	2,937	6,319
Scotts Bluff	504	23	1,913,124	298,051	1,652,372	37,299	700,094	693,004	41,803	219,926	2,779	39,842	66,014	18,376	18,400
Seward	141	5	497,557	79,728	421,615	3,786	84,424	152,950	3,839	21,445	6,468	19,273	115,797	2,642	4,631
Sheridan	125	6	365,074	89,337	310,548	34,811	88,502	141,755	38,585	23,192	-	2,620	44,699	250	1,282
Sherman	31	5	71,586	24,449	61,089	13,952	20,691	32,094	9,315	1,299	-	807	6,473	935	-
Sioux	20	1	53,277	3,871	51,143	1,737	17,478	33,124	1,822	-	-	-	93	-	-
Stanton	46	5	169,897	42,090	132,438	4,631	11,114	83,170	6,746	1,294	116	36,021	20,000	1,306	11,030
Thayer	67	8	188,991	29,984	162,803	3,796	57,344	76,097	4,994	5,920	282	3,868	17,304	2,725	-
Thomas	12	1	26,603	4,717	23,870	1,984	16,208	6,294	-	-	-	403	953	-	-
Thurston	106	5	331,663	81,307	262,341	11,985	60,152	151,675	14,597	15,010	-	1,180	11,138	20,782	231
Valley	61	3	202,145	43,920	165,545	7,320	41,349	87,858	3,098	16,676	762	1,976	18,531	10,624	4,940
Washington	118	15	286,148	70,530	232,494	16,876	87,904	95,687	21,150	10,165	-	3,838	25,025	2,544	3,948
Wayne	109	15	277,864	81,558	211,500	15,194	70,042	100,074	9,891	12,245	519	5,913	22,936	-	5,155
Webster	39	1	111,221	17,952	94,211	942	24,645	34,485	339	10,224	-	647	16,940	882	-
Wheeler	3	-	7,398	447	6,951	-	1,028	4,404	-	-	-	-	285	-	-
York	179	4	589,039	120,716	491,359	23,036	173,453	171,963	14,700	58,023	2,744	29,868	59,495	3,732	3,302
Residents of other States b	279	17	832,326	262,814	679,698	110,186	430,832	148,831	11,454	31,326	2,000	33,769	76,720	14,480	12,270
Total	26,476	1,021	88,422,806	16,397,629	74,429,094	2,403,917	46,822,221	17,423,207	1,657,238	4,571,126	224,055	5,153,927	4,916,620	923,590	976,510
NEVADA															
Churchill	95	1	$324,450	$51,593	$273,953	$1,096	$195,612	$37,053	$12,678	$23,242	-	$16,569	$10,780	$808	-
Clark	1,401	7	3,533,903	263,781	3,276,542	6,420	2,610,708	473,018	7,411	87,169	$1,981	51,051	51,153	10,858	$18,816
Douglas	72	5	270,873	40,275	240,580	9,982	89,818	84,409	9,393	-	-	38,733	19,824	-	1,459
Elko	416	16	1,114,373	191,253	968,064	44,944	586,499	177,929	46,094	81,530	1,700	40,717	35,311	28,618	5,223
Esmeralda	62	1	176,572	19,322	158,761	1,511	109,368	20,890	1,511	3,548	-	1,779	7,240	1,082	222
Eureka	33	1	67,818	4,091	63,808	81	25,317	27,949	107	4,152	-	3,016	2,367	-	440
Humboldt	157	15	428,486	83,716	369,166	24,396	222,009	123,912	22,011	26,897	1,132	8,431	4,314	12,339	6,000
Lander	47	4	144,823	52,484	107,725	15,386	47,604	40,147	4,295	-	6,304	7,754	11,073	-	2,000
Lincoln	76	-	170,366	15,760	154,606	-	111,265	35,702	253	105	-	1,050	1,950	-	-
Lyon	110	7	297,130	38,467	273,502	14,839	104,604	96,876	18,828	25,215	-	5,083	2,082	8,882	1,388
Mineral	63	2	147,035	18,981	129,852	1,798	92,183	32,551	3,407	4,818	-	58	828	3,120	-
Nye	210	3	996,152	92,105	905,648	1,601	358,347	105,737	8,479	62,139	-	350,034	15,264	2,126	12,160

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
NEVADA - Continued															
Ormsby	143	4	$338,955	$31,833	$309,771	$2,649	$212,966	$51,282	$4,743	$7,873	-	$13,232	$19,808	$7,564	$6,654
Pershing	101	3	281,544	38,077	254,969	11,502	140,332	24,948	9,620	83,042	-	8,524	3,100	2,163	2,000
Storey	53	1	139,005	10,677	129,097	769	85,147	33,033	769	-	-	4,365	2,279	3,599	1,663
Washoe	1,704	47	6,249,676	949,773	5,420,867	120,964	3,108,857	966,768	107,453	400,525	$8,598	737,001	281,591	122,317	58,658
Reno c	1,471	41	5,656,826	874,566	4,897,792	115,532	2,703,092	904,013	104,093	384,790	8,598	710,950	272,387	112,870	52,693
White Pine	383	13	1,088,136	183,438	953,356	48,658	648,154	96,397	49,730	24,438	688	170,810	22,252	7,446	23,070
Residents of other States b	130	3	492,741	111,996	390,124	9,379	221,245	27,692	8,386	3,882	-	90,556	73,989	6,213	10,225
Total	5,256	133	16,262,038	2,197,622	14,380,391	315,975	8,970,035	2,456,293	315,168	838,575	20,403	1,548,763	545,205	215,135	149,978
NEW HAMPSHIRE															
Belknap	786	25	$2,259,697	$451,746	$1,911,246	$103,295	$1,075,578	$409,337	$35,036	$50,558	$1,217	$233,567	$244,464	$13,469	$36,726
Carroll	346	17	1,116,424	196,314	944,183	24,073	338,065	200,188	13,864	27,218	7,470	228,074	128,605	47,200	28,072
Cheshire	1,230	28	4,097,227	603,399	3,533,786	39,958	1,933,397	590,084	37,741	85,286	12,765	757,427	317,951	61,881	59,585
Coos	846	26	2,427,707	381,905	2,083,461	37,659	1,259,261	530,454	39,074	68,424	308	138,985	216,794	23,572	30,004
Grafton	1,824	47	5,953,075	838,359	5,167,322	52,606	3,243,623	748,728	97,216	202,909	8,050	650,088	461,591	32,566	76,637
Hillsborough	6,033	127	19,234,293	2,640,854	16,872,621	279,182	10,189,288	2,469,696	223,282	529,412	16,053	3,359,084	1,142,450	107,772	213,189
Manchester	3,512	66	11,003,632	1,392,075	9,724,067	112,510	5,968,939	1,509,191	105,083	360,793	6,683	1,841,796	620,170	45,144	83,196
Nashua	1,620	38	5,074,697	704,223	4,466,821	96,347	2,852,966	576,521	98,173	133,336	2,900	754,431	245,112	42,580	68,991
Merrimack	2,444	54	7,799,606	1,264,774	6,634,751	99,919	3,868,807	1,036,862	88,577	187,107	1,761	1,253,666	736,345	92,864	108,917
Concord	1,681	31	5,447,643	874,496	4,615,381	42,234	2,883,591	631,413	34,898	132,277	964	832,368	455,825	64,155	91,394
Rockingham	1,989	48	6,750,908	987,782	5,901,515	138,389	3,123,279	991,445	92,584	184,563	10,958	1,373,438	530,911	69,372	81,601
Strafford	1,390	34	4,553,859	782,615	3,902,834	131,590	2,125,862	790,384	108,372	78,077	862	834,962	348,349	73,788	105,268
Sullivan	610	12	1,879,827	255,095	1,648,121	23,389	921,959	309,952	24,253	46,961	-	278,416	115,716	7,979	19,883
Residents of other States b	423	16	1,837,955	376,026	1,555,706	93,777	741,133	104,263	56,609	32,973	8,791	575,269	198,330	20,634	41,242
Total	17,921	434	57,910,578	8,778,869	50,155,546	1,023,837	28,820,252	8,181,393	816,608	1,493,488	68,235	9,682,976	4,441,506	551,097	801,124
NEW JERSEY															
Atlantic	3,828	120	$14,810,390	$2,964,320	$12,163,469	$317,399	$6,919,165	$1,884,468	$260,542	$498,163	$36,189	$2,028,147	$1,356,200	$156,541	$227,552
Atlantic City	2,316	93	8,942,097	1,781,991	7,367,759	207,653	3,730,943	1,314,816	189,022	360,197	25,249	1,275,832	908,938	122,190	145,248
Bergen	25,301	420	91,335,271	14,237,704	78,016,813	919,246	65,545,864	6,184,308	459,446	1,564,252	143,272	7,057,168	5,029,723	1,044,995	976,048
Garfield	285	12	668,813	101,244	586,029	18,460	424,781	169,637	21,403	914	414	8,546	20,306	493	3,818
Burlington	2,677	34	11,339,469	1,850,243	9,575,742	86,516	6,011,282	960,233	88,118	275,573	5,046	2,428,561	1,021,472	119,190	163,422
Camden	8,620	85	32,090,876	6,012,659	26,465,874	387,657	19,372,219	2,359,940	218,862	593,237	21,688	6,915,604	1,201,631	158,910	274,578
Camden a	3,306	36	14,181,942	3,417,234	10,883,637	118,929	6,063,921	1,215,129	74,554	147,184	9,165	5,764,501	347,611	63,383	103,948
Cape May	664	26	2,177,397	513,956	1,739,288	75,847	1,052,416	451,269	28,474	20,263	328	172,782	175,562	21,895	48,869
Cumberland	1,310	23	4,556,209	712,616	3,896,118	52,525	2,527,863	631,070	64,049	125,750	1,267	546,740	270,615	15,099	41,418
Essex	56,836	1,164	235,814,124	39,384,036	199,299,925	2,869,837	148,200,491	18,101,898	1,077,097	5,996,175	414,732	31,942,683	14,403,352	2,797,905	2,980,998
Belleville	1,429	13	3,948,978	447,702	3,524,069	22,793	3,325,073	230,825	15,446	61,288	60	105,171	70,790	40,283	15,115
Bloomfield	3,093	30	9,383,960	1,152,263	8,296,197	64,500	7,454,241	533,683	18,899	64,095	403	395,595	446,959	38,834	63,971
East Orange	8,289	125	31,376,110	4,458,087	27,213,605	295,582	21,885,555	1,778,138	76,572	535,461	16,719	3,131,202	2,163,835	350,092	383,730
Irvington	3,292	32	8,007,123	904,748	7,152,857	50,482	6,416,802	704,118	19,929	67,504	3,744	143,751	237,620	20,240	26,251
Montclair	4,770	118	32,566,040	5,532,930	27,222,628	189,518	16,653,241	4,617,816	123,026	955,923	127,628	5,344,544	2,519,427	565,038	572,846
Newark a	19,789	548	63,964,580	11,861,899	53,540,828	1,438,147	38,724,988	8,983,219	580,370	1,823,990	169,581	5,020,530	4,028,225	619,955	641,976
Orange	2,369	38	14,805,503	1,701,087	13,237,965	133,549	5,576,743	720,068	28,706	238,814	5,371	6,765,345	674,848	154,321	159,606
Gloucester	2,073	21	6,487,249	927,664	5,618,746	59,161	4,446,646	600,401	44,567	170,730	2,804	420,501	388,906	36,505	60,496
Hudson	32,987	785	89,728,139	13,966,719	77,346,946	1,585,526	59,641,576	11,079,868	708,353	1,494,931	110,527	6,567,766	4,713,017	603,695	715,002
Bayonne	3,251	79	7,965,291	1,333,266	6,846,347	214,322	5,552,595	1,217,688	96,577	129,314	6,462	281,362	286,160	20,630	72,967
Hoboken	2,433	69	6,479,149	1,045,863	5,543,740	110,454	3,779,593	809,323	81,913	203,493	6,565	531,966	663,195	22,403	67,859

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

NEW JERSEY - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Jersey City a	15,894	372	$45,099,668	$6,888,349	$38,960,672	$749,353	$28,931,043	$5,252,708	$309,541	$656,299	$29,147	$4,720,699	$2,342,045	$383,109	$373,296
Kearny	1,638	10	3,423,516	347,722	3,127,390	51,596	3,009,087	161,434	11,165	14,961	-	27,051	58,361	18,082	8,695
North Bergen	1,626	29	4,034,527	577,477	3,496,444	39,394	3,235,739	317,859	9,768	52,208	8,435	58,232	147,722	19,304	13,484
Union City	2,831	107	7,390,256	1,315,292	6,261,818	186,854	4,746,587	1,205,714	70,583	205,859	404	182,398	456,101	14,514	55,297
West New York	1,731	42	4,475,090	586,216	3,964,217	75,343	3,074,073	613,169	37,588	69,786	2,064	165,331	153,632	18,731	15,614
Hunterdon	823	27	2,694,554	400,488	2,343,401	49,335	1,284,813	501,799	61,749	99,515	5,119	264,128	255,316	50,005	30,298
Mercer	6,549	109	25,827,657	4,392,894	21,695,630	260,867	14,882,491	2,462,502	212,619	471,501	19,404	3,680,170	1,953,400	314,598	312,196
Trenton a	4,506	78	16,187,373	2,730,486	13,612,400	155,513	9,917,385	1,838,982	126,501	331,749	8,609	1,659,729	1,133,503	193,710	148,503
Middlesex	6,759	174	20,836,386	3,382,080	17,875,076	420,770	13,906,500	2,372,178	261,259	310,827	41,183	1,753,109	1,047,296	130,795	168,904
New Brunswick	1,945	62	6,535,915	1,037,820	5,594,694	96,599	3,898,784	716,826	32,940	131,006	10,028	817,807	457,484	29,152	82,328
Perth Amboy	1,078	42	2,925,547	669,967	2,432,476	176,896	1,903,069	583,671	107,288	65,324	28,995	62,706	115,601	16,842	18,834
Woodbridge	354	3	925,660	108,921	818,144	1,405	751,149	60,928	3,122	5,184	63	25,783	28,778	959	1,995
Monmouth	5,471	139	26,349,959	6,282,244	20,883,215	815,500	11,494,283	2,501,046	319,780	630,613	85,060	5,543,833	2,750,229	283,505	394,099
Morris	6,540	137	27,990,880	4,806,232	23,677,848	493,200	15,080,958	1,901,518	362,296	568,424	84,803	5,451,617	2,193,099	430,750	342,801
Ocean	833	22	3,434,886	855,836	2,755,010	175,960	1,354,894	532,321	28,111	76,456	1,056	763,048	310,154	83,400	51,191
Passaic	12,945	364	43,373,729	7,620,805	36,570,726	817,802	26,619,434	5,223,213	459,957	1,075,674	100,349	4,336,886	2,831,538	250,059	469,948
Clifton	1,932	20	5,442,446	667,718	4,848,729	74,001	4,368,611	538,771	8,579	53,432	3,550	62,139	204,915	12,541	23,748
Passaic	3,085	97	10,683,923	2,059,144	8,854,054	229,275	6,129,685	1,461,196	86,460	273,489	19,409	1,214,052	703,746	42,895	151,687
Paterson a	5,891	214	20,525,874	3,850,638	17,122,602	447,366	11,548,618	2,676,433	275,308	562,388	75,678	2,512,995	1,558,822	166,183	251,052
Salem	941	12	3,064,921	537,974	2,582,057	55,110	1,838,651	413,957	31,887	36,442	17,250	297,265	150,823	46,234	38,492
Somerset	2,702	59	13,555,184	2,464,876	11,211,356	121,048	5,604,409	910,576	70,522	142,177	86,675	4,523,670	908,819	205,595	138,052
Sussex	765	22	2,563,877	399,917	2,199,403	35,443	1,269,615	514,059	42,198	69,733	343	275,997	226,988	15,656	34,833
Union	20,280	330	74,258,631	11,070,004	63,741,948	553,321	51,579,500	5,386,570	312,417	1,463,765	113,294	6,618,699	4,251,975	743,805	797,500
Elizabeth a	6,149	108	19,199,193	2,887,059	16,494,766	182,632	13,655,437	1,890,344	81,985	242,274	36,497	1,312,377	882,449	171,512	144,794
Plainfield	3,150	70	13,694,238	2,261,130	11,576,685	143,577	8,426,262	1,008,590	90,385	326,409	61,922	1,651,495	1,180,644	134,510	217,146
Warren	1,150	41	3,472,623	502,667	3,020,106	50,150	1,903,084	545,105	49,590	108,142	1,038	270,042	310,145	56,443	47,223
Residents of other States b	2,794	87	12,817,953	2,079,541	10,869,837	131,425	7,161,660	633,793	79,809	323,988	83,593	2,254,151	1,026,255	225,902	218,400
Total	202,898	4,201	748,580,364	125,365,475	633,548,534	10,333,645	467,697,814	66,152,092	5,241,702	16,116,331	1,375,020	94,110,567	46,776,515	7,789,482	8,532,320

NEW MEXICO

Bernalillo	1,679	61	$5,376,364	$1,068,758	$4,518,589	$210,983	$2,951,552	$946,860	$126,972	$305,249	$20,736	$231,588	$342,813	$49,831	$65,038
Albuquerque	1,662	60	5,333,677	1,065,371	4,477,981	209,675	2,925,299	933,484	125,881	305,192	20,736	228,831	342,813	49,831	65,038
Catron	28	6	75,275	47,536	65,707	37,968	20,001	38,968	27,305	3,369	-	4,850	3,921	-	5,209
Chaves	529	57	1,660,657	590,496	1,389,214	319,053	593,207	549,122	313,285	184,188	22,020	41,685	91,561	26,531	16,921
Colfax	391	27	991,119	155,792	888,088	52,761	575,364	194,010	47,047	61,044	8,618	35,522	53,660	4,841	6,646
Curry	291	8	832,762	163,641	687,168	18,047	428,865	234,662	22,653	49,345	3,951	12,148	31,116	8,320	11,701
De Baca	30	10	68,206	60,272	61,736	53,802	17,323	39,974	48,980	7,588	6,303	-	1,780	975	-
Dona Ana	337	17	1,087,022	134,935	967,706	15,619	262,843	553,500	24,045	75,620	1,397	32,576	38,304	6,976	13,636
Eddy	357	18	1,142,057	188,275	1,005,575	51,793	434,500	354,168	65,772	120,523	8,389	43,654	47,933	8,565	7,199
Grant	361	20	1,000,318	138,435	894,140	32,257	483,381	265,157	33,597	51,045	9,003	51,391	35,132	2,063	8,928
Guadalupe	54	10	117,084	57,349	97,857	38,122	68,214	32,650	38,156	739	633	3,173	6,224	-	2,000
Harding	16	4	63,867	24,425	53,416	13,974	20,806	25,634	15,326	-	417	3,896	520	-	-
Hidalgo	77	10	214,834	50,625	173,557	9,348	98,186	48,255	6,718	23,825	165	12,963	10,965	1,826	4,641
Lea	211	19	599,916	122,344	536,504	58,932	207,430	227,250	79,360	7,982	102	3,707	6,683	11,173	2,888
Lincoln	108	12	226,988	59,991	209,437	42,440	112,380	59,766	35,670	4,020	3,336	5,904	10,447	1,497	87
Luna	101	11	308,284	70,087	271,278	33,081	86,165	160,537	30,126	7,163	4,244	13,083	15,604	961	5,263
McKinley	458	11	1,160,440	175,638	1,036,831	52,029	649,052	275,204	37,288	59,778	-	23,931	30,709	6,490	7,553
Mora	34	4	67,241	60,619	54,879	48,257	23,600	10,948	17,588	10,707	-	2,342	5,942	-	-
Otero	124	9	305,355	60,226	275,605	30,476	120,534	121,727	31,913	39,058	133	523	5,035	448	3,106
Quay	168	13	446,758	112,932	359,111	25,285	229,455	98,098	29,610	18,103	-	5,987	42,688	-	5,546
Rio Arriba	74	4	208,731	34,827	180,718	6,814	95,172	50,836	14,474	5,079	-	19,602	10,214	1,880	-
Roosevelt	67	10	169,938	36,170	145,090	11,322	46,304	74,859	16,673	12,175	-	3,584	3,277	6,128	-
Sandoval	62	1	200,172	30,867	183,141	13,836	109,801	28,547	2,008	8,100	-	38,364	4,035	-	4,136

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

NEW MEXICO - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
San Juan	122	2	$341,176	$17,438	$326,312	$2,574	$124,178	$127,861	$4,541	$65,782	-	$3,485	$9,860	$363	-
San Miguel	296	14	996,130	188,070	865,682	57,622	480,322	143,419	60,783	3,682	-	182,983	72,931	14,171	$5,146
Santa Fe	598	18	1,856,575	306,154	1,603,523	53,102	868,094	330,375	23,725	127,425	$6,627	133,337	98,786	14,574	22,066
Sierra	47	10	91,068	22,004	80,738	11,674	21,776	49,632	7,995	1,352	-	108	4,456	83	-
Socorro	70	10	154,663	46,353	134,266	25,956	54,440	62,823	23,575	-	-	4,771	6,600	-	5,992
Taos	54	5	168,688	22,829	151,430	5,571	53,320	62,671	8,258	10,284	476	10,856	5,705	88	1,676
Torrance	34	4	83,678	29,303	72,229	17,854	30,934	24,959	19,712	2,900	-	4,606	10,166	91	-
Union	66	5	156,361	27,835	133,167	4,641	50,948	70,124	10,370	7,676	-	331	5,644	1,273	-
Valencia	91	6	253,046	48,540	228,780	24,274	135,561	71,352	23,632	20,382	-	279	8,359	-	3,671
Residents of other States b	160	8	620,855	143,750	503,060	25,955	284,300	45,045	11,492	26,354	27,869	120,176	31,176	5,151	10,304
Total	7,095	424	21,045,628	4,296,516	18,154,534	1,405,422	9,738,008	5,378,993	1,258,649	1,318,537	124,419	1,051,405	1,052,246	174,299	219,353

NEW YORK

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Albany	11,002	243	$39,658,292	$7,721,218	$32,745,651	$808,577	$23,832,697	$4,019,366	$410,589	$1,019,272	$36,828	$4,741,192	$2,658,482	$342,742	$606,872
Albany a	8,592	200	31,716,900	6,753,516	25,621,773	658,389	18,805,114	3,277,991	356,971	878,198	35,056	3,795,999	2,155,837	273,792	490,542
Allegany	1,513	53	4,856,003	785,647	4,166,236	95,880	2,514,840	886,938	120,096	239,926	41,682	553,467	276,244	77,638	56,895
Bronx	66,783	1,175	161,841,876	16,671,907	147,321,946	2,151,977	128,195,944	13,526,099	1,020,161	3,234,514	148,944	2,579,989	4,411,882	766,241	912,084
Bronx Boro d	66,783	1,175	161,841,876	16,671,907	147,321,946	2,151,977	128,195,944	13,526,099	1,020,161	3,234,514	148,944	2,579,989	4,411,882	766,241	912,084
Broome	8,659	135	23,502,392	3,686,130	20,078,857	262,595	15,422,295	2,724,283	466,820	774,530	33,223	1,716,665	1,296,228	164,555	236,688
Binghamton	4,907	106	15,056,318	2,823,551	12,458,951	226,184	9,068,553	1,858,993	419,120	645,855	15,615	1,292,284	1,033,295	127,337	191,564
Cattaraugus	1,982	68	6,365,611	1,259,421	5,248,982	142,792	3,070,872	1,118,268	115,801	463,304	48,080	695,065	566,372	75,982	115,234
Cayuga	2,130	66	7,395,283	1,397,152	6,089,990	91,859	3,484,145	990,465	85,367	245,494	24,406	1,296,346	707,159	148,001	199,916
Auburn	1,638	60	5,912,962	1,164,805	4,835,858	87,701	2,731,012	756,885	73,595	215,388	24,406	1,127,956	532,347	131,254	154,454
Chautauqua	3,239	120	10,694,074	2,276,995	8,808,224	391,145	5,962,015	1,566,704	235,682	316,335	135,432	1,294,667	730,138	131,393	239,563
Jamestown	1,460	58	5,110,924	1,191,962	4,081,173	162,211	2,825,290	755,309	58,372	160,787	5,677	751,901	344,909	47,201	125,091
Chemung	2,544	96	8,509,805	1,856,610	6,872,344	219,149	4,739,677	1,053,100	87,583	296,332	50,359	1,007,393	712,965	92,583	134,853
Elmira	2,216	88	7,579,481	1,685,286	6,024,672	130,477	4,222,430	899,635	83,626	235,999	46,197	953,923	633,653	91,554	120,545
Chenango	1,420	40	4,353,462	707,311	3,704,253	58,102	2,288,264	612,500	37,756	138,407	40,615	699,223	264,578	62,599	49,975
Clinton	881	27	2,953,759	470,778	2,514,834	31,853	1,507,318	447,524	77,599	192,980	7,719	232,208	290,598	16,844	43,974
Columbia	1,204	42	4,202,065	789,632	3,530,675	118,242	1,702,209	695,230	141,672	113,682	4,172	772,069	458,158	39,093	87,566
Cortland	1,071	25	3,641,342	632,277	3,041,846	32,781	1,870,344	528,008	59,200	202,951	13,977	384,081	379,811	17,813	50,195
Delaware	896	54	2,961,060	611,693	2,488,344	138,977	1,232,949	586,173	137,035	32,714	34,385	378,873	338,803	125,860	53,442
Dutchess	4,448	137	17,267,276	3,157,154	14,423,981	313,859	7,646,846	2,132,725	235,517	386,652	34,452	3,502,645	1,652,268	194,950	234,038
Poughkeepsie	2,449	82	8,781,538	1,604,275	7,338,732	161,469	4,633,667	1,213,238	92,534	171,989	31,482	1,111,817	822,580	67,873	111,202
Erie	35,968	993	121,556,296	24,756,769	99,460,041	2,660,514	73,538,989	12,231,877	1,183,156	3,377,678	392,375	13,197,629	8,310,627	1,483,447	2,186,088
Buffalo a	29,592	829	100,275,787	21,100,110	81,562,552	2,386,875	58,506,193	9,998,145	975,692	2,947,615	372,241	11,900,555	7,349,164	1,266,091	1,877,851
Essex	852	34	3,764,253	807,471	3,032,798	76,016	1,856,866	431,111	96,559	218,596	906	539,373	364,487	42,145	78,639
Franklin	1,274	80	3,530,763	775,091	2,889,312	133,640	1,633,114	753,069	120,574	126,592	10,179	277,671	369,254	22,158	64,782
Fulton	1,932	56	7,014,386	1,350,968	5,819,523	156,105	3,687,174	953,156	111,741	469,600	31,893	727,475	652,131	60,338	134,944
Genesee	1,087	42	3,783,016	747,465	3,101,449	65,898	1,929,583	577,600	69,857	290,415	1,124	376,722	304,023	21,850	69,218
Greene	847	30	2,759,778	461,432	2,367,282	68,936	1,251,114	478,631	66,149	70,133	4,964	379,986	322,937	16,716	42,645
Hamilton	111	8	319,702	71,752	260,938	12,988	167,288	54,002	16,087	-	712	22,187	37,501	1,990	10,270
Herkimer	1,780	12	5,105,376	1,114,404	4,132,589	141,617	2,857,657	615,753	161,417	81,972	4,482	683,080	482,545	28,911	97,245
Jefferson	2,831	66	8,657,091	1,726,577	7,090,370	159,856	4,708,905	1,360,520	112,503	295,116	15,256	861,396	813,218	48,619	204,615
Watertown	1,782	59	5,900,119	1,247,323	4,757,425	104,629	3,249,169	770,173	59,987	226,948	14,063	674,721	587,656	37,700	149,679
Kings	144,198	3,168	400,215,299	56,525,646	350,552,453	6,862,800	283,164,625	36,254,438	3,368,785	11,380,712	1,200,421	19,499,616	21,621,313	2,835,717	4,287,153
Brooklyn d	144,198	3,168	400,215,299	56,525,646	350,552,453	6,862,800	283,164,625	36,254,438	3,368,785	11,380,712	1,200,421	19,499,616	21,621,313	2,835,717	4,287,153
Lewis	415	13	1,240,360	206,832	1,054,292	20,764	515,148	244,692	28,370	24,353	176	159,796	170,224	6,100	21,863
Livingston	736	31	2,223,111	484,508	1,796,891	58,288	968,901	429,720	89,034	67,612	3,549	246,100	255,781	23,546	45,357
Madison	1,035	32	3,384,418	659,368	2,801,056	76,006	1,694,034	527,048	54,236	82,812	3,778	405,382	404,402	32,654	77,939
Monroe	21,028	629	74,399,165	16,394,859	59,721,203	1,716,897	44,736,562	6,717,605	655,862	2,085,891	152,937	10,369,808	5,266,193	787,171	1,442,830
Rochester a	19,323	556	68,853,931	15,263,423	55,192,984	1,602,476	41,446,043	5,930,397	523,569	1,915,305	152,264	9,913,128	4,861,657	709,066	1,346,945
Montgomery	1,746	64	6,036,549	1,146,670	5,056,452	166,573	3,069,916	844,591	91,303	153,641	68,601	978,656	462,304	59,939	125,602

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

NEW YORK - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Amsterdam	1,055	39	$3,714,982	$787,556	$3,037,150	$109,724	$1,933,084	$578,303	$44,462	$123,841	$36,931	$489,670	$271,364	$32,348	$79,409
Nassau	27,896	753	127,590,255	25,372,257	104,229,025	2,011,027	78,386,340	7,670,917	1,326,967	4,565,942	770,265	18,623,693	8,594,332	2,346,019	1,698,114
New York	188,180	7,447	1,201,194,335	261,376,633	972,582,134	32,764,432	492,569,321	94,490,541	13,082,021	78,482,544	11,471,857	294,931,329	104,065,089	39,282,809	24,555,162
Manhattan d	188,180	7,447	1,201,194,335	261,376,633	972,582,134	32,764,432	492,569,321	94,490,541	13,082,021	78,482,544	11,471,857	294,931,329	104,065,089	39,282,809	24,555,162
Niagara	5,932	164	18,817,036	3,606,433	15,665,045	454,442	11,920,102	1,922,351	272,406	383,237	11,140	2,469,482	917,365	147,859	301,674
Niagara Falls	3,864	85	11,433,368	2,098,990	9,644,601	310,223	7,753,283	1,056,058	124,452	215,285	5,977	1,250,246	473,920	80,465	163,473
Oneida	7,615	208	24,684,247	4,940,868	20,343,498	600,119	14,118,269	3,086,704	243,556	985,118	133,914	2,561,876	1,946,592	219,080	416,284
Rome	1,013	39	4,131,815	994,354	3,322,492	185,031	2,105,406	515,823	60,693	199,132	30,375	522,601	435,751	67,199	80,227
Utica a	4,857	129	14,912,757	3,027,350	12,236,643	351,236	8,928,981	1,803,862	124,913	630,530	97,411	1,370,726	987,583	99,087	233,927
Onondaga	13,547	360	42,462,720	8,695,204	34,686,250	918,734	27,659,867	4,655,791	387,591	1,280,570	79,541	3,397,548	2,409,032	369,491	639,426
Syracuse a	11,817	315	37,383,421	7,850,585	30,383,192	850,356	24,608,502	4,008,122	317,261	1,128,140	77,691	2,929,213	2,082,695	327,603	570,464
Ontario	1,863	66	5,791,778	1,192,604	4,843,249	244,075	3,002,168	835,544	88,283	168,241	10,315	628,225	599,315	47,251	118,752
Orange	5,092	151	20,294,807	4,435,477	16,283,193	423,863	8,626,989	2,566,070	402,601	602,937	355,266	4,135,293	2,118,740	289,840	269,082
Newburgh	1,457	36	4,855,886	968,635	3,986,502	99,251	2,444,701	747,057	59,062	145,858	2,498	441,802	556,002	40,288	27,885
Orleans	540	27	1,673,096	345,767	1,393,267	65,938	705,346	331,182	49,695	92,085	3,577	151,985	205,950	19,249	40,218
Oswego	1,774	45	5,498,602	960,838	4,616,153	78,389	3,054,390	985,549	75,555	151,602	11,223	370,539	445,106	24,496	94,744
Otsego	1,579	30	5,023,556	961,509	4,138,257	76,210	2,370,857	699,593	75,487	137,870	1,749	675,760	549,949	43,032	85,829
Putnam	700	32	2,943,557	714,435	2,289,445	60,323	1,156,869	391,719	93,024	52,611	38,538	633,678	329,500	57,499	57,540
Queens	85,356	1,487	236,225,024	32,588,924	206,677,361	3,041,261	187,442,641	15,726,982	1,362,899	3,872,723	294,557	6,872,345	9,576,002	1,571,337	1,940,162
Queens d	85,356	1,487	236,225,024	32,588,924	206,677,361	3,041,261	187,442,641	15,726,982	1,362,899	3,872,723	294,557	6,872,345	9,576,002	1,571,337	1,940,162
Rensselaer	4,580	94	15,244,609	2,739,837	12,724,809	220,037	8,429,340	1,676,930	173,707	364,063	26,836	2,134,722	1,424,480	115,688	260,753
Troy	3,375	74	11,869,659	2,200,333	9,851,739	182,413	6,249,959	1,279,096	122,719	335,162	26,501	1,836,945	1,171,183	90,221	211,465
Richmond	9,142	174	24,817,772	3,504,792	21,659,303	346,323	18,583,897	2,328,681	144,509	575,128	62,155	873,518	1,010,928	187,038	182,620
Richmond d	9,142	174	24,817,772	3,504,792	21,659,303	346,323	18,583,897	2,328,681	144,509	575,128	62,155	873,518	1,010,928	187,038	182,620
Rockland	3,035	99	10,213,677	1,830,731	8,596,482	213,536	6,119,531	1,075,482	122,501	256,565	20,040	1,067,692	830,543	88,440	168,353
St. Lawrence	1,937	76	5,606,856	1,004,107	4,733,580	130,831	2,909,044	995,305	136,731	154,092	19,110	517,848	531,019	44,097	84,704
Saratoga	1,974	55	6,274,160	1,145,251	5,223,269	94,360	3,162,583	1,082,876	109,097	166,875	1,769	677,163	602,493	81,288	89,843
Schenectady	5,586	101	17,899,215	2,980,998	15,113,968	195,751	12,345,235	1,670,024	134,150	292,387	14,729	1,480,072	1,037,851	115,619	228,933
Schenectady	4,867	91	15,745,258	2,693,734	13,238,048	186,524	10,712,853	1,536,734	120,462	266,979	13,315	1,344,012	896,671	110,287	214,853
Schoharie	353	12	1,006,092	174,381	850,200	18,489	378,930	259,377	19,106	35,112	1,111	72,922	120,713	10,296	30,388
Schuyler	240	7	698,854	121,883	588,970	11,999	356,663	154,805	15,136	56,227	-	33,930	51,473	3,695	13,938
Seneca	539	19	1,555,760	233,269	1,334,540	12,049	748,498	292,166	13,349	44,857	2,289	127,024	210,197	28,940	26,326
Steuben	2,399	46	8,367,668	1,241,962	7,228,465	102,759	4,277,256	1,070,089	105,333	234,532	19,484	1,688,349	451,491	92,683	115,432
Suffolk	8,104	492	33,581,916	7,815,291	26,912,256	1,145,631	13,508,132	3,898,771	902,157	1,279,261	71,168	6,751,216	3,814,904	570,841	598,367
Sullivan	858	56	2,507,232	468,629	2,136,845	98,242	809,147	757,566	89,708	205,190	8,148	231,382	274,232	21,224	33,840
Tioga	636	17	1,715,065	320,930	1,423,046	28,911	808,897	331,452	30,223	69,707	1,295	134,963	187,852	15,213	44,779
Tompkins	2,187	68	7,248,699	1,354,021	5,988,698	94,020	4,418,431	731,471	82,970	162,566	19,019	523,171	661,935	67,660	92,398
Ulster	2,088	134	7,051,353	1,762,639	5,669,533	380,819	3,190,601	1,149,288	316,688	188,337	92,515	892,871	880,964	105,274	104,874
Kingston	1,069	63	3,719,876	955,985	2,974,302	210,411	1,814,450	603,449	178,073	104,344	76,588	392,661	457,689	63,691	53,479
Warren	1,468	64	5,683,178	1,418,723	4,444,454	179,999	2,890,979	666,002	139,829	201,056	6,367	989,948	421,513	82,746	86,268
Washington	958	55	2,822,186	540,116	2,373,097	91,027	1,423,832	396,492	94,724	71,536	14,470	302,762	321,780	35,146	26,133
Wayne	1,197	27	3,825,062	602,325	3,265,981	43,244	1,959,390	649,339	76,857	129,525	3,354	337,117	374,786	52,237	90,021
Westchester	45,105	1,533	225,376,984	48,365,279	182,167,040	5,155,335	140,427,643	14,977,429	1,496,757	7,004,351	1,026,281	28,643,166	14,337,481	5,931,546	3,940,887
Mount Vernon	5,974	202	23,511,211	4,683,706	19,476,811	649,306	16,519,917	1,658,531	132,403	627,018	65,168	1,490,678	1,675,057	179,749	341,212
New Rochelle	4,582	188	24,887,689	5,551,437	19,889,845	553,593	15,571,199	1,918,107	132,203	722,180	146,531	2,946,322	1,720,683	422,446	518,942
White Plains	3,910	125	16,869,671	3,947,579	13,556,121	634,029	11,176,702	1,544,351	178,908	474,210	38,039	1,374,476	1,112,109	237,848	241,992
Yonkers a	7,895	241	26,164,570	5,108,667	21,721,181	665,278	18,565,479	2,288,518	198,861	451,001	71,763	1,566,921	1,441,282	272,646	319,817
Wyoming	506	19	1,547,506	383,109	1,210,906	46,509	712,426	311,061	24,923	71,466	3,717	162,979	166,039	8,838	26,304
Yates	375	8	1,217,626	213,082	1,039,610	35,066	507,806	224,699	20,795	34,488	498	96,749	156,396	27,854	15,721
Residents of other States b	19,339	511	98,336,718	18,457,647	81,868,463	1,989,392	58,464,005	3,657,007	568,817	4,125,411	791,943	15,582,494	6,221,710	3,105,114	2,031,166
Total New York	776,292	21,976	3,116,989,064	591,123,688	2,594,473,204	68,607,828	1,746,695,716	265,080,451	31,734,663	132,870,428	17,933,847	467,352,571	220,428,378	62,937,034	50,419,520
Total New York City a	493,659	13,451	2,024,294,306	370,667,902	1,698,793,197	45,166,793	1,109,956,428	162,326,741	18,978,375	97,545,621	13,177,934	324,756,797	140,685,214	44,643,142	31,877,181

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TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

NORTH CAROLINA

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Alamance	665	4	$2,426,913	$502,468	$1,924,888	$443	$1,456,286	$344,599	$6,027	$103,612	$3,051	$253,842	$18,388	$34,017	$14,136
Alexander	21	-	96,572	20,207	76,365	-	58,359	13,492	3,226	1,882	-	6,190	616	12,281	-
Alleghany	8	-	31,020	7,632	23,388	-	19,733	3,839	-	-	-	588	400	4,896	-
Anson	103	7	374,916	85,221	292,956	3,261	170,580	41,338	5,030	30,673	-	45,598	25,224	2,942	1,293
Ashe	11	-	51,064	6,519	44,545	-	25,563	10,498	-	-	-	100	645	-	-
Avery	10	-	35,502	7,936	27,566	-	10,980	6,476	-	5,095	-	154	1,437	-	-
Beaufort	211	5	787,158	171,622	622,701	7,165	324,978	217,001	539	62,349	4,474	21,393	13,861	5,944	299
Bertie	55	1	208,272	34,800	173,663	191	56,598	64,648	-	11,662	-	9,965	4,007	425	-
Bladen	33	1	129,680	32,052	98,444	816	82,650	13,041	1,342	150	-	5,040	1,336	-	-
Brunswick	27	-	83,208	15,632	67,576	-	44,625	17,270	2,048	3,999	-	8,103	1,275	-	-
Buncombe	1,987	56	6,655,229	1,522,257	5,300,121	167,149	3,992,921	822,131	44,725	168,156	1,217	670,014	157,579	32,383	45,867
Asheville	1,643	50	5,453,713	1,302,712	4,289,090	138,089	3,134,663	769,088	32,786	164,225	1,217	482,167	140,106	28,436	35,720
Burke	239	3	901,443	163,532	743,619	5,708	445,103	104,527	4,811	95,501	15	166,807	27,607	109	5,882
Cabarrus	450	5	2,266,035	297,865	1,968,350	180	903,452	177,328	6,458	67,273	-	866,901	39,396	34,484	7,282
Caldwell	201	3	1,037,590	235,647	804,258	2,315	527,361	125,371	2,494	58,933	3,980	233,449	17,734	4,367	5,609
Camden	7	1	19,138	6,996	13,637	1,495	15,114	1,472	1,552	104	-	1,536	-	800	-
Carteret	101	1	294,706	57,628	237,867	789	94,972	139,430	789	1,771	400	13,261	7,618	470	700
Caswell	16	-	50,802	10,449	40,353	-	16,403	14,401	-	9,162	-	9,713	211	100	312
Catawba	393	12	1,677,815	377,193	1,318,995	18,373	894,273	250,838	10,998	162,974	6,871	162,793	24,755	12,816	5,150
Chatham	41	2	190,967	40,666	158,321	8,020	87,986	27,377	8,291	17,324	-	28,176	2,064	-	259
Cherokee	33	-	89,964	8,104	81,860	-	46,165	30,582	-	-	-	8,886	1,062	-	-
Chowan	67	4	238,789	63,299	195,169	19,679	92,151	54,837	2,517	3,236	-	32,832	6,138	1,676	5,965
Clay	2	-	4,800	347	4,453	-	4,800	-	-	-	-	-	-	-	-
Cleveland	269	11	1,279,828	319,786	990,328	30,286	686,037	155,240	19,271	72,183	572	148,597	32,351	1,182	6,714
Columbus	88	4	331,236	118,623	256,856	44,243	122,751	84,340	29,926	42,859	-	12,597	3,179	3,233	-
Craven	250	16	812,201	202,510	637,400	27,709	383,380	207,509	18,817	25,795	-	46,583	6,427	2,242	7,315
Cumberland	400	14	1,455,221	271,472	1,203,946	20,197	771,974	240,099	16,145	75,987	4,035	104,861	19,197	674	12,235
Currituck	14	2	29,510	7,338	23,253	1,081	20,568	6,927	451	-	-	1,572	243	-	-
Dare	15	1	47,564	18,146	29,989	571	32,201	6,963	14,588	107	-	2,168	2,750	-	1,366
Davidson	318	10	1,383,763	364,544	1,060,959	41,740	730,048	158,387	30,485	90,024	2,313	210,854	30,598	10,712	6,681
Davie	36	-	140,841	23,627	117,214	-	85,023	17,462	-	998	-	28,577	2,641	-	138
Duplin	81	3	294,536	52,980	242,915	1,359	128,469	78,154	14,852	5,208	-	13,265	8,381	-	-
Durham	1,853	38	8,220,022	1,600,048	6,683,691	63,717	4,633,630	821,246	80,900	364,271	2,667	1,525,214	56,851	48,088	37,522
Durham	1,806	37	8,029,413	1,563,348	6,527,588	61,523	4,510,584	807,440	80,264	359,576	2,667	1,490,878	56,186	48,073	37,522
Edgecombe	547	11	2,227,694	472,096	1,787,939	32,341	964,794	483,213	43,331	153,597	-	307,011	31,543	6,235	35,202
Forsyth	2,514	63	18,266,408	4,223,885	14,297,802	255,279	5,630,039	889,302	176,249	407,428	17,821	9,942,367	151,514	310,019	87,785
Winston-Salem	2,394	63	17,951,375	4,165,900	14,040,754	255,279	5,426,320	871,011	176,249	400,465	17,659	9,883,714	148,986	304,057	87,185
Franklin	50	1	176,276	34,331	142,091	146	50,106	82,254	-	5,747	-	3,897	1,771	831	381
Gaston	667	22	2,733,592	686,342	2,087,586	40,336	1,631,032	328,697	18,021	116,444	2,709	376,100	32,614	40,581	18,666
Gates	4	-	20,144	1,409	18,735	-	9,840	10,108	-	-	-	-	-	-	-
Graham	9	-	23,518	2,995	20,523	-	22,471	504	-	-	-	289	180	-	-
Granville	153	1	625,549	137,621	493,646	5,718	272,487	65,642	-	71,285	-	67,041	11,766	2,866	684
Greene	26	2	203,775	50,327	154,103	655	14,820	104,003	7,320	31,925	500	6,752	3,191	-	436
Guilford	3,234	85	14,065,878	3,017,288	11,298,502	249,912	8,313,656	1,268,364	111,735	500,896	15,148	2,528,665	178,810	326,215	103,064
Greensboro	2,286	55	10,033,077	2,085,543	8,154,620	207,086	5,780,917	814,171	78,801	412,170	5,905	2,019,098	117,976	272,119	76,704
High Point	758	28	3,322,482	798,923	2,558,986	35,427	2,054,608	359,746	28,195	70,194	3,109	412,089	47,737	53,896	19,594
Halifax	310	10	1,136,341	243,924	916,994	24,577	563,153	269,352	18,967	77,321	-	48,772	18,222	6,113	2,889
Harnett	116	1	462,109	77,282	385,206	379	243,054	92,801	4,907	10,962	-	25,952	9,912	390	827
Haywood	242	6	669,684	137,293	537,265	4,874	442,899	88,917	13,605	20,554	-	20,200	10,310	1,024	2,055
Henderson	176	9	583,751	164,515	436,387	17,151	286,107	109,221	7,082	19,398	-	40,241	30,929	12,585	7,675
Hertford	59	1	250,400	52,262	198,784	646	143,405	28,783	9,834	29,425	-	1,607	3,620	7,335	2,232
Hoke	33	-	108,115	10,570	97,545	-	44,605	23,990	-	4,183	-	21,192	-	-	-
Hyde	1	-	1,484	200	1,284	-	-	1,484	-	-	66	-	-	-	-
Iredell	315	8	1,161,391	282,528	890,248	11,385	688,978	170,196	6,679	65,200	1,850	117,178	5,636	3,075	4,827
Jackson	41	2	114,573	19,719	97,511	2,657	51,446	23,559	-	2,041	-	25,466	3,221	-	-
Johnston	139	5	565,324	129,716	453,314	17,706	228,405	152,988	17,188	23,763	3,930	22,488	4,047	1,785	489
Jones	7	-	42,225	16,193	26,032	-	8,374	10,283	-	750	-	488	-	-	-
Lee	105	3	359,963	89,283	275,404	4,724	190,761	75,542	5,471	39,241	-	9,752	1,070	1,559	-

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

NORTH CAROLINA - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Lenoir	360	8	$1,903,746	$358,676	$1,563,464	$18,394	$773,915	$346,644	$7,709	$241,503	$364	$188,210	$19,586	$2,192	$17,669
Lincoln	84	2	342,591	97,250	251,560	6,419	162,177	45,043	-	31,686	880	24,951	7,121	11,312	900
McDowell	123	1	509,316	119,635	390,344	663	255,908	95,755	3,901	14,808	-	58,869	7,119	465	2,558
Macon	41	-	136,248	14,288	121,960	-	72,700	18,774	-	-	-	26,868	14,064	-	2,751
Madison	20	1	64,052	21,124	44,524	1,596	22,668	31,910	3,647	300	-	589	929	3,826	-
Martin	109	4	411,664	102,326	313,059	3,701	125,559	128,865	5,208	70,740	5,698	7,955	7,179	4,467	328
Mecklenburg	4,554	105	17,806,877	4,117,677	13,958,105	268,905	11,677,927	1,472,804	149,967	582,849	49,481	2,138,300	248,189	216,119	153,329
Charlotte	4,396	98	17,333,415	4,020,133	13,573,229	259,947	11,341,017	1,449,199	148,541	556,289	49,481	2,099,591	225,575	213,073	153,079
Mitchell	34	-	135,227	32,778	102,449	-	90,382	15,982	1,046	2,595	-	668	1,003	120	-
Montgomery	58	5	151,078	30,883	124,905	4,710	80,938	25,815	4,461	-	-	19,481	3,683	-	14
Moore	252	19	869,798	218,624	699,642	48,468	404,172	146,609	24,561	27,526	1,978	121,199	43,874	7,324	20,921
Nash	392	10	1,614,013	330,994	1,293,242	10,223	721,878	289,163	13,390	179,824	2,747	114,789	46,776	17,288	11,796
New Hanover	1,439	34	5,286,383	1,091,521	4,344,126	149,264	2,909,075	605,659	87,573	209,556	73,626	957,610	139,607	35,515	46,479
Wilmington	1,399	32	5,143,488	1,059,314	4,232,136	147,962	2,865,984	561,088	85,466	192,867	71,917	945,254	135,407	34,390	43,501
Northampton	84	2	273,715	48,432	228,988	3,705	68,303	94,194	7,022	40,594	206	6,128	4,412	1,306	-
Onslow	20	-	60,068	11,189	48,879	-	15,182	21,148	556	-	-	4,868	3,024	-	-
Orange	153	5	434,073	111,031	337,747	14,705	224,187	43,147	2,887	8,548	-	61,599	13,568	1,053	2,070
Pamlico	13	4	39,007	21,712	29,648	12,353	23,163	10,593	6,064	1,155	-	2,128	557	-	1,973
Pasquotank	243	22	818,206	316,996	589,235	88,025	393,752	153,162	90,398	23,806	2,834	98,971	18,120	1,690	8,618
Pender	22	-	59,851	5,237	54,614	-	24,210	27,243	-	-	-	782	1,038	-	-
Perquimans	32	1	91,927	14,227	80,403	2,703	38,521	20,398	3,466	11,100	-	2,264	5,986	202	-
Person	109	3	459,701	106,024	355,509	1,832	217,494	101,251	683	23,502	9,930	26,494	10,614	859	480
Pitt	478	15	2,345,217	521,021	1,844,822	20,626	848,972	435,161	59,000	295,048	393	239,780	18,718	33,685	17,477
Polk	72	2	247,895	55,626	192,566	297	88,404	27,023	1,989	7,065	-	50,004	37,568	5,673	6,542
Randolph	212	3	749,351	121,797	633,876	6,322	421,675	89,041	9,256	68,833	-	63,857	11,337	-	2,057
Richmond	259	10	993,459	192,861	826,711	26,113	571,228	136,657	22,093	74,658	808	108,431	10,168	11,013	3,767
Robeson	259	9	1,137,539	330,070	824,336	16,867	438,542	302,500	50,435	88,649	1,052	44,224	16,144	2,090	7,797
Rockingham	417	6	1,529,508	351,055	1,191,931	13,478	801,355	247,986	5,811	88,760	8,007	106,938	16,273	7,296	22,188
Rowan	653	23	2,274,318	438,252	1,886,008	49,942	1,304,618	263,258	15,801	98,461	6,638	271,125	23,971	30,350	25,002
Rutherford	127	4	487,387	118,574	382,746	13,933	296,937	84,366	1,962	6,333	-	50,780	14,261	8,388	5,095
Sampson	75	2	258,680	38,513	201,069	902	94,306	62,821	1,911	12,088	290	5,562	1,498	-	2,042
Scotland	91	3	441,220	115,002	346,168	19,950	181,306	73,682	1,499	39,747	-	42,041	10,163	356	5,906
Stanly	167	4	612,889	109,008	505,674	1,793	323,460	71,322	10,090	7,744	-	86,740	8,905	33,087	4,000
Stokes	19	-	44,174	9,794	34,380	-	21,355	6,197	-	-	-	480	1,475	4,804	-
Surry	256	9	1,002,232	257,662	764,995	20,425	442,565	168,863	8,160	77,273	4,529	180,129	22,628	12,400	4,003
Swain	47	1	121,632	13,528	108,643	539	92,853	18,890	50	-	-	637	1,931	-	414
Transylvania	35	1	101,764	44,332	58,850	1,418	57,828	22,734	5,270	147	-	3,059	1,547	879	-
Tyrrell	5	-	9,423	4,539	4,884	-	5,366	2,744	1,701	-	-	-	-	-	-
Union	124	1	367,783	80,498	287,569	284	247,158	38,919	901	18,697	-	26,928	1,909	118	-
Vance	246	6	1,169,854	268,045	906,774	4,965	544,885	178,638	23,606	59,986	-	216,200	23,175	8,239	5,810
Wake	1,890	44	6,582,429	1,529,597	5,155,739	102,907	4,163,073	966,329	40,107	203,277	4,569	432,434	109,625	39,410	29,367
Raleigh	1,723	41	6,012,895	1,359,918	4,730,512	77,335	3,869,241	848,466	29,679	167,566	4,569	418,321	99,434	32,637	27,874
Warren	113	2	409,722	91,651	319,164	1,093	167,451	76,376	2,090	22,734	-	25,193	10,155	5,555	6,985
Washington	51	-	170,334	20,062	150,272	-	84,107	45,100	-	559	-	19,971	4,059	-	-
Watauga	11	2	297,770	18,316	281,450	1,986	18,777	4,130	1,986	-	-	265,259	4,982	-	-
Wayne	361	6	1,460,448	317,925	1,146,113	3,600	678,139	306,136	11,507	89,359	2,411	124,334	54,564	13,790	16,679
Wilkes	108	6	364,212	86,196	297,845	19,829	218,814	64,205	9,851	15,631	3,174	20,590	3,367	4,800	2,000
Wilson	535	15	2,350,785	444,024	1,931,239	24,478	1,110,506	341,487	27,008	172,847	-	224,660	34,240	18,416	9,571
Yadkin	13	-	45,200	13,174	32,026	-	7,547	21,090	-	-	-	13,447	-	1,052	-
Yancey	7	-	21,732	4,018	17,714	-	16,079	2,240	-	-	-	-	-	-	-
Residents of other States b	288	6	2,456,234	382,638	2,114,441	40,845	818,728	150,260	2,070	156,509	691	1,062,122	68,269	23,684	37,354
Total	31,794	838	154,945,031	29,645,327	107,462,935	2,163,231	69,133,711	16,438,340	1,493,364	6,135,945	251,925	25,752,715	2,119,688	1,503,057	915,864

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TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

NORTH DAKOTA

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Adams	44	2	$119,083	$22,957	$98,824	$2,698	$43,560	$41,045	$1,146	$7,948	-	$939	$7,974	$69	-
Barnes	220	7	552,708	98,425	461,917	7,634	230,662	206,635	10,711	9,358	$254	14,820	20,647	2,264	$3,380
Benson	70	3	159,327	29,113	132,218	2,004	60,260	46,426	4,045	8,873	-	1,258	10,044	-	-
Billings	1	1	2,953	495	2,582	124	2,953	-	-	-	-	-	-	-	-
Bottineau	79	5	177,111	29,374	152,078	4,341	83,037	70,856	4,537	1,395	267	465	1,432	-	213
Bowman	61	4	145,214	30,912	122,425	8,123	64,216	56,457	10,179	9,680	-	457	3,622	-	-
Burke	60	5	127,016	22,102	111,728	6,814	60,768	49,429	8,465	2,897	-	2,256	3,680	-	-
Burleigh	656	13	1,976,343	289,690	1,693,628	6,975	1,304,480	266,761	15,504	105,972	-	52,882	53,507	6,588	11,739
Cass	2,071	76	6,330,040	1,196,405	5,263,466	129,831	3,936,681	991,240	106,569	309,684	27,457	224,736	274,340	29,980	77,854
Fargo	1,796	46	5,596,116	999,175	4,678,593	81,652	3,673,200	667,200	62,439	283,446	10,696	210,174	239,509	27,712	61,405
Cavalier	69	7	163,576	36,269	139,343	12,036	56,278	80,723	13,079	1,685	-	44	5,619	-	-
Dickey	86	6	224,338	61,397	169,254	6,313	111,210	50,384	1,827	8,347	-	7,347	6,344	1,274	-
Divide	48	4	115,454	16,636	101,577	2,759	48,410	37,215	5,670	6,294	1,268	12,112	3,295	300	-
Dunn	13	-	34,263	2,538	31,725	-	18,081	10,220	-	-	-	720	217	-	-
Eddy	50	-	133,826	24,237	109,589	-	55,738	59,862	3,147	4,620	2,081	7,347	8,065	297	-
Emmons	33	1	111,422	29,425	83,426	1,429	49,440	45,937	1,429	2,228	-	753	7,437	1,682	-
Foster	54	4	140,734	27,831	115,611	2,708	61,467	48,839	3,110	9,094	6	1,393	4,333	4,823	2,033
Golden Valley	53	5	154,283	39,884	130,325	15,926	43,742	64,098	7,133	19,393	-	852	5,893	1,006	78
Grand Forks	863	26	2,500,656	491,020	2,063,772	54,136	1,480,074	481,096	55,491	127,018	7,905	100,107	91,154	5,400	25,668
Grant	41	-	117,486	30,991	86,495	-	37,974	53,844	191	9,193	2,240	654	3,830	-	-
Griggs	42	2	121,228	28,581	102,019	9,372	50,652	35,598	205	18,008	-	3,228	2,996	-	2,000
Hettinger	62	4	175,522	41,179	138,005	3,662	73,532	56,791	4,885	3,247	-	4,778	8,519	182	-
Kidder	28	1	56,750	4,988	52,055	293	17,780	27,953	304	2,464	-	116	682	-	-
La Moure	61	12	131,731	35,555	106,187	10,011	43,257	60,578	7,571	4,381	394	1,771	7,461	568	-
Logan	24	1	50,366	12,534	41,738	3,906	23,548	11,592	-	-	62	790	8,051	1,188	-
McHenry	90	10	192,057	58,133	156,103	22,179	107,347	63,305	13,761	8,998	-	3,233	10,906	-	2,118
McIntosh	40	9	93,702	36,836	75,291	18,425	40,704	31,768	12,419	731	-	2,377	7,717	-	-
McKenzie	21	6	71,224	43,947	43,749	16,472	16,180	31,928	18,275	12,278	-	693	3,485	-	912
McLean	89	3	186,736	38,740	149,915	1,919	82,029	74,847	4,200	5,047	959	5,328	6,686	-	1,320
Mercer	50	2	110,860	21,411	93,392	3,943	52,073	38,790	4,356	600	-	15	757	-	-
Morton	311	17	792,367	156,738	657,141	21,512	453,507	173,412	16,945	44,903	714	32,022	19,875	953	8,378
Mountrail	68	8	158,901	28,331	142,482	11,912	65,639	62,947	1,583	4,934	9,932	691	8,621	4,840	1,489
Nelson	54	2	139,830	25,345	115,885	1,400	39,761	56,680	1,506	997	610	14,787	4,606	3,529	1,877
Oliver	7	-	13,282	2,370	10,912	-	3,688	9,401	-	77	-	-	-	-	-
Pembina	103	8	283,172	60,800	241,915	19,543	78,263	124,526	11,445	20,084	308	10,340	15,654	200	2,565
Pierce	62	1	186,761	31,762	155,697	698	64,903	66,734	4,523	24,496	-	3,571	13,929	691	-
Ramsey	314	18	877,957	151,121	753,546	26,730	349,648	295,342	29,202	36,296	382	60,588	48,628	3,306	3,065
Ransom	107	5	240,508	40,876	204,286	4,654	160,030	42,632	4,651	4,080	3,142	981	19,209	163	469
Renville	22	2	52,824	7,605	49,231	4,012	24,089	24,728	3,565	-	28	630	1,285	-	-
Richland	210	14	503,214	95,861	420,885	13,532	289,755	82,558	22,083	17,687	1,399	18,914	23,534	1,020	1,674
Rolette	64	5	150,351	23,677	128,598	1,924	75,185	45,400	2,840	6,629	-	262	2,909	850	-
Sargent	19	2	41,850	6,688	35,178	16	22,777	10,774	2,223	-	4	500	3,472	-	-
Sheridan	23	1	64,014	17,945	46,579	510	22,967	32,828	4,694	2,418	-	18	1,818	-	106
Sioux	17	-	45,905	5,525	40,380	-	19,745	14,160	-	5,260	-	-	173	-	-
Slope	12	1	24,266	6,190	22,635	4,559	14,635	7,601	5,177	1,000	-	-	849	-	-
Stark	209	14	639,830	172,530	499,182	31,882	304,882	122,274	33,482	41,627	-	31,163	27,803	33,391	4,132
Steele	33	2	56,980	9,541	49,649	2,210	14,877	34,211	2,188	1,422	-	1,336	1,008	1,580	1,385
Stutsman	354	12	992,244	178,904	840,612	27,272	601,686	181,920	32,414	27,333	2,256	39,270	49,935	7,642	15,335
Towner	74	10	165,315	37,780	141,456	13,921	51,294	97,426	11,207	1,622	419	616	5,435	39	-
Traill	195	17	565,085	129,528	463,573	28,016	99,202	338,264	36,114	28,318	2,112	16,625	24,708	8,000	6,993
Walsh	155	11	459,359	114,268	358,685	13,594	119,815	203,123	9,868	31,554	1,991	1,818	20,772	267	6,175
Ward	779	33	2,078,416	332,171	1,763,619	17,374	1,342,731	325,454	34,501	131,820	4,079	64,169	57,036	10,024	6,973
Wells	102	10	241,734	66,163	189,917	14,346	106,141	84,292	16,026	7,273	6	4,246	17,559	3,125	-
Williams	202	10	487,143	98,270	401,848	12,975	269,879	126,156	8,740	29,160	-	2,263	9,129	-	1,062
Residents of other States b	98	4	296,288	75,991	228,054	7,757	164,294	43,050	4,183	20,559	2,805	8,553	13,656	8,648	2,516
Total	8,673	426	24,033,585	4,677,585	19,990,382	634,382	13,015,526	5,700,110	617,371	1,186,982	73,080	764,834	960,296	143,889	191,509

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

OHIO

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Adams	58	4	$159,095	$39,231	$121,233	$1,369	$61,284	$30,431	$1,522	$3,889	-	$12,030	$2,376	-	$1,525
Allen	1,625	60	5,467,460	1,287,908	4,456,276	276,724	3,104,425	829,902	74,226	188,154	$38,149	606,756	175,867	$40,865	51,165
Lima	1,405	50	4,837,785	1,148,247	3,931,255	241,717	2,809,609	678,948	57,190	154,532	30,064	553,661	148,629	37,972	50,432
Ashland	453	4	1,556,417	319,350	1,246,803	9,736	777,609	223,585	27,719	74,780	1,472	209,948	86,639	8,382	20,140
Ashtabula	1,459	53	3,996,914	554,174	3,516,896	74,156	2,406,509	766,208	69,322	58,526	11,789	330,754	89,221	10,218	25,860
Athens	389	9	1,286,261	282,588	1,050,552	46,879	578,576	291,034	11,460	35,651	1,180	101,945	63,787	1,255	16,270
Auglaize	336	19	981,486	198,193	825,354	42,061	415,534	245,592	30,365	58,553	2,455	89,586	23,940	6,707	2,460
Belmont	1,256	28	3,191,942	441,239	2,802,841	52,138	1,957,249	515,454	37,218	90,126	19,130	277,597	61,397	21,250	19,134
Brown	114	7	325,248	54,478	282,288	11,518	138,725	85,536	17,871	10,466	4	49,859	14,379	2,402	1,369
Butler	3,239	60	10,399,545	1,600,219	8,890,053	90,727	6,775,496	1,484,095	93,407	235,691	14,253	841,914	234,519	91,536	131,866
Hamilton	1,590	31	4,941,580	778,787	4,202,945	40,152	2,959,952	791,973	53,732	168,667	2,755	366,952	149,673	44,926	58,260
Middletown	1,322	21	4,553,555	706,906	3,881,280	34,631	3,320,195	515,300	33,359	42,161	3,379	384,207	59,273	35,070	69,546
Carroll	86	1	219,740	23,300	196,738	298	114,082	55,351	1,857	11,489	-	9,678	4,120	5,500	1,120
Champaign	337	5	1,218,492	152,095	1,071,030	4,633	526,579	239,428	10,328	89,799	934	124,482	48,934	7,018	8,183
Clark	2,404	41	7,378,265	1,029,534	6,455,431	106,700	4,550,330	1,066,438	72,161	259,666	5,736	566,164	150,265	31,164	59,135
Springfield	2,289	36	7,074,823	986,930	6,190,513	102,620	4,421,403	993,986	63,922	244,042	5,736	537,909	142,441	31,164	58,553
Clermont	366	13	2,174,708	161,369	2,042,266	28,927	606,829	183,076	27,180	44,858	-	1,131,211	60,667	34,140	7,867
Clinton	318	6	947,822	131,014	825,652	8,844	409,986	290,170	16,929	36,041	4,159	54,885	25,681	12,747	4,053
Columbiana	1,626	50	4,946,357	705,074	4,327,870	86,587	2,890,437	927,438	53,122	127,960	28,372	361,298	130,592	15,066	47,065
Coshocton	330	11	1,186,815	164,216	1,050,402	27,803	627,074	160,458	15,229	40,983	1,153	169,125	26,500	12,675	24,052
Crawford	869	41	2,518,521	458,679	2,100,682	40,840	1,307,404	521,923	48,514	58,046	10,877	177,842	98,488	12,268	22,228
Cuyahoga	59,872	1,328	217,517,136	43,320,197	179,215,301	5,018,362	139,680,644	19,515,123	1,108,581	6,922,382	726,567	26,081,846	7,205,356	2,278,698	2,595,660
Cleveland a	37,818	877	126,543,216	25,962,445	104,240,928	3,660,157	75,622,899	14,076,249	752,581	4,113,092	389,109	17,170,263	4,540,142	1,405,554	1,512,379
Cleveland Heights	5,656	134	26,319,074	5,820,084	21,022,202	523,212	17,487,468	1,358,890	138,162	729,844	153,345	3,408,514	931,307	294,742	361,949
East Cleveland	2,510	39	7,125,540	931,892	6,239,759	46,111	5,554,593	464,166	18,577	58,228	110	401,711	176,108	22,222	59,978
Lakewood	6,827	116	24,444,317	3,659,596	20,967,863	183,142	18,713,493	1,443,019	66,751	397,830	11,985	1,681,974	629,410	152,121	224,593
Darke	378	19	1,117,687	217,618	941,795	41,726	444,687	340,235	22,131	100,957	1,752	56,930	25,492	4,164	13,276
Defiance	293	18	852,936	153,972	734,930	35,966	411,196	187,872	37,091	74,118	-	49,652	23,400	700	7,037
Delaware	250	3	659,514	96,309	579,664	16,459	346,729	127,513	3,212	27,841	12,619	45,965	15,270	22	7,158
Erie	1,198	40	3,359,769	667,010	2,753,694	60,935	1,945,271	557,418	61,813	80,165	5,127	250,606	114,184	14,683	29,968
Fairfield	618	12	2,444,449	358,555	2,111,006	25,112	1,043,936	396,418	60,881	116,823	3,422	480,326	59,794	13,011	17,064
Fayette	269	10	898,896	119,840	791,481	12,425	328,734	292,537	12,568	38,883	138	58,084	34,225	7,568	4,000
Franklin	12,333	223	46,773,370	7,927,087	39,608,656	762,373	28,071,176	5,606,421	385,460	1,400,088	117,994	5,092,401	1,237,679	411,750	533,242
Columbus a	11,550	205	43,152,553	7,186,916	36,660,151	694,514	26,109,921	5,236,056	358,744	1,282,347	103,388	4,445,211	1,116,837	352,159	478,816
Fulton	224	4	608,620	92,346	530,167	13,893	250,757	151,997	22,385	73,824	312	15,882	22,886	4,539	605
Gallia	104	2	325,432	48,355	278,638	1,561	127,111	100,876	3,772	18,050	-	16,632	14,343	1,664	1,030
Geauga	161	5	545,454	149,367	447,620	51,533	256,771	98,782	8,082	7,726	25	76,701	16,429	9,699	5,881
Greene	573	18	1,763,944	236,297	1,554,122	26,475	950,715	324,822	17,778	63,543	1,334	216,729	48,721	19,936	16,694
Guernsey	342	10	1,066,178	245,988	885,601	45,411	450,476	280,081	18,338	60,027	3,847	100,061	25,105	5,193	10,545
Hamilton	33,385	668	133,528,386	22,433,552	113,101,461	2,006,627	71,326,033	12,414,405	1,354,401	4,415,000	540,222	27,016,546	4,044,786	1,919,960	1,555,958
Cincinnati a	28,288	589	117,621,692	20,258,829	99,209,255	1,846,392	61,283,142	10,843,434	1,183,038	4,094,094	535,406	24,609,008	3,738,349	1,830,402	1,427,862
Norwood	1,743	21	4,488,880	478,164	4,032,291	21,575	3,327,950	479,846	25,166	59,321	1,023	157,854	98,437	30,304	20,286
Hancock	763	24	2,639,659	438,717	2,231,820	30,878	1,390,079	347,980	28,215	76,791	4,057	418,941	58,012	22,055	34,655
Hardin	282	11	972,585	156,303	836,733	20,451	323,700	232,474	19,178	27,715	561	220,049	41,269	8,284	11,691
Harrison	171	9	429,300	61,202	380,769	12,671	232,604	92,569	16,511	8,506	-	31,335	6,402	3,508	2,085
Henry	207	11	518,140	94,596	445,551	22,007	235,900	154,538	18,430	18,589	-	8,500	8,616	5,417	1,870
Highland	296	14	889,767	176,364	741,954	28,551	307,702	230,435	38,462	40,542	1,874	149,572	24,597	6,861	11,030
Hocking	129	2	390,785	55,219	337,631	2,065	158,459	108,100	5,174	30,354	-	33,644	5,862	9,669	1,852
Holmes	79	1	215,436	24,810	190,842	216	104,220	47,004	1,161	5,560	-	9,365	11,869	694	4,592
Huron	717	21	2,020,298	380,520	1,694,561	54,783	1,236,407	290,222	54,236	48,433	-	171,401	65,686	15,038	10,379
Jackson	193	1	700,101	116,741	583,361	1	354,999	132,938	4,715	15,300	2,546	69,467	54,535	5,890	2,876
Jefferson	2,358	43	6,745,207	831,130	6,004,160	90,083	4,069,342	948,091	75,453	380,668	17,309	428,640	173,939	65,245	43,111
Steubenville	1,697	33	5,362,335	676,753	4,734,932	49,350	3,168,091	668,759	37,385	360,645	17,309	388,627	148,183	60,852	38,604
Knox	361	12	1,306,489	217,418	1,122,814	33,743	641,416	202,756	12,381	123,466	-	113,710	52,015	3,278	15,628
Lake	1,375	42	5,235,127	1,145,490	4,235,609	145,972	2,850,005	384,409	101,988	69,183	8,264	1,135,157	232,807	65,117	80,545
Lawrence	355	13	1,079,692	285,626	872,121	78,055	675,082	142,491	8,952	42,407	2,703	54,841	26,616	2,283	9,407
Licking	1,158	23	3,627,770	502,951	3,165,211	40,392	2,009,436	580,074	34,126	115,664	4,732	439,964	106,704	20,583	29,426
Newark	941	19	2,969,626	395,071	2,607,352	32,797	1,624,158	474,499	31,006	94,374	4,732	404,138	73,743	17,005	23,616

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TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

OHIO - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Logan	440	10	$1,163,144	$162,313	$1,022,394	$21,563	$689,555	$243,814	$7,216	$61,838	-	$41,423	$14,810	$5,451	$1,594
Lorain	2,501	49	7,127,395	973,302	6,222,773	68,680	4,740,481	1,041,439	77,818	118,882	$1,592	445,610	190,361	11,891	44,915
Elyria	892	10	2,844,414	446,606	2,415,351	17,543	1,820,361	379,641	17,225	45,235	616	302,554	58,019	6,776	29,022
Lorain	943	21	2,210,597	233,769	2,001,853	25,025	1,569,348	350,107	29,509	32,892	976	46,354	41,982	1,420	4,358
Lucas	13,051	519	46,370,442	7,279,197	39,748,893	657,648	27,038,442	4,686,321	420,201	1,613,777	75,310	7,271,310	1,093,704	1,056,516	454,085
Toledo a	12,612	314	44,571,969	6,997,692	38,202,308	628,031	26,186,829	4,467,693	380,024	1,567,786	75,084	6,890,054	1,023,171	990,904	436,455
Madison	163	4	546,627	68,358	486,472	8,205	172,320	166,455	12,947	30,635	-	55,568	20,507	14,789	2,571
Mahoning	5,683	150	18,833,833	3,368,890	15,919,817	454,874	12,947,004	2,281,528	231,219	628,517	15,972	1,007,706	425,855	202,484	217,216
Youngstown a	5,113	124	17,291,625	3,036,118	14,578,223	322,716	11,843,855	2,025,578	100,531	592,070	15,972	975,821	402,292	201,204	205,758
Marion	798	20	2,699,655	443,344	2,300,016	43,705	1,496,630	395,224	51,160	103,929	3,197	212,658	114,152	19,544	18,737
Marion	723	19	2,474,153	400,545	2,115,713	42,105	1,388,296	333,070	43,052	87,500	3,197	207,210	98,397	16,834	16,678
Medina	549	12	1,607,961	312,285	1,332,537	36,861	931,152	278,909	36,641	41,279	4,128	112,410	43,641	2,195	16,518
Meigs	163	6	427,121	67,115	376,576	16,570	241,004	107,061	23,304	7,109	-	22,834	11,343	340	3,754
Mercer	221	4	775,658	130,350	647,887	2,579	363,803	198,882	7,699	66,067	663	48,397	18,758	2,819	9,660
Miami	946	28	3,511,582	546,030	3,029,690	64,138	1,822,254	559,747	30,066	96,382	5,946	528,265	64,482	25,222	23,984
Monroe	65	3	167,503	27,557	143,376	3,430	90,780	34,000	6,828	9,013	-	6,944	4,259	4,150	4,929
Montgomery	9,855	181	34,363,372	5,676,098	29,075,347	388,073	22,219,422	4,189,709	347,937	1,060,356	83,644	3,230,399	655,182	385,678	385,035
Dayton a	9,349	167	33,065,133	5,523,779	27,917,402	376,048	21,495,783	3,928,940	331,647	1,013,841	80,157	3,151,380	627,038	373,226	377,980
Morgan	75	3	201,183	30,638	172,911	2,366	75,273	62,271	6,305	16,598	-	18,043	1,691	1,616	8,674
Morrow	62	2	227,030	46,901	182,297	2,168	143,855	20,552	1,117	-	-	18,778	24,868	1,132	6,214
Muskingum	1,257	29	4,040,014	652,816	3,462,970	75,772	2,206,878	574,543	90,115	183,529	8,952	436,921	86,207	22,200	44,965
Zanesville	1,042	28	3,483,279	594,647	2,956,492	67,860	1,827,822	516,917	79,955	162,791	8,952	406,404	69,543	20,944	43,542
Noble	42	2	138,302	33,621	112,185	7,504	46,529	31,065	1,865	32,402	-	1,303	3,783	133	2,253
Ottawa	333	12	850,869	114,968	748,476	12,575	408,537	242,044	3,068	43,089	-	17,724	31,290	3,673	5,687
Paulding	94	6	267,285	29,394	239,182	1,291	102,731	80,208	2,080	35,101	-	8,267	12,306	700	4,051
Perry	245	5	629,293	66,540	567,208	4,455	384,331	116,256	6,724	15,974	4,018	52,986	13,673	834	2,351
Pickaway	221	7	760,921	150,642	624,159	13,880	256,419	228,956	23,620	24,375	15,730	78,830	34,974	3,939	4,000
Pike	41	2	124,020	21,556	111,153	8,689	42,048	39,743	8,152	5,597	-	4,476	5,786	3,267	-
Portage	771	21	2,340,581	331,468	2,029,376	20,263	1,459,976	344,949	16,357	90,589	529	141,555	98,224	8,016	24,060
Preble	170	7	394,287	34,861	371,010	11,584	135,385	165,828	12,259	17,958	-	22,827	16,123	4,407	-
Putnam	174	3	673,610	118,934	556,786	2,110	262,134	160,125	5,864	10,942	-	115,915	37,319	25,180	2,778
Richland	1,743	22	5,638,804	874,757	4,807,330	43,283	3,632,615	712,153	77,264	98,137	13,269	549,819	190,120	39,920	43,740
Mansfield	1,395	12	4,490,654	729,653	3,797,862	36,861	2,953,448	553,905	69,808	82,568	13,269	359,725	161,059	34,887	38,663
Ross	873	16	2,943,690	319,471	2,639,720	15,501	1,508,279	422,333	20,803	143,027	2,713	429,144	73,064	24,135	16,266
Sandusky	699	25	1,994,133	345,179	1,679,020	30,066	969,649	485,008	20,743	60,116	267	154,408	60,385	24,175	13,108
Scioto	1,062	30	4,076,865	827,065	3,345,802	96,002	2,420,017	553,780	50,900	88,104	18,939	566,759	110,448	17,851	30,132
Portsmouth	970	30	3,782,472	796,342	3,082,132	96,002	2,256,121	509,614	49,391	85,288	17,440	532,373	85,470	17,851	30,132
Seneca	871	44	2,422,296	415,309	2,072,450	65,463	1,269,236	458,727	54,517	49,068	1,682	182,019	97,621	20,317	24,377
Shelby	259	12	793,358	149,758	676,340	32,740	372,656	148,026	21,500	113,978	-	24,293	56,070	4,417	1,629
Stark	5,823	131	19,755,579	3,844,537	16,288,150	377,108	12,368,699	2,357,661	222,926	519,896	14,179	2,264,386	492,674	147,165	248,616
Canton a	3,634	82	12,980,317	2,457,133	10,751,279	228,095	8,128,189	1,497,210	120,974	337,770	9,239	1,581,074	330,455	109,429	165,942
Massillon	874	14	2,674,314	486,579	2,209,182	21,447	1,868,492	296,847	28,260	50,627	349	196,097	72,585	17,078	33,884
Summit	11,524	160	36,678,149	5,526,724	31,708,720	557,295	27,516,439	3,390,651	243,347	642,548	21,270	2,217,792	561,456	316,415	345,515
Akron a	9,309	130	30,048,008	4,657,817	25,891,157	500,966	22,419,861	2,654,136	199,085	610,856	21,147	1,938,175	469,408	274,273	309,915
Trumbull	2,028	57	6,014,005	842,505	5,288,715	117,215	3,845,012	964,378	64,936	144,546	4,045	379,092	161,942	48,502	59,585
Warren	1,140	31	3,707,775	503,190	3,279,903	75,318	2,348,308	592,832	34,333	103,108	330	215,282	115,152	39,872	39,454
Tuscarawas	749	39	2,252,194	334,943	1,976,212	58,961	1,227,002	417,889	53,728	86,415	11,247	199,634	67,971	14,689	13,316
Union	100	1	299,509	66,975	248,285	15,751	125,925	70,176	-	24,328	-	12,679	9,812	-	2,210
Van Wert	436	11	1,239,313	166,900	1,085,797	13,584	670,225	232,063	17,567	44,640	165	51,259	60,990	2,568	7,006
Vinton	51	1	147,815	16,533	131,402	120	77,838	16,463	-	814	-	20,882	8,243	608	1,223
Warren	400	9	1,243,349	153,871	1,095,575	6,097	663,432	234,749	10,156	50,105	2,373	98,345	34,348	5,814	7,637
Washington	480	20	1,619,078	311,722	1,400,112	92,756	702,122	314,795	37,173	53,022	642	233,333	67,989	16,797	25,253
Wayne	817	12	2,582,210	343,602	2,265,987	27,379	1,338,882	476,798	18,666	115,671	4,707	233,264	84,015	10,206	25,879
Williams	313	15	918,450	191,463	768,652	41,665	485,265	206,394	30,466	30,763	138	40,857	43,145	8,732	6,726
Wood	727	23	2,853,419	658,275	2,300,119	104,975	1,139,217	394,337	16,952	72,892	8,699	715,302	73,028	25,985	18,820
Wyandot	180	8	474,275	72,990	410,110	8,825	142,667	163,876	7,111	38,602	7,123	15,911	23,694	340	200
Residents of other States b	964	51	5,168,188	1,331,622	3,972,124	135,558	2,204,775	615,273	85,428	147,712	43,322	1,239,088	246,544	97,635	84,635
Total	201,728	4,571	713,563,582	125,637,620	601,283,753	13,357,791	428,430,610	81,089,859	6,628,630	22,665,605	1,969,529	91,487,436	20,600,788	7,871,149	7,764,621

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

OKLAHOMA

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Adair	34	1	$70,619	$7,081	$65,069	$1,531	$31,434	$18,430	$108	$921	-	$985	$5,824	-	-
Alfalfa	110	-	398,991	83,906	315,085	-	86,193	189,638	1,292	15,651	$5,170	2,015	4,266	$1,536	$943
Atoka	26	1	90,676	14,813	78,051	2,188	32,301	35,668	93	3,281	467	135	918	1,124	-
Beaver	37	8	73,802	65,784	66,937	58,919	28,733	22,492	57,500	9,152	-	16	4,849	1,005	40
Beckham	175	27	490,723	151,314	364,858	25,449	204,725	102,454	23,462	39,510	16,334	38,331	17,525	9,080	3,791
Blaine	127	7	365,072	80,828	294,503	10,259	97,126	98,450	15,759	35,929	-	9,064	11,488	1,875	8
Bryan	129	9	389,548	90,504	308,089	9,045	195,359	72,017	12,630	10,627	6,004	13,917	6,783	-	4,318
Caddo	259	24	704,084	167,329	578,862	42,107	289,535	143,934	56,827	35,403	8,741	29,411	36,849	18,253	245
Canadian	514	20	1,471,315	237,110	1,264,156	29,951	837,855	235,693	47,830	72,056	727	43,452	63,734	31,664	8,962
Carter	556	24	2,486,646	904,957	1,765,531	183,842	958,572	453,141	83,029	132,983	58,617	213,177	150,384	52,009	32,979
Cherokee	53	-	153,189	19,651	133,538	-	88,832	13,324	2,973	6,658	-	17,549	2,260	54	3,756
Choctaw	93	5	230,797	48,075	188,860	6,138	119,313	50,376	12,900	10,363	-	730	3,369	549	100
Cimarron	20	3	63,750	14,331	56,914	7,495	15,059	31,028	7,818	3,410	-	3,694	2,690	98	277
Cleveland	311	17	860,135	199,855	707,517	47,237	430,808	156,352	18,381	30,548	30,703	28,897	21,991	12,211	4,723
Coal	33	-	133,463	26,128	107,335	-	30,275	18,751	399	39,215	-	491	709	7,231	-
Comanche	451	18	1,350,577	243,745	1,141,215	34,383	747,411	241,805	29,075	31,654	387	67,085	59,395	5,474	9,787
Cotton	49	4	114,382	31,422	102,481	19,521	42,551	34,420	5,977	2,530	231	604	4,522	143	1
Craig	95	4	243,093	66,520	188,098	11,525	102,039	54,423	15,370	3,864	-	5,607	13,522	939	70
Creek	722	44	1,993,719	455,774	1,624,273	86,328	1,063,330	390,740	60,452	84,397	451	106,605	38,727	15,100	14,812
Custer	215	13	630,694	139,585	503,430	12,321	259,034	135,900	15,758	66,599	-	25,931	18,473	542	676
Delaware	13	1	35,894	10,491	28,531	3,128	20,940	3,027	-	5,286	-	700	791	-	-
Dewey	64	2	142,741	25,704	121,890	4,853	56,749	47,333	7,440	8,110	-	4,202	7,789	556	-
Ellis	57	5	146,405	43,578	129,397	26,570	45,430	55,197	27,128	8,991	-	1,162	2,790	-	-
Garfield	937	29	3,075,202	645,559	2,480,615	50,972	1,442,654	742,620	39,635	171,303	116	89,852	114,939	34,774	26,456
Enid	637	20	2,256,812	533,639	1,761,470	38,297	1,019,124	556,488	22,427	144,673	116	76,726	94,714	31,065	24,031
Garvin	149	6	514,992	130,679	398,028	13,715	140,098	100,721	24,460	42,225	1,856	28,384	16,235	11,653	7,782
Grady	438	21	1,330,994	307,987	1,062,535	39,528	586,188	240,429	48,369	86,498	2,432	110,994	52,410	31,957	10,313
Grant	137	13	434,161	70,781	377,218	13,838	97,664	175,572	7,798	38,510	10,335	6,255	24,393	72	885
Greer	94	6	259,397	92,048	181,896	14,547	77,339	71,369	12,707	39,692	1,851	6,425	6,568	42	3,023
Harmon	30	8	95,133	46,226	66,273	17,366	26,985	21,470	24,284	12,530	-	126	2,802	120	2,140
Harper	34	2	82,423	17,035	68,369	2,981	32,922	33,524	3,840	-	-	29	2,034	-	-
Haskell	17	-	35,948	3,182	32,766	-	16,592	12,284	-	-	-	4,044	417	-	325
Hughes	159	10	468,300	145,466	339,031	16,197	171,295	94,510	11,271	9,027	-	5,677	12,655	4,163	4,475
Jackson	163	12	561,547	182,991	402,099	23,543	242,713	93,937	28,605	33,398	2,193	23,786	21,462	14,172	3,667
Jefferson	68	5	212,210	67,965	151,544	7,299	65,914	56,016	10,249	14,313	-	5,374	8,697	5,041	3,751
Johnston	28	1	71,469	10,199	61,364	94	26,625	16,772	259	-	-	725	143	5,518	-
Kay	1,381	63	4,491,972	1,219,578	3,549,454	277,060	2,611,640	622,300	341,014	149,153	19,130	140,130	269,674	70,072	38,591
Kingfisher	139	2	430,404	84,061	347,462	1,119	91,983	141,380	2,836	47,884	-	22,215	15,674	15,626	3,245
Kiowa	151	17	461,578	139,059	369,507	46,988	142,114	121,081	50,071	30,200	429	28,717	28,791	1,728	503
Latimer	20	2	56,873	14,523	43,784	1,434	25,040	16,883	4,612	844	-	2,137	468	-	-
Le Flore	120	4	328,011	47,502	284,878	4,369	187,298	36,853	7,051	32,602	1,214	7,940	5,231	10,191	1,736
Lincoln	228	12	775,066	133,901	652,186	11,021	270,426	89,866	12,566	87,277	-	10,732	38,181	14,321	6,123
Logan	392	22	1,157,026	281,340	926,083	50,397	438,683	188,199	47,739	36,002	7,788	51,441	57,124	79,230	7,758
Love	23	3	53,851	16,199	45,121	7,469	23,041	11,249	6,235	4,109	-	4,262	657	-	3,042
McClain	63	5	175,770	45,434	140,437	10,101	68,293	41,613	7,043	2,595	196	3,470	2,677	4,054	2,152
McCurtain	51	5	154,547	51,296	113,095	9,844	42,344	37,276	23,974	7,996	-	5,708	4,111	16,571	294
McIntosh	74	6	255,128	81,380	180,846	7,098	57,955	43,521	6,546	41,956	5,080	16,445	7,135	265	2,065
Major	59	3	167,843	23,792	146,091	2,040	65,901	58,067	5,154	3,520	-	2,583	3,197	60	1,270
Marshall	29	-	90,900	16,110	74,790	-	31,725	22,324	54	-	-	6,030	10,505	-	-
Mayes	60	3	145,536	27,184	120,552	2,200	51,935	26,337	3,700	12,043	-	19,063	4,447	75	1,470
Murray	83	3	221,409	62,521	174,380	15,492	85,120	42,573	18,156	12,725	-	7,711	7,703	589	552
Muskogee	1,282	73	4,336,890	894,605	3,611,436	169,151	2,043,620	501,857	133,413	155,544	29,018	206,456	284,433	17,278	22,760
Muskogee	1,142	61	3,923,000	784,839	3,292,162	154,001	1,832,311	468,067	118,956	137,264	22,021	188,230	271,090	17,158	20,651
Noble	172	10	474,070	73,474	419,906	19,310	156,212	116,606	6,353	45,545	373	13,704	9,243	15,616	2,122
Nowata	106	3	380,840	70,453	316,788	6,401	140,040	101,071	12,539	30,133	38	14,548	15,457	1,675	4,599
Okfuskee	105	15	377,227	159,257	288,426	50,456	108,650	91,514	39,059	6,681	-	13,262	12,721	4,468	5,683
Oklahoma	8,768	313	33,444,839	8,090,612	26,100,259	746,032	18,141,140	4,121,369	440,503	1,839,899	209,154	2,384,815	909,228	1,116,756	381,238
Oklahoma City a	8,510	292	32,152,859	7,707,288	25,143,213	697,642	17,763,064	3,985,007	398,207	1,732,657	204,476	2,059,117	851,389	1,041,599	358,608

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
OKLAHOMA - Continued															
Okmulgee	612	52	$1,988,346	$610,948	$1,510,811	$133,413	$794,155	$494,436	$85,379	$72,857	$13,299	$43,988	$53,667	$192,784	$21,892
Osage	838	22	2,380,949	364,859	2,041,498	25,408	731,119	436,059	37,652	87,303	6,826	40,535	192,958	22,003	16,176
Ottawa	318	29	1,008,901	244,271	859,339	94,709	411,404	178,919	34,784	69,988	9,288	103,180	80,827	5,098	7,158
Pawnee	164	12	415,401	106,776	334,073	25,448	195,089	79,671	21,630	18,149	1,544	21,342	13,473	598	7,140
Payne	446	30	1,365,256	328,953	1,090,844	56,541	705,761	258,834	58,691	30,965	10,657	68,814	72,837	8,302	20,744
Pittsburgh	344	20	1,030,238	290,095	826,133	85,990	528,393	170,369	70,520	39,437	7,805	66,855	61,564	8,185	19,129
Pontotoc	370	6	1,664,454	345,869	1,323,998	5,413	484,834	260,373	18,242	225,315	2,711	47,752	44,878	238,545	10,899
Pottawatomie	716	33	2,215,133	495,693	1,773,769	54,329	1,078,565	359,935	26,309	139,197	2,509	57,835	56,447	50,175	30,135
Pushmataha	30	1	85,313	19,418	68,074	2,179	33,202	13,028	2,212	374	-	1,420	2,727	-	2,300
Roger Mills	12	1	27,152	8,519	19,982	1,349	13,236	5,409	3,306	633	-	1,130	-	-	47
Rogers	88	2	212,130	50,191	173,749	11,810	93,415	54,810	7,886	11,178	-	4,684	4,953	763	543
Seminole	660	26	2,027,191	534,835	1,552,726	60,370	962,753	375,679	69,484	40,813	3,068	56,408	62,336	77,670	3,589
Sequoyah	30	2	98,863	29,873	78,616	9,626	34,717	34,761	11,858	3,841	-	5,041	260	1,805	838
Stephens	327	13	1,066,889	235,162	855,227	23,500	439,416	253,236	24,461	39,968	11,975	52,993	37,924	11,799	6,492
Texas	135	3	494,556	112,926	389,889	8,259	102,873	124,340	16,482	54,404	-	45,410	24,788	382	1,824
Tillman	130	11	386,177	90,026	313,214	17,063	123,021	109,267	6,849	36,527	1,660	2,774	10,670	4,041	1,500
Tulsa	8,295	284	30,972,188	7,470,710	24,625,290	1,123,812	20,827,872	2,905,299	469,349	977,333	203,659	2,154,194	671,254	800,124	448,609
Tulsa a	7,866	267	29,824,180	7,239,701	23,668,175	1,083,696	20,089,790	2,737,405	442,195	959,762	203,659	2,135,885	651,838	791,128	443,671
Wagoner	69	14	186,402	48,906	147,513	10,017	61,665	34,692	13,532	134	3,561	12,581	9,497	2,452	3,459
Washington	1,317	29	4,240,396	637,237	3,636,693	33,534	3,058,685	346,832	72,955	133,266	6,044	229,600	79,104	52,460	53,248
Washita	81	12	206,183	63,702	153,967	11,486	66,656	62,557	17,610	13,923	-	11,851	7,981	1,821	2,698
Woods	192	9	573,833	115,344	469,284	10,795	195,084	179,274	14,624	10,489	2,880	40,534	42,927	658	2,059
Woodward	182	7	497,995	91,338	420,789	14,132	187,173	164,013	25,690	32,538	-	7,630	24,080	6,648	520
Residents of other States b	400	15	1,623,544	395,485	1,281,137	53,078	732,893	285,114	19,738	90,781	783	101,002	41,287	85,517	13,795
Total	35,459	1,547	122,527,361	29,052,020	97,608,454	4,133,113	65,355,714	17,882,663	3,011,539	5,780,755	707,304	7,034,353	4,025,499	3,207,360	1,308,302
OREGON															
Baker	226	13	$727,494	$216,197	$563,277	$51,980	$292,182	$241,893	$30,736	$44,733	$2,076	$34,683	$44,761	$5,637	$7,308
Benton	194	11	551,719	98,163	486,886	33,330	302,957	152,899	19,594	18,822	-	5,512	24,851	1,324	5,239
Clackamas	511	14	1,364,370	208,608	1,189,162	33,400	860,484	223,615	4,883	55,480	3,190	41,238	68,380	5,442	17,012
Clatsop	482	13	1,251,734	148,561	1,128,985	25,812	680,939	311,890	22,704	33,276	1,500	41,767	64,636	11,795	14,716
Columbia	173	6	442,175	58,169	398,014	14,008	268,780	99,295	7,061	8,283	-	14,214	18,015	1,606	7,989
Coos	352	19	1,125,817	195,462	966,751	36,396	507,937	299,886	42,246	71,325	9,657	54,604	39,151	41,207	7,732
Crook	27	4	73,405	10,077	68,866	5,538	22,763	21,948	5,636	9,110	-	403	3,032	2,960	-
Curry	14	3	39,524	35,238	27,193	22,907	14,645	15,674	3,022	350	-	-	6,109	-	-
Deschutes	274	6	796,820	95,946	710,760	9,886	455,648	165,931	9,431	60,589	-	27,539	25,060	9,409	4,339
Douglas	226	9	583,377	115,589	485,750	17,962	291,325	162,778	28,572	18,349	-	17,357	25,849	2,093	1,942
Gilliam	54	5	154,872	35,782	135,324	16,234	31,097	101,625	500	1,946	11,040	4,164	8,379	-	679
Grant	57	9	146,782	31,857	130,179	15,254	36,056	56,767	14,513	16,025	-	4,450	16,742	3,174	-
Harney	60	8	169,614	50,443	147,016	27,845	72,842	32,258	19,598	39,211	-	2,146	7,838	390	2,693
Hood River	120	8	330,853	65,463	272,367	6,977	149,313	97,248	8,721	15,508	49	11,826	19,907	325	4,292
Jackson	559	31	1,847,545	375,729	1,540,177	68,361	824,674	371,812	77,060	127,141	1,360	198,215	151,370	7,225	76,580
Jefferson	14	5	77,343	79,734	40,451	42,842	17,538	54,437	9,529	2,002	-	331	230	207	-
Josephine	149	5	388,162	50,315	342,861	5,014	154,391	133,334	10,698	19,894	-	10,319	10,485	238	5,559
Klamath	712	22	1,991,588	312,649	1,725,705	46,786	1,082,321	480,591	51,291	130,585	8,065	49,457	76,446	6,979	12,560
Lake	95	8	266,140	63,308	217,483	14,651	120,506	53,198	20,024	24,346	-	6,513	17,153	-	1,033
Lane	670	23	2,069,241	395,940	1,728,331	55,030	1,040,645	415,479	44,631	179,307	219	121,267	124,679	17,838	42,397
Lincoln	92	3	249,575	39,414	215,735	5,574	111,739	70,259	4,207	8,854	-	5,119	8,993	4,059	2,300
Linn	201	9	528,229	103,736	437,203	12,710	226,840	174,893	14,910	31,454	2,379	6,483	25,499	1,977	4,455
Malheur	135	14	419,292	131,547	373,519	85,774	152,917	134,360	87,213	66,391	-	13,522	15,296	90	1,509
Marion	846	30	2,825,627	583,641	2,316,640	74,654	1,205,189	702,983	138,013	202,790	31,809	162,573	183,600	16,053	50,353
Salem	646	19	2,183,912	470,259	1,769,865	56,212	1,010,029	453,771	119,281	169,096	28,647	111,983	151,916	12,881	39,107
Morrow	42	8	93,464	17,722	82,130	6,388	20,082	55,309	7,169	-	-	253	10,349	1,651	-

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

OREGON - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Multnomah	13,517	292	$42,227,576	$7,535,978	$35,534,287	$842,689	$26,897,381	$4,573,947	$727,425	$1,260,009	$128,114	$2,637,651	$2,513,337	$496,589	$761,005
Portland a	13,295	286	41,566,395	7,443,096	34,956,240	832,941	26,494,292	4,418,012	718,830	1,252,727	127,171	2,624,571	2,490,430	493,744	753,768
Polk	119	9	342,376	80,650	278,161	16,435	120,703	126,173	9,469	28,248	8,767	3,438	24,244	594	6,747
Sherman	65	5	216,038	35,717	191,639	11,318	37,544	155,153	13,697	9,994	-	193	7,756	200	67
Tillamook	112	3	296,745	56,243	248,626	8,124	101,872	109,984	11,521	13,039	1,233	5,954	13,852	13,140	1,973
Umatilla	552	49	1,643,889	463,905	1,371,999	192,015	565,530	544,791	144,389	70,597	-	43,346	93,431	24,119	7,300
Union	254	20	699,720	176,415	559,635	36,330	394,355	171,956	41,838	21,944	149	4,441	19,414	3,492	8,345
Wallowa	60	3	145,966	23,712	125,485	3,231	37,595	53,684	3,089	8,715	-	105	4,819	-	1,539
Wasco	251	14	753,422	187,150	597,119	30,847	280,464	226,620	41,815	55,453	1,271	51,682	52,701	2,627	10,961
Washington	257	9	791,842	135,757	688,984	32,899	429,658	173,643	18,529	8,583	-	46,876	52,838	5,435	9,349
Wheeler	35	2	76,857	8,839	74,778	6,760	48,326	24,178	6,760	1,280	-	349	1,319	-	266
Yamhill	192	9	526,712	98,086	443,101	14,475	218,160	144,572	18,807	41,709	-	9,014	38,758	6,697	6,910
Residents of other States b	382	11	1,298,507	214,876	1,129,675	46,044	802,254	135,896	31,232	28,727	12,853	76,451	82,457	5,923	9,964
Total	22,081	712	67,534,392	12,536,618	56,974,254	1,976,480	38,877,652	11,050,959	1,750,533	2,734,069	223,731	3,713,455	3,901,736	700,497	1,095,113

PENNSYLVANIA

Adams	553	13	$1,849,422	$314,876	$1,552,499	$17,953	$728,282	$455,890	$44,490	$88,324	$38	$145,805	$187,604	$12,261	$41,264
Allegheny	63,588	1,010	244,270,339	42,136,794	204,890,420	2,756,875	140,062,607	19,458,033	1,684,199	7,310,931	515,072	35,414,011	13,586,200	3,717,167	2,571,539
McKeesport	2,042	23	6,262,009	716,502	5,577,609	32,102	3,930,444	758,093	28,606	165,579	3,318	730,746	264,249	36,592	36,292
Pittsburgh a	36,105	705	164,437,650	31,580,960	134,960,049	2,103,359	83,271,538	12,870,360	1,270,853	5,361,867	429,211	30,818,308	10,439,095	3,234,506	1,985,185
Wilkinsburg	2,701	29	7,704,959	1,017,703	6,737,549	50,293	5,902,625	532,264	34,465	98,168	5,542	248,344	271,329	31,292	47,027
Armstrong	1,035	21	2,957,283	471,799	2,557,504	72,020	1,697,203	543,131	36,841	80,377	9,100	177,672	164,373	17,820	20,570
Beaver	3,683	65	10,037,255	1,351,285	8,848,380	162,410	6,676,878	1,488,521	82,817	141,105	24,359	486,502	378,420	84,384	69,761
Aliquippa	519	9	1,284,592	128,575	1,162,493	6,476	956,905	164,013	6,156	22,222	3,653	22,735	9,931	4,030	175
Bedford	341	9	1,029,342	211,297	841,278	23,233	358,953	253,132	14,847	44,162	19,669	75,492	101,747	18,930	13,364
Berks	8,579	276	26,518,938	5,396,240	22,098,269	975,571	15,090,629	3,591,344	653,318	1,054,533	60,513	2,437,899	1,925,369	158,272	320,968
Reading a	5,401	170	16,420,120	3,454,756	13,585,453	620,089	9,264,300	2,296,330	428,323	541,924	23,096	1,438,714	1,322,455	103,510	200,769
Blair	3,372	109	9,390,786	1,643,532	7,971,917	224,663	5,372,971	1,630,913	135,304	406,408	41,517	702,316	429,116	63,515	126,961
Altoona	2,566	73	6,935,311	1,119,681	5,919,787	104,157	4,195,049	1,195,379	83,461	298,373	37,616	367,367	274,729	40,574	103,909
Bradford	1,110	25	3,167,637	470,358	2,733,465	36,186	1,590,289	583,450	22,570	166,927	5,631	345,909	219,438	9,536	40,731
Bucks	2,795	70	9,492,034	1,505,786	8,119,101	132,853	4,586,232	1,335,073	218,692	234,515	10,889	1,318,347	1,047,423	88,158	123,642
Butler	1,504	21	5,313,681	928,252	4,436,354	50,925	2,582,864	864,709	49,951	147,377	4,229	889,174	281,568	42,760	53,165
Cambria	3,224	69	9,592,895	1,942,227	7,996,793	346,125	6,040,540	1,584,306	96,493	324,515	27,448	506,979	287,983	31,636	79,953
Johnstown	2,140	57	6,775,505	1,571,866	5,498,995	295,356	4,334,519	986,507	66,749	235,964	12,592	390,638	212,704	28,031	51,712
Cameron	190	-	725,626	71,370	654,256	-	367,682	66,274	1,612	8,895	-	211,655	37,707	2,731	6,362
Carbon	1,941	33	4,814,264	599,347	4,272,503	57,586	3,223,847	642,416	44,811	98,756	17,613	268,225	232,937	25,639	31,007
Centre	843	39	2,553,531	543,322	2,081,275	71,066	1,088,576	526,037	74,329	122,235	19,067	185,363	219,903	12,346	22,045
Chester	3,902	135	16,363,467	3,338,386	13,347,343	322,262	6,971,334	1,795,132	330,663	667,471	69,279	3,084,209	1,654,490	211,906	301,828
Clarion	495	12	1,685,413	292,469	1,418,156	25,212	647,654	265,341	27,418	95,049	1,465	414,260	85,443	19,904	15,870
Clearfield	1,013	20	3,225,194	606,067	2,736,128	117,001	1,532,082	521,587	50,369	111,358	42,859	412,371	227,807	22,295	50,913
Clinton	737	13	2,105,075	350,704	1,799,684	45,313	1,021,620	371,090	26,670	66,254	-	239,981	183,752	3,223	38,047
Columbia	737	21	2,361,890	346,357	2,046,221	30,688	1,149,323	552,789	36,092	59,247	7,004	205,100	151,668	19,514	17,858
Crawford	1,722	27	6,352,477	970,108	5,417,670	35,301	2,894,069	707,353	64,193	176,695	9,505	1,630,355	297,692	49,621	86,390
Cumberland	1,780	31	5,650,739	933,306	4,794,356	76,923	3,151,074	899,996	46,472	237,451	2,012	382,959	398,706	29,708	47,077
Dauphin	5,802	198	18,844,148	3,878,480	15,496,788	531,120	10,639,941	2,999,656	322,272	611,586	86,995	1,396,117	1,183,624	122,914	210,106
Harrisburg	4,437	147	14,944,045	3,287,586	12,101,045	444,586	8,369,870	2,309,594	243,855	587,963	83,675	1,069,786	981,687	95,747	177,768
Delaware	19,005	317	70,355,143	11,546,816	59,937,342	1,129,015	47,332,070	4,597,881	793,344	2,138,579	280,081	6,301,363	3,710,901	537,322	847,912
Chester	2,190	62	6,386,237	959,501	5,569,078	142,348	3,587,438	925,849	130,864	317,043	4,470	450,156	407,985	77,033	57,965
Elk	812	13	2,674,017	382,093	2,315,410	23,486	1,604,756	343,630	29,082	54,094	4,612	337,257	151,278	14,905	25,339
Erie	4,991	118	18,008,826	3,599,708	14,873,040	463,922	10,262,139	1,962,527	217,551	606,323	121,406	2,345,012	1,187,663	90,483	223,078
Erie a	4,219	98	15,522,995	3,106,665	12,776,709	360,379	9,020,455	1,562,443	182,930	458,842	121,406	2,103,649	992,869	74,585	186,656
Fayette	2,523	69	7,262,603	1,023,553	6,364,678	125,628	4,102,857	1,329,591	74,456	212,363	17,567	503,120	510,757	47,239	68,145
Forrest	51	2	135,022	32,707	127,548	25,233	84,738	20,279	77	134	9,288	6,478	8,760	53	2,404

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

PENNSYLVANIA - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Franklin	1,174	36	$4,297,489	$818,005	$3,541,717	$62,233	$1,626,052	$783,481	$75,402	$213,361	$7,513	$755,923	$451,622	$36,088	$55,162
Fulton	28	-	90,716	13,982	76,734	-	44,575	12,254	-	4,401	254	14,137	9,319	-	2,000
Greene	642	9	1,550,065	266,859	1,318,976	35,770	795,113	248,260	21,500	120,812	1,339	103,886	111,826	4,726	6,526
Huntingdon	522	18	1,801,391	327,558	1,519,352	45,519	811,757	329,433	15,629	27,511	6,480	290,005	174,119	20,782	30,201
Indiana	977	38	2,940,892	606,696	2,497,765	163,569	1,605,626	504,954	69,386	118,106	6,852	263,560	189,507	22,047	42,973
Jefferson	731	26	2,177,571	504,487	1,773,161	100,077	1,092,099	463,201	81,452	76,042	5,334	157,275	154,313	6,664	16,429
Juniata	99	3	329,375	43,297	289,414	3,336	118,539	94,036	7,427	17,289	-	34,408	31,864	1,903	4,476
Lackawanna	12,481	290	36,273,728	6,037,751	31,007,352	771,375	21,667,390	4,869,427	539,415	956,538	101,879	3,726,503	1,780,218	203,478	368,835
Scranton a	7,641	190	25,004,349	4,729,896	20,898,131	625,678	14,040,736	3,177,368	381,882	768,947	81,383	3,219,719	1,373,847	174,673	292,398
Lancaster	4,850	176	16,603,511	3,673,698	13,580,341	650,528	8,449,603	3,183,834	362,142	771,795	114,123	1,293,163	1,266,551	132,904	229,017
Lancaster	2,888	110	10,571,405	2,759,853	8,353,405	541,853	5,717,617	1,762,027	221,702	304,203	98,987	950,934	814,277	101,753	182,498
Lawrence	2,051	38	6,172,918	1,009,053	5,216,943	53,078	3,489,615	834,486	45,852	128,353	6,218	698,459	413,087	34,322	46,630
New Castle	1,373	31	4,420,559	754,123	3,708,861	42,425	2,349,057	616,405	36,477	112,294	5,474	533,948	350,154	30,558	37,969
Lebanon	1,425	47	4,728,976	942,391	3,951,384	164,799	2,185,191	1,066,226	178,310	185,240	6,078	395,830	365,245	26,152	65,112
Lebanon	853	27	3,062,125	620,436	2,507,198	65,509	1,451,643	643,834	85,738	108,190	5,048	271,973	223,504	19,925	40,751
Lehigh	4,791	175	15,760,871	3,021,654	13,170,879	431,662	8,907,531	2,323,146	242,716	804,060	71,021	973,586	1,097,407	65,137	148,368
Allentown	3,789	144	13,062,099	2,627,491	10,819,544	384,936	7,460,873	1,751,533	207,656	735,927	53,111	816,568	914,748	60,058	129,727
Luzerne	13,930	362	41,727,908	7,696,135	34,834,919	803,146	22,623,291	5,296,267	656,611	1,283,463	129,661	5,872,418	2,436,698	285,532	417,641
Hazleton	1,915	50	6,293,770	1,014,535	5,383,815	104,580	3,324,153	741,843	87,034	365,189	15,040	958,273	281,156	80,587	64,146
Nanticoke	730	14	1,676,898	233,749	1,464,949	21,800	1,057,928	271,015	15,682	24,484	877	96,555	51,427	1,956	8,286
Wilkes-Barre	3,910	137	14,725,735	3,609,592	11,397,968	281,825	6,024,724	1,817,577	305,902	416,010	39,454	3,447,235	1,165,565	119,719	188,928
Lycoming	2,651	74	8,527,957	1,921,872	7,030,600	424,515	4,479,536	1,267,403	150,373	209,306	30,529	873,882	696,225	91,964	159,057
Williamsport	2,015	44	6,816,931	1,580,580	5,587,866	351,515	3,602,871	946,693	86,425	170,444	26,208	753,911	576,189	80,858	134,772
McKean	2,373	48	10,185,961	2,098,486	8,342,608	255,133	3,700,908	1,671,994	270,876	769,989	128,561	1,684,113	869,181	424,897	104,994
Mercer	2,260	45	6,944,807	1,152,866	5,886,938	94,997	4,071,366	867,094	51,428	293,472	11,245	528,407	492,552	66,089	85,013
Sharon	1,041	25	3,375,822	560,487	2,849,919	34,584	2,060,670	347,445	13,394	164,439	708	224,410	225,312	50,545	43,186
Mifflin	577	34	1,754,978	356,409	1,467,514	68,945	781,638	385,737	79,885	72,295	1,849	157,651	111,254	7,354	19,763
Monroe	696	41	2,132,670	373,508	1,816,204	57,042	983,664	394,539	64,369	95,398	3,964	171,338	201,056	6,712	15,119
Montgomery	16,489	435	86,152,539	17,677,683	70,133,811	1,658,955	39,864,552	6,069,743	921,809	5,102,999	586,996	17,087,663	6,699,635	1,122,139	1,604,355
Norristown	1,910	51	6,251,863	1,000,878	5,356,481	105,496	3,362,259	893,550	87,035	150,209	23,810	741,051	461,730	47,492	64,269
Montour	229	12	719,486	136,260	600,167	16,941	297,552	159,878	11,961	14,702	3,187	78,631	80,263	9,620	7,690
Northampton	6,161	186	21,917,033	3,931,801	18,460,844	475,612	13,010,501	2,807,284	385,637	324,293	33,028	2,024,071	1,698,838	173,133	272,138
Bethlehem	2,262	62	9,117,803	1,506,105	7,729,865	118,167	6,001,458	925,193	139,860	87,517	21,284	740,371	617,132	100,445	142,691
Easton	2,522	81	8,916,457	1,727,126	7,447,798	258,467	4,927,711	1,124,005	109,199	168,197	7,191	1,014,773	757,608	61,164	94,638
Northumberland	3,389	84	8,831,073	1,379,786	7,610,414	159,127	4,979,097	1,435,885	144,588	251,619	49,745	692,299	538,325	30,469	62,092
Perry	249	9	613,787	97,105	532,404	15,722	317,292	163,904	16,517	6,045	-	39,415	34,728	790	4,696
Philadelphia	92,757	2,110	354,156,019	66,336,741	296,192,246	8,372,968	178,962,246	34,698,869	4,775,974	14,273,301	1,891,868	56,868,869	29,548,779	4,884,137	5,258,122
Philadelphia a	92,757	2,110	354,156,019	66,336,741	296,192,246	8,372,968	178,962,246	34,698,869	4,775,974	14,273,301	1,891,868	56,868,869	29,548,779	4,884,137	5,258,122
Pike	180	9	693,760	168,148	567,862	42,250	203,644	114,854	18,451	21,872	-	141,459	96,409	3,384	19,144
Potter	252	13	715,830	123,220	607,841	15,231	316,930	169,007	14,037	29,107	3,598	50,806	44,572	24,105	12,878
Schuylkill	5,093	124	14,317,978	2,288,423	12,320,719	291,164	7,821,716	2,694,068	243,712	590,783	26,234	966,364	921,961	109,896	114,959
Snyder	156	5	408,603	79,157	334,553	5,107	205,817	93,412	3,480	3,239	655	30,903	13,825	3,739	1,761
Somerset	865	20	2,375,267	387,456	2,022,582	34,771	1,172,847	461,779	41,130	126,212	11,320	177,258	172,221	33,687	32,723
Sullivan	79	5	465,434	85,751	382,068	2,385	186,914	82,150	1,752	4,966	-	107,759	30,356	1,453	5,224
Susquehanna	577	17	1,344,100	171,280	1,187,676	14,856	758,291	264,158	23,891	19,695	-	60,208	89,830	3,818	16,413
Tioga	496	10	1,577,850	272,747	1,320,838	15,735	763,260	303,768	28,439	33,894	1,302	161,980	114,871	12,379	21,459
Union	415	12	1,266,363	193,874	1,095,887	23,398	660,669	196,646	17,890	30,262	230	146,815	101,318	2,463	10,544
Venango	2,067	42	8,769,277	1,880,301	7,074,228	185,252	3,572,818	700,894	86,870	244,489	29,379	2,976,666	386,342	77,812	120,116
Warren	985	27	4,055,199	893,467	3,281,952	120,220	1,835,233	400,944	39,627	99,474	34,530	984,223	371,015	47,802	88,703
Washington	4,562	61	12,424,493	1,791,700	10,785,741	152,948	7,253,361	1,954,641	188,513	442,423	19,863	934,342	585,298	112,156	105,691
Wayne	531	26	1,605,986	277,075	1,372,497	43,586	646,170	383,233	50,882	75,633	7,093	171,846	141,060	8,728	28,081
Westmoreland	5,756	92	16,285,112	2,426,678	14,104,991	246,557	10,216,420	2,404,907	143,609	248,949	52,190	1,176,139	901,780	114,753	142,933
Wyoming	225	3	595,441	79,443	517,483	1,485	285,385	124,366	6,126	6,509	2,200	47,458	61,891	5,238	1,945
York	3,950	139	15,209,484	2,500,602	12,990,276	281,394	7,061,901	2,289,519	370,287	573,704	135,103	2,558,643	1,257,744	159,119	154,270
York	2,785	82	10,864,236	1,789,231	9,243,181	168,176	5,222,523	1,412,013	245,132	422,719	56,132	1,846,203	919,235	127,119	120,857
Residents of other States b	2,190	144	11,292,312	2,855,240	8,759,134	322,062	4,101,987	1,221,332	232,188	389,490	51,048	2,619,857	1,235,341	282,941	247,016
Total	336,239	7,781	1,216,531,257	221,785,884	1,019,307,393	24,562,020	652,789,307	133,181,094	15,859,076	44,326,755	4,979,687	168,522,149	84,830,775	14,114,754	15,606,568

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
RHODE ISLAND															
Bristol	852	17	$3,348,088	$470,400	$2,889,628	$11,940	$1,777,965	$236,844	$13,914	$79,289	$2,803	$627,866	$314,993	$43,096	$63,829
Kent	1,518	35	4,839,842	687,963	4,193,426	41,547	2,849,404	571,965	66,352	101,513	1,205	464,713	393,544	17,937	55,992
Newport	2,125	58	11,655,184	1,845,899	9,975,014	165,729	3,122,605	825,715	190,210	199,005	30,151	4,424,135	1,251,028	93,404	166,477
Newport	1,845	46	9,952,879	1,528,390	8,503,219	78,730	2,135,797	670,794	177,996	191,438	30,151	3,792,869	1,029,597	78,820	111,338
Providence	24,218	486	90,956,342	14,892,455	77,235,315	1,171,428	49,896,742	8,657,571	894,390	2,172,908	123,718	15,097,254	7,643,918	691,646	1,406,765
Central Falls	336	9	888,583	122,932	772,854	7,203	508,270	173,052	6,317	21,007	2,826	63,422	44,092	251	4,008
Cranston	2,214	34	7,463,436	1,077,446	6,447,516	61,526	4,919,250	498,448	40,260	161,704	1,719	862,015	398,130	24,222	85,981
East Providence	782	8	1,976,001	235,214	1,758,719	17,932	1,437,261	195,663	10,672	36,373	978	80,866	100,993	2,480	16,484
Pawtucket	2,842	50	9,111,169	1,187,073	8,003,407	79,311	5,902,056	807,248	69,524	196,233	14,862	1,044,450	590,053	41,202	107,908
Providence a	14,217	274	59,168,629	10,431,744	49,587,668	850,783	29,101,409	5,723,424	572,523	1,485,433	75,337	11,990,070	5,574,051	547,576	1,043,761
Woonsocket	1,429	75	4,704,704	870,833	3,971,524	137,653	2,764,687	683,348	91,924	121,835	10,954	417,345	396,958	10,129	73,077
Washington	1,272	35	6,251,040	1,132,197	5,176,894	58,051	2,249,202	510,633	106,696	119,923	7,832	2,011,133	647,367	189,202	153,834
Residents of other States b	25	-	96,102	18,034	78,068	-	49,470	3,861	432	2,097	54	20,416	7,086	927	1,620
Total	30,010	631	117,146,598	19,046,948	99,548,345	1,448,695	59,945,388	10,806,589	1,271,994	2,674,735	165,763	22,645,517	10,257,936	1,036,212	1,848,517
SOUTH CAROLINA															
Abbeville	106	2	$297,184	$55,747	$242,235	$798	$183,102	$56,589	-	$1,491	$353	$13,049	$2,975	-	$2,708
Aiken	255	11	822,443	160,741	673,813	12,111	390,342	131,128	$26,435	55,385	-	78,476	47,116	$9,015	5,992
Allendale	39	4	95,889	28,409	74,334	6,854	51,197	20,523	10,059	902	-	437	4,334	1,104	-
Anderson	484	18	1,876,105	349,489	1,549,103	22,487	899,570	358,037	40,076	87,595	733	226,563	74,615	20,485	6,314
Bamberg	53	3	151,013	42,411	114,819	6,217	77,971	28,776	6,500	4,676	2,670	16,378	2,458	-	970
Barnwell	52	7	171,892	62,876	120,956	11,940	50,459	63,111	16,940	7,042	-	2,862	10,020	2,150	354
Beaufort	104	10	254,494	75,923	207,229	28,658	157,092	31,343	23,512	2,694	7,515	10,178	19,523	-	2,164
Berkeley	44	-	107,048	14,022	93,026	-	60,686	27,371	2,480	692	-	1,188	3,664	375	148
Calhoun	47	-	162,157	18,579	143,578	-	51,376	29,548	-	19,661	-	8,184	8,003	100	-
Charleston	2,291	75	6,742,814	1,297,508	5,578,525	153,219	3,969,091	849,440	127,773	238,587	1,636	471,663	437,026	42,712	75,986
Charleston	2,174	61	6,430,606	1,216,106	5,312,071	97,571	3,784,133	778,595	87,163	230,865	1,468	465,059	433,351	35,050	73,970
Cherokee	127	-	393,984	64,532	329,452	-	223,624	67,681	2,417	24,527	-	20,571	15,883	1,790	2,357
Chester	190	12	583,192	161,992	439,917	18,717	371,536	77,530	21,176	16,525	-	14,891	23,735	3,400	3,309
Chesterfield	83	9	236,556	67,037	174,538	5,019	111,065	45,338	3,984	15,443	-	15,354	7,601	-	1,500
Clarendon	46	4	149,575	39,998	111,899	2,322	43,039	37,808	8,047	13,492	-	2,884	9,037	899	-
Colleton	74	4	225,967	58,562	177,273	9,868	84,722	49,231	14,786	5,645	-	7,440	6,656	-	1,500
Darlington	262	13	961,401	199,054	775,632	13,285	486,393	196,997	19,239	14,144	1,497	103,812	32,614	14,988	5,591
Dillon	180	8	534,165	110,776	433,639	10,250	122,059	156,500	12,391	22,672	-	4,707	10,435	275	1,600
Dorchester	111	10	453,517	152,508	336,428	35,419	197,973	57,933	316	5,696	216	107,453	35,757	8,906	8,716
Edgefield	39	2	99,810	13,380	86,473	43	28,731	46,377	23	3,427	-	2,444	3,827	-	-
Fairfield	87	4	221,533	40,404	189,360	8,231	118,827	32,491	8,934	21,427	-	4,891	5,826	1,412	2,237
Florence	576	13	1,643,405	322,237	1,335,331	14,163	1,042,205	292,620	21,375	62,629	-	13,312	61,425	5,494	6,884
Georgetown	109	8	420,427	90,543	340,768	10,884	177,747	47,881	25,608	3,186	-	60,578	9,652	2,816	4,320
Greenville	1,768	30	7,176,270	1,305,493	5,908,653	37,876	4,371,705	741,187	35,218	202,828	2,498	909,677	233,032	48,984	49,015
Greenville	1,572	29	6,481,652	1,178,608	5,340,888	37,844	3,951,193	639,916	27,213	188,057	643	855,207	210,134	47,214	42,085
Greenwood	267	7	952,084	177,618	780,578	6,112	583,538	124,001	21,525	46,367	-	79,725	22,840	6,350	3,450
Hampton	42	4	139,839	50,574	98,964	9,699	77,638	36,847	2,886	1,614	-	10,105	4,578	-	2,269
Horry	104	2	344,920	71,962	277,839	4,881	170,381	62,034	6,252	1,906	-	33,888	11,473	389	-
Jasper	24	-	90,232	23,091	67,141	-	42,077	16,913	10,345	2,023	-	5,595	6,484	532	-
Kershaw	74	6	343,890	94,522	253,366	3,998	107,215	29,071	5,481	2,461	-	55,974	29,991	27,013	-
Lancaster	101	2	429,151	82,304	348,203	1,356	269,380	46,569	110	7,488	-	58,248	8,958	528	4,100
Laurens	188	6	597,666	137,812	464,198	4,344	372,028	67,711	7,559	21,563	2,557	49,245	21,349	120	2,585
Lee	81	3	221,134	47,291	177,388	3,545	68,354	96,663	2,591	-	-	3,755	4,142	-	1,275
Lexington	99	4	262,574	42,922	226,722	7,070	151,625	67,538	5,357	5,842	3,377	1,048	5,721	2,900	1,616
McCormick	19	-	57,908	7,124	50,784	-	29,072	21,358	-	2,140	-	2,904	1,477	-	1,090
Marion	167	4	659,802	129,654	534,691	4,543	231,426	156,592	5,814	90,069	344	34,932	27,741	991	2,309
Marlboro	115	9	575,676	205,508	379,513	9,345	272,502	111,846	97,395	9,938	493	23,306	32,615	58,987	2,900

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

SOUTH CAROLINA - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Newberry	159	9	$448,781	$120,196	$551,534	$22,949	$232,737	$85,029	$24,822	$5,731	$1,247	$36,129	$19,765	$2,350	$2,250
Oconee	81	4	293,154	63,685	237,616	8,147	129,947	79,250	8,103	17,855	-	19,741	12,273	830	2,916
Orangeburg	216	23	879,125	265,406	638,561	24,842	375,516	230,110	25,511	21,266	428	59,839	44,770	29,011	6,750
Pickens	89	5	301,778	56,065	257,564	11,851	129,438	51,857	13,686	10,430	-	55,202	14,586	156	1,997
Richland	2,351	53	8,050,420	1,630,665	6,475,591	53,836	5,026,793	1,033,066	44,434	411,182	6,325	347,377	277,505	89,989	34,750
Columbia	2,287	52	7,874,701	1,605,122	6,323,168	53,589	4,925,302	1,008,766	43,301	390,845	6,325	343,209	276,078	89,989	34,750
Saluda	22	1	76,870	24,866	52,121	117	35,228	27,373	115	-	-	2,265	5,936	-	-
Spartanburg	1,051	59	3,799,811	1,242,306	2,790,814	233,309	2,245,556	466,762	45,179	238,820	4,265	458,141	104,420	8,354	23,484
Spartanburg	833	35	3,167,798	1,130,750	2,260,895	223,847	1,853,431	353,926	36,044	214,725	4,007	442,694	79,552	7,987	20,022
Sumter	319	8	1,028,649	235,468	802,942	9,761	572,961	168,682	7,691	33,980	534	43,742	34,222	5,509	13,275
Union	117	6	426,723	133,444	301,384	8,105	238,522	54,811	9,461	17,156	231	58,992	6,957	2,900	-
Williamsburg	86	1	248,974	47,795	201,624	445	81,194	77,339	4,925	10,760	-	12,564	5,926	74	2,465
York	344	15	1,192,714	305,539	922,345	35,170	746,205	77,889	12,910	34,274	237	92,379	47,059	8,891	3,008
Residents of other States b	189	5	663,075	102,505	560,714	144	436,275	28,052	10,825	2,898	-	97,139	32,792	10,550	3,092
Total	13,432	463	45,865,791	10,030,543	36,687,178	851,930	25,896,120	6,662,803	800,066	1,826,129	37,154	3,739,227	1,848,794	421,329	297,246

SOUTH DAKOTA

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Armstrong	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aurora	9	5	$15,858	$9,569	$11,333	$7,064	$7,284	$2,903	$7,734	-	-	$108	$625	-	-
Beadle	360	17	1,006,345	226,741	823,124	41,520	659,240	147,863	34,472	$27,275	-	32,342	38,710	$12,547	$10,135
Bennett	10	1	33,392	7,025	27,800	1,433	7,992	23,887	-	-	-	-	25	-	-
Bon Homme	54	3	118,681	24,064	97,978	3,361	36,879	43,718	4,891	1,787	-	4,754	7,262	-	-
Brookings	125	5	321,913	62,190	266,070	6,347	159,136	75,550	7,915	13,404	$238	9,168	22,017	593	3,943
Brown	673	41	1,964,033	410,326	1,633,979	80,272	1,083,032	424,276	78,011	38,406	16,752	73,063	151,000	4,928	16,304
Brule	64	5	132,122	35,422	103,217	6,517	35,518	65,660	5,059	316	-	8,802	5,503	15	-
Buffalo	11	1	29,032	2,444	26,969	381	19,178	8,578	381	-	-	270	114	-	-
Butte	122	8	385,572	78,189	322,910	15,527	128,355	138,478	34,328	28,493	-	39,263	10,750	1,599	460
Campbell	18	-	32,941	3,512	29,429	-	13,167	11,849	-	4,256	-	-	2,054	-	-
Charles Mix	59	8	127,004	29,769	105,882	8,647	41,031	65,713	9,927	3,489	-	3,303	2,322	59	-
Clark	41	3	82,430	12,226	71,118	914	23,703	43,511	4,473	2,449	129	183	1,530	355	-
Clay	71	13	220,160	101,783	163,426	45,049	60,726	94,551	38,429	2,772	5,527	5,686	16,087	2,146	547
Codington	290	17	873,682	206,060	689,698	22,076	443,381	178,570	33,425	54,778	10,690	45,811	50,286	2,803	14,705
Corson	36	2	80,723	14,677	68,916	2,870	36,001	24,373	7,945	-	38	3,844	1,664	368	-
Custer	57	3	144,403	22,215	126,083	3,895	51,630	55,520	6,442	3,497	-	1,599	6,671	822	-
Davison	513	8	945,526	172,784	792,452	19,710	559,694	209,515	21,253	47,795	4,221	24,948	34,862	910	1,985
Day	77	-	198,872	29,881	168,991	-	89,644	69,419	674	4,557	111	4,852	4,324	1,319	829
Deuel	19	-	32,265	4,460	27,805	-	15,022	13,432	1,077	1,056	-	-	475	-	-
Dewey	38	8	78,115	19,913	68,548	10,346	37,237	29,582	10,623	2,021	-	700	156	-	-
Douglas	31	2	88,319	22,163	67,707	1,553	35,865	29,494	960	-	-	3,421	8,718	2,236	337
Edmunds	33	3	68,423	21,126	57,774	10,477	15,678	33,969	8,884	879	-	340	10,687	1,235	-
Fall River	156	8	594,859	68,888	349,387	23,416	214,850	89,885	24,949	23,972	-	4,367	9,327	5,315	2,775
Faulk	26	1	52,281	9,259	46,247	3,245	14,907	18,217	1,180	-	-	7,845	1,276	-	-
Grant	62	4	146,490	18,439	130,155	2,104	101,854	32,960	3,679	2,498	-	2,590	3,667	-	361
Gregory	31	6	67,003	27,951	58,355	19,303	19,139	41,261	8,238	2,011	10,425	66	1,034	258	-
Haakon	41	6	121,671	38,216	92,003	8,548	45,881	28,103	16,673	18,977	-	2,473	7,160	-	112
Hamlin	17	4	21,693	5,786	20,665	4,758	7,327	13,751	4,249	-	589	63	10	-	-
Hand	36	-	90,759	9,897	80,862	-	24,579	39,165	233	7,206	-	532	2,647	-	699
Hanson	12	3	31,278	12,229	23,770	4,721	18,581	11,405	3,484	-	-	-	-	-	-
Harding	23	2	63,452	18,560	49,836	4,944	7,990	38,558	7,138	7,283	-	4,196	3,625	-	-
Hughes	205	6	552,368	70,470	492,610	10,712	303,886	155,881	16,432	18,446	-	12,847	8,778	2,850	497
Hutchinson	45	5	97,210	8,313	91,206	2,309	42,475	44,805	1,342	730	-	27	1,126	-	-
Hyde	20	1	49,340	8,221	41,866	747	13,904	23,892	425	-	-	539	3,003	-	-
Jackson	16	2	44,976	10,661	35,029	714	14,503	24,733	1,998	600	-	860	735	-	-

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

SOUTH DAKOTA - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Jerauld	20	-	$42,112	$6,561	$35,551	-	$14,893	$7,901	$1,545	$9,476	-	$600	$150	-	-
Jones	17	-	47,895	12,541	35,354	-	27,158	16,698	-	-	-	-	2,186	-	$1,279
Kingsbury	48	5	89,508	13,898	78,760	$3,150	37,258	37,581	4,193	991	$268	462	918	-	-
Lake	118	2	309,280	40,646	270,862	2,228	147,539	101,361	2,899	3,021	-	5,668	11,184	$533	358
Lawrence	1,074	12	2,915,042	259,270	2,706,549	50,777	1,914,514	270,276	51,647	48,692	1,906	393,630	53,926	53,736	18,668
Lincoln	79	7	191,829	51,223	154,845	14,239	62,251	90,598	15,756	4,192	-	1,395	9,905	947	3,847
Lyman	14	-	34,430	6,852	27,578	-	7,867	22,303	49	1,602	-	289	219	-	240
McCook	30	3	78,176	11,567	67,966	1,357	14,595	46,171	2,107	5,164	-	659	2,270	-	2,000
McPherson	20	4	57,561	15,652	50,418	8,509	19,877	28,585	1,442	-	7,238	4,381	2,970	-	283
Marshall	42	1	107,463	25,005	82,795	337	30,786	64,001	688	3,454	-	1,788	2,349	310	1,599
Meade	81	9	235,029	44,514	213,274	22,759	80,416	66,246	30,837	7,509	-	35,452	19,000	6,218	1,724
Mellette	7	-	17,001	2,234	14,767	-	7,370	5,848	-	-	-	-	1,407	-	-
Miner	25	4	69,697	23,301	51,773	5,377	7,951	51,620	5,132	871	-	176	1,509	3,176	12
Minnehaha	1,606	37	5,218,022	997,738	4,299,123	80,839	3,026,885	838,506	89,456	201,659	9,445	350,036	202,079	42,428	40,479
Sioux Falls	1,486	32	4,888,778	892,452	4,073,301	76,975	2,807,015	684,168	86,495	195,517	9,445	345,909	186,549	42,312	40,479
Moody	51	1	122,296	15,629	106,890	223	46,003	33,104	338	3,412	-	4,921	9,152	11,141	2,376
Pennington	352	11	1,139,951	160,797	988,985	9,831	550,486	291,060	12,594	23,707	-	100,045	45,739	9,292	4,641
Perkins	60	5	177,271	63,709	126,756	13,194	63,424	48,396	6,078	7,887	-	1,871	6,347	5,101	-
Potter	28	5	49,540	64,255	38,161	52,876	9,366	24,035	7,618	-	-	19	1,058	812	-
Roberts	38	5	77,574	15,055	65,183	2,664	32,417	27,919	6,928	10,930	372	1,143	300	-	351
Sanborn	21	5	51,067	18,127	38,607	5,667	23,669	14,963	4,839	670	-	-	3,065	-	-
Shannon	34	2	67,545	5,247	62,889	591	53,107	1,140	1,695	1,097	279	640	2,097	-	-
Spink	106	17	233,444	52,828	199,385	18,769	113,135	76,884	21,167	4,757	411	7,164	8,424	-	1,640
Stanley	11	2	29,176	11,359	21,920	4,103	19,037	5,408	4,346	-	-	659	1,339	-	-
Sully	23	4	55,450	8,111	49,302	1,963	23,734	19,545	1,930	-	1,410	-	52	-	-
Todd	39	2	73,025	5,862	68,405	1,242	55,213	15,084	1,121	-	-	326	698	-	1,229
Tripp	83	13	251,197	71,833	207,297	27,933	87,114	99,145	31,654	36,637	-	9,299	758	286	38
Turner	79	14	179,903	56,816	138,050	14,963	86,995	57,076	10,594	4,364	-	2,189	8,196	100	266
Union	77	5	200,793	34,483	171,648	5,338	88,727	57,335	4,576	-	-	4,522	13,576	1,513	-
Walworth	112	2	384,708	138,975	274,015	28,282	163,462	79,316	7,429	36,115	429	3,038	2,425	-	4,886
Washabaugh	2	1	11,379	5,933	6,026	580	915	10,325	-	-	589	-	-	-	-
Washington	2	-	6,887	20	6,867	-	4,144	2,529	-	-	-	-	-	-	-
Yankton	220	17	663,175	182,797	546,534	66,156	308,240	185,893	27,292	31,117	376	11,992	35,028	1,647	9,374
Ziebach	12	-	33,283	744	32,539	-	7,211	16,058	-	-	-	-	-	149	-
Residents of other States b	128	4	404,142	78,767	327,857	2,482	281,092	15,080	3,008	9,835	-	16,430	32,306	7,857	4,647
Total	7,860	400	22,336,002	4,325,780	18,830,131	819,909	11,804,120	5,081,017	765,881	776,112	71,443	1,257,656	898,842	185,604	153,626

TENNESSEE

Anderson	320	1	$729,277	$64,424	$665,383	$530	$595,698	$64,148	$470	$4,006	-	$13,906	$7,735	$26	$3,320
Bedford	86	4	360,057	67,158	295,603	2,704	161,910	80,958	1,193	30,592	-	21,001	5,802	-	6,571
Benton	10	-	24,963	5,044	19,919	-	4,463	6,732	-	-	-	618	1,107	-	-
Bledsoe	12	-	29,928	2,377	27,551	-	17,967	-	-	-	-	-	184	-	-
Blount	278	4	868,968	164,857	710,109	5,998	543,862	82,070	3,281	47,121	-	87,299	16,927	119	4,291
Bradley	246	5	1,083,497	162,675	925,871	5,049	579,560	112,222	13,370	31,615	$4,834	217,153	40,807	9,640	3,892
Campbell	161	1	564,729	100,910	463,898	79	331,129	39,174	771	19,038	269	69,291	36,683	16,955	3,417
Cannon	7	-	33,844	14,535	19,309	-	8,639	19,105	-	-	-	246	-	-	-
Carroll	86	4	280,694	47,301	234,972	1,579	139,336	45,272	2,756	61,725	-	482	1,946	500	3,773
Carter	239	5	649,576	74,207	580,547	5,178	522,774	76,428	1,853	2,869	-	3,843	7,358	1,314	2,387
Cheatham	19	-	56,390	4,958	51,432	-	20,152	15,566	-	-	-	2,893	275	-	28
Chester	10	2	31,437	7,086	25,522	1,171	5,746	15,926	1,064	-	-	504	1,337	495	-
Claiborne	47	-	130,839	12,280	118,559	-	84,240	25,554	-	-	-	1,110	1,630	143	-
Clay	3	-	8,860	503	8,357	-	8,582	-	-	-	-	226	52	-	-
Cocke	83	2	319,582	69,481	252,302	2,201	131,781	42,889	10,091	37,420	-	67,547	8,014	90	2,000

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

TENNESSEE - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 5/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Coffee	106	-	$328,975	$42,307	$286,668	-	$185,642	$55,340	$1,004	$9,675	-	$14,903	$8,590	$8	$4,407
Crockett	40	2	107,928	14,905	93,461	$438	34,895	25,256	250	3,692	-	7,188	7,310	-	-
Cumberland	35	2	125,842	18,940	108,929	2,027	53,117	45,494	2,248	12,640	-	2,260	1,478	-	-
Davidson	9,320	148	31,602,969	5,177,950	26,846,444	421,425	19,714,845	3,751,513	226,661	1,895,504	$73,686	2,497,660	1,073,464	227,678	371,136
Nashville a	8,795	144	30,287,030	5,060,130	25,643,037	416,137	18,766,503	3,624,177	221,814	1,819,772	68,528	2,455,114	1,052,179	223,685	366,484
Decatur	14	-	46,787	9,213	37,574	-	16,371	21,533	-	2,613	-	590	1,182	-	-
De Kalb	6	-	12,705	699	12,006	-	7,882	2,479	-	-	-	-	42	-	-
Dickson	54	4	176,829	35,607	144,741	3,519	102,657	35,861	3,105	6,489	-	8,036	8,805	800	4,273
Dyer	219	10	845,085	154,209	701,367	10,491	339,242	196,313	19,096	74,888	788	29,696	21,161	1,573	3,681
Fayette	65	-	177,090	30,018	147,072	-	59,761	42,983	10,002	19,398	-	468	1,739	393	-
Fentress	25	3	69,390	10,608	61,262	2,480	33,587	21,443	1,036	168	-	228	599	-	-
Franklin	170	5	489,329	122,790	406,602	40,063	276,928	70,265	36,807	20,836	946	14,887	25,734	338	5,182
Gibson	203	7	608,609	109,985	503,102	4,478	215,065	121,624	13,412	64,659	-	56,192	18,265	207	4,000
Giles	76	1	256,446	52,428	208,814	4,796	105,301	56,701	1,041	20,191	-	14,261	8,674	625	3,200
Grainger	11	-	40,214	8,791	31,423	-	11,660	6,776	-	18,607	-	86	999	-	-
Greene	189	10	733,262	183,526	569,565	19,829	357,456	101,359	9,082	93,652	505	27,768	16,143	8,744	3,598
Grundy	34	-	112,941	19,327	93,614	-	74,370	22,487	-	1,160	-	7,905	1,885	-	1,539
Hamblen	142	1	541,541	132,479	411,623	2,561	262,324	75,891	-	89,227	-	20,723	9,642	950	6,150
Hamilton	4,493	92	19,334,375	3,908,508	15,831,017	405,150	10,074,930	1,948,119	162,960	780,684	42,751	4,391,862	680,349	83,600	154,803
Chattanooga a	4,233	86	18,075,084	3,629,320	14,817,969	372,205	9,471,512	1,863,880	159,220	764,312	15,196	4,008,664	620,165	78,307	140,452
Hancock	8	-	19,194	2,336	16,858	-	14,516	4,660	-	-	-	-	18	-	-
Hardeman	45	3	116,621	28,146	93,465	4,990	38,694	33,059	3,040	11,631	-	1,342	3,023	-	-
Hardin	42	-	127,515	24,480	105,035	-	65,005	32,152	75	2,330	-	211	4,398	5,402	481
Hawkins	106	2	291,408	53,201	238,826	619	189,957	15,931	5,928	27,885	-	8,033	12,800	150	-
Haywood	90	1	300,063	55,167	246,598	1,702	93,878	81,990	2,468	19,285	-	21,753	21,514	3,868	1,113
Henderson	41	1	124,210	10,893	113,424	107	40,498	43,817	-	3,014	-	6,753	2,135	986	-
Henry	183	4	650,885	110,029	545,750	4,894	282,510	67,628	4,156	15,968	-	155,900	15,971	2,618	5,586
Hickman	34	1	96,877	15,587	82,325	1,035	45,093	17,319	-	5,294	-	6,603	4,176	-	-
Houston	10	-	24,320	2,826	21,494	-	15,819	5,320	-	-	-	45	22	124	-
Humphreys	27	1	76,785	17,438	59,666	319	35,176	20,822	319	5,829	-	516	581	1,670	104
Jackson	27	1	67,842	9,161	59,275	594	50,642	2,829	2,542	600	-	432	3,082	40	393
Jefferson	52	1	189,927	42,877	149,348	2,298	100,419	27,933	3,846	15,747	-	11,698	4,656	-	2,000
Johnson	20	-	53,106	7,911	45,195	-	21,638	17,412	-	100	-	3	258	-	-
Knox	4,108	84	14,769,931	2,840,748	12,197,804	268,621	9,180,702	1,621,244	80,900	485,821	43,904	1,566,788	417,877	107,299	141,366
Knoxville a	3,915	78	14,135,822	2,747,879	11,651,695	263,752	8,719,881	1,577,261	78,526	469,011	43,904	1,512,930	395,896	101,849	135,658
Lake	65	1	299,980	93,105	207,607	732	68,815	48,325	1,540	11,744	-	7,523	3,965	525	2,000
Lauderdale	116	4	387,707	95,824	296,805	4,922	120,962	84,001	4,014	37,583	2,480	16,146	25,745	257	289
Lawrence	60	-	172,650	31,113	141,537	-	67,579	57,975	3,668	184	363	3,470	9,477	-	-
Lewis	16	-	49,740	9,331	40,409	-	21,630	7,372	-	6,565	-	-	447	852	-
Lincoln	111	4	387,441	80,834	308,164	1,557	154,102	126,464	1,158	8,025	1,309	10,012	10,823	249	3,126
Loudon	91	5	342,792	90,321	255,641	3,170	139,380	71,809	10,339	83,076	-	8,175	3,118	660	4,960
McMinn	205	6	657,467	113,846	556,957	13,336	396,220	70,894	2,792	78,782	4,249	22,698	13,906	1,694	5,101
McNairy	22	-	63,286	6,828	56,458	-	20,447	17,684	-	-	-	18,706	455	-	-
Macon	11	-	24,363	3,515	20,848	-	15,024	3,795	-	1,079	-	462	610	-	-
Madison	748	14	2,513,509	410,707	2,124,924	22,122	1,533,946	314,781	19,487	198,704	3,040	127,087	61,349	10,163	23,070
Marion	94	2	275,476	50,011	226,214	749	160,885	45,208	244	13,997	-	12,523	3,635	2,586	-
Marshall	69	1	226,146	36,837	193,680	4,371	104,947	51,920	6,085	14,432	-	12,823	13,514	52	366
Maury	337	13	1,032,245	203,918	860,756	32,429	516,474	145,099	46,196	96,260	725	87,622	47,622	441	13,372
Meigs	11	-	29,980	4,483	25,497	-	27,746	-	-	-	-	590	1,494	-	-
Monroe	69	1	206,822	31,085	176,941	1,204	92,606	47,310	5,191	9,828	-	21,830	5,518	2,386	1,268
Montgomery	341	10	1,434,192	249,460	1,198,791	14,059	605,075	178,250	21,295	125,862	2,978	266,875	78,555	30,192	16,151
Moore	2	1	15,199	20,657	6,691	12,149	8,402	-	17,569	-	-	731	352	-	-
Morgan	45	2	96,708	7,705	90,702	1,699	81,375	9,278	1,699	-	-	425	3,498	-	-
Obion	125	2	440,263	106,813	333,940	490	155,562	139,498	2,535	15,693	-	30,503	14,315	747	7,200
Overton	18	-	39,778	4,299	35,479	-	18,153	16,027	-	65	-	-	298	-	-
Perry	5	-	11,715	332	11,383	-	8,710	-	-	-	-	-	3,005	-	-
Pickett	1	-	3,764	814	2,950	-	3,764	-	-	-	-	-	-	-	-
Polk	127	-	404,402	37,916	366,486	-	346,177	24,357	1,597	3,835	-	3,520	4,547	375	4,620

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

TENNESSEE - Continued

County and City	Number of Returns: Net Income 1/	Number of Returns: Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss: Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Putnam	92	5	$315,456	$93,145	$247,432	$25,121	$154,955	$34,485	$22,757	$52,752	$51	$2,578	$9,227	$245	$4,619
Rhea	59	1	144,678	25,392	121,067	1,781	70,193	33,747	1,733	5,354	-	3,891	2,808	-	2,000
Roane	206	6	656,011	117,958	550,484	12,431	369,921	128,543	3,815	46,107	1,210	21,042	22,813	305	5,360
Robertson	193	3	704,942	117,179	590,362	2,599	288,488	129,008	9,806	87,134	1,774	37,733	36,672	6,901	4,595
Rutherford	258	4	770,932	212,090	625,231	66,389	375,635	108,261	7,194	80,085	1,711	16,571	40,131	11,817	3,375
Scott	28	4	90,218	24,383	71,222	5,387	35,870	36,932	4,637	-	-	646	909	-	-
Sequatchie	5	-	18,223	3,575	14,648	-	10,090	2,316	-	-	-	-	2	-	-
Sevier	67	1	232,511	32,528	201,081	1,098	98,023	29,108	-	57,187	-	10,563	5,658	7,026	-
Shelby	11,053	278	39,608,058	7,459,326	33,380,635	1,231,903	24,062,904	5,083,970	382,804	2,551,099	382,309	2,683,438	1,297,071	577,350	410,164
Memphis a	10,848	274	38,989,985	7,350,342	32,862,994	1,223,351	23,737,029	4,939,595	376,634	2,539,688	376,955	2,667,838	1,279,512	576,889	407,460
Smith	17	1	73,579	15,502	58,760	683	48,227	8,190	-	722	-	1,704	2,286	502	2,000
Stewart	12	1	27,712	2,248	26,009	545	6,712	5,565	350	10,174	-	387	2,441	1,352	-
Sullivan	824	13	2,633,274	442,717	2,232,964	42,407	1,769,050	424,155	30,318	64,453	-	91,151	28,359	19,450	7,472
Sumner	124	2	403,625	52,982	354,156	3,513	131,339	75,863	3,090	71,368	-	16,277	9,465	4,969	2,637
Tipton	89	4	337,232	66,608	276,987	6,363	92,530	102,444	7,531	43,901	-	18,173	15,822	3,357	3,698
Trousdale	10	-	42,510	6,039	36,471	-	12,000	11,975	-	5,087	-	9,401	1,079	-	-
Unicoi	154	-	466,965	81,619	385,346	-	373,759	24,229	-	5,747	-	9,597	12,119	1,541	3,865
Union	18	-	29,074	1,519	27,555	-	27,782	663	-	-	-	-	213	-	30
Van Buren	1	-	2,399	421	1,978	-	2,394	-	-	-	-	-	5	-	-
Warren	58	1	224,332	43,625	188,109	7,402	86,078	37,409	-	2,581	-	33,780	24,786	1,800	400
Washington	633	20	2,032,463	494,263	1,626,621	88,421	1,381,336	274,170	7,490	67,049	5,745	49,783	36,415	6,419	11,914
Johnson City	472	15	1,513,585	363,262	1,229,685	79,362	1,030,614	188,971	6,493	64,251	5,745	42,447	23,895	2,191	11,411
Wayne	8	-	44,104	5,677	38,427	-	10,531	22,502	-	-	-	30	3,371	-	-
Weakley	79	3	206,342	48,856	161,943	4,457	104,104	23,503	1,052	8,204	1,585	6,637	11,215	14,812	1,079
White	31	1	106,476	23,410	90,433	7,367	34,461	31,189	1,077	13,821	-	3,091	7,967	5,482	-
Williamson	188	4	575,855	91,188	489,293	4,626	272,556	122,444	6,186	55,142	-	14,257	15,549	2,211	1,519
Wilson	84	2	287,107	56,813	236,214	5,920	121,095	76,320	7,146	18,286	-	12,175	6,924	1,437	2,878
Residents of other States b	558	23	2,077,236	331,886	1,762,641	17,291	1,324,053	145,973	3,630	21,177	3,204	362,282	51,409	3,189	20,630
Total	39,140	855	138,918,581	25,591,589	116,202,610	2,875,618	81,184,486	17,652,608	1,270,852	7,915,117	580,416	13,417,817	4,457,393	1,197,499	1,312,429

TEXAS

County and City	Number of Returns: Net Income 1/	Number of Returns: Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Anderson	628	5	$1,922,558	$231,108	$1,697,979	$6,529	$939,582	$394,143	$14,492	$113,050	-	$48,845	$39,292	$17,776	$4,576
Andrews	22	-	82,947	22,216	60,731	-	46,003	2,015	12,024	1,790	-	173	240	5,588	-
Angelina	250	8	1,036,526	216,114	831,628	11,216	445,023	188,411	12,382	52,489	$898	145,199	58,184	9,656	5,510
Aransas	30	2	92,094	17,706	76,898	2,510	38,205	22,765	3,992	7,372	-	5,251	8,015	227	-
Archer	76	7	326,299	201,263	181,258	56,222	53,271	64,171	114,337	28,532	-	1,812	11,591	-	10,110
Armstrong	42	2	118,975	12,455	108,506	1,986	7,089	55,464	97	34,238	790	520	573	644	2,000
Atascosa	83	4	236,149	34,493	204,773	3,117	73,951	96,147	4,699	8,959	197	7,758	7,485	-	2,652
Austin	215	9	598,516	72,221	532,556	6,261	210,618	150,021	8,990	57,795	651	12,752	18,267	6,779	760
Bailey	16	2	72,128	33,806	51,980	13,658	36,902	16,381	13,142	-	-	13,512	954	-	-
Bandera	32	-	90,779	22,582	68,197	-	48,431	13,717	298	7,492	711	462	5,503	354	2,480
Bastrop	220	5	590,230	123,100	476,693	9,563	226,692	115,922	11,405	19,857	-	26,016	34,662	1,755	3,023
Baylor	58	9	203,832	86,427	133,854	16,449	79,538	51,817	23,153	16,074	2,767	1,734	2,295	355	3,756
Bee	325	10	1,038,549	212,065	842,558	16,074	352,493	218,923	27,886	123,109	106	13,056	15,323	21,392	6,054
Bell	592	20	1,842,950	368,832	1,511,750	37,632	957,620	358,206	26,935	86,404	1,347	42,476	86,237	11,445	6,522
Bexar	8,195	367	29,984,803	7,927,878	23,571,506	1,514,581	15,162,440	4,527,828	897,377	1,562,678	193,574	1,773,753	2,316,690	779,284	401,512
San Antonio a	7,921	358	29,184,338	7,778,947	22,872,099	1,466,708	14,534,843	4,480,960	869,553	1,546,243	184,951	1,761,527	2,290,384	777,512	396,503
Blanco	15	3	61,342	17,996	45,476	2,130	13,620	30,341	2,177	-	-	3,082	3,902	-	1,665
Borden	15	3	63,241	35,958	42,194	14,911	7,436	21,074	14,680	9,920	-	686	5,288	131	-
Bosque	64	6	184,346	64,519	151,656	31,829	61,058	49,778	2,595	3,094	7,338	12,071	11,741	98	5,177
Bowie	399	19	1,471,633	346,468	1,183,343	58,178	636,249	261,184	63,439	118,773	7,597	161,009	113,159	8,228	16,178
Texarkana	303	12	1,143,153	258,117	918,791	33,755	500,904	187,933	34,783	100,316	3,369	120,668	92,918	7,663	16,178
Brazoria	413	15	1,109,510	233,966	947,571	72,027	544,652	205,309	37,580	41,814	-	32,296	33,923	21,971	10,694

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

TEXAS - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Brazos	290	16	$1,202,991	$275,186	$952,391	$24,586	$381,063	$230,689	$33,398	$191,990	-	$26,632	$86,070	$5,715	$7,033
Brewster	109	24	342,775	271,570	253,887	182,682	117,303	68,044	174,389	3,691	$12,126	13,999	51,664	500	4,655
Briscoe	20	8	76,434	43,693	50,880	18,139	22,910	20,705	19,757	12,500	183	388	1,571	-	-
Brooks	77	6	277,076	62,229	221,422	6,575	76,440	80,250	15,338	26,966	-	14,349	14,692	7,827	255
Brown	211	9	672,959	175,973	511,846	14,860	328,987	122,432	13,145	56,084	3,589	40,863	34,005	2,299	5,151
Burleson	131	4	358,199	78,104	283,032	2,937	114,035	83,644	5,146	28,530	-	2,891	15,175	7,066	1,574
Burnet	51	6	152,893	32,707	128,823	8,637	44,084	46,559	7,393	22,648	-	4,558	4,650	168	-
Caldwell	340	10	1,031,570	227,400	830,879	26,709	333,100	262,009	24,201	116,247	3,655	22,117	39,841	9,482	4,409
Calhoun	42	5	183,855	61,411	127,374	4,930	29,258	32,571	12,641	600	-	8,867	6,686	40	-
Callahan	68	11	183,525	50,258	146,369	13,102	78,279	48,789	9,410	10,507	7,195	1,949	8,557	660	2,416
Cameron	1,034	76	3,044,204	666,895	2,556,111	178,802	1,637,006	557,773	135,652	185,721	6,605	130,880	115,463	14,432	29,303
Camp	45	1	127,823	30,146	99,578	1,901	45,648	17,330	377	814	-	6,244	3,579	3,400	4,194
Carson	174	6	617,129	122,879	521,257	27,007	161,351	250,809	49,558	22,557	-	47,344	12,528	6,970	2,717
Cass	57	9	212,405	62,283	165,814	15,692	46,519	41,187	29,409	7,773	-	22,885	19,663	4,442	2,445
Castro	13	-	40,936	7,762	33,174	-	4,727	22,245	-	-	-	38	-	-	-
Chambers	191	2	542,581	49,413	495,477	2,309	248,698	87,921	17,269	3,716	1,097	2,486	9,293	4,538	212
Cherokee	323	17	1,289,527	295,900	1,062,196	68,569	420,282	136,471	37,138	184,120	3,813	57,238	22,267	74,405	6,944
Childress	129	11	382,416	109,372	293,729	20,685	167,004	84,741	3,350	22,830	22,448	24,389	16,205	14,498	-
Clay	71	13	173,137	54,107	141,982	22,952	49,887	56,071	21,534	7,311	-	6,035	7,423	860	4,720
Cochran	9	1	21,718	5,428	16,443	153	4,723	7,167	2,044	2,259	-	-	111	-	-
Coke	16	2	46,780	10,235	36,987	442	9,101	19,221	2,625	5,572	160	216	1,468	-	200
Coleman	134	17	424,390	181,511	301,419	58,540	120,362	137,491	54,730	58,574	1,152	5,191	17,913	12,690	1,019
Collin	248	14	877,683	255,430	675,241	52,988	255,001	206,764	41,664	51,907	1,818	110,366	26,600	6,807	12,651
Collingsworth	63	7	189,262	56,435	154,057	21,230	38,939	71,115	16,426	22,188	-	1,493	4,884	-	2,000
Colorado	230	12	757,085	149,312	621,939	14,166	237,211	211,074	32,946	76,921	-	28,077	49,632	14,092	5,537
Comal	223	10	722,725	153,472	591,234	21,981	187,814	185,852	15,496	45,028	3,930	81,406	65,971	20,243	5,552
Comanche	72	3	239,224	36,723	204,866	2,365	73,932	65,467	907	19,379	-	20,362	6,410	11,300	2,543
Concho	61	9	165,751	34,409	148,196	16,854	38,606	95,638	18,519	18,302	-	516	3,557	418	-
Cooke	187	16	699,119	256,040	498,133	55,054	237,001	137,493	32,857	99,573	345	82,604	27,356	9,670	6,733
Coryell	96	1	343,038	56,691	290,587	4,240	78,914	94,995	7,809	30,631	-	12,662	18,552	8,947	390
Cottle	97	3	468,482	101,763	368,280	1,561	158,429	75,501	6,005	63,418	-	53,827	23,670	18,312	12,469
Crane	40	1	118,024	27,836	99,539	9,351	75,150	10,953	9,352	20,845	-	627	2,580	252	2,868
Crockett	68	59	178,680	420,580	143,201	385,101	36,580	96,342	376,654	8,371	9,455	-	6,266	5,298	2,422
Crosby	66	7	243,167	100,915	157,486	15,234	63,885	112,347	17,709	7,863	394	385	7,429	5,114	7,127
Culberson	37	10	125,247	69,377	103,637	47,767	47,974	37,191	21,433	5,899	17,942	8,070	4,169	8,186	1,634
Dallam	126	18	397,350	161,857	306,679	71,186	223,158	78,118	59,451	14,863	14,789	4,824	13,701	1,774	4,580
Dallas	16,011	345	62,974,661	12,741,528	51,469,078	1,235,945	38,301,438	5,662,906	665,752	3,624,964	272,700	5,494,526	1,970,594	1,314,988	736,533
Dallas a	15,764	333	62,151,719	12,515,928	50,832,665	1,196,874	37,892,410	5,532,838	591,352	3,576,984	271,808	5,456,734	1,937,843	1,295,480	727,541
Dawson	57	1	145,347	20,067	126,953	1,673	36,055	83,440	201	3,382	-	30	2,905	-	2,220
Deaf Smith	64	12	308,582	133,632	199,317	24,367	76,435	83,435	24,101	28,803	3,579	49,825	24,507	2,409	1,861
Delta	28	2	72,572	19,554	54,588	1,570	9,736	23,768	1,367	13,202	-	3,152	2,673	-	260
Denton	224	14	666,504	184,527	495,845	13,868	225,534	159,298	10,474	34,191	2,000	17,545	19,289	3,163	6,361
De Witt	266	17	731,837	204,651	577,146	49,960	262,112	221,346	42,402	33,404	33,794	22,810	30,952	6,253	1,174
Dickens	36	5	114,836	21,114	98,026	4,304	32,138	50,315	4,304	5,442	-	4,611	3,905	991	844
Dimmit	52	7	140,578	87,796	106,306	53,524	36,594	49,210	42,259	4,132	11,014	1,839	5,128	2,952	4,000
Donley	82	14	219,687	91,959	155,216	27,488	52,726	69,516	31,849	15,992	4,811	5,768	22,742	-	40
Duval	202	5	500,092	59,239	445,541	4,688	230,852	113,075	7,262	21,359	-	7,159	12,429	5,132	-
Eastland	352	21	1,090,195	256,366	885,653	51,824	480,218	204,189	90,141	44,727	9,162	39,950	17,736	75,583	8,562
Ector	108	6	398,663	139,046	294,382	34,765	149,614	102,389	39,075	16,510	3,563	5,476	1,883	9,410	18,807
Edwards	20	32	50,105	111,767	34,485	96,147	15,904	17,045	93,579	670	14,681	-	-	9,600	-
Ellis	424	33	1,544,048	495,991	1,182,069	134,012	514,914	400,625	75,841	71,122	16,895	107,058	107,961	16,882	14,272
El Paso	3,700	134	11,869,531	2,355,587	9,991,500	477,556	6,695,962	1,817,724	255,834	766,882	53,313	507,385	491,143	122,586	129,986
El Paso a	3,436	131	11,054,379	2,272,535	9,257,375	475,531	6,287,475	1,543,703	248,202	736,642	51,603	497,722	482,342	121,439	123,743
Erath	102	3	334,033	54,743	280,606	1,316	131,235	82,467	2,576	20,989	-	19,381	12,314	2,121	4,146
Falls	270	14	1,007,786	340,054	784,677	116,945	248,682	347,114	24,442	91,046	936	43,974	30,685	7,236	45,030
Fannin	149	8	478,346	169,824	326,175	17,653	175,406	84,110	9,018	40,864	3,621	19,509	14,494	9,344	2,324
Fayette	280	13	788,731	157,984	641,403	10,656	174,274	226,164	22,610	64,842	2,240	28,991	95,858	10,839	4,459
Fisher	51	2	183,259	60,026	144,519	21,286	57,657	41,101	23,805	15,179	1,839	4,315	70	302	-

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

TEXAS - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Floyd	79	10	$297,339	$79,506	$226,587	$8,754	$57,758	$119,235	$9,871	$24,123	$106	$2,992	$14,175	$3,346	$4,997
Foard	38	2	102,432	38,627	88,449	24,644	29,917	55,506	14,179	8,362	-	188	190	-	2,052
Fort Bend	370	11	1,229,960	259,444	1,021,223	50,707	451,477	204,352	47,302	96,800	3,127	41,450	40,122	14,580	11,602
Franklin	17	1	45,367	31,813	30,748	17,194	9,573	13,424	14,674	684	-	1,461	652	142	-
Freestone	147	4	487,760	88,082	401,557	1,879	225,050	73,840	9,307	18,063	5,435	30,130	15,690	2,954	1,887
Frio	50	10	153,006	67,415	112,957	27,366	67,219	34,521	35,958	10,733	2,830	5,097	4,052	23	1,165
Gaines	21	2	58,105	28,778	47,367	18,040	19,938	18,339	20,355	-	-	66	593	-	871
Galveston	3,385	94	10,972,727	1,467,764	9,521,549	16,586	5,742,745	1,308,047	50,565	939,585	52,351	858,692	674,966	109,448	111,545
Galveston	3,057	92	10,159,681	1,389,507	8,781,618	11,444	5,170,871	1,219,911	41,513	892,520	52,261	830,745	659,089	99,989	110,693
Garza	36	2	137,283	39,359	102,004	4,080	49,121	41,223	5,710	21,890	3,532	1,093	943	1,259	-
Gillespie	101	4	232,026	20,241	213,523	1,738	51,445	93,887	801	16,999	-	6,096	19,078	930	103
Glasscock	16	2	60,491	23,444	50,255	13,208	10,117	22,263	12,410	8,589	-	2,786	3,531	1,300	-
Goliad	78	3	319,185	123,003	212,484	16,302	112,963	54,939	49,851	13,847	195	22,354	17,211	6,092	7,545
Gonzales	180	9	580,848	185,572	444,403	49,127	123,671	155,059	29,397	58,455	-	28,990	31,798	1,294	6,142
Gray	636	32	2,347,327	445,452	1,947,513	45,638	886,147	579,482	107,213	154,346	22,477	54,287	20,225	62,023	25,950
Grayson	838	25	2,746,170	498,035	2,292,919	44,784	1,281,267	422,562	28,384	205,483	14,623	290,297	165,734	40,515	13,054
Gregg	2,026	30	7,840,967	993,810	6,925,943	78,786	2,835,329	1,327,511	98,143	664,976	35,379	221,034	73,119	184,441	52,951
Grimes	213	5	709,592	157,555	557,454	5,417	227,474	167,358	11,390	97,710	9,780	44,665	27,099	5,796	319
Guadalupe	224	10	659,518	199,138	495,609	35,229	249,848	143,842	32,522	67,267	1,490	14,618	32,201	7,788	4,398
Hale	249	26	835,521	275,486	655,606	95,571	271,840	267,171	42,407	62,530	9,824	25,806	18,573	769	12,624
Hall	68	9	245,997	111,560	164,497	30,060	57,936	76,448	28,441	11,606	1,747	11,205	8,683	47	1,546
Hamilton	66	1	190,104	39,655	150,580	131	69,911	40,990	1,031	18,114	-	5,969	8,274	214	-
Hansford	56	1	208,124	61,491	148,429	1,796	31,542	94,089	2,539	3,817	114	689	18,234	2,280	80
Hardeman	127	10	480,943	116,233	377,497	12,787	156,122	146,507	12,685	58,490	6,789	14,187	13,669	4,086	2,979
Hardin	199	8	601,268	88,918	520,293	7,943	312,703	80,811	12,491	74,417	2,180	16,813	4,209	33,063	4,000
Harris	19,032	452	75,074,266	14,874,006	62,091,756	1,891,496	42,574,022	7,191,147	921,213	3,185,929	303,254	8,062,862	2,841,290	2,432,535	727,362
Houston a	17,876	429	71,962,449	14,487,152	59,322,402	1,847,105	40,770,941	6,672,559	872,610	3,120,536	301,532	7,938,074	2,756,958	2,407,768	708,949
Harrison	483	21	1,878,157	324,478	1,612,126	58,447	651,485	330,292	33,719	218,736	3,070	140,029	118,237	47,054	15,101
Hartley	16	4	63,233	38,367	42,540	17,674	31,089	15,888	14,680	115	503	6,484	1,692	-	1,039
Haskell	49	7	130,032	45,031	93,067	8,066	38,113	26,836	10,615	18,112	-	7,929	11,237	293	1,337
Hays	187	18	635,662	171,467	490,820	26,625	178,865	162,022	14,165	113,055	-	11,112	32,946	8,459	2,622
Hemphill	74	17	216,163	134,276	158,096	76,209	90,432	51,533	50,458	7,564	2,639	14,536	6,523	680	2,000
Henderson	139	4	512,294	160,239	386,663	34,608	172,061	105,081	16,725	48,360	6,574	40,866	7,190	32,036	3,062
Hidalgo	919	65	2,837,491	668,154	2,290,688	121,351	1,091,922	733,941	115,060	204,066	12,207	102,350	74,799	169,860	34,378
Hill	268	12	897,470	211,599	699,979	14,108	288,966	192,060	15,320	75,225	1,999	65,661	19,836	16,813	6,924
Hockley	32	-	103,013	9,093	93,920	-	41,706	46,348	-	7,523	-	-	955	-	90
Hood	10	2	19,570	2,738	17,011	179	6,754	10,141	309	-	-	-	160	-	1,017
Hopkins	93	5	302,170	74,690	238,339	10,909	116,862	63,216	9,755	17,360	374	34,839	12,571	5,487	3,465
Houston	134	5	463,841	160,393	358,695	55,247	160,724	125,869	18,390	50,671	209	31,070	18,538	4,210	1,067
Howard	361	13	1,144,261	231,241	953,848	40,828	550,303	254,373	33,646	70,303	3,380	24,375	74,123	4,585	8,793
Hudspeth	38	3	139,633	41,708	114,693	16,768	41,038	40,003	18,067	475	-	2,223	7,341	2,606	-
Hunt	347	18	1,184,944	290,364	912,531	17,951	501,097	251,492	14,971	37,497	5,465	87,535	44,275	10,941	17,443
Hutchinson	390	12	1,274,200	610,966	894,061	230,827	566,849	500,648	263,027	33,679	99,235	9,439	26,265	21,526	8,518
Irion	29	5	60,074	21,368	57,063	18,357	27,751	14,070	19,013	4,078	-	128	7,114	16	-
Jack	59	3	169,862	37,183	137,490	4,811	46,205	41,083	10,425	15,894	118	3,231	10,334	-	2,000
Jackson	96	5	348,695	80,603	272,960	4,868	72,099	78,345	14,732	33,281	7,692	19,746	28,193	21,955	-
Jasper	85	1	288,757	48,074	240,825	142	133,583	54,060	629	43,854	35	4,686	1,987	1,843	5,681
Jeff Davis	24	9	86,519	76,221	48,053	37,755	21,355	38,453	35,782	-	3,468	403	44	-	-
Jefferson	4,416	89	14,227,510	2,417,833	11,983,215	173,538	8,257,392	1,967,837	120,722	645,655	50,109	1,485,851	375,120	156,095	111,684
Beaumont	2,329	65	8,789,952	1,754,874	7,141,240	106,162	4,517,488	1,245,529	79,766	380,988	39,227	1,218,782	263,375	136,648	69,317
Port Arthur	1,645	19	4,302,484	499,754	3,849,093	46,363	2,963,432	576,545	38,227	204,702	3,531	234,016	89,364	18,622	40,123
Jim Hogg	109	5	311,744	52,193	282,732	23,181	102,788	77,195	24,868	10,073	-	2,850	3,789	8,408	-
Jim Wells	167	10	614,390	138,033	487,529	11,172	171,146	211,043	36,843	58,737	1,070	945	7,464	10,590	683
Johnson	240	10	703,950	171,102	549,377	16,529	360,311	156,798	6,663	34,096	9,252	15,996	13,583	5,264	553
Jones	190	6	644,237	134,575	515,426	5,764	195,240	161,425	15,889	114,623	-	16,163	11,912	12,011	8,917
Karnes	202	10	589,103	97,539	506,042	14,478	174,484	200,083	11,941	31,956	283	26,253	29,623	3,042	4,853
Kaufman	218	6	1,196,837	291,471	910,957	5,591	205,380	133,476	14,413	62,928	3,802	308,536	222,775	10,759	2,003
Kendall	85	2	298,046	113,296	192,052	7,302	65,222	60,602	5,260	9,197	1,545	67,481	31,466	2,312	1,396

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

TEXAS - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Kenedy	15	3	$88,368	$35,258	$69,903	$16,793	$21,929	$19,415	$21,463	$7,403	-	$630	$1,212	$769	$2,000
Kent	11	3	86,891	73,946	17,679	4,734	5,464	12,433	2,238	-	-	5,128	34,880	8,965	-
Kerr	268	32	867,311	477,567	620,211	230,467	362,471	135,864	259,315	43,266	$25,141	59,107	59,027	13,825	2,509
Kimble	41	7	97,890	79,098	72,368	53,576	26,812	43,528	22,391	3,360	771	155	3,833	225	2,000
King	5	-	18,366	2,631	15,735	-	-	3,816	1,210	-	-	6,250	641	-	-
Kinney	55	11	130,914	67,395	114,553	51,034	45,552	28,406	58,173	23,611	28	261	4,559	30	-
Kleberg	233	6	675,484	111,610	571,232	7,358	414,468	103,475	11,778	6,987	5,672	5,794	21,967	331	755
Knox	55	8	163,947	49,299	126,761	12,113	34,597	76,565	15,798	7,967	61	338	1,860	251	4,000
Lamar	392	21	1,424,678	349,270	1,105,125	29,717	494,158	253,576	39,087	135,041	12,638	153,164	89,880	30,222	1,922
Lamb	82	11	260,395	82,300	205,435	27,340	75,964	80,777	23,379	29,948	-	6,035	14,168	5,472	2,545
Lampasas	68	9	238,246	68,550	176,813	7,117	58,903	45,167	5,744	13,875	6,576	15,913	34,124	-	93
La Salle	38	6	108,202	53,721	82,237	27,756	39,731	34,803	35,458	5,024	-	334	952	2,882	-
Lavaca	204	13	621,967	132,874	517,662	28,569	190,395	169,081	23,324	76,650	9,952	18,493	46,664	2,130	3,063
Lee	43	-	119,135	20,489	98,646	-	35,407	41,293	2,765	6,826	-	8,086	4,296	1,507	-
Leon	50	1	150,690	25,082	126,803	1,195	37,523	35,348	1,195	611	-	1,322	8,506	10,042	-
Liberty	347	6	1,102,395	210,098	901,227	8,930	431,533	260,239	34,895	42,119	3,373	37,811	27,492	33,209	10,943
Limestone	312	16	983,681	216,641	814,763	47,723	385,377	189,801	13,583	34,165	5,971	57,126	53,590	21,926	4,070
Lipscomb	28	7	77,577	29,862	58,124	10,409	16,812	35,399	8,043	-	-	-	1,462	-	750
Live Oak	49	3	132,540	33,814	105,634	6,908	66,107	33,580	12,380	17,958	-	241	1,248	-	1,108
Llano	51	16	159,042	109,026	105,418	55,402	50,964	39,560	38,937	21,153	1,238	-	11,170	3,597	580
Loving	6	-	16,777	1,548	15,229	-	6,968	5,126	-	-	-	312	625	-	-
Lubbock	620	44	2,458,428	670,580	1,997,935	210,087	1,006,315	549,964	135,800	345,274	71,859	67,133	40,719	15,587	24,644
Lynn	39	3	131,572	43,923	98,195	10,546	34,559	43,881	4,122	25,118	-	153	3,437	345	1,977
McCulloch	126	17	436,962	334,785	306,164	203,987	101,023	120,825	110,104	57,158	117,039	5,527	49,317	25,556	250
McLennan	2,028	83	7,323,762	1,595,361	5,892,418	164,017	3,349,128	1,057,311	171,432	648,030	80,832	805,500	343,550	73,993	57,513
Waco	1,728	67	6,428,524	1,368,012	5,182,329	121,817	2,966,095	894,315	125,039	586,625	77,267	750,483	305,425	71,910	53,338
McMullen	3	-	14,597	2,258	12,339	-	2,975	9,132	-	2,250	-	-	1,194	-	-
Madison	52	1	204,573	29,986	174,722	135	91,863	37,794	2,039	32,249	1,238	13,306	5,816	218	591
Marion	21	5	68,065	25,421	49,756	7,112	21,523	16,009	5,579	370	-	5,459	2,711	-	-
Martin	34	3	88,971	42,130	62,452	15,611	27,335	37,026	18,077	62	-	535	7,147	718	-
Mason	56	11	206,092	121,341	137,576	52,825	30,441	98,758	10,893	6,076	24,528	637	13,190	450	-
Matagorda	277	21	1,002,636	239,154	824,535	61,053	353,886	241,321	48,232	99,076	1,214	46,711	38,458	21,200	11,693
Maverick	114	12	365,187	78,447	309,126	22,386	166,026	93,843	25,919	15,971	11,095	32,969	10,740	3,036	392
Medina	108	10	284,421	104,924	204,893	25,396	79,834	72,779	28,674	25,606	3,406	18,504	10,197	854	2,000
Menard	66	22	186,939	228,593	137,520	179,174	34,196	54,302	68,252	26,712	45,356	1,925	7,949	207	368
Midland	309	25	1,574,213	368,256	1,296,455	90,498	554,429	181,188	131,335	177,478	19,044	364,015	43,205	72,927	17,058
Milam	230	16	751,677	172,335	594,768	15,426	186,196	209,394	11,878	69,741	8,473	39,094	30,738	6,779	4,209
Mills	19	-	63,690	15,828	47,862	-	13,704	15,359	2,576	2,780	-	3,827	8,846	4,250	1,925
Mitchell	109	7	329,210	108,016	235,882	14,688	136,891	90,304	19,837	10,763	1,481	5,195	19,746	3,732	6,452
Montague	102	5	333,939	74,313	265,021	5,395	114,006	62,245	12,729	33,565	-	5,033	13,639	2,367	712
Montgomery	300	10	1,087,273	162,537	936,332	11,596	367,671	164,687	14,560	62,243	467	125,471	19,697	58,312	1,292
Moore	38	1	109,923	22,416	88,035	528	45,701	37,557	1,993	-	-	469	7,143	2,964	-
Morris	22	-	62,784	8,582	54,202	-	32,450	6,292	82	2,028	145	4,024	450	-	-
Motley	17	8	51,426	39,261	37,737	25,572	6,412	15,408	24,684	-	-	518	4,982	28	-
Nacogdoches	208	5	772,702	228,596	548,937	4,831	325,865	116,070	8,053	48,831	1,324	43,759	43,580	40,056	1,100
Navarro	530	29	2,416,116	659,521	1,887,699	131,104	675,014	415,777	39,134	327,647	13,390	309,929	108,259	41,314	77,035
Newton	31	1	96,752	20,187	77,471	906	67,668	10,184	1,052	878	-	3,370	846	1,218	1,664
Nolan	185	17	585,980	191,054	435,230	40,304	307,837	127,062	48,532	37,393	449	13,725	11,562	4,007	6,173
Nueces	1,399	58	4,613,509	936,543	3,830,083	153,117	1,894,695	1,251,427	114,721	414,227	39,871	118,102	121,568	75,859	46,937
Corpus Christi	1,064	47	3,603,174	778,089	2,951,203	126,118	1,574,331	822,126	84,888	324,674	36,758	102,457	102,016	65,779	45,205
Ochiltree	91	9	250,536	70,076	202,457	21,997	52,747	151,695	30,553	7,138	2,000	32	4,208	1,969	3,913
Oldham	12	4	23,222	20,297	19,444	16,519	12,515	8,688	16,915	1,166	-	-	-	-	-
Orange	213	6	993,457	410,717	599,924	17,184	396,792	134,144	106,294	6,484	4,521	260,752	106,927	20,157	4,998
Palo Pinto	204	11	837,293	303,528	567,871	34,106	211,692	162,510	38,226	47,915	1,304	100,372	98,928	10,310	13,156
Panola	36	2	116,698	33,264	96,132	12,698	34,161	28,342	6,430	24,358	310	194	3,597	-	6,168
Parker	111	6	428,709	166,350	287,598	25,239	120,985	53,626	13,666	9,762	3,991	36,470	37,723	766	6,613
Parmer	37	5	137,132	38,891	103,662	5,421	26,522	34,437	5,078	2,797	-	-	8,701	15,030	-
Pecos	150	20	369,755	144,516	320,354	95,115	191,208	93,135	92,872	14,927	1,536	2,346	3,276	5,559	395

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

TEXAS - Continued

County and City	Number of Returns: Net Income 1/	Number of Returns: Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss: Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Polk	127	5	$431,152	$89,995	$347,109	$5,952	$125,236	$83,636	$11,107	$45,321	$5,150	$12,171	$29,647	$2,690	$3,543
Potter	1,815	92	7,065,506	2,145,022	5,267,967	349,483	3,501,404	964,554	260,601	645,346	57,534	242,922	289,589	180,221	89,235
Amarillo	1,681	91	6,674,635	2,083,812	4,939,584	348,761	3,209,723	939,715	259,157	624,275	50,720	225,319	279,590	180,221	87,130
Presidio	113	19	321,933	148,964	262,874	89,905	116,428	92,031	92,348	33,504	2,006	9,096	16,555	-	6,557
Rains	4	-	15,036	3,427	11,609	-	3,600	551	-	1,081	-	1,000	2,360	-	1,160
Randall	65	7	198,358	75,764	150,595	28,001	52,087	41,720	36,284	7,541	1,369	26,033	12,931	75	2,229
Reagan	113	8	270,284	71,850	238,649	40,215	187,719	39,410	38,029	4,311	2,667	22,078	1,023	7,234	-
Real	10	4	24,767	16,636	13,663	5,532	7,250	5,342	4,018	-	-	-	80	6,630	-
Red River	55	6	182,735	37,368	158,887	13,520	67,458	36,030	3,947	12,904	-	12,992	7,695	-	738
Reeves	119	23	346,534	180,455	265,333	99,254	122,113	93,578	102,757	49,194	12,875	10,257	5,102	6,129	3,632
Refugio	261	7	1,158,064	172,048	1,001,442	15,426	335,965	138,244	28,048	65,837	7,948	19,763	12,195	7,187	5,780
Roberts	21	8	77,688	62,185	50,499	34,996	24,915	17,888	43,070	699	-	211	6,285	5,083	-
Robertson	198	7	695,032	157,494	570,602	33,064	181,537	253,765	5,160	101,281	-	20,819	18,850	2,933	4,876
Rockwall	19	1	75,018	35,300	42,779	3,061	8,633	17,300	547	450	-	949	2,545	25	6,328
Runnels	201	18	549,031	144,620	416,224	11,813	187,984	146,922	10,466	45,686	1,010	13,909	27,095	8,889	8,884
Rusk	752	13	2,998,565	409,189	2,610,627	21,251	938,856	415,862	37,559	276,628	6,389	42,348	22,729	73,308	19,215
Sabine	18	-	48,179	6,590	41,589	-	28,114	15,309	1,185	-	-	1,672	187	85	-
San Augustine	29	-	93,125	13,930	79,195	-	24,642	29,704	-	13,678	-	4,312	4,292	94	1,886
San Jacinto	14	-	31,629	3,363	28,266	-	10,616	9,138	-	4,936	-	305	15	-	800
San Patricio	374	19	1,123,017	180,594	970,234	27,811	370,459	418,088	54,815	90,432	504	35,679	19,370	54,652	7,102
San Saba	43	14	122,831	97,156	81,861	56,186	26,246	44,920	40,462	5,282	15,688	3,255	9,025	-	3,020
Schleicher	24	10	71,950	55,867	48,657	32,574	22,907	21,082	43,227	6,664	-	25	8,068	733	-
Scurry	37	3	101,214	22,304	81,338	2,428	27,438	49,899	6,827	1,623	127	2,090	3,046	209	561
Shackelford	95	8	276,455	68,411	225,969	17,925	81,702	75,311	27,179	14,137	-	17,288	20,685	-	3,670
Shelby	69	5	252,289	72,855	191,679	12,245	71,577	54,523	14,623	10,847	496	15,446	47,323	396	6,486
Sherman	19	5	67,739	47,438	34,352	14,051	23,361	8,543	3,120	2,532	20,346	6,749	8,000	-	1,830
Smith	1,434	32	6,133,655	846,880	5,340,381	53,606	2,480,314	1,161,368	76,697	467,768	40,418	302,617	104,653	204,248	28,729
Somervell	8	4	26,311	8,427	18,160	276	9,149	9,492	-	-	93	1,557	4,763	-	1,521
Starr	85	2	259,586	33,697	208,591	2,702	111,172	34,206	3,951	9,608	-	125	3,805	7,278	986
Stephens	216	12	795,515	319,812	671,721	196,018	317,542	161,801	68,887	120,729	4,296	58,641	19,979	643	9,639
Sterling	49	4	182,590	65,478	129,144	12,032	34,810	118,941	9,886	1,780	-	3,355	3,414	-	-
Stonewall	8	2	33,822	19,889	17,459	3,526	11,999	3,121	4,202	2,323	-	314	1,568	2,341	11
Sutton	89	36	296,654	271,745	223,478	198,569	38,786	135,764	170,198	36,876	34,402	2,006	41,090	1,000	1,000
Swisher	80	14	262,591	85,726	223,702	46,837	46,292	138,310	51,370	27,252	-	1,911	3,216	6,464	-
Tarrant	5,935	220	22,539,135	5,561,746	17,914,337	936,948	12,751,918	2,501,774	638,979	1,214,818	114,402	2,286,009	787,821	493,912	338,130
Fort Worth [a]	5,739	214	21,954,437	5,467,343	17,419,298	932,204	12,396,620	2,441,083	629,276	1,183,259	111,652	2,268,606	761,500	490,348	329,750
Taylor	764	42	2,907,069	696,152	2,296,345	85,428	1,137,700	491,022	89,799	232,224	6,691	288,798	117,464	63,900	21,335
Terrell	73	29	257,165	188,345	184,150	115,330	116,649	56,305	79,573	11,135	15,637	22,048	13,401	97	-
Terry	45	1	181,571	46,559	159,311	24,299	42,008	56,160	-	50,263	-	685	6,347	290	771
Throckmorton	21	5	80,906	39,458	46,916	5,448	5,700	37,563	5,616	1,900	1,237	2,527	6,267	1,968	-
Titus	46	2	174,747	27,030	148,975	1,258	76,791	26,141	3,396	2,117	4,234	30,950	7,471	66	1,737
Tom Green	859	74	3,527,605	1,189,465	2,598,114	259,974	1,287,158	519,625	313,499	453,250	57,645	178,679	249,843	92,521	29,382
San Angelo	728	63	3,138,846	1,058,340	2,285,119	204,613	1,105,794	447,756	277,698	406,281	55,355	169,314	242,373	90,812	28,985
Travis	2,255	74	8,239,688	1,905,530	6,539,863	205,705	3,332,546	1,528,572	148,714	743,923	9,981	375,856	507,444	104,506	84,943
Austin	2,120	69	7,862,288	1,817,598	6,216,397	171,707	3,138,285	1,467,854	113,928	738,566	9,981	366,844	489,896	104,441	84,327
Trinity	64	8	211,969	78,007	154,826	20,864	94,602	52,914	9,013	12,358	5,116	2,240	7,278	1,243	9,842
Tyler	68	2	184,705	25,899	160,873	2,067	97,903	39,130	-	9,679	2,022	2,085	180	213	87
Upshur	112	4	466,614	92,811	376,718	2,915	112,740	111,885	3,057	47,634	444	5,091	5,650	17,908	976
Upton	151	6	378,281	62,409	350,860	34,988	220,024	90,657	36,478	26,316	61	5,966	10,463	933	1,485
Uvalde	165	20	495,812	225,472	381,145	110,805	162,797	121,758	62,905	25,455	1,684	25,694	73,037	13,699	4,713
Val Verde	300	102	1,107,848	734,097	947,042	573,291	344,789	338,773	399,003	70,759	46,674	62,636	76,421	12,144	7,390
Van Zandt	194	3	601,577	89,159	513,934	1,516	213,331	63,952	10,035	19,023	-	10,461	14,220	18,747	2,119
Victoria	434	21	1,670,289	319,342	1,372,545	21,598	563,343	347,961	103,166	162,808	7,045	47,469	51,447	13,739	7,609
Walker	160	10	492,964	113,152	398,009	18,197	227,762	106,064	14,222	11,589	2,003	9,386	28,744	539	666
Waller	64	4	201,909	42,339	165,184	5,614	51,956	56,832	10,855	29,723	-	2,889	12,836	6,770	670
Ward	72	3	199,914	29,651	171,790	1,527	106,174	51,674	358	932	335	1,174	4,013	713	225
Washington	278	14	919,754	228,782	716,833	25,861	252,678	275,769	7,515	96,047	12,113	7,647	30,894	2,668	6,239
Webb	679	45	2,410,857	698,042	1,871,682	158,867	1,052,370	540,695	100,576	202,203	6,745	57,824	63,564	23,375	24,775

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

TEXAS - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Laredo	378	32	$1,534,932	$568,805	$1,081,695	$115,568	$572,644	$398,821	$59,266	$139,210	$3,092	$39,783	$42,573	$17,883	$24,647
Wharton	487	23	1,641,249	305,604	1,374,784	39,139	660,577	395,797	64,662	117,750	1,696	64,718	72,255	28,637	9,359
Wheeler	154	3	603,891	123,192	482,400	1,701	128,499	93,319	20,435	129,731	5,014	22,501	38,921	40,148	1,589
Wichita	1,665	155	6,657,588	2,334,043	4,912,294	588,749	3,027,716	1,133,078	290,986	721,995	148,407	628,569	181,367	113,466	103,161
Wichita Falls	1,373	134	5,665,208	2,131,942	4,095,341	562,075	2,569,905	885,970	256,055	632,453	146,459	604,340	151,234	108,680	96,001
Wilbarger	246	18	917,999	230,653	710,328	22,982	300,672	188,495	33,568	78,628	3,513	95,576	19,293	11,510	7,480
Willacy	85	9	240,514	70,164	205,179	34,829	80,994	82,646	2,629	8,327	31,559	1,798	5,802	11,822	917
Williamson	486	18	1,400,782	294,863	1,129,434	23,515	439,085	386,173	38,874	76,892	1,392	39,093	74,630	18,261	15,644
Wilson	50	5	152,027	63,772	100,026	11,771	42,499	50,539	541	5,055	2,572	3,483	10,195	374	595
Winkler	111	4	298,345	56,348	252,782	10,785	195,273	65,257	17,722	6,287	-	1,188	2,958	3,967	124
Wise	55	4	168,765	41,051	135,790	8,076	41,472	46,109	9,483	19,598	117	9,732	16,940	393	669
Wood	141	2	460,430	100,782	360,833	1,185	165,136	110,233	2,060	21,914	-	7,806	17,313	4,931	5,291
Yoakum	5	-	18,137	1,174	16,963	-	3,560	10,354	-	3,054	-	-	301	-	66
Young	291	21	942,044	257,905	737,982	53,843	270,616	256,030	59,087	86,852	8,053	31,041	31,215	7,066	3,497
Zapata	16	-	31,012	2,861	28,151	-	13,129	1,550	-	364	-	-	58	-	2,000
Zavala	51	12	125,631	43,859	97,036	15,264	58,714	36,681	11,855	14,734	-	1,390	3,480	-	402
Residents of other States b	944	52	3,347,642	905,617	2,612,839	170,814	1,734,898	445,799	131,089	175,133	27,557	204,839	167,453	98,093	37,732
Total	111,349	4,797	404,761,131	93,048,472	328,264,040	16,551,381	197,193,567	62,411,956	12,601,029	26,516,025	2,712,643	30,066,388	16,773,464	8,669,964	4,131,713

UTAH

County and City	Net Income 1/	Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Beaver	69	2	$166,891	$19,564	$148,453	$1,126	$122,344	$28,384	$1,676	$2,351	-	$1,190	$3,134	-	$43
Box Elder	197	8	461,888	54,079	411,787	3,978	153,210	182,769	8,990	18,766	-	4,334	17,102	$1,500	-
Cache	367	15	1,099,900	192,811	931,834	24,745	508,352	321,869	27,726	31,132	-	21,473	52,858	4,652	3,375
Carbon	506	18	1,025,359	103,544	958,029	36,214	758,055	154,212	39,174	7,130	$1,202	5,546	16,743	975	2,804
Daggett	1	-	2,005	92	1,913	-	1,355	-	-	-	-	-	293	-	-
Davis	124	3	383,957	76,242	313,325	5,610	240,219	46,852	7,758	777	-	39,712	11,981	3,057	3,171
Duchesne	28	3	69,215	12,337	58,964	2,086	47,913	14,383	2,086	-	-	2,966	435	-	-
Emery	35	1	64,902	7,031	58,306	435	30,308	17,503	2,134	7,905	-	1,557	2,274	-	-
Garfield	5	-	12,956	3,348	9,608	-	4,098	8,260	-	-	-	-	-	48	-
Grand	26	3	57,972	11,008	50,487	3,523	42,541	4,755	3,396	140	-	2,544	5,544	-	518
Iron	80	9	238,048	56,023	197,584	15,559	115,685	45,550	19,076	21,990	-	12,968	7,652	1,287	2,367
Juab	100	3	253,959	25,766	232,692	4,499	155,313	62,796	8,127	5,246	-	5,562	3,563	553	2,000
Kane	10	2	17,433	4,882	14,557	2,006	8,103	9,248	1,510	57	-	-	25	-	-
Millard	38	1	90,711	27,450	75,151	11,890	57,497	25,147	11,890	-	-	241	294	410	-
Morgan	22	1	57,580	10,573	49,625	2,618	26,072	8,009	2,618	3,371	-	4,488	11,818	-	1,020
Piute	8	1	20,702	2,938	17,778	14	8,874	6,909	-	-	-	775	240	-	-
Rich	12	1	19,935	5,718	17,684	3,467	33	9,494	3,467	-	-	-	202	-	-
Salt Lake	7,022	146	22,938,242	3,551,141	19,724,120	337,019	15,278,563	2,379,019	299,669	762,390	789	1,995,264	946,863	225,871	282,104
Salt Lake City a	6,488	134	21,721,414	3,352,760	18,656,918	288,264	14,402,451	2,236,393	280,480	732,000	789	1,958,822	910,240	221,756	274,322
San Juan	6	-	20,762	1,067	19,695	-	3,825	16,231	-	-	-	356	90	-	-
Sanpete	95	8	206,627	40,895	182,669	16,937	99,167	79,867	20,624	3,495	-	6,325	6,513	254	-
Sevier	96	8	287,095	43,484	251,140	7,529	123,259	80,454	10,541	11,492	-	15,647	13,891	-	2,000
Summit	137	13	279,228	43,771	252,124	16,667	170,065	70,627	18,629	97	-	6,210	8,442	925	2,330
Tooele	120	11	279,852	28,678	258,280	7,106	205,604	36,365	12,746	30	-	7,345	5,461	541	5,788
Uintah	91	8	225,099	56,920	200,034	31,855	120,168	57,853	33,500	8,011	1,194	8,607	8,570	-	2,000
Utah	502	24	1,496,428	259,767	1,299,395	62,734	865,974	287,942	57,571	47,041	12,297	122,675	44,891	5,123	9,021
Wasatch	25	9	54,886	29,746	48,382	23,242	26,976	14,604	23,322	3,494	-	939	563	637	-
Washington	25	2	86,160	28,835	63,185	5,860	47,839	17,075	11,062	3,494	-	2,421	4,230	-	-
Wayne	5	-	9,873	875	8,998	-	2,000	5,900	-	-	-	-	24	-	-
Weber	1,685	42	4,913,717	706,678	4,287,474	80,435	3,209,206	627,861	89,879	140,318	-	367,948	198,075	18,998	47,938
Ogden	1,611	41	4,747,037	668,963	4,151,799	73,725	3,124,915	597,790	81,795	139,068	-	349,196	186,553	12,877	46,377
Residents of other States b	233	7	835,506	161,664	681,911	8,069	569,722	41,578	9,837	36,887	-	74,227	29,223	11,987	15,548
Total	11,668	349	35,676,888	5,566,927	30,825,184	715,223	23,002,340	4,661,516	727,008	1,115,614	15,482	2,711,320	1,400,994	276,818	382,027

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss									
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
VERMONT															
Addison	204	5	$592,199	$82,955	$525,399	$16,155	$350,365	$69,815	$22,286	$29,024	-	$28,688	$43,137	$4,791	$9,323
Bennington	517	10	2,046,614	289,171	1,786,831	29,388	914,375	179,880	29,878	33,481	$967	440,451	234,759	36,346	35,977
Caledonia	356	10	1,046,523	157,951	924,288	35,716	621,224	116,329	17,933	72,069	12,474	94,003	55,856	10,627	6,900
Chittenden	1,066	19	3,741,596	623,461	3,157,707	39,572	2,163,600	327,994	34,896	130,947	2,676	435,929	340,944	43,357	63,663
Burlington c	918	16	3,232,098	525,982	2,740,667	34,551	1,900,612	286,475	26,740	115,627	2,676	394,723	253,703	17,204	60,340
Essex	72	1	158,423	10,256	148,284	117	131,789	7,417	903	-	-	5,987	8,485	-	21
Franklin	437	5	1,238,841	146,574	1,108,749	16,482	794,650	146,289	18,281	36,609	199	98,557	68,023	7,604	11,795
Grand Isle	20	-	54,018	4,797	49,221	-	29,272	5,518	-	404	-	10,700	4,282	43	310
Lamoille	68	1	194,193	24,681	176,944	9,432	95,050	32,011	4,602	10,956	-	14,588	19,811	1,634	3,767
Orange	119	6	413,574	77,324	363,058	26,808	113,762	73,134	9,358	60,607	3,363	72,065	49,516	4,680	7,592
Orleans	191	6	594,474	105,008	519,551	30,085	267,234	96,380	9,069	18,110	784	92,768	57,619	8,411	7,576
Rutland	936	19	3,414,168	580,520	2,879,299	45,651	1,666,762	283,200	69,174	143,806	10,929	644,337	342,595	37,813	61,234
Washington	1,010	23	3,128,639	413,965	2,739,047	24,373	2,026,404	353,809	51,931	137,706	1,761	145,174	205,435	27,314	38,724
Windham	518	9	1,821,761	314,999	1,524,815	18,053	918,921	204,571	24,100	41,501	4,088	307,523	143,057	21,754	31,156
Windsor	595	17	2,276,020	446,299	1,908,820	79,099	1,223,359	223,532	77,134	59,026	567	459,233	134,004	17,318	38,343
Residents of other States b	303	5	1,080,421	133,781	951,626	4,986	690,256	18,340	7,364	3,751	2,413	85,060	67,454	3,332	2,999
Total	6,412	136	21,801,464	3,411,742	18,765,639	375,917	12,007,023	2,138,219	376,909	777,997	40,221	2,935,063	1,772,977	225,024	319,830
VIRGINIA															
Accomac	193	20	$515,063	$148,466	$409,000	$42,403	$283,843	$80,691	$49,090	$26,098	$7,864	$15,654	$22,425	$15,086	$1,009
Albemarle	771	38	3,383,279	809,107	2,658,980	84,808	1,323,365	320,306	117,802	111,564	4,725	852,947	215,726	45,360	50,852
Alexandria (city)	1,680	13	4,619,805	593,785	4,105,931	79,911	3,332,884	385,940	62,176	44,801	2,148	281,554	186,792	14,907	16,290
Alleghany	803	9	2,240,239	318,614	1,927,863	6,238	1,420,714	297,490	20,979	24,684	2,981	195,235	81,261	3,696	6,998
Amelia	22	1	47,850	5,472	43,061	683	22,966	14,850	693	-	693	2,342	3,068	-	-
Amherst	151	1	392,827	32,780	360,989	942	304,106	28,351	5,425	1,343	-	27,811	11,117	2,454	14
Appomattox	31	-	114,355	41,248	73,107	-	43,421	16,117	-	-	1,500	31,581	7,781	-	1,613
Arlington	1,535	14	4,649,758	557,684	4,111,765	19,691	3,676,519	388,823	15,655	92,819	16,234	82,109	119,565	23,711	15,816
Augusta	842	26	2,694,274	464,541	2,264,878	35,145	1,321,481	387,071	27,702	141,449	9,925	311,519	227,847	22,280	39,119
Bath	108	6	432,898	72,351	367,528	6,981	167,847	63,429	13,197	1,191	-	77,795	29,491	1,385	3,642
Bedford	205	6	677,137	109,181	581,190	13,234	298,763	98,171	10,510	24,664	-	116,436	42,382	23,425	7,948
Bland	8	2	17,072	13,330	12,815	9,073	12,837	967	-	22	-	3,180	26	-	-
Botetourt	81	4	202,755	31,591	175,995	4,831	113,248	33,311	4,668	8,674	-	16,722	8,073	2,565	-
Brunswick	69	1	185,568	23,991	161,514	137	105,657	39,869	-	4,832	-	4,488	1,322	-	600
Buchanan	24	1	62,727	9,901	52,883	57	12,015	30,986	-	-	-	2,191	4,006	638	-
Buckingham	31	-	96,115	12,804	83,311	-	44,050	10,815	-	22,830	-	4,055	3,579	1,450	946
Campbell	124	1	409,227	68,085	350,676	9,534	218,337	68,425	243	13,172	-	31,979	10,344	419	-
Lynchburg (city)	1,607	22	6,210,325	1,179,435	5,068,483	37,593	3,286,451	679,013	35,014	214,650	1,158	1,130,959	293,455	35,195	83,456
Caroline	53	4	130,664	21,925	118,777	10,038	46,231	42,340	3,896	4,210	79	7,810	15,406	461	2,652
Carroll	41	1	174,041	51,461	123,027	447	65,008	18,902	7,827	3,839	-	48,777	6,436	4,294	2,000
Charles City	19	3	60,586	16,309	52,098	7,821	20,020	8,212	749	-	-	11,807	272	-	187
Charlotte	44	4	153,718	95,964	119,068	61,314	100,784	19,288	1,725	1,487	-	13,386	2,587	406	-
Chesterfield	157	6	501,694	88,284	421,968	8,358	311,767	64,084	8,147	29,671	-	51,504	11,464	83	339
Clarke	82	2	322,642	116,223	228,732	22,313	78,418	76,249	34,969	1,666	-	36,706	29,963	5,302	6,946
Craig	17	-	41,101	4,620	36,481	-	26,209	5,889	-	-	316	1,303	388	-	-
Culpeper	124	4	354,450	63,442	302,517	11,509	126,848	83,950	19,320	6,595	577	43,902	25,366	4,243	3,422
Cumberland	9	-	21,282	4,025	17,257	-	10,559	1,830	-	1,600	-	1,445	1,573	513	-
Dickenson	67	1	122,278	14,352	112,574	4,648	94,040	19,985	-	1,596	-	3,659	2,228	-	-
Dinwiddie	95	5	287,677	40,552	251,020	3,895	173,746	59,034	303	766	-	14,201	9,133	2,660	243
Petersburg (city)	803	27	2,688,092	519,018	2,214,244	45,170	1,700,618	342,116	32,519	44,688	491	254,784	79,557	36,905	24,197
Elizabeth City	980	21	2,672,085	311,163	2,389,717	28,795	2,067,301	189,683	17,002	83,388	147	64,834	70,729	7,769	25,828
Essex	34	-	101,834	16,309	85,525	-	53,433	12,597	-	-	-	1,824	9,051	154	897
Fairfax	605	8	1,851,136	254,589	1,613,006	16,459	1,226,762	225,036	23,824	52,041	2,504	46,727	81,119	9,754	7,692
Fauquier	302	15	1,342,670	240,718	1,129,181	27,229	370,723	151,359	56,341	52,952	474	292,380	102,715	57,643	19,207

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

VIRGINIA - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Floyd	6	-	$11,457	$1,614	$9,843	-	$1,330	$3,364	-	-	-	-	$1,461	-	-
Fluvanna	26	1	68,834	6,237	64,380	$1,783	42,565	11,056	$1,833	-	-	$11,730	3,410	$153	$247
Franklin	80	1	317,553	93,816	230,618	6,881	123,236	81,833	8,286	$1,706	$1,337	51,551	15,205	165	2,706
Frederick	388	20	1,461,443	366,211	1,156,461	61,229	532,294	293,106	52,277	40,866	16,246	148,379	136,906	30,327	8,685
Giles	80	3	206,657	19,294	190,543	3,180	129,314	33,060	3,941	-	-	14,145	7,008	2,433	-
Gloucester	46	1	195,965	44,992	151,160	187	73,873	56,210	4,164	10,717	-	15,209	7,187	7,372	-
Goochland	22	1	640,886	89,144	578,843	27,101	63,292	5,008	-	329	23,300	468,875	17,165	77,795	1,443
Grayson	47	1	243,943	45,520	198,478	55	156,419	33,714	-	927	-	20,949	4,236	13,125	2,449
Greene	7	-	17,447	2,314	15,133	-	11,039	2,050	317	1,500	-	1,416	805	-	-
Greensville	110	1	399,142	91,627	307,551	36	131,005	82,801	10,841	23,089	-	69,022	28,217	2,029	3,151
Halifax	247	2	903,615	135,179	770,785	2,349	401,573	113,054	2,644	94,209	-	122,538	19,360	16,398	6,823
Hanover	168	4	506,119	84,524	426,619	5,024	268,845	95,371	7,099	24,592	-	26,890	32,026	4,530	4,187
Henrico	238	3	718,369	87,602	633,816	3,049	460,888	36,692	5,607	21,854	-	95,887	24,512	7,756	2,293
Richmond a (city)	10,517	175	39,504,110	7,199,575	32,846,325	541,790	24,166,366	3,408,731	202,163	1,275,302	186,379	5,529,318	1,489,285	523,760	378,244
Henry	274	4	1,276,089	246,317	1,034,423	4,651	593,147	148,082	8,319	35,540	-	357,954	36,386	14,208	9,172
Highland	10	-	25,860	5,289	20,571	-	12,889	2,777	-	-	-	3,220	4,127	-	-
Isle of Wight	59	2	169,760	15,969	154,374	583	82,757	35,081	645	4,047	-	12,539	18,517	1,290	-
James City	135	7	446,778	122,957	339,691	15,870	257,198	81,478	3,469	15,493	-	21,889	30,426	1,699	4,565
King and Queen	11	-	17,612	1,779	15,833	-	9,524	3,462	-	-	-	-	190	-	-
King George	39	1	117,626	10,566	107,341	281	86,766	1,245	2,292	-	-	18,683	4,210	-	-
King William	86	-	352,886	34,623	318,263	-	159,062	67,586	550	1,078	-	95,106	18,527	129	400
Lancaster	39	-	120,894	22,238	98,656	-	53,141	29,906	-	58	-	12,137	1,597	408	3,360
Lee	74	5	219,729	34,680	187,840	2,791	120,857	40,065	2,006	9,923	-	8,191	3,993	1,575	-
Loudoun	228	9	912,061	232,559	712,004	32,502	281,800	151,137	57,359	6,530	1,595	184,297	140,807	13,861	9,977
Louisa	49	1	147,885	43,117	104,939	171	69,302	23,905	2,927	5,170	-	35,494	6,023	508	2,900
Lunenburg	85	-	256,257	46,565	209,692	-	177,956	38,715	2,188	3,419	-	11,000	4,868	6	1,400
Madison	33	-	118,640	28,845	89,795	-	88,773	9,430	1,875	459	1,112	2,571	9,858	456	2,000
Mathews	39	-	105,318	13,586	91,732	-	43,377	22,900	-	594	-	7,024	9,150	215	2,000
Mecklenburg	161	3	531,818	92,866	440,662	1,710	221,349	161,944	3,643	20,721	-	42,838	13,967	2,899	3,719
Middlesex	31	-	82,195	19,167	63,028	-	47,695	24,282	-	295	-	68	6,682	-	-
Montgomery	239	8	640,535	111,071	540,742	11,278	366,922	126,724	15,983	9,917	2,700	21,541	16,119	742	4,353
Nansemound	391	15	1,523,664	305,693	1,242,605	24,634	766,701	242,666	21,224	52,105	407	243,578	70,401	5,764	11,015
Nelson	69	1	202,212	26,861	178,094	2,743	117,813	23,641	3,119	-	-	22,807	18,464	75	-
New Kent	23	1	77,433	18,671	58,823	61	40,312	13,359	61	4,814	-	7,066	9,668	246	2,000
Norfolk	138	5	355,604	61,840	303,326	9,562	206,315	80,636	12,452	7,949	-	11,826	14,068	2,110	2,973
Norfolk a (city)	5,566	149	18,780,421	3,440,714	15,710,192	370,485	12,095,798	2,111,513	163,064	419,235	25,335	1,749,251	833,513	108,801	160,962
Portsmouth (city)	1,720	28	4,321,664	579,199	3,777,049	34,584	3,093,874	558,523	28,480	70,732	-	116,317	111,971	7,520	16,610
Northampton	166	35	504,753	165,617	387,476	48,340	240,975	96,513	58,587	7,745	1,609	40,775	22,382	61	4,837
Northumberland	27	4	137,698	105,361	60,278	27,941	35,070	14,149	65,270	6,205	443	5,789	7,181	-	3,420
Nottoway	219	6	649,746	136,729	521,688	8,671	432,635	72,166	13,959	8,554	-	51,617	20,242	374	-
Orange	112	4	436,981	86,363	354,233	3,615	125,204	49,079	14,640	30,502	1,299	99,230	15,973	7,845	4,568
Page	108	3	332,438	49,713	286,580	3,855	192,700	50,628	7,352	4,014	-	23,659	25,849	1,879	2,858
Patrick	20	-	51,660	8,925	42,735	-	26,450	15,432	1,163	2,438	-	4,574	993	-	-
Pittsylvania	1,035	13	4,227,664	661,667	3,569,687	3,690	1,954,836	681,765	8,443	234,517	12,706	773,028	101,276	57,675	27,425
Powhattan	13	1	38,970	4,959	34,173	162	24,292	6,122	-	-	-	3,905	378	328	2,000
Prince Edward	145	3	515,562	86,631	432,326	3,395	225,277	89,054	3,501	46,494	437	52,524	26,293	7,093	4,034
Prince George	248	9	784,625	113,649	679,765	8,789	571,121	72,638	16,741	2,393	114	37,947	24,996	2,574	7,874
Princess Anne	169	5	565,875	104,997	467,521	6,643	381,539	56,770	1,990	7,015	-	56,099	29,406	3,777	4,164
Prince William	177	1	419,155	31,348	387,809	2	330,207	46,565	1,508	8,682	-	5,179	7,094	-	777
Pulaski	190	8	571,490	89,622	487,947	6,079	370,524	88,268	6,186	4,900	-	39,441	14,725	894	1,612
Rappahannock	17	2	59,664	17,307	45,719	3,362	12,248	15,465	5,605	1,195	-	13,904	11,816	45	3,004
Richmond	27	1	101,312	24,702	77,822	1,212	39,846	11,286	1,212	1,600	-	17,202	5,620	1,645	-
Roanoke	323	9	996,641	174,572	841,392	19,323	658,841	111,209	19,939	4,231	-	97,440	29,652	6,215	14,789
Roanoke (city)	3,107	59	9,939,261	1,793,709	8,305,475	159,923	6,957,673	913,941	94,618	258,518	15,291	707,637	267,220	32,011	59,284
Rockbridge	305	9	901,683	144,119	764,673	7,109	500,049	164,478	6,604	23,372	-	65,025	50,785	1,076	3,022
Rockingham	401	15	1,256,824	256,833	1,048,933	48,942	536,420	262,810	30,637	124,615	650	65,464	90,242	3,946	8,080
Russell	54	2	185,468	42,024	146,967	3,523	126,340	21,980	-	8,211	-	18,087	8,401	122	4,000
Scott	18	1	40,315	10,377	32,943	3,005	14,954	7,591	2,678	2,069	-	1,262	1,931	-	-

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

VIRGINIA - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Shenandoah	155	4	$416,439	$96,790	$327,899	$8,250	$180,380	$64,896	$26,587	$10,693	$303	$33,704	$29,523	$523	$2,319
Smyth	179	8	593,048	121,032	484,514	12,498	397,528	74,290	5,906	17,948	8,718	27,570	28,136	631	7,463
Southampton	114	5	498,931	120,555	382,458	4,082	206,494	71,996	27,462	32,368	-	76,212	42,273	6,391	9,597
Spotsylvania	363	15	1,402,978	233,998	1,192,493	23,513	644,560	258,591	30,391	33,685	63	141,860	91,171	11,347	6,230
Stafford	12	-	27,845	1,694	26,151	-	14,840	3,804	-	-	-	-	1,428	-	-
Surry	19	2	47,474	12,066	37,863	2,455	13,724	12,072	1,248	-	-	6,079	7,411	1,568	-
Sussex	64	5	256,117	85,510	198,647	28,040	86,428	37,660	1,871	49,966	34,336	32,049	30,257	5,359	4,968
Tazewell	333	10	1,165,663	206,835	980,281	21,453	598,226	172,703	14,687	85,738	5,035	155,868	34,609	6,660	22,335
Warren	68	3	181,844	32,795	155,336	6,287	89,606	54,447	6,683	2,349	-	6,540	15,218	-	3,291
Warwick	256	7	762,347	99,928	677,337	14,918	657,289	56,628	8,338	-	1,569	14,689	9,970	2,197	373
Newport News (city)	1,403	34	3,805,005	585,552	3,279,406	59,953	2,800,730	464,506	54,363	64,531	6,124	109,906	108,992	8,099	27,677
Washington	411	18	1,350,051	311,219	1,064,819	25,987	823,956	213,801	17,838	36,888	90	56,993	67,341	3,019	11,444
Westmoreland	30	2	97,268	18,316	79,367	415	45,048	23,360	6,795	300	-	4,856	7,343	-	-
Wise	334	11	1,015,951	165,749	857,570	7,368	709,443	139,749	4,487	9,537	538	41,185	17,282	1,374	1,234
Wythe	128	4	354,931	41,776	314,963	1,808	154,431	91,932	2,243	6,997	-	37,758	24,273	4,632	1,711
York	66	1	120,195	10,427	110,598	830	71,806	40,120	-	-	-	510	1,630	290	97
Residents of other States b	611	11	2,327,444	425,564	1,929,503	27,623	1,569,165	96,887	8,974	31,919	7,189	284,071	115,045	12,962	35,103
Total	44,605	1,048	150,917,021	26,813,171	126,480,738	2,376,888	90,837,193	17,245,637	1,775,110	4,350,651	406,721	16,854,350	6,280,919	1,363,725	1,257,137

WASHINGTON

County and City	Net Income 1/	Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Adams	228	7	$781,568	$141,120	$656,816	$16,368	$219,931	$349,639	$5,092	$31,386	$225	$26,126	$34,086	$2,683	$3,778
Asotin	48	2	119,329	19,677	103,170	3,518	47,095	32,105	1,972	4,597	-	800	9,253	138	-
Benton	113	7	279,698	29,319	259,503	9,124	102,733	123,030	9,973	9,629	4,856	3,911	10,545	1,654	385
Chelan	1,012	93	2,873,588	625,570	2,438,715	190,697	1,569,535	741,999	202,272	61,932	19,177	79,356	101,986	47,546	31,882
Clallam	437	15	1,091,821	137,784	973,575	19,538	748,242	178,441	20,769	10,576	755	17,250	32,930	10,899	11,146
Clark	565	7	1,431,059	149,675	1,292,247	10,863	927,316	207,759	9,190	17,078	1,972	53,119	62,775	10,573	12,827
Columbia	107	13	271,301	43,719	246,881	19,299	74,551	132,047	24,261	15,544	-	2,203	13,274	2,217	323
Cowlitz	653	15	1,635,076	205,209	1,449,306	19,439	1,104,886	274,702	14,633	7,003	184	37,544	32,727	4,609	11,597
Douglas	117	18	303,622	55,421	270,302	22,101	43,451	199,444	17,069	14,548	-	13,708	9,141	29	3,145
Ferry	30	2	53,327	6,904	48,623	2,200	20,225	20,682	3,743	-	-	165	846	-	41
Franklin	266	9	778,069	92,860	693,957	8,748	331,009	185,939	4,975	33,083	-	1,471	8,035	36,768	220
Garfield	220	6	559,691	38,469	525,832	4,610	52,081	376,325	6,674	10,072	-	17,622	22,400	2,857	1,494
Grant	82	5	174,158	43,858	148,215	17,915	80,845	48,350	17,416	905	208	229	6,011	3,954	1,984
Grays Harbor	1,112	40	3,076,665	609,662	2,581,255	114,252	1,810,887	531,665	38,789	25,164	928	255,612	169,287	30,022	53,034
Island	33	3	82,302	11,118	73,514	2,330	27,310	18,315	892	2,273	-	5,055	12,761	344	1,087
Jefferson	155	7	370,523	30,178	344,732	4,387	266,637	63,143	4,587	-	60	10,361	8,321	2,025	4,126
King	23,801	603	70,681,738	11,471,700	60,769,550	1,559,512	45,264,069	7,281,842	689,098	1,621,685	134,613	5,181,799	3,743,072	1,194,555	1,028,931
Seattle a	22,469	558	67,308,630	10,984,834	57,820,814	1,497,018	43,233,377	6,775,054	642,494	1,590,889	132,694	4,966,097	3,587,977	1,128,817	991,775
Kitsap	1,429	17	3,394,307	283,213	3,152,642	41,548	2,580,478	398,480	24,588	27,649	127	29,308	78,148	6,024	24,626
Kittitas	391	13	1,019,664	149,154	902,995	32,485	484,473	279,591	27,532	40,339	319	32,667	63,566	8,569	9,424
Klickitat	108	3	271,676	33,041	243,148	4,513	124,890	74,992	6,724	13,218	58	6,564	14,228	1,042	1,434
Lewis	479	28	1,184,428	212,189	1,003,112	30,873	562,402	268,630	38,549	14,361	-	46,847	58,571	35,306	21,413
Lincoln	280	5	819,842	101,773	720,204	2,135	116,945	401,098	3,766	16,610	-	16,152	42,607	6,299	5,007
Mason	206	1	551,855	36,041	516,849	1,035	361,228	108,435	1,526	4,029	-	17,352	13,160	22,425	2,416
Okanongan	228	14	575,267	94,514	517,504	36,751	319,771	171,485	40,124	15,199	620	8,037	16,143	1,334	2,440
Pacific	209	11	499,734	94,452	418,252	12,970	248,129	134,668	10,025	9,484	250	23,954	14,124	6,124	5,332
Pend Oreille	88	2	186,133	17,503	171,576	2,946	101,993	59,435	946	7,265	-	1,060	4,084	-	1,951
Pierce	4,871	113	13,508,011	1,936,558	11,787,635	216,182	8,730,119	1,646,875	149,354	204,813	27,491	774,492	770,707	126,481	170,281
Tacoma a	4,060	97	11,634,360	1,756,071	10,084,164	205,875	7,434,514	1,434,117	132,753	189,460	21,753	716,885	700,054	96,547	161,258
San Juan	34	5	116,743	48,173	85,095	16,525	33,565	18,574	13,923	-	1,935	6,418	25,808	538	75
Skagit	440	19	1,051,699	146,948	936,674	31,923	461,529	372,166	23,512	5,747	-	36,626	47,222	6,850	4,115
Skamania	37	2	108,919	15,055	94,087	223	67,934	16,250	2,702	-	-	1,285	3,168	3,907	2,245
Snohomish	1,416	39	4,019,425	663,062	3,454,547	98,184	2,396,178	598,554	40,603	74,812	2,237	326,398	212,080	34,763	46,284

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

WASHINGTON - Continued

County and City	Number of Returns: Net Income 1/	Number of Returns: Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss: Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Everett	827	15	$2,546,359	$432,261	$2,187,814	$73,716	$1,515,557	$282,062	$16,642	$62,145	$1,757	$276,462	$132,053	$26,395	$30,530
Spokane	6,005	117	17,450,253	2,473,035	15,250,534	253,316	10,408,293	2,468,184	83,083	455,972	24,039	1,298,943	838,852	244,477	242,944
Spokane a	5,638	110	16,428,878	2,344,681	14,333,478	249,281	9,939,126	2,170,255	79,372	444,178	22,189	1,240,088	807,760	231,851	231,279
Stevens	110	7	273,292	32,004	245,963	4,675	100,842	92,016	4,030	9,663	-	22,579	7,965	3,039	1,941
Thurston	666	12	1,846,872	175,444	1,681,750	10,322	1,148,121	327,408	12,170	9,515	-	64,256	88,166	22,528	18,899
Wahkiakum	50	-	126,125	9,255	116,870	-	70,678	35,404	1,962	-	-	351	498	228	800
Walla Walla	1,068	53	3,147,550	572,869	2,704,483	129,802	1,173,210	998,113	142,841	92,085	1,740	131,295	216,969	11,914	29,396
Whatcom	965	27	2,830,019	415,848	2,452,988	38,817	1,473,593	534,140	11,314	73,199	4,278	160,145	202,147	10,009	46,208
Bellingham	694	17	2,086,174	319,824	1,799,625	33,275	1,145,865	367,076	6,286	65,311	2,091	128,979	143,556	7,996	33,965
Whitman	739	32	2,057,001	278,280	1,830,452	51,731	506,320	886,833	58,188	83,103	152	63,287	108,522	14,313	19,723
Yakima	1,664	109	5,395,067	987,475	4,717,986	310,394	2,278,319	1,363,138	180,600	233,493	109,964	548,603	197,075	212,092	67,319
Residents of other States b	1,341	48	3,956,329	646,580	3,400,508	90,759	2,664,284	167,904	23,150	16,611	26	200,810	182,007	104,022	44,430
Total	51,803	1,529	148,953,746	23,134,709	129,262,047	3,443,010	89,104,097	22,187,800	1,972,617	3,272,642	336,214	9,523,760	7,483,267	2,233,157	1,934,703

WEST VIRGINIA

County and City	Number of Returns: Net Income 1/	Number of Returns: Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Barbour	85	3	$207,406	$26,106	$182,428	$1,128	$107,640	$56,425	$1,527	$7,939	-	$4,940	$8,034	$2,010	-
Berkeley	377	19	1,211,060	242,904	1,002,212	34,056	688,878	194,165	15,287	88,601	$1,597	70,650	38,761	15,677	$11,987
Boone	187	2	499,629	56,384	450,864	7,619	282,050	140,218	5,992	5,713	-	12,753	3,058	2,106	1,663
Braxton	51	-	128,241	14,244	113,997	-	77,866	21,608	-	2,030	-	3,704	1,024	-	-
Brooke	556	13	1,349,652	142,869	1,226,553	19,770	863,263	180,494	27,627	24,784	251	125,612	25,393	15,224	8,592
Cabell	2,633	52	9,562,492	1,615,931	8,111,141	164,580	6,287,271	1,120,774	59,817	254,555	25,015	737,129	114,806	49,120	46,493
Huntington	2,564	49	9,369,702	1,589,070	7,942,643	162,011	6,177,148	1,082,596	57,476	248,448	24,871	727,316	108,404	47,588	46,493
Calhoun	38	2	102,554	59,852	83,000	40,298	45,038	17,583	48,199	405	744	2,734	3,690	-	-
Clay	34	1	116,610	13,227	103,793	410	59,957	9,640	418	5,028	-	18,170	2,967	-	197
Doddridge	66	3	184,702	48,476	141,220	4,994	62,934	36,760	7,488	12,657	29	5,447	4,228	383	208
Fayette	1,080	12	3,293,167	430,865	2,865,329	3,027	2,144,297	457,317	14,709	60,501	1,941	256,679	41,563	16,948	19,553
Gilmer	34	1	81,025	7,384	73,872	231	34,449	17,854	-	929	705	1,239	1,903	3,090	-
Grant	18	1	61,334	5,976	55,598	240	14,975	22,420	289	148	-	5,175	159	1,053	-
Greenbrier	351	16	1,120,302	187,589	945,812	13,099	690,775	146,338	23,370	27,651	648	115,483	22,467	6,934	5,768
Hampshire	40	3	147,950	19,684	128,492	226	74,128	36,617	1,156	8,628	-	2,153	3,469	7,277	-
Hancock	998	12	2,375,750	184,752	2,206,252	15,254	1,669,272	269,467	23,666	16,338	1,917	224,541	22,578	27,672	3,603
Hardy	28	1	42,634	13,043	54,321	24,730	32,409	14,539	6,171	-	385	1,518	1,274	-	-
Harrison	1,707	47	5,416,086	1,056,583	4,472,541	113,038	3,114,566	697,333	90,244	181,694	2,699	495,875	80,725	157,414	38,248
Clarksburg	1,342	39	4,575,621	971,795	3,710,276	106,450	2,598,368	545,762	80,955	155,141	2,476	464,760	58,775	153,584	37,901
Jackson	39	4	150,529	58,809	104,916	13,196	44,929	33,849	3,302	22,352	13,673	24,596	2,620	3,639	-
Jefferson	166	8	569,671	104,127	474,708	9,164	202,788	85,033	9,129	16,099	-	113,007	39,470	2,490	4,157
Kanawha	5,131	97	18,436,235	2,880,544	15,683,718	128,027	11,138,975	1,777,445	81,798	751,027	45,586	2,265,098	375,369	255,080	153,961
Charleston	4,039	86	15,549,811	2,661,120	13,009,614	120,923	8,912,502	1,512,915	72,458	697,464	45,466	2,147,800	336,792	244,643	144,123
Lewis	325	3	953,146	164,015	790,416	1,285	472,827	127,089	15,240	13,697	-	127,202	7,038	11,299	3,672
Lincoln	48	1	230,603	62,719	169,481	1,597	65,696	26,926	929	42,493	6,514	42,181	5,593	-	139
Logan	791	8	2,293,856	263,522	2,077,570	47,236	1,565,167	405,995	1,329	24,783	1,776	83,403	17,493	6,894	6,790
McDowell	1,051	20	3,236,088	548,437	2,761,210	73,559	2,019,047	513,442	21,891	108,493	3,074	312,040	26,158	11,394	17,669
Marion	1,735	49	4,537,378	640,614	4,006,627	109,863	3,285,796	606,951	53,224	125,252	3,589	162,319	59,099	21,927	19,124
Marshall	446	12	1,162,242	163,265	1,028,265	29,288	684,008	170,168	11,080	46,367	4,566	140,844	20,709	5,554	4,642
Mason	137	7	438,283	97,644	359,561	18,922	317,121	60,355	23,070	434	-	22,203	8,046	225	3,950
Mercer	1,451	34	4,933,405	884,199	4,180,275	131,069	3,193,279	517,245	40,250	224,366	18,847	510,104	59,984	21,271	43,375
Mineral	258	7	566,476	89,920	491,120	14,564	341,814	108,451	5,110	5,760	1,692	42,596	17,796	5,362	1,455
Mingo	437	16	1,342,491	197,650	1,157,087	12,246	838,892	195,358	9,290	91,666	-	49,605	17,451	1,149	3,950
Monongalia	675	22	2,105,178	366,409	1,793,150	54,381	1,062,806	428,862	16,100	104,310	18,038	141,489	61,439	17,269	8,523
Monroe	94	1	219,881	25,310	194,614	43	133,990	21,437	43	2,044	176	35,740	3,913	726	676
Morgan	48	7	142,214	29,897	117,036	4,719	86,966	14,186	7,808	462	-	8,140	12,708	2,011	554
Nicholas	96	4	304,120	51,335	255,883	3,098	216,035	40,121	2,945	8,308	-	11,355	2,333	-	2,702
Ohio	3,825	118	14,486,450	2,732,065	12,188,017	433,632	7,305,078	1,234,948	137,464	521,604	118,088	3,870,253	311,564	160,670	157,542

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

WEST VIRGINIA - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Wheeling	3,616	112	$13,916,380	$2,650,453	$11,698,753	$432,826	$7,014,214	$1,158,163	$132,810	$514,612	$118,088	$3,760,362	$298,157	$155,925	$163,939
Pendleton	12	-	36,100	3,442	32,658	-	11,498	16,985	-	470	-	2,904	903	-	-
Pleasants	74	3	228,435	48,384	196,036	15,985	100,750	43,454	17,889	1,994	272	44,833	11,824	1,628	1,802
Pocahontas	53	2	162,625	14,356	150,975	2,706	97,921	34,588	3,758	-	-	21,024	2,400	-	-
Preston	103	5	263,491	85,343	198,332	20,184	110,762	121,335	21,850	8,647	-	1,936	1,270	52	-
Putnam	54	2	179,158	16,021	164,585	1,448	89,232	40,855	2,195	4,517	-	13,511	2,348	12,414	-
Raleigh	1,011	20	3,283,068	506,607	2,821,653	45,192	2,162,827	395,312	30,978	81,241	-	306,986	43,185	20,203	9,562
Randolph	276	16	783,922	153,987	660,023	30,088	432,961	180,930	26,304	10,636	387	47,915	16,443	862	4,227
Ritchie	123	5	381,942	77,313	307,121	2,492	114,792	91,599	22,986	52,688	-	3,412	2,671	20,299	-
Roane	119	8	338,773	67,267	285,745	14,239	135,389	65,901	26,457	37,135	-	37,146	4,997	5,075	831
Summers	323	11	830,637	146,213	711,146	26,722	653,578	46,536	14,215	11,079	-	52,442	9,834	200	3,326
Taylor	333	14	865,181	157,563	732,625	25,007	604,567	126,302	33,907	7,332	3,401	30,171	11,645	383	1,039
Tucker	89	5	157,585	21,664	148,502	12,581	119,468	20,139	12,141	650	-	3,503	2,978	1,532	-
Tyler	183	7	784,068	214,562	627,184	57,678	239,696	68,854	9,927	16,845	1,150	353,213	14,032	13,501	15,036
Upshur	116	12	313,093	69,230	255,404	11,541	152,086	82,428	11,584	5,254	2,137	12,984	8,687	575	2,494
Wayne	99	2	251,143	37,358	218,923	5,138	181,975	32,385	2,089	1,469	178	5,896	1,582	479	-
Webster	75	4	199,695	32,738	173,647	6,690	114,047	34,598	5,831	12,024	-	24,037	916	82	-
Wetzel	240	5	620,605	68,822	553,907	2,124	327,774	125,445	1,999	31,062	-	35,237	15,423	5,362	-
Wirt	7	-	15,029	2,750	12,279	-	5,169	8,714	-	-	-	-	45	-	-
Wood	1,579	37	4,971,494	894,789	4,160,486	83,781	2,964,795	691,294	64,274	136,935	18,549	543,904	108,512	30,736	61,460
Parkersburg	1,524	36	4,853,414	877,625	4,057,045	81,256	2,890,078	665,159	64,274	133,347	14,631	538,054	107,746	29,012	60,421
Wyoming	152	7	419,235	69,789	381,922	32,476	318,863	52,055	38,800	707	23	6,915	2,663	-	2,979
Residents of other States b	688	4	1,939,931	240,631	1,703,408	4,108	1,256,627	123,246	3,038	41,939	3,782	274,418	43,025	12,256	10,948
Total	30,725	775	99,034,050	16,415,179	84,547,640	1,928,769	59,419,759	12,210,368	1,116,184	3,269,742	301,429	11,868,364	1,730,265	957,507	692,897

WISCONSIN

Adams	83	3	$176,998	$26,148	$151,370	$520	$128,931	$27,561	$1,010	$2,536	$568	$1,933	$9,345	$354	-
Ashland	475	24	1,054,042	180,923	896,761	23,642	536,508	310,924	21,922	19,219	102	31,465	57,689	7,572	$25,129
Barron	336	19	763,978	156,446	637,503	29,971	334,434	181,020	31,438	103,403	1,637	32,620	42,212	6,706	7,007
Bayfield	130	5	286,119	56,507	235,365	5,753	157,495	45,850	5,310	2,337	-	14,419	17,421	1,869	4,942
Brown	2,309	71	6,802,229	1,225,027	5,714,712	137,510	3,947,365	1,030,310	92,374	223,799	2,474	453,369	510,539	32,752	87,257
Green Bay	1,956	51	5,860,948	1,022,529	4,942,194	103,775	3,457,540	846,712	67,688	197,724	2,223	368,404	438,068	25,972	64,523
Buffalo	172	10	314,624	47,728	277,960	11,064	143,174	89,787	8,424	15,978	801	7,739	28,183	1,415	5,664
Burnett	62	2	140,042	34,656	108,038	2,652	43,577	51,278	7,131	6,131	-	4,761	10,171	500	1,367
Calumet	240	9	579,588	107,716	485,045	13,173	285,866	134,263	3,598	20,860	-	29,289	59,069	880	8,560
Chippewa	475	41	1,167,031	244,961	972,913	50,843	584,716	243,480	33,151	65,668	519	44,002	123,991	3,774	31,235
Clark	285	15	660,874	127,199	553,475	19,800	245,378	189,330	7,701	24,686	2,815	73,769	72,084	2,122	23,183
Columbia	600	35	1,531,168	383,997	1,228,556	81,385	627,393	291,551	40,269	96,739	1,682	138,717	189,499	17,342	54,968
Crawford	155	3	321,136	40,606	281,537	1,007	139,379	82,492	1,781	17,792	-	3,794	26,048	493	399
Dane	4,521	215	13,402,797	2,777,509	10,855,986	230,698	7,856,833	1,652,223	133,084	705,925	15,760	563,398	1,231,972	106,093	274,146
Madison	3,861	181	12,063,295	2,516,354	9,750,604	203,663	7,322,740	1,320,737	107,406	652,379	13,096	528,616	1,066,140	98,922	252,998
Dodge	1,042	60	2,500,233	441,208	2,140,002	80,977	973,111	579,475	58,999	106,826	1,829	236,444	301,252	27,619	37,235
Door	212	18	537,444	198,981	409,123	70,660	215,803	146,711	23,818	34,232	4,341	10,669	28,469	7,225	7,321
Douglas	1,384	35	3,283,864	496,756	2,845,246	58,138	1,946,628	571,746	41,544	146,153	5,413	96,435	237,877	23,558	33,593
Superior	1,174	31	2,827,593	433,593	2,441,097	47,097	1,608,696	521,056	32,476	141,576	4,858	90,098	215,827	15,698	29,877
Dunn	262	18	616,818	144,714	504,798	32,694	224,943	152,103	19,470	39,973	5,106	44,356	57,690	1,569	7,841
Eau Claire	1,213	50	3,494,442	671,758	2,928,626	105,942	1,939,675	478,576	41,168	241,498	2,642	310,834	261,268	19,175	44,665
Eau Claire	1,097	47	3,256,277	646,559	2,712,933	103,215	1,796,407	415,652	41,168	239,000	2,642	304,888	251,058	18,266	42,523
Florence	32	4	84,020	51,255	63,419	30,654	28,395	18,030	25,462	2,388	-	3,353	14,343	-	2,212
Fond Du Lac	1,700	71	4,992,065	1,228,270	3,928,007	164,212	2,392,841	848,407	47,288	193,267	3,247	510,383	535,823	76,366	97,590
Fond Du Lac	1,240	60	3,729,667	963,361	2,917,384	151,078	1,880,925	532,529	32,081	165,404	2,256	418,063	351,795	68,971	71,706
Forest	86	2	182,371	32,238	155,384	5,251	106,447	55,393	8,172	350	-	2,311	9,314	-	3,708

For footnotes see page 73.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

WISCONSIN - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Grant	475	32	$1,209,739	$272,503	$995,174	$57,938	$434,490	$281,337	$33,526	$75,622	$1,376	$128,101	$144,945	$11,395	$36,159
Green	524	20	1,211,493	207,644	1,031,571	27,722	412,277	285,420	27,621	126,306	1,868	31,763	164,833	13,580	18,649
Green Lake	250	19	724,062	142,823	595,546	14,307	317,721	157,081	23,806	10,622	4,671	81,267	95,243	5,786	18,779
Iowa	180	14	359,583	90,383	289,822	20,622	111,801	114,051	18,027	13,478	240	12,451	42,956	10,814	624
Iron	143	7	308,870	53,536	265,188	9,854	133,251	80,894	11,517	16,982	-	10,009	17,785	-	2,425
Jackson	155	11	342,232	103,171	272,217	33,156	122,294	117,530	20,362	22,775	563	3,570	22,496	800	4,629
Jefferson	982	64	2,470,028	514,411	2,027,015	71,398	1,072,490	489,758	68,558	110,310	2,074	255,273	280,720	16,949	54,318
Juneau	174	5	383,524	82,246	312,288	11,010	169,571	118,371	12,091	23,118	88	13,165	24,347	-	4,882
Kenosha	1,961	83	5,831,404	1,246,445	4,705,245	120,286	3,117,580	867,976	47,097	146,315	5,045	774,943	349,747	37,659	136,826
Kenosha	1,821	68	5,501,790	1,146,242	4,438,789	83,241	2,977,074	784,125	38,376	131,360	5,045	753,007	322,000	30,698	127,317
Kewaunee	181	13	498,019	117,850	405,645	25,476	260,207	101,278	29,519	19,847	-	37,630	34,565	1,899	4,311
La Crosse	1,826	55	5,263,021	882,042	4,450,870	69,891	2,627,449	987,762	89,723	225,052	10,452	489,246	406,439	31,140	63,933
La Crosse	1,675	49	4,944,399	814,054	4,195,296	64,951	2,499,167	887,706	71,938	220,475	7,236	477,746	368,981	26,140	58,706
Lafayette	143	13	288,288	72,186	223,530	7,428	85,578	68,266	7,299	17,747	-	5,451	60,473	629	4,222
Langlade	372	20	916,727	204,659	742,420	30,352	469,370	239,464	17,883	32,002	1,439	43,992	58,111	5,500	19,836
Lincoln	381	27	906,655	224,968	716,395	34,708	435,344	219,441	29,803	40,238	3,316	45,581	68,393	3,150	25,436
Manitowoc	1,408	48	4,316,317	887,971	3,570,620	142,274	2,206,773	588,031	62,851	143,902	7,060	528,181	354,989	46,316	102,191
Marathon	1,191	54	3,897,841	922,140	3,082,980	107,279	2,182,490	582,346	103,791	124,294	4,448	331,107	328,509	42,786	83,070
Marinette	620	14	1,717,771	261,894	1,465,368	9,491	950,344	317,666	16,189	21,877	2,643	151,485	119,093	6,399	20,634
Marquette	65	3	114,348	12,081	104,087	1,820	44,965	33,736	2,561	7,039	-	2,891	12,307	-	1,814
Milwaukee	38,509	1,329	116,280,912	23,043,511	95,980,650	2,743,249	73,185,054	11,961,965	1,152,456	2,032,158	129,506	11,527,173	8,896,681	953,200	2,000,740
Milwaukee a	34,087	1,197	102,809,157	20,550,582	84,778,293	2,519,718	63,594,304	10,582,017	1,049,260	1,770,579	116,459	10,795,865	8,277,500	853,390	1,830,579
West Allis	940	38	2,033,416	379,522	1,737,530	83,636	1,483,404	284,844	32,014	17,735	2,301	47,394	80,875	8,244	12,244
Monroe	359	33	832,096	220,571	659,412	47,887	346,409	201,092	39,021	48,459	156	34,180	103,067	8,812	16,236
Oconto	225	10	466,080	89,733	390,467	14,120	214,550	118,604	8,783	9,615	-	23,307	40,126	87	7,834
Oneida	478	31	1,151,727	249,850	932,921	31,044	658,376	200,044	26,624	51,066	-	17,380	83,512	2,699	21,608
Outagamie	2,051	70	5,907,056	1,090,504	4,986,017	169,465	3,454,607	848,803	126,594	133,804	5,127	462,705	481,621	46,128	94,853
Appleton	1,466	44	4,658,411	896,865	3,904,113	142,567	2,761,400	565,692	106,973	116,032	5,127	419,694	380,106	41,897	86,464
Ozaukee	522	24	1,455,715	332,241	1,198,841	75,367	739,191	263,938	46,859	20,434	2,866	153,424	157,822	7,815	22,169
Pepin	92	2	195,831	28,941	167,554	664	71,660	61,743	1,966	1,973	-	8,170	20,325	515	3,572
Pierce	177	8	369,268	75,896	300,902	7,530	119,419	120,305	8,943	23,590	5,074	11,199	47,815	1,772	1,036
Polk	192	13	403,806	78,365	338,761	13,320	145,308	170,722	8,104	21,746	-	5,326	34,017	885	8,445
Portage	752	25	2,020,111	287,072	1,765,774	32,735	1,272,686	267,022	32,595	91,301	4,762	123,266	104,657	10,421	17,446
Price	239	17	599,649	101,833	510,267	12,451	268,370	155,140	26,649	8,558	-	30,747	46,855	4,020	6,014
Racine	3,313	139	9,777,799	1,719,221	8,242,535	183,957	6,170,156	1,130,278	117,378	269,013	31,095	648,746	699,913	72,031	136,430
Racine	2,888	115	8,801,164	1,516,273	7,446,582	161,691	5,674,518	964,788	64,424	242,926	27,380	603,972	583,859	57,173	122,116
Richland	135	6	347,776	82,287	273,614	8,125	111,776	122,011	1,253	46,848	3,657	2,562	25,307	338	8,882
Rock	2,351	94	6,684,739	1,296,351	5,544,936	156,548	3,547,193	887,765	89,978	322,058	10,562	613,214	620,063	62,128	151,095
Rusk	130	8	283,248	42,964	248,358	8,074	126,717	88,118	9,285	14,370	-	2,431	13,884	17	3,027
St. Croix	349	17	784,959	193,838	623,202	32,081	349,551	214,092	23,694	16,794	4,162	46,538	87,151	1,722	14,907
Sauk	621	26	1,453,600	292,617	1,224,825	63,842	583,347	282,786	24,047	80,001	964	81,754	227,978	21,644	30,534
Sawyer	92	6	175,403	28,769	153,853	7,219	88,021	41,115	6,381	9,109	3,747	3,421	16,470	968	2,573
Shawano	271	23	603,061	151,017	483,855	31,811	269,417	158,329	16,552	37,495	8,338	18,125	57,776	1,680	6,406
Sheboygan	1,998	71	6,021,039	1,100,272	5,044,793	124,026	3,093,826	754,145	54,865	146,978	31,518	905,024	538,743	67,081	110,699
Sheboygan	1,550	56	4,795,547	890,343	4,010,744	105,540	2,440,089	574,900	38,946	119,222	31,518	778,884	416,533	41,807	91,517
Taylor	112	3	252,526	33,832	222,594	3,900	121,412	85,473	4,514	6,896	-	5,082	14,955	3,947	982
Trempealeau	225	21	430,685	106,135	343,193	18,643	151,656	145,383	9,906	19,452	59	8,390	58,402	385	4,550
Vernon	240	14	500,418	82,357	427,359	9,298	169,682	165,919	7,278	10,661	238	17,175	62,938	1,788	6,758
Vilas	137	11	318,166	64,433	274,366	20,633	123,991	119,132	12,283	12,468	-	10,187	17,979	578	1,556
Walworth	837	63	1,974,447	404,263	1,644,256	74,072	829,409	487,867	74,634	65,738	6,537	115,260	220,300	24,938	37,921
Washburn	133	7	283,352	35,868	251,651	4,167	172,838	62,873	5,465	11,128	-	4,660	9,875	331	1,714
Washington	644	26	1,682,478	341,061	1,399,459	58,042	873,270	301,724	44,486	64,673	7,330	149,460	151,122	3,584	14,364
Waukesha	1,666	91	5,113,869	1,311,572	4,054,645	252,348	2,632,715	683,969	87,100	187,720	6,745	502,178	569,083	66,901	118,383
Waupaca	508	39	1,138,974	393,295	860,578	114,899	468,491	268,826	47,581	52,756	20,153	67,420	133,426	15,734	15,712
Waushara	104	9	329,261	84,491	258,257	13,487	143,957	57,105	11,216	16,585	-	61,212	16,007	5,617	11,184

For footnotes see page 73.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, 1934, FOR STATES AND TERRITORIES - By Counties and By Cities of 25,000 and Over Population, Showing Selected Items

WISCONSIN - Continued

County and City	Number of Returns		Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Selected Items of Income or Loss								
							Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/	
	Net Income 1/	Net Deficit 1/						Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Winnebago	2,937	80	$9,596,380	$1,856,945	$7,912,463	$173,028	$5,186,802	$1,077,039	$87,764	$231,834	$3,438	$1,481,133	$827,604	$130,044	$165,807
Oshkosh	1,616	53	4,673,675	929,504	3,830,623	86,452	2,617,747	592,621	52,989	183,915	3,438	334,193	447,787	106,471	92,050
Wood	893	36	2,705,853	507,508	2,281,336	82,991	1,403,680	427,404	64,343	212,680	10,468	172,049	267,355	8,122	56,853
Residents of other States b	800	32	2,353,516	469,314	1,984,289	100,087	1,562,704	125,818	39,660	39,771	4,186	242,545	168,272	17,446	29,294
Total	88,897	3,596	256,145,605	51,170,483	211,615,790	6,640,668	146,669,128	34,887,467	3,593,595	7,565,018	394,907	23,095,609	21,231,311	2,115,564	4,490,324

WYOMING

County and City	Net Income 1/	Net Deficit 1/	Total Income 2/	Total Deductions 2/	Net Income 1/	Net Deficit 1/	Salaries, Wages, Commissions, Fees, Etc.	Business or Profession: Net Profit	Business or Profession: Net Loss	Partnerships, Syndicates, Pools, Etc.: Net Income	Partnerships, Syndicates, Pools, Etc.: Net Loss	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 3/	Sales or Exchanges of Capital Assets 4/: Statutory Net Gain	Sales or Exchanges of Capital Assets 4/: Statutory Net Loss
Albany	457	21	$1,228,042	$202,656	$1,071,176	$45,790	$663,744	$231,776	$24,777	$36,133	$7,374	$52,949	$65,867	$10,753	$12,035
Big Horn	187	4	535,541	57,118	487,647	9,224	288,841	146,730	9,620	21,872	-	18,274	6,230	3,690	2,359
Campbell	91	18	278,084	142,668	244,673	109,257	81,460	131,035	118,150	19,197	-	5,172	17,302	2,994	4,000
Carbon	490	31	1,320,755	214,235	1,167,606	61,086	751,796	240,752	72,369	39,593	15,468	108,981	68,985	7,723	9,704
Converse	133	20	463,885	225,169	388,884	150,168	194,315	79,490	78,133	36	1,508	53,304	50,411	2,173	6,394
Crook	69	9	147,975	34,254	137,652	23,931	45,376	72,677	20,102	11,644	4,643	3,176	5,222	-	1,527
Fremont	214	15	541,091	89,079	480,220	28,208	231,023	168,496	26,652	17,297	3,084	32,366	23,061	2,151	6,042
Goshen	104	4	332,379	55,859	280,155	3,635	111,362	114,845	15,047	39,643	1,281	6,559	6,525	2,550	1,317
Hot Springs	127	5	317,521	45,523	284,768	12,770	200,589	90,664	18,334	4,962	1,781	7,956	6,389	293	492
Johnson	99	20	297,303	118,687	246,702	68,086	52,165	114,505	69,319	27,971	2,035	24,437	20,460	1,991	1,695
Laramie	1,385	42	4,010,459	596,084	3,534,618	120,243	2,576,269	603,170	158,472	106,239	9,543	125,480	195,372	42,972	18,502
Cheyenne c	1,195	35	3,524,799	541,623	3,093,127	109,951	2,222,067	525,212	142,589	102,497	9,471	121,396	180,057	41,687	17,619
Lincoln	195	15	503,543	168,438	386,108	51,003	264,215	92,801	50,364	15,051	4,188	62,517	13,252	734	4,120
Natrona	1,226	48	3,576,223	487,723	3,207,683	119,183	2,362,271	609,225	106,072	143,874	6,896	155,894	69,054	13,588	36,277
Niobrara	29	8	89,362	67,150	70,722	48,510	29,401	31,944	48,400	519	-	744	10,567	716	1,217
Park	205	11	612,023	105,283	531,115	24,375	287,759	174,671	29,787	20,525	9,775	31,761	21,886	1,991	2,235
Platte	64	7	176,648	41,208	151,789	16,349	83,919	44,624	21,568	11,234	-	5,438	3,499	4,114	-
Sheridan	631	29	2,858,052	474,102	2,460,984	77,034	976,608	467,674	148,468	75,575	1,990	950,396	151,775	37,117	29,490
Sublette	36	16	121,675	81,467	109,301	69,093	18,859	59,996	71,833	6,351	-	8,255	17,022	-	2,000
Sweetwater	855	25	1,907,636	278,363	1,696,818	67,545	1,307,123	294,740	74,539	73,961	14,102	20,790	61,219	6,162	5,118
Teton	42	3	122,974	23,913	104,697	5,636	36,790	43,513	10,540	315	-	8,450	13,415	-	217
Uinta	128	9	348,384	61,904	300,325	13,845	217,169	65,587	11,308	-	6,992	13,974	16,976	250	1,600
Washakie	76	11	249,653	38,738	221,474	10,559	90,735	100,996	18,037	10,994	32	3,041	19,691	46	-
Weston	73	6	190,606	45,256	167,341	21,991	81,838	53,818	18,352	7,412	1,882	9,338	10,057	816	335
Yellowstone National Park (Part)	11	-	26,665	245	26,420	-	25,594	-	-	-	-	540	531	-	-
Residents of other States b	135	-	444,497	42,151	402,346	-	320,201	15,734	1,306	6,231	-	26,521	23,784	8,390	3,216
Total	7,062	377	20,700,976	3,697,273	18,161,224	1,157,521	11,299,422	4,049,463	1,221,549	696,629	92,574	1,736,313	898,552	151,214	149,892

For footnotes see page 73.

FOOTNOTES FOR TABLE 3

1/ Net income and net deficit represent statutory amounts, tabulated from item 20 of Form 1040, and from the sum of item 10 of Form 1040A and dividends from domestic corporations subject to the income tax, as reported in the schedule on the back of that form.

2/ For each Form 1040 return, "Total income" is the sum of the positive items of income and net "Other income," whether positive or negative, reported on the face of the return, whereas for each Form 1040A return, "Total income" is tabulated from item 5, plus amounts of dividends received from domestic corporations as reported in the dividend schedule on the back of the return. For each Form 1040 return, "Total deductions" is the sum of the items of deduction reported on the face of the return plus principal negative amounts of income, whereas for each Form 1040A return "Total deductions" is tabulated from item 9. For complete definitions of "Total income" and "Total deductions," see text, pages xiii and xiv.

3/ Consists of all taxable interest except taxable interest on government obligations.

4/ For definition of statutory net gain or loss from sales or exchanges of capital assets, see text, page xvi.

a. Cities of 100,000 and over population.

b. Includes non-resident aliens.

c. Less than 25,000 population but included in tabulations as largest city in State.

d. Boroughs included in New York City total and not designated as separate cities of 100,000 and over population, as in "Statistics of Income Supplement, Section I."

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APPENDIX A

FACSIMILES OF INDIVIDUAL INCOME TAX RETURNS FOR 1934

Form 1040. Individual income tax return for net incomes from salaries or wages of more than $5,000, or incomes, regardless of amount, from business, profession, rents, or sale of property.

Form 1040–A. Individual income tax return for net incomes of not more than $5,000 derived chiefly from salaries and wages.

Form 1040
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

(Auditor's Stamp)

FORM 1094 MUST BE FILED WITH THIS RETURN

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES FROM SALARIES OR WAGES OF MORE THAN $5,000 AND INCOMES FROM BUSINESS, PROFESSION, RENTS, OR SALE OF PROPERTY

For Calendar Year 1934

or fiscal year begun ....., 1934, and ended ....., 1935

File This Return Not Later Than the 15th Day of the Third Month Following the Close of the Taxable Year

PRINT NAME AND ADDRESS PLAINLY BELOW

(Name) (Both husband and wife, if this is a joint return)

(Street and number, or rural route)

(Post office) (County) (State)

Do Not Write in These Spaces

File Code .....

Serial Number .....

District .....

(Cashier's Stamp)

Cash Check M.O. Cert. of Ind.

First Payment

$ .....

1. State whether you are (a) a citizen of the United States, or (b) a resident alien .....
2. If you filed a return for the preceding year, to which Collector's office was it sent? .....
3. Were you married and living with husband or wife during your taxable year? .....
4. Is this a joint return of husband and wife? .....
5. State name of husband or wife if a separate return was made and the Collector's office to which it was sent .....
6. If not married, were you during your taxable year supporting in your household one or more persons closely related to you? .....
7. How many dependent persons (other than husband or wife) under 18 years of age or incapable of self-support received their chief support from you during your taxable year? .....
8. If your status in respect to question 3, 6, or 7 changed during the year, state date and nature of change .....
9. State whether your books are kept on cash or accrual basis .....
10. OCCUPATIONAL CLASSIFICATION OF ITEM 1, Salaries, Wages, Commissions, Fees, etc. Check (✓) in proper block that ONE occupation from which you received principal amount in Item 1.
   - [ ] Physician, surgeon, or dentist.
   - [ ] Judge or lawyer.
   - [ ] Technical engineer, chemist, or architect.
   - [ ] Other professional ..... (Specify)
   - [ ] All other ..... (Specify)
   - [ ] Teacher, or school administrator.
   - [ ] Clergyman or religious worker.
   - [ ] Corporation executive or manager.
11. Did any person or persons advise you in respect of any question or matter affecting any item or schedule of this return, or assist or advise you in the preparation of this return, or actually prepare this return for you? ..... (Answer "yes" or "no") If so, give the name and address of such person or persons and state the nature and extent of the assistance or advice received by you and the items or schedules in respect of which the assistance or advice was received; if this return was actually prepared by any person or persons other than yourself, state the source of the information reported in this return and the manner in which it was furnished to or obtained by such person or persons .....
12. Did you make a return of information on Forms 1096 and 1099 (see Instruction 31) for the calendar year 1934? (Answer "yes" or "no") .....

ATTACH REMITTANCE HERE

Item and Instruction No.

INCOME

	Amount received	Expenses paid (Explain in Schedule F)	
1. Salaries, Wages, Commissions, Fees, etc. (State name and address of employer)	$	$	$ .....
2. Income (or Loss) from Business or Profession. (From Schedule A) ..... (State kind of business)			
3. Interest on Bank Deposits, Notes, Corporation Bonds, etc. (except interest on tax-free covenant bonds)			
4. Interest on Tax-free Covenant Bonds Upon Which a Tax was Paid at Source			
5. Income (or Loss) from Partnerships, Syndicates, Pools, etc. (State name, address, and kind of business)			
6. Income from Fiduciaries. (State name and address)			
7. Rents and Royalties. (From Schedule B)			
8. Capital Gain (or Loss). (From Schedule C)			
9. Taxable Interest on Liberty Bonds, etc. (From Schedule D)			
10. Dividends on Stock of: (a) Domestic Corporations subject to taxation under Title I of 1934 Act			
(b) Domestic Corporations not subject to taxation under Title I of 1934 Act			
(c) Foreign Corporations			
11. Other Income. (State nature) (Use separate schedule, if necessary)			
12. TOTAL INCOME IN ITEMS 1 TO 11			$ .....

DEDUCTIONS

13. Interest Paid	$	
14. Taxes Paid. (Explain in Schedule F)		
15. Losses by Fire, Storm, etc. (Explain in table at foot of page 2)		
16. Bad Debts. (Explain in Schedule F)		
17. Contributions. (Explain in Schedule F)		
18. Other Deductions Authorized by Law. (Explain in Schedule F)		
19. TOTAL DEDUCTIONS IN ITEMS 13 TO 18		
20. NET INCOME (Item 12 minus Item 19)		$ .....

COMPUTATION OF TAX (See Instruction 23)

21. Net income (Item 20 above)		$ .....
22. Less: Personal exemption	$	
23. Credit for Dependents		
24. Balance (Surtax net income)		$ .....
25. Less: Interest on Liberty bonds, etc. (Item 9)	$	
26. Dividends. (Item 10 (a))		
27. Earned income credit. (See Instruction 22)		
28. Balance subject to normal tax		$ .....

29. Normal tax (4% of Item 28)		$ .....
30. Surtax on Item 24. (See Instruction 23)		
31. Total tax (Item 29 plus Item 30)		$ .....
32. Less: Income tax paid at source (2% of Item 4)	$	
33. Income tax paid to a foreign country or U.S. possession		
34. Balance of Tax. (Item 31 minus Items 32 and 33)		$ .....

AFFIDAVIT (See Instruction 27)

I/we swear (or affirm) that this return (including its accompanying schedules and statements, if any) has been examined by me/us, and to the best of my/our knowledge and belief is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Revenue Act of 1934 and the Regulations issued thereunder.

(If return is made by agent, the reason therefor must be stated on this line)

Sworn to and subscribed by ..... before me this ..... day of ....., 193

NOTARIAL SEAL

(Signature and title of officer administering oath)

(Signature (If this is a joint return (not made by an agent) it must be signed by both husband and wife and sworn to before a proper officer by the spouse preparing the return, or if neither or both prepare the return then by both spouses.)

(Address of agent if return is made by agent)

AFFIDAVIT (See Instruction 27)

I/we swear (or affirm) that I/we prepared this return for the person or persons named herein and that the return (including its accompanying schedules and statements, if any) is a true, correct, and complete statement of all the information respecting the income tax liability of the person or persons for whom this return has been prepared of which I/we have any knowledge.

Sworn to and subscribed before me this ..... day of ....., 193

NOTARIAL SEAL

(Signature of officer administering oath) (Title)

(Signature of person preparing the return)

(Signature of person preparing the return)

(Name of firm or employer, if any)

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SCHEDULE A—INCOME (OR LOSS) FROM BUSINESS OR PROFESSION (See Instruction 2)

1. Total receipts from business or profession (state kind of business) ..... $ .....

Cost of Goods Sold

2. Labor ..... $ .....
3. Material and supplies .....
4. Merchandise bought for sale .....
5. Other costs (itemize below or on separate sheet) .....
6. Plus inventory at beginning of year .....
7. Total (Lines 2 to 6) ..... $ .....
8. Less inventory at end of year .....
9. Net Cost of Goods Sold (Line 7 minus Line 8) ..... $ .....

Enter "C", or "C or M", on Lines 6 and 8 to indicate whether inventories are valued at cost, or cost or market, whichever is lower.

Other Business Deductions

10. Salaries not included as "Labor" in Line 2 (do not deduct compensation for your services) ..... $ .....
11. Interest on business indebtedness to others .....
12. Taxes on business and business property .....
13. Losses (explain in table at foot of page) .....
14. Bad debts arising from sales or services .....
15. Depreciation, obsolescence, and depletion (explain in table provided at foot of page) .....
16. Rent, repairs, and other expenses (itemize below or on separate sheet) .....
17. Total (Lines 10 to 16) ..... $ .....
18. Total Deductions (Line 9 plus Line 17) ..... $ .....
19. Net Profit (or Loss) (Line 1 minus Line 18) (Enter as Item 2) ..... $ .....

Explanation of deductions claimed on Lines 5 and 16 .....

SCHEDULE B—INCOME FROM RENTS AND ROYALTIES (See Instruction 7)

1. Kind of Property	2. Amount Received	3. Cost or Value as of March 1, 1913, Whichever Greater	4. Depreciation (Explain in table at foot of page)	5. Repairs	6. Other Expenses (Itemize below)	7. Net Profit (Enter as Item 7)
	$	$	$	$	$	$

Explanation of deductions claimed in Column 6 .....

SCHEDULE C—CAPITAL GAINS AND LOSSES (See Instruction 8)

1. Description of Property	2. Date Acquired	3. Date Sold or Exchanged	4. Amount Realized	5. Cost or March 1, 1913, Value if Acquired Before That Date. (Indicate basis)**	6. Cost of Improvements Subsequent to Acquisition or March 1, 1913	7. Depreciation Allowed (or Allowable) Since Acquisition or March 1, 1913 (Furnish details)	8. Gain or Loss	9. Percentage of Gain or Loss to be Taken into Account	10. Gain or Loss to be Taken into Account: a. Gains	b. Losses
	Mo. Day Year	Mo. Day Year								
*Held 1 year or less:			$	$	$	$	$	100	$	$
*Held over 1 year but not over 2 years:								80		
*Held over 2 years but not over 5 years:								60		
*Held over 5 years but not over 10 years:								40		
*Held over 10 years:								30		

Total Gains and Losses (Enter net gain or loss as Item 8) (Capital losses are allowable only to the extent of $2,000 plus capital gains) ..... $ ..... $ .....

*In reporting sales or exchanges of capital assets attach separate schedule, if necessary, for transactions coming within each of the 5 periods, and transfer gains and losses for each period to Column 10 above.
**Cost of property must be entered in Column 5 if a loss is claimed in Column 8.
State (1) how property was acquired ..... ; (2) Personal or business relationship, if any, of purchaser .....
Every sale or exchange of stock should be reported in detail, including name and address of corporation, class of stock, number of shares, capital changes affecting basis (stock dividends, other nontaxable dividends, stock rights, etc.)

SCHEDULE D—INTEREST ON LIBERTY BONDS AND OTHER OBLIGATIONS OR SECURITIES (See Instruction 9)

1. Obligations or Securities	2. Amount Owned	3. Interest Received or Accrued	4. Principal Amount Exempt from Taxation	5. Amount Owned in Excess of Exemption	6. Interest on Amount in Excess of Exemption (Enter as Item 9)
(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia, or United States possessions	$	$	All	XXXXXX XX	XXXXXX XX
(b) Obligations issued under Federal Farm Loan Act, or under such Act as amended			All	XXXXXX XX	XXXXXX XX
(c) Liberty 3½% Bonds and other obligations of United States issued on or before September 1, 1917			All	XXXXXX XX	XXXXXX XX
(d) Treasury Notes, Treasury Bills, and Treasury Certificates of Indebtedness			All	XXXXXX XX	XXXXXX XX
(e) Liberty 4% and 4¼% Bonds and Treasury Bonds			$5,000	$	$
(f) Obligations of instrumentalities of the United States (other than obligations to be reported in (b) above)			None		

SCHEDULE E—INCOME FROM DIVIDENDS

Itemize all dividends received during the year, stating amounts and names and addresses of corporations declaring the dividends:

SCHEDULE F—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 1, 14, 16, 17, AND 18

EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULES A AND B

1. Kind of Property (If buildings, state material of which constructed)	2. Date Acquired	3. Cost or March 1, 1913, Value if Acquired Prior to That Date (Indicate basis)	4. Assets Fully Depreciated in Use at End of Year	5. Depreciation Allowed (or Allowable) in Prior Years	6. Remaining Cost or Other Basis to be Recovered	7. Life Used in Accumulating Depreciation	8. Estimated Remaining Life from Beginning of Year	9. Depreciation Allowable this Year
		$	$	$	$			$

EXPLANATION OF DEDUCTION FOR LOSSES BY FIRE, STORM, ETC., CLAIMED IN SCHEDULE A AND IN ITEM 15

1. Kind of Property	2. Date Acquired	3. Cost	4. Subsequent Improvements	5. Depreciation Allowable Since Acquisition	6. Insurance and Salvage Value	7. Deductible Loss
		$	$	$	$	$

P—10266

INSTRUCTIONS

The Instructions Numbered 1 to 20 Correspond with the Item Numbers on the First Page of the Return

1. INCOME FROM SALARIES, WAGES, COMMISSIONS, ETC.

Enter as Item 1 on page 1 of the return, all salaries or other compensation credited by or received from outside sources. Use a separate line for each entry, giving the information requested.

Any amount claimed as a deduction for necessary expenses against salaries, etc., such as traveling expenses, while away from home in the pursuit of a trade or business, should be fully explained in Schedule F on page 2 of the return, or on an attached statement. Traveling expenses ordinarily include expenditures for railroad fares, meals, and lodging.

2. INCOME (OR LOSS) FROM BUSINESS OR PROFESSION

If you owned a business, or practiced a profession on your own account, fill in Schedule A on page 2 of the return, and enter the net income (or loss) as Item 2 on page 1 of the return.

This schedule should include income from: (a) Sale of merchandise or products of manufacturing, mining, construction, and agriculture; (b) Business service, such as hotel, restaurant, and garage service, amusements, laundering, storage, transportation, etc.; and (c) Professional service, such as dentistry, law, or medicine. In general, report any income in the earning of which you incurred expenses for material, labor, supplies, etc.

Farmer's income schedule.—If you are a farmer and keep no books of account, or keep books on a cash basis, obtain from the Collector, and attach to this return, Form 1040F, Schedule of Farm Income and Expenses, and enter the net farm income as Item 2 on page 1 of this return. If your farm books of account are kept on an accrual basis, the filing of Form 1040F is optional.

Installment sales.—If the installment method is used, attach to the return a schedule showing separately for the years 1931, 1932, 1933, and 1934 the following: (a) Gross sales; (b) Cost of goods sold; (c) Gross profits; (d) Percentage of profits to gross sales; (e) Amount collected; and (f) Gross profit on amount collected. See Section 44 of the Revenue Act of 1934.

Kind of business.—Describe the business or profession in the space provided in Item 2, page 1, as "grocery," "retail clothing," "drug store," "laundry," "doctor," "lawyer," "farmer," etc.

Total receipts.—Enter on Line 1 of Schedule A the total receipts, less any discounts or allowances from the sale price or service charge.

Inventories.—If engaged in a trade or business in which the production, purchase, or sale of merchandise is an income-producing factor, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, which may be valued at cost, or cost or market, whichever is lower.

Salaries.—Enter on Line 10 all salaries not included as "Labor" on Line 2, except compensation for services of yourself, your dependent minor children, or of husband or wife if a joint return is filed, which is not deductible.

Interest.—Enter on Line 11 interest on business indebtedness. Do not include interest to yourself on capital invested in or advanced to the business.

Taxes.—Enter on Line 12 taxes on business property or for carrying on business. Do not include taxes assessed against local benefits of a kind tending to increase the value of the property assessed, nor Federal income taxes, nor estate, inheritance, legacy, succession, and gift taxes.

Losses.—Enter on Line 13 losses incurred in the trade or business, if not compensated for by insurance or otherwise and not made good by repairs claimed as a deduction. Losses of business property arising from fire, storm, etc., should be explained in the table at the foot of page 2 of the return.

Bad debts.—Enter on Line 14 debts, or portions thereof, arising from sales or services that have been reflected in income, which have been definitely ascertained to be worthless and charged off within the year, or such reasonable amount as has been added to a reserve for bad debts within the year.

A debt previously charged off as bad, if subsequently collected, must be returned as income for the year in which collected.

Depreciation.—Enter on Line 15 the amount claimed as depreciation by reason of exhaustion, wear and tear of property used in the trade or business, or as obsolescence or depletion, and explain in the table at the foot of page 2 how this amount was determined. If obsolescence is claimed, explain why the useful life is less than the actual life.

The amount of depreciation on property acquired by purchase should be determined upon the basis of the original cost (not replacement cost) of the property and the probable number of years remaining of its useful life, except if the property was purchased prior to March 1, 1913, it will be computed on the fair market value of such property as of that date or its original cost (less depreciation actually sustained before that date), whichever is greater. If the property was acquired in any other manner than by purchase, see Sections 23 (l), 23 (n), and 114 of the Revenue Act of 1934.

In case a deduction is claimed on account of depletion of mines, oil or gas wells, or timber, see Sections 23 (m), 23 (n), and 114 of the Revenue Act of 1934.

Do not claim any deduction for depreciation in the value of a building occupied by you as a dwelling, or property held for personal use, nor for land (exclusive of improvements thereon), nor on stocks, bonds, and securities.

Rent, repairs, and other expenses.—Enter on Line 16 rent on business property in which you have no equity, ordinary repairs to keep the property in a usable condition, and other necessary business expenses not classified above, such as heat, light, and fire insurance. Do not include rent for a dwelling occupied by you for residential purposes, the cost of business equipment or furniture, expenditures for replacements or permanent improvements to property, nor personal, living, or family expenses.

3. INTEREST ON BANK DEPOSITS, ETC.

Enter as Item 3 all interest received or credited to your account during the taxable year on bank deposits, notes, mortgages, and corporation bonds, except interest on bonds upon which a tax was paid at the source. Interest on bonds is considered income when due and payable.

4. INTEREST ON TAX-FREE COVENANT BONDS

Enter as Item 4 bond interest upon which a tax was paid at source. Such tax (2 percent of the interest entered in Item 4) may be claimed as a credit in Item 32 of the return.

5 AND 6. INCOME FROM PARTNERSHIPS, SYNDICATES, POOLS, ETC., AND FIDUCIARIES

Enter as Item 5 your share of the profits (whether received or not) (or of the losses) of a partnership, syndicate, pool, etc., and as Item 6 income from an estate or trust, except that the share of (a) taxable interest on obligations of the United States shall be included in Schedule D, and (b) profits which consisted of dividends on stock of domestic corporations which are subject to income tax shall be included in Item 10 (a) on the return. Include in Items 32 and 33, respectively, credits claimed for income tax paid at source, and foreign income taxes.

If the taxable year on the basis of which you file your return does not coincide with the annual accounting period of the partnership or fiduciary, then you should include in your return your distributive share of the net profits (or losses) for such accounting period ending within your taxable year.

7. INCOME FROM RENTS AND ROYALTIES

Fill in Schedule B, giving the information requested.

If you received property or crops in lieu of cash rent, report the income as though the rent had been received in cash. Crops received as rent on a crop-share basis should be reported as income for the year in which disposed of (unless your return shows income accrued).

Enter as depreciation the amount of wear and tear, or depletion sustained during the taxable year 1934, and explain in the table at the foot of page 2.

Other expenses, such as interest, taxes, fire insurance, fuel, light, labor, and other necessary expenses of this character should be itemized.

8. CAPITAL GAINS AND LOSSES

Report sales or exchanges of capital assets in Schedule C and enter the net gain or loss to be taken into account in computing net income as Item 8. (CAPITAL LOSSES ARE ALLOWABLE ONLY TO THE EXTENT OF $2,000 PLUS CAPITAL GAINS.) Describe the property briefly, and state the price received or the fair market value of the property received in exchange. Expenses connected with the sale or exchange may be deducted in computing the profit or loss.

If the property sold or exchanged was acquired prior to March 1, 1913, the basis for determining GAIN is the cost or the fair market value as of March 1, 1913, adjusted as provided in section 113 (b) of the Revenue Act of 1934, whichever is greater, but in determining LOSS the basis is cost. (See section 113 of the Revenue Act of 1934.) If the amount shown as cost is other than actual cash cost of the property sold or exchanged, full details must be furnished regarding the acquisition of the property.

Enter as depreciation the amount of wear and tear, obsolescence, or depletion which has been allowed (but not less than the amount allowable) in respect of such property since date of acquisition, or since March 1, 1913, if the property was acquired before that date. In addition, if the property was acquired before March 1, 1913, and if the cost of such property is greater than its fair market value as of that date, the cost shall be reduced by the depreciation actually sustained before that date.

Subsequent improvements include expenditures for additions, improvements, and repairs made to restore the property or prolong its useful life. Do not deduct ordinary repairs, interest, or taxes in computing gain or loss.

No loss shall be recognized in any sale or other disposition of shares of stock or securities where you have acquired substantially identical stock or securities within 30 days before or after the date of such sale or disposition, unless you are engaged in the trade or business of buying and selling stocks and securities.

No deduction shall be allowed in respect of losses from sales or exchanges of property, directly or indirectly, (A) between members of a family, or (B) except in the case of distributions in liquidation, between an individual and a corporation in which such individual owns, directly or indirectly, more than 50 per centum in value of the outstanding stock. For the purpose of this paragraph—(C) an individual shall be considered as owning the stock owned, directly or indirectly, by his family; and (D) the family of an individual shall include only his brothers and sisters (whether by the whole or half blood), spouse, ancestors, and lineal descendants.

The provisions of the Revenue Act of 1934 relating to capital gains and losses are:

Sec. 117. (a) *General rule.*—In the case of a taxpayer, other than a corporation, only the following percentages of the gain or loss recognized upon the sale or exchange of a capital asset shall be taken into account in computing net income:

100 per centum if the capital asset has been held for not more than 1 year;
80 per centum if the capital asset has been held for more than 1 year but not for more than 2 years;
60 per centum if the capital asset has been held for more than 2 years but not for more than 5 years;
40 per centum if the capital asset has been held for more than 5 years but not for more than 10 years;
30 per centum if the capital asset has been held for more than 10 years.

(b) *Definition of capital assets.*—For the purposes of this title, "capital assets" means property held by the taxpayer (whether or not connected with his trade or business), but does not include stock in trade of the taxpayer or other property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year, or property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business.

(c) *Determination of period for which held.*—For the purpose of subsection (a)—

(1) In determining the period for which the taxpayer has held property received on an exchange there shall be included the period for which he held the property exchanged if under the provisions of section 113 the property received has, for the purpose of determining gain or loss from a sale or exchange, the same basis in whole or in part in his hands as the property exchanged.

(2) In determining the period for which the taxpayer has held property however acquired there shall be included the period for which such property was held by any other person, if under the provisions of section 113, such property has, for the purpose of determining gain or loss from a sale or exchange, the same basis in whole or in part in his hands as it would have in the hands of such other person.

(3) In determining the period for which the taxpayer has held stock or securities received upon a distribution where no gain was recognized to the distributee under the provisions of section 112 (g) of the Revenue Act of 1928 or the Revenue Act of 1932, there shall be included the period for which he held the stock or securities in the distributing corporation prior to the receipt of the stock or securities upon such distribution.

(4) In determining the period for which the taxpayer has held stock or securities the acquisition of which (or the contract or option to acquire which) resulted in the nondeductibility (under section 118 of this Act or section 118 of the Revenue Act of 1928 or the Revenue Act of 1932, relating to wash sales) of the loss from the sale or other disposition of substantially identical stock or securities, there shall be included the period for which he held the stock or securities the loss from the sale or other disposition of which was not deductible.

(d) *Limitation on capital losses.*—Losses from sales or exchanges of capital assets shall be allowed only to the extent of $2,000 plus the gains from such sales or exchanges.

(e) *Gains and losses from short sales, etc.*—For the purpose of this title—

(1) gains or losses from short sales of property shall be considered as gains or losses from sales or exchanges of capital assets; and

(2) gains or losses attributable to the failure to exercise privileges or options to buy or sell property shall be considered as gains or losses from sales or exchanges of capital assets held for one year or less.

(f) *Retirement of bonds, etc.*—For the purposes of this title, amounts received by the holder upon the retirement of bonds, debentures, notes, or certificates or other evidences of indebtedness issued by any corporation (including those issued by a government or political subdivision thereof), with interest coupons or in registered form, shall be considered as amounts received in exchange therefor.

Notwithstanding the provisions of section 117 (a) above, 100 per centum of the gain resulting to the distributee from distributions in liquidation of a corporation shall be taken into account in computing net income. (See section 115 (c), 1934 Act.)

9. INTEREST ON LIBERTY BONDS, ETC.

Schedule D should be filled in if you own any of the obligations or securities enumerated in Column 1. Enter in Column 2 the principal amounts of the various obligations owned and enter in Column 3 all interest received or credited to your account during the year on these obligations, including your share of such interest received from a partnership, or an estate or trust.

Interest on all coupons falling due within the taxable year will be considered as income for the year, where the books are kept on a cash receipts and disbursements basis. If the books are kept on an accrual basis, report the actual amount of interest accrued on the obligations owned during the taxable year.

If the obligations enumerated on Line (e) are owned in excess of the exemption of $5,000, or any on Line (f) are owned in any amount, Columns 5 and 6 should be filled in, and the total of the interest reported in Column 6 should be entered as Item 9 on page 1 of the return.

(See also Instruction 24, paragraph (d).)

10. DIVIDENDS

Enter as Item 10 (a) dividends from a domestic corporation which is subject to taxation under Title I of the 1934 Act (other than a corporation entitled to the benefits of Section 251 of the 1934 Act and other than a corporation organized under the China Trade Act, 1922), including your share of such dividends received on stock owned by a partnership, or an estate or trust. Enter as Item 10 (b) dividends from a domestic corporation which is not subject to taxation under Title I of the 1934 Act (such as a building and loan association, etc.). Enter as Item 10 (c) dividends from a foreign corporation and dividends from a corporation entitled to the benefits of Section 251 of the 1934 Act and a corporation organized under the China Trade Act, 1922.

Dividends reported in Item 10 (a) or 10 (c) must include Federal excise tax thereon, withheld at source. Such tax is deductible in Item 14.

11. OTHER INCOME

Enter as Item 11 all other taxable income for which no space is provided on the return.

12. TOTAL INCOME

Enter as Item 12 the net amount of Items 1 to 11, inclusive, after deducting any expenses reported in Item 1, and losses in Items 2, 5, 7, and 8.

13. INTEREST PAID

Enter as Item 13 interest paid on personal indebtedness as distinguished from business indebtedness (which should be deducted under Schedule A or B). Do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest upon which is wholly exempt from taxation.

14. TAXES PAID

Enter as Item 14 personal taxes and taxes paid on property not used in your business or profession, not including those assessed against local benefits of a kind tending to increase the value of the property assessed. Do not include Federal income taxes, nor estate, inheritance, legacy, succession, and gift taxes, nor taxes imposed upon your interest as shareholder of a corporation which are paid by the corporation without reimbursement from you, nor income taxes claimed as a credit in Item 33. No deduction is allowable for any portion of foreign income and profits taxes if a credit is claimed in Item 33.

Any deduction on account of taxes should be explained in Schedule F.

15. LOSSES BY FIRE, STORM, ETC.

Enter as Item 15 losses of property not connected with your business or profession, sustained during the year if arising from fire, storm, shipwreck, or other casualty, or from theft, and if not compensated for by insurance or otherwise. See Section 23 (e) of the Revenue Act of 1934.

Explain losses claimed in the table provided on page 2 of the return.

16. BAD DEBTS

Enter as Item 16 all bad debts other than those claimed as a deduction in Schedule A. State in Schedule F, (a) of what the debts consisted, (b) when they were created, (c) when they became due, (d) what efforts were made to collect, and (e) how they were actually determined to be worthless.

17. CONTRIBUTIONS

Enter as Item 17 contributions or gifts made within the taxable year to any corporation, or trust, or community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation. The amount claimed shall not exceed 15 percent of your net income computed without the benefit of this deduction. A fiduciary filing the return for an estate may claim, in lieu of this deduction, that provided in Section 162 of the 1934 Act. List organizations and amounts contributed to each in Schedule F.

18. OTHER DEDUCTIONS

Enter as Item 18 any other authorized deductions for which no space is provided on the return. Do not deduct losses incurred in transactions which were neither connected with your trade or business, nor entered into for profit, nor expenditures incurred in earning wholly tax-exempt income other than interest. If the return is filed for an estate in process of administration, there should be deducted the amount of any income paid or credited to a beneficiary. Any deduction claimed should be explained in Schedule F.

19. TOTAL DEDUCTIONS IN ITEMS 13 TO 18

Enter as Item 19 the total of Items 13 to 18, inclusive. This amount should not include any deduction claimed in Schedule A or B.

20. NET INCOME

Enter as Item 20 the net income, which is obtained by deducting Item 19 from Item 12. The net income shall be computed upon the basis of the taxable year in accordance with the method of accounting regularly employed in keeping your books, unless such method does not clearly reflect your income.

21. PERSONS REQUIRED TO MAKE A RETURN OF INCOME

An income tax return must be filed by every citizen of the United States whether residing at home or abroad, and every person residing in the United States though not a citizen thereof, whose gross income for the taxable year 1934 amounted to $5,000, or whose net income amounted to—

(a) $1,000 if single or if married and not living with husband or wife;
(b) $2,500 if married and living with husband or wife; or
(c) More than the personal exemption if status of taxpayer changed.

If an individual is single and the net income, including that of dependent minors, if any, is $1,000 or over, or if the gross income is $5,000 or over, a return must be filed. If the combined net income of husband and wife, and dependent minor children, if any, is $2,500 or over, or if their combined gross income is $5,000 or over, all such income must be reported on a joint return, or on separate returns of husband and wife. In case the husband and wife elect to file separate returns and their combined net income is $5,000 or over, each shall make a return on Form 1040.

If the net income of a decedent to the date of his death was $1,000 or over, if unmarried, or in excess of the credit allowed him by Section 25 (b) (1) and (3) of the Revenue Act of 1934 (computed without regard to his status as the head of a family), if married and living with spouse, or if his gross income for the period was $5,000 or over, the executor or administrator shall make a return for him on Form 1040 or 1040A.

Income of (a) estates of decedents before final settlement, (b) trusts, whether created by will or deed, for unascertained persons or persons with contingent interests; or income held under the terms of the will or trust for future distribution, is taxed to the fiduciary as a single person, except that from the income of a decedent's estate there should be deducted any amount properly paid or credited to a beneficiary.

Every person required to file an income return shall file with his return, whether taxable or nontaxable, a statement upon Form 1094 of the following items shown upon the return: (1) name and address, (2) total gross income, (3) total deductions, (4) net income, (5) total credits against net income for purposes of normal tax, and (6) tax payable. In case of any failure to file such statement with the return, the collector shall prepare it from the return, and $5 shall be added to the tax.

22. EARNED INCOME CREDIT, PERSONAL EXEMPTION, AND CREDIT FOR DEPENDENTS

For the purpose of the normal tax, but not for the surtax, there may be claimed a credit against net income of 10 per centum of the amount of the earned net income, but not in excess of 10 per centum of the amount of the net income. "Earned income" means wages, salaries, professional fees, and other amounts received as compensation for personal services actually rendered, but does not include any amount not included in gross income, nor that part of the compensation derived by the taxpayer for personal services rendered by him to a corporation which represents a distribution of earnings or profits rather than a reasonable allowance as compensation for the personal services actually rendered. In the case of a taxpayer engaged in a trade or business in which both personal services and capital are material income producing factors, a reasonable allowance as compensation for the personal services actually rendered by the taxpayer, not in excess of 20 per centum of his share of the net profits of such trade or business, shall be considered as earned income. "Earned income deductions" means such deductions as are allowed by Section 23 of the Revenue Act of 1934 for the purpose of computing net income, and are properly allocable to or chargeable against earned income. "Earned net income" means the excess of the amount of the earned income over the sum of the earned income deductions. If the taxpayer's net income is not more than $3,000, his entire net income shall be considered to be earned net income, and if his net income is more than $3,000, his earned net income shall not be considered to be less than $3,000. In no case shall the earned net income be considered to be more than $14,000.

A single person, or a married person not living with husband or wife, may claim an exemption of $1,000. A person who was the head of a family or was married and living with husband or wife during the entire taxable year, may claim an exemption of $2,500. If husband and wife file separate returns, the exemption may be taken by either or divided between them.

A "head of a family" is an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation.

In addition to the personal exemption, a credit of $400 may be claimed for each person (other than husband or wife) under 18 years of age, or incapable of self-support because mentally or physically defective, who received his or her chief support from the taxpayer during the taxable year. This credit can be claimed only by the person who furnishes the chief support, and can not be divided between two individuals.

If the status of the taxpayer, insofar as it affects the personal exemption or credit for dependents, changed during the taxable year, the personal exemption and credit shall be apportioned in accordance with the number of months before and after such change. For the purpose of such apportionment a fractional part of a month shall be disregarded unless it amounts to more than half a month, in which case it shall be considered as a month.

Where a return is filed on this form for an estate in process of administration, or for a trust, an exemption of $1,000 may be claimed.

23. COMPUTATION OF TAX

Surtax.—The surtax on any amount of surtax net income not shown in the table below is computed by adding to the surtax for the largest amount shown which is less than the income, the surtax upon the excess over that amount at the rate indicated in the table.

SURTAX RATES FOR 1934

Amount of surtax net income	Rate per-cent	Total surtax	Amount of surtax net income	Rate per-cent	Total surtax
A	B	C	A	B	C
$0 to $4,000			$50,000 to $56,000	30	$9,500
4,000 to 6,000	4	$80	56,000 to 62,000	33	11,480
6,000 to 8,000	5	180	62,000 to 68,000	36	13,640
8,000 to 10,000	6	300	68,000 to 74,000	39	15,980
10,000 to 12,000	7	440	74,000 to 80,000	42	18,500
12,000 to 14,000	8	600	80,000 to 90,000	45	23,000
14,000 to 16,000	9	780	90,000 to 100,000	50	28,000
16,000 to 18,000	11	1,000	100,000 to 150,000	52	54,000
18,000 to 20,000	13	1,260	150,000 to 200,000	53	80,500
20,000 to 22,000	15	1,560	200,000 to 300,000	54	134,500
22,000 to 26,000	17	2,240	300,000 to 400,000	55	189,500
26,000 to 32,000	19	3,360	400,000 to 500,000	56	245,500
32,000 to 38,000	21	4,640	500,000 to 750,000	57	388,000
38,000 to 44,000	24	6,080	750,000 to 1,000,000	58	533,000
44,000 to 50,000	27	7,700	1,000,000 up	59	

Income from a partnership or fiduciary computed on a fiscal year basis.—The tax on income received from a fiduciary making a return for a fiscal year ended in 1934 shall be computed as if such income were for the calendar year 1934.

If the taxable year of a partner is different from that of the partnership, the distributive share of the net income of the partnership to be included in computing the net income of the partner for his taxable year shall be based upon the net income of the partnership for any taxable year of the partnership (whether beginning on, before, or after January 1, 1934) ending within the taxable year of the partner. (See Section 188 of the Revenue Act of 1934.)

Income tax paid to a foreign country or U.S. possession.—If, in accordance with Section 131 (a) of the 1934 Act, a credit is claimed in Item 33 for income tax paid to a foreign country or a possession of the United States, submit Form 1116 with your return with the receipts for such payments. In case credit is sought for taxes accrued, the form must have attached to it a certified copy of the return on which the tax was based, and the Commissioner may require a bond on Form 1117 for the payment of any tax found due if the tax when paid differs from the credit claimed.

24. ITEMS EXEMPT FROM TAX

The following items are exempt from Federal income tax and should not be included in gross income:

(a) Amounts received under a life insurance contract paid by reason of the death of the insured, whether in a single sum or in installments (but if such amounts are held by the insurer under an agreement to pay interest thereon, the interest payments shall be included in gross income);

(b) Amounts received (other than amounts paid by reason of the death of the insured and interest payments on such amounts and other than amounts received as annuities) under a life insurance or endowment contract, but if such amounts (when added to amounts received before the taxable year under such contract) exceed the aggregate premiums or consideration paid (whether or not paid during the taxable year) then the excess shall be included in gross income. Amounts received as an annuity under an annuity or endowment contract shall be included in gross income; except that there shall be excluded from gross income the excess of the amount received in the taxable year over an amount equal to 3 per centum of the aggregate premiums or consideration paid for such annuity (whether or not paid during such year), until the aggregate amount excluded from gross income equals the aggregate premiums or consideration paid for such annuity. In the case of a transfer for a valuable consideration, by assignment or otherwise, of a life insurance, endowment, or annuity contract, or any interest therein, only the actual value of such consideration and the amount of the premiums and other sums subsequently paid by the transferee shall be exempt from taxation under paragraph (a) above or this paragraph;

(c) Gifts (not made as a consideration for service rendered) and money and property acquired by bequest, devise, or inheritance (but the income derived from such property is taxable and must be reported);

(d) Interest upon (1) the obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia, or United States possessions; or (2) obligations issued under the provisions of the Federal Farm Loan Act or under such act as amended; or (3) the obligations of the United States; or (4) obligations of instrumentalities of the United States (other than obligations issued under Federal Farm Loan Act or under such act as amended), such as Federal Farm Mortgage Corporation bonds, Home Owners' Loan Corporation bonds, etc. The interest on 4 percent and 4¼ percent Liberty Bonds and Treasury bonds, owned in excess of $5,000, and on obligations of instrumentalities of the United States (other than obligations issued under Federal Farm Loan Act or under such act as amended) is subject to surtax if the surtax net income is over $4,000. Such interest should be reported in Schedule D and as Item 9 (see Instruction 9);

(e) Amounts received through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness;

(f) The rental value of a dwelling house and appurtenances thereof furnished to a minister of the gospel as part of his compensation;

(g) Compensation paid by a State or political subdivision thereof to its officers or employees for services rendered in connection with the exercise of an essential governmental function; and

(h) Amounts received as earned income from sources without the United States (except amounts paid by the United States or any agency thereof) by an individual citizen of the United States who is a bona fide nonresident for more than 6 months during the taxable year. The taxpayer in such a case may not deduct from his gross income any amount properly allocable to or chargeable against the amount so excluded from his gross income.

25. ACCRUED OR RECEIVED INCOME

If your books of account are kept on the accrual basis, report all income accrued, even though it has not been actually received or entered on the books, and expenses incurred instead of expenses paid. If your books are not kept on the accrual basis, report all income received or constructively received, such as bank interest credited to your account, and expenses paid. The return for a decedent shall include all items of income and deductions accrued up to the date of death regardless of the fact that the decedent may have kept his books on a cash basis.

26. PERIOD TO BE COVERED BY RETURN

The return must be filed on this form for the calendar year 1934 or for a fiscal year begun in 1934 and ended in 1935.

The accounting period established must be adhered to for subsequent years, unless permission is received from the Commissioner to make a change. An application for a change in the accounting period shall be made on Form 1128 and forwarded to the collector prior to the expiration of 30 days from the close of the proposed taxable year.

27. AFFIDAVITS

Taxpayer or agent.—The affidavit must be executed by the person whose income is reported unless he is ill, absent from the country, or otherwise incapacitated, in which case the legal representative or agent may execute the affidavit. A minor making his own return must execute the affidavit.

Where return is prepared by someone other than taxpayer.—Question 11 on page 1 of the return should be answered fully, and where the return is actually prepared by some person or persons, other than the taxpayer, such person or persons must execute the affidavit at the foot of page 1 of the return.

The oath will be administered without charge by any collector, deputy collector, or internal revenue agent. If an internal revenue officer is not available, the return should be sworn to before a notary public, justice of the peace, or other person authorized to administer oaths, except an attorney or agent employed to represent the taxpayer before the Department in connection with his tax liability.

28. WHEN AND WHERE THE RETURN MUST BE FILED

The return must be sent to the collector of internal revenue for the district in which you live or have your principal place of business, so as to reach the collector's office on or before the fifteenth day of the third month following the close of your taxable year. In case you have no legal residence or place of business in the United States, the return should be forwarded to the Collector of Internal Revenue, Baltimore, Maryland.

29. WHEN AND TO WHOM THE TAX MUST BE PAID

The tax should be paid, if possible, by sending or bringing with the return a check or money order drawn to the order of "Collector of Internal Revenue at (insert city and State)." Do not send cash by mail, nor pay it in person except at the Collector's office.

The tax may be paid when the return is filed, or in four equal installments, as follows: The first installment shall be paid on or before the fifteenth day of the third month following the close of the taxable year, the second installment shall be paid on or before the fifteenth day of the third month, the third installment on or before the fifteenth day of the sixth month, and the fourth installment on or before the fifteenth day of the ninth month after the latest date prescribed for paying the first installment.

If any installment is not paid on the date fixed for payment, the whole amount of tax unpaid shall be paid upon notice and demand by the collector.

30. PENALTIES

For willful failure to make and file a return on time.—Not more than $10,000 or imprisonment for not more than 1 year, or both, and, in addition, 25 percent of the amount of the tax.

For willfully making a false or fraudulent return.—Not more than $10,000 or imprisonment for not more than 5 years, or both, together with the costs of prosecution.

For deficiency in tax.—Interest on a deficiency at 6 percent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the restrictions on assessment and collection, whichever date is the earlier, and, in addition, 5 percent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 percent of amount of the deficiency if due to fraud.

31. INFORMATION AT SOURCE

Every person making payments of salaries, wages, interest, rents, commissions, or other fixed or determinable income of $1,000 or more during the calendar year, to a single person, a partnership, or a fiduciary or $2,500 or more to a married person, is required to make a return on Forms 1096 and 1099 showing the amount of such payments and the name and address of each recipient. These forms will be furnished by any collector of internal revenue upon request. Such returns covering the calendar year 1934 must be forwarded to the Commissioner of Internal Revenue, Sorting Section, Washington, D.C., in time to be received not later than February 15, 1935.

FORM 1094 MUST BE FILED WITH THIS RETURN

Form 1040A
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

(Auditor's stamp)

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES OF NOT MORE THAN $5,000
DERIVED CHIEFLY FROM SALARIES AND WAGES

For Calendar Year 1934

To be filed with the Collector of Internal Revenue for your district on or before March 15, 1935

Do not write in this space

Serial Number.....

Amount Paid $.....

(Cashier's stamp)

PRINT NAME AND ADDRESS PLAINLY BELOW

.....
(Name) (Both husband and wife, if this is a joint return)

.....
(Street and number, or rural route)

.....
(Post office) (County) (State)

OCCUPATION.....

Cash Check M.O.

1. Are you a citizen or resident of the United States?.....
2. Were you married and living with husband or wife during your taxable year?.....
3. Was a separate return filed by husband or wife?.....
4. If not married, were you the head of a family during your taxable year?.....
5. How many dependents (except husband or wife) received their chief support from you during your taxable year?.....
6. State date and nature of any change under questions 2, 4, or 5 during the year.....

Item No.			
	INCOME		
1.	Salaries, wages, commissions, fees, etc. (State from whom received).....	$.....	
2.	Interest on bank deposits, notes, mortgages, and corporation bonds.....		
3.	Interest on bonds upon which a tax of 2% was paid at source.....		
4.	Other income (including income from fiduciaries, partnerships, etc.) (State source):		
5.	TOTAL INCOME IN ITEMS 1 TO 4.....		$.....
	DEDUCTIONS		
6.	Taxes paid.....	$.....	
7.	Contributions (Explain on reverse side).....		
8.	Other deductions authorized by law (Explain below):		
9.	TOTAL DEDUCTIONS IN ITEMS 6 TO 8.....		
	COMPUTATION OF TAX		
10.	Net income (item 5 minus item 9).....		$.....
11.	Less: Earned income credit.....	$.....	
12.	Personal exemption.....		
13.	Credit for dependents.....		
14.	Balance taxable at 4% (item 10 minus items 11, 12, and 13).....		$.....
15.	Total income tax (4% of item 14).....		$.....
16.	Less: Income tax paid at source on tax-free covenant bonds (2% of item 3).....	$.....	
17.	Income tax paid to a foreign country or United States possession Attach Form 1116).....		
18.	BALANCE OF TAX (item 15 minus items 16 and 17).....		$.....

AFFIDAVIT

I/we swear (or affirm) that this return has been examined by me/us, and, to the best of my/our knowledge and belief, is a true and complete return for the taxable year as stated, pursuant to the Revenue Act of 1934 and regulations issued under authority thereof.

.....
(If return is made by agent, the reason therefor must be stated on this line)

Sworn to and subscribed by .....

before me this..... day of ....., 1935.

See Instructions .....
(Signature and title of officer administering oath)

.....
(Signature) (If this is a joint return (not made by agent) it must be signed by both husband and wife and sworn to before a proper officer by the spouse preparing the return, or if neither or both prepare the return then by both spouses.)

.....
(Address of agent if return is made by agent)

STATISTICS OF INCOME SUPPLEMENT FOR 1934

STATEMENT OF CONTRIBUTIONS

Name of Organization	Amount Paid	Name of Organization	Amount Paid
	$		$

INTEREST ON GOVERNMENT OBLIGATIONS, ETC.

Obligations and Securities	Amount Owned	Interest Received
(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia, or possessions of the United States	$	$
(b) Obligations of instrumentalities of the United States (such as obligations issued under Federal Farm Loan Act, as amended, Home Owners' Loan Act, etc.)		
(c) Obligations of the United States		

DIVIDENDS FROM DOMESTIC CORPORATIONS

State the amount of dividends received from domestic corporations which are subject to income tax under the Revenue Act of 1934, including your share of such dividends on stock owned by a partnership, syndicate, pool, joint venture, etc., or an estate or trust ..... $

PENALTIES

For willful failure to make and file a return on time.—Not more than **$10,000** or imprisonment for not more than **one year**, or both, together with the costs of prosecution, and, in addition, 25 percent of the amount of the tax.

For willfully making a false or fraudulent return.—Not more than **$10,000** or imprisonment for not more than **five years**, or both, together with the costs of prosecution.

For deficiency in tax.—Interest on deficiency at 6 percent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the restrictions on assessment and collection of a deficiency in tax, whichever date is the earlier, and, in addition, 5 percent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 percent of amount of deficiency if due to fraud.

INSTRUCTIONS

LIABILITY FOR FILING RETURN

An income tax return must be filed by every citizen of the United States whether residing at home or abroad, and every person residing in the United States, though not a citizen thereof, having a gross income for the calendar year 1934 of $5,000, or over, or a net income for the same period of (a) $1,000 or over, if single, or if married and not living with husband or wife, or (b) $2,500 or over, if married and living with husband or wife, or (c) more than the personal exemption if the status of the taxpayer changes during the taxable year. If the combined net income of husband and wife, including that of dependent minor children, if any, is $2,500 or over, or if their combined gross income is $5,000 or over, either each must make a return, or the income of each must be included in a single joint return.

Every person required to file an income return shall file with his return, whether taxable or nontaxable, a statement upon Form 1094 of the following items shown upon the return: (1) Name and address, (2) total gross income, (3) total deductions, (4) net income, (5) total credits against net income for purposes of normal tax, and (6) tax payable. In case of any failure to file such statement with the return, the collector shall prepare it from the return, and $5 shall be added to the tax.

ITEMS EXEMPT FROM TAX

(a) Amounts received under a life-insurance contract paid by reason of the death of the insured.

(b) Amounts received (other than by reason of the death of the insured) under a life insurance or endowment contract, not to exceed the premiums or consideration paid for such contract. Amounts received as an annuity under an annuity or endowment contract shall be included in gross income; except that there shall be excluded from gross income the excess of the amount received in the taxable year over an amount equal to 3 per centum of the aggregate premiums or consideration paid for such annuity (whether or not paid during such year), until the aggregate amount excluded from gross income equals the aggregate premiums or consideration paid for such annuity.

(c) Gifts (not made as a consideration for services) and property acquired by bequest, devise, or inheritance (but the income from such property is taxable and must be reported).

(d) Interest upon (1) obligations of a State, Territory, or a political subdivision thereof, or the District of Columbia, or possessions of the United States; (2) obligations of instrumentalities of the United States; and (3) all obligations of the United States. Interest on 4% and 4¼% Liberty bonds and Treasury bonds, owned in excess of $5,000, and on obligations of instrumentalities of the United States (except obligations issued under the Federal Farm Loan Act, as amended) is subject to surtax if the surtax net income is over $4,000.

(e) Amounts received as accident or health insurance for personal injuries or sickness, plus damages received on account of such injuries or sickness.

(f) Rental value of a dwelling house and appurtenances thereof furnished a minister of the gospel as part of his compensation.

(g) Compensation paid by a State or political subdivision thereof to its officers or employees for services rendered in connection with the exercise of an essential governmental function.

(h) Compensation received for services rendered without the United States (except amounts paid by the United States or any agency thereof) by a citizen who is a nonresident for more than six months during the taxable year.

INCOME

Salaries.—Enter as item 1 all salaries, wages, or other compensation received from outside sources by (a) yourself, (b) your husband or wife if a joint return is filed, and (c) each dependent minor child.

Interest.—Enter as item 2 interest received on bank deposits, notes, mortgages, and corporation bonds, except that interest received on bonds upon which a tax was paid at source by the debtor corporation should be entered as item 3. The tax of 2 percent paid at source on such interest should be claimed as a credit in item 16. Interest on bonds is considered income when due and payable.

Other income.—Enter as item 4 all other taxable income, including rents, dividends on stock of domestic corporations not subject to income tax under the Revenue Act of 1934 (such as building and loan associations, etc.), and dividends on stock of foreign corporations, income of an estate or trust, and your share (whether received or not) in the profits of a partnership, syndicate, pool, joint venture, etc.

DEDUCTIONS

Taxes.—Enter as item 6 all personal taxes and taxes on property paid during the year. Do not include Federal income taxes, nor estate, inheritance, legacy, succession, and gift taxes. No part of foreign income and profits taxes is allowable as a deduction if a credit is claimed in item 17 of the return.

Contributions.—Enter as item 7 any contributions or gifts made during the year to any corporation or fund organized and operated exclusively for religious, charitable, or educational purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation. The amount claimed shall not exceed 15 percent of the net income computed without the benefit of this deduction.

List names of organizations and amounts contributed to each in space above.

Other deductions.—Enter as item 8 any other deductions authorized by law, including interest paid on personal indebtedness.

EARNED INCOME CREDIT, PERSONAL EXEMPTION, ETC.

In computing the normal tax, but not the surtax, there may be claimed a credit against net income of 10 per centum of the amount of the earned net income, but not in excess of 10 per centum of the amount of the net income. If the net income is not more than $3,000, the entire net income shall be considered to be earned net income, and if the net income is more than $3,000, the earned net income shall not be considered to be less than $3,000.

A single person, or a married person not living with husband or wife, may claim a personal exemption of $1,000. A person who, during the entire taxable year, was the head of a family or was married and living with husband or wife, may claim an exemption of $2,500. If husband and wife file separate returns, the personal exemption may be taken by either or divided between them.

A "head of a family" is an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation.

In addition to the personal exemption, a credit of $400 may be claimed for each person (other than husband or wife) under eighteen years of age, or incapable of self-support because mentally or physically defective, who received his or her chief support from the taxpayer. This credit can be claimed only by the person who furnishes the chief support, and cannot be divided between two individuals.

If the status of the taxpayer, insofar as it affects the personal exemption or credit for dependents, changes during the taxable year, the personal exemption and credit shall be apportioned in accordance with the number of months before and after such change. For the purpose of such apportionment a fractional part of a month shall be disregarded unless it amounts to more than half a month in which case it shall be considered as a month.

GENERAL INFORMATION

Affidavit.—The oath will be administered without charge by any collector, deputy collector, or internal revenue agent. If an internal revenue officer is not available, the return should be sworn to before a person authorized to administer oaths, except an attorney or agent employed to represent the taxpayer before the Department in connection with his tax.

Returns.—File the return with the Collector of Internal Revenue for the district in which you reside on or before March 15, 1935.

Tax.—The tax may be paid at time of filing the return, or in four equal installments payable quarterly.

U. S. GOVERNMENT PRINTING OFFICE: 1934

APPENDIX B

STATEMENT RELATIVE TO THE COMPARABILITY OF THIS VOLUME WITH "STATISTICS OF INCOME FOR 1934, PART 1," PREPARED UNDER THE DIRECTION OF THE COMMISSIONER OF INTERNAL REVENUE BY THE STATISTICAL SECTION, INCOME TAX UNIT

The three tables following make comparison between data tabulated in "Statistics of Income" and in this volume. Table A presents selected items for all returns combined and for net income and deficit returns; Table B shows number of returns and net income by size of net income; and Table C shows number of returns and statutory net income or deficit by States and Territories.

For returns with net income Table A indicates that the number of returns tabulated in this volume is approximately 5 percent less and the amount of net income approximately 7 percent less than reported in "Statistics of Income." For deficit returns the number tabulated is approximately 7 percent greater than in "Statistics of Income," but the amount of net deficit tabulated is approximately 25 percent less.

The explanation of the indicated differences between this volume and "Statistics of Income" lies primarily in the twofold fact that returns in process of audit or other administrative action could not be made available to the Income Tax Study and that the returns withheld on this account were for the most part those with large incomes. For returns with net income of $100,000 or more, missing data were obtained from the transcript cards of the Statistical Section, Income Tax Unit, Bureau of Internal Revenue. For returns with net income below this amount such transcript cards were not available. Accordingly, as shown in Table B, the discrepancy in number of returns with net income and in amount of net income is confined almost wholly to income classes under $100,000, and on a percentage basis is particularly marked for returns with net income of from $10,000 to $100,000. Because of their size, the missing returns in these classes had a greater effect on the total net income tabulated than would be indicated by their number alone.

In the case of returns with net deficit the number tabulated for this study exceeds the number reported in "Statistics of Income" because the latter publication tabulates only deficit returns on Form 1040 whereas the present study includes also deficit returns on Form 1040A, designed for use by persons with small net incomes. Returns with large net deficits, however, like returns with large net incomes were in many cases not available to the study. Hence, despite the inclusion of more returns with small net deficits, the total net deficit tabulated falls considerably short of the amount reported in "Statistics of Income."

The unavailability of many large returns also accounts for varying relationships between the two volumes as respects particular sources of income and deductions. A fairly consistent relationship is disclosed by Table A between total income and total deductions, both for net income and for net deficit returns.

Less important causes of difference between the two publications include variation in definitions of some items, such as total income and total deductions; minor variations in methods employed in the classification of sources of income; and for returns with net income under $5,000, the estimation of amounts in "Statistics of Income" on the basis of a sample as contrasted with complete tabulation in this volume of all available returns.

TABLE A.—INDIVIDUAL INCOME TAX RETURNS, 1934, AS TABULATED IN "STATISTICS OF INCOME FOR 1934, PART 1" AND IN THIS VOLUME, SHOWING FOR ALL RETURNS AND FOR NET INCOME AND DEFICIT RETURNS: NUMBER, TOTAL INCOME, TOTAL DEDUCTIONS, STATUTORY NET INCOME OR DEFICIT, AND SELECTED ITEMS OF INCOME OR LOSS.

(Money figures in thousands of dollars)

Items	All Returns			Returns with Net Income			Returns with Net Deficit 1/		
	"Statistics of Income"	This Volume	Percent of Data in This Volume to Data in "Statistics of Income"	"Statistics of Income"	This Volume	Percent of Data in This Volume to Data in "Statistics of Income"	"Statistics of Income"	This Volume	Percent of Data in This Volume to Data in "Statistics of Income"
Number of returns	4,198,590	4,013,171	95.6	4,094,420	3,902,132	95.3	104,170	111,039	106.6
Total income 2/	15,437,015	14,218,911	92.1	15,092,960	13,953,558	92.5	344,055	265,353	77.1
Total deductions 2/	3,053,072	2,626,106	86.0	2,296,158	2,052,621	89.4	756,914	573,485	75.8
Statutory net income	12,796,802	11,900,937	93.0	12,796,802	11,900,937	93.0	-	-	-
Statutory net deficit	412,859	308,132	74.6	-	-	-	412,859	308,132	74.6
Statutory net income less statutory net deficit	12,383,943	11,592,805	93.6	-	-	-	-	-	-
Selected items of income or loss:									
Salaries, wages, commissions, fees, etc.	8,680,870	7,989,119	92.0	8,600,455	7,918,141	92.1	80,415	70,978	88.3
Business or profession:									
Net profit	1,747,650	1,599,061	91.5	1,716,842	1,577,847	91.9	30,808	21,214	68.9
Net loss	194,407	181,621	93.4	63,885	60,565	94.8	130,522	121,056	92.7
Partnerships, syndicates, pools, etc.:									
Net income	644,052	538,680	83.6	631,915	526,349	83.3	12,137	12,331	101.6
Net loss	71,947	52,306	72.7	29,004	22,357	77.1	42,943	29,949	69.7
Dividends	2,040,748	1,807,418	88.6	1,965,670	1,759,065	89.5	75,078	48,354	64.4
Interest on bank deposits, notes, bonds, etc. 3/	954,466	829,417	86.9	909,231	793,350	87.3	45,235	36,068	79.7
Sales or exchanges of capital assets: 4/									
Statutory net gain	229,065	205,436	89.7	211,319	188,799	89.3	17,746	16,637	93.8
Statutory net loss	211,036	197,168	93.4	183,762	170,178	92.6	27,274	26,990	99.0

1/ In "Statistics of Income" the deficit returns tabulated comprise only those on Form 1040, whereas in this volume they include also those on Form 1040A.

2/ As tabulated in "Statistics of Income," "Total income" represents the sum of the net positive items of income reported on the face of the return, including statutory net capital gain, and "Total deductions" represents the sum of the deduction items reported on the face of the return plus negative amounts of income, including statutory net capital loss. The income items represent the net amounts by which gross receipts exceed the applicable deductions as reported in the schedules of the return. As tabulated in this volume, "Total income" is to some extent reduced by negative income items, and "Total deductions" is correspondingly not increased thereby. For definitions of "Total income" and "Total deductions" tabulated in this volume, see text, pages xiii-xiv.

3/ Consists of all taxable interest except taxable interest on Government obligations.

4/ For definition of statutory net gain or loss from sales or exchanges of capital assets, see text, pages xvi-xvii.

TABLE B.—INDIVIDUAL INCOME TAX RETURNS WITH NET INCOME, 1934, BY SIZE OF NET INCOME, AS TABULATED IN "STATISTICS OF INCOME FOR 1934, PART 1," AND IN THIS VOLUME, SHOWING NUMBER OF RETURNS AND NET INCOME.

(Net income classes and money figures in thousands of dollars)

Net Income Classes	Number of Returns			Statutory Net Income		
	"Statistics of Income"	This Volume	Percent of Number in This Volume to Number in "Statistics of Income"	"Statistics of Income"	This Volume	Percent of Amount in This Volume to Amount in "Statistics of Income"
Under 5	3,671,773 1/	3,514,693	95.7	7,796,038	7,419,252	95.2
5 under 10	290,824 1/	272,459	93.7	1,952,891	1,820,504	93.2
10 under 25	102,892	90,750	88.2	1,513,592	1,332,359	88.0
25 under 100	27,024	22,324	82.6	1,114,506	909,212	81.6
100 and over	1,907	1,906	99.9	419,775	419,610	99.96
Total	4,094,420	3,902,132	95.3	12,796,802	11,900,937	93.0

1/ On pages 118 - 119 of "Statistics of Income Supplement," 1934, Section I, the total number of returns reported by "Statistics of Income" for this net income class was incorrectly stated, as was also the number for the States of Colorado and Connecticut.

TABLE C.—INDIVIDUAL INCOME TAX RETURNS, 1934, BY STATES AND TERRITORIES, AS TABULATED IN "STATISTICS OF INCOME FOR 1934, PART 1" AND IN THIS VOLUME, SHOWING NUMBER OF RETURNS, AND STATUTORY NET INCOME OR DEFICIT

(Money figures in thousands of dollars)

States and Territories	All Returns						Returns with Net Income				Returns with Net Deficit			
	Number of Returns			Statutory Net Income Less Deficit			Number of Returns		Statutory Net Income		Number of Returns		Statutory Net Deficit	
	"Statistics of Income"	This Volume	Percent of Number of Returns in This Volume to Number in "Statistics of Income"	"Statistics of Income"	This Volume	Percent of Amount in This Volume to Amount in "Statistics of Income"	"Statistics of Income"	This Volume	"Statistics of Income"	This Volume	"Statistics of Income"	This Volume	"Statistics of Income"	This Volume
Alabama	23,678	22,548	95.2	$67,347	$63,039	93.6	23,072	21,924	$69,229	$64,926	606	624	$1,882	$1,887
Arizona	11,907	11,792	99.0	28,690	27,168	94.7	11,378	11,260	29,803	28,259	529	532	1,113	1,091
Arkansas	13,755	13,951	101.4	37,569	37,321	99.3	13,318	13,482	38,886	38,487	437	469	1,317	1,166
California	326,640	308,652	94.5	932,008	854,614	91.7	315,766	297,202	968,067	883,710	10,874	11,450	36,059	29,096
Colorado	32,138	30,320	94.3	92,206	87,675	95.1	31,232	29,443	94,502	89,393	906	877	2,296	1,718
Connecticut	93,256	90,912	97.5	282,807	277,890	98.3	91,352	88,837	288,693	283,243	1,904	2,075	5,886	5,353
Delaware	10,863	10,847	99.9	54,511	52,903	97.1	10,620	10,616	55,073	53,354	243	231	562	451
District of Columbia	83,453	78,613	94.2	231,707	212,008	91.5	82,871	77,960	234,925	214,389	582	653	3,218	2,381
Florida	33,939	32,443	95.6	106,343	100,454	94.5	32,550	30,924	112,103	104,411	1,389	1,519	5,760	3,957
Georgia	38,951	36,944	94.8	119,395	111,270	93.2	38,137	36,069	122,612	113,751	814	875	3,217	2,481
Hawaii	11,584	8,015	69.2	36,991	27,608	74.6	11,252	7,710	37,516	28,053	332	305	525	445
Idaho	9,124	7,690	84.3	22,978	20,003	87.1	8,932	7,507	23,637	20,662	192	183	659	659
Illinois	318,068	296,248	93.1	971,546	894,725	92.1	310,456	288,238	1,006,928	919,997	7,612	8,010	35,382	25,272
Indiana	71,326	70,232	98.5	193,153	189,714	98.2	69,623	68,317	198,443	194,498	1,703	1,915	5,290	4,784
Iowa	49,558	50,677	102.3	115,213	116,990	101.5	47,871	48,721	119,454	120,807	1,687	1,956	4,241	3,817
Kansas	37,035	34,466	93.1	88,437	83,105	94.0	35,600	32,930	91,868	86,119	1,435	1,536	3,431	3,014
Kentucky	36,087	34,212	94.8	105,324	98,757	93.8	35,333	33,459	107,390	100,325	754	753	2,066	1,568
Louisiana	37,996	35,990	94.7	102,454	99,312	96.9	36,871	34,788	106,168	102,418	1,125	1,202	3,714	3,106
Maine	21,130	21,156	100.1	61,349	61,051	99.5	20,584	20,611	63,205	62,733	546	545	1,856	1,682
Maryland	85,735	79,470	92.7	276,364	254,021	91.9	84,395	78,057	282,624	258,193	1,340	1,413	6,260	4,172
Massachusetts	248,216	240,430	96.9	721,632	684,092	94.8	242,728	234,477	737,045	697,538	5,488	5,953	15,413	13,446
Michigan	143,317	135,189	94.3	397,964	370,853	93.2	139,329	131,001	418,569	385,401	3,988	4,188	20,605	14,548
Minnesota	68,605	65,244	95.1	191,821	182,067	94.9	67,297	63,782	196,345	185,522	1,308	1,462	4,524	3,455
Mississippi	13,241	12,408	93.7	30,785	28,137	91.4	12,507	11,662	32,578	29,675	734	746	1,793	1,538
Missouri	100,171	95,356	95.2	298,073	280,713	94.2	98,125	93,090	306,041	286,750	2,046	2,266	7,968	6,037
Montana	17,061	13,038	76.4	45,792	34,776	75.9	16,825	12,795	46,594	35,555	236	243	802	779
Nebraska	27,719	27,497	99.2	74,952	72,025	96.1	26,781	26,476	77,236	74,429	938	1,021	2,284	2,404
Nevada	5,452	5,389	98.8	14,902	14,064	94.4	5,321	5,256	15,237	14,380	131	133	335	316
New Hampshire	17,173	18,355	106.9	47,312	49,132	103.8	16,785	17,921	48,267	50,156	388	434	955	1,024
New Jersey	214,540	207,099	96.5	673,035	623,215	92.6	210,683	202,898	686,065	633,549	3,857	4,201	13,030	10,334
New Mexico	8,067	7,519	93.2	18,547	16,750	90.3	7,647	7,095	20,108	18,155	420	424	1,561	1,405
New York	828,661	798,268	96.3	2,704,098	2,525,865	93.4	807,818	776,292	2,811,721	2,594,473	20,843	21,976	107,623	68,608
North Carolina	33,020	32,632	98.8	109,861	105,300	95.8	32,305	31,794	112,914	107,463	715	838	3,053	2,163
North Dakota	10,129	9,099	89.8	21,617	19,356	89.5	9,733	8,673	22,352	19,990	396	426	735	634
Ohio	213,781	206,299	96.5	611,621	587,926	96.1	209,589	201,728	631,348	601,284	4,192	4,571	19,727	13,358
Oklahoma	40,790	37,006	90.7	114,922	93,475	81.3	39,279	35,459	120,030	97,608	1,511	1,547	5,108	4,133
Oregon	28,017	22,793	81.4	66,689	54,998	82.5	27,253	22,081	71,077	56,974	764	712	4,388	1,976
Pennsylvania	349,437	344,020	98.4	1,036,416	994,745	96.0	342,308	336,239	1,067,789	1,019,307	7,129	7,781	31,373	24,562
Rhode Island	31,828	30,641	96.3	102,334	98,099	95.9	31,235	30,010	104,194	99,548	593	631	1,860	1,449
South Carolina	15,376	13,895	90.4	39,623	35,835	90.4	14,937	13,432	41,024	36,687	439	463	1,401	852
South Dakota	8,260	8,260	95.1	19,236	18,010	93.6	8,302	7,860	20,106	18,830	387	400	870	820
Tennessee	39,995	39,995	103.3	112,776	113,327	100.5	37,938	39,140	115,789	116,203	772	855	3,013	2,876
Texas	116,146	116,146	94.1	346,113	311,713	90.1	118,930	111,349	366,714	328,264	4,514	4,797	20,601	16,551
Utah	12,017	12,017	101.8	31,258	30,110	96.3	11,458	11,668	32,016	30,825	349	349	758	715
Vermont	6,548	6,548	65.7	26,138	18,390	70.4	9,824	6,412	26,566	18,766	143	136	428	376
Virginia	48,760	45,653	93.6	137,457	124,104	90.3	47,814	44,605	139,932	126,481	946	1,048	2,475	2,377
Washington 1/	61,981	55,765	90.0	148,571	131,501	88.5	60,151	54,198	153,639	135,069	1,830	1,567	5,068	3,568
West Virginia	31,031	31,500	101.5	85,518	82,619	96.6	30,297	30,725	87,992	84,548	734	775	2,474	1,929
Wisconsin	95,858	92,493	96.5	210,628	204,975	97.3	92,826	88,897	217,351	211,616	3,032	3,596	6,723	6,641
Wyoming	7,519	7,439	98.9	17,859	17,003	95.2	7,182	7,062	19,036	18,161	337	377	1,177	1,158
Total	4,198,590	4,013,171	95.6	12,383,943	11,592,805	93.6	4,094,420	3,902,132	12,796,802	11,900,937	104,170	111,039	412,859	308,132

1/ Includes Alaska.