

DISTRIBUTED AND UNDISTRIBUTED EARNINGS OF CORPORATIONS

LETTER

FROM

THE SECRETARY OF THE TREASURY

IN RESPONSE TO SENATE RESOLUTION No. 110
OF JANUARY 7, 1924

FURNISHING INFORMATION RELATIVE TO
PROFIT, SURPLUS, AND DIVIDENDS OF
CORPORATIONS REPORTING NET TAXABLE
INCOME OF \$2,000 AND OVER IN 1922



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DEPARTMENT OF THE TREASURY,
Washington, April 8, 1924.

MY DEAR MR. PRESIDENT PRO TEMPORE: Pursuant to the request of Senate Resolution No. 110, I herewith inclose the information required by that resolution.

Very truly yours,

A. W. MELLON,
Secretary of the Treasury.

THE PRESIDENT PRO TEMPORE OF THE SENATE.

DISTRIBUTED AND UNDISTRIBUTED EARNINGS OF CORPORATIONS

PROFIT, SURPLUS, AND DIVIDENDS OF CORPORATIONS REPORTING
NET TAXABLE INCOME OF \$2,000 AND OVER IN 1922

EXPLANATORY NOTES

The tables contained herein are compiled from income-tax returns filed by corporations reporting net taxable income of \$2,000 and over for either the calendar year ended December 31, 1922, or fiscal year terminating prior to July 1, 1923, and embrace the data from all available returns received by the Department from the offices of the collectors of internal revenue up to January 7, 1924, the date of Senate Resolution 110. There are included in addition to returns reporting net taxable income for the year, such returns as had net income but showed no net taxable income after deducting prior year losses. Respecting such returns the net income for the year in excess of the prior year losses is treated for the purpose of these tables as net taxable income.

The returns as entered on the tables are segregated into two main divisions:

A. Returns having schedules completely filled out.

B. Returns having schedules incompletely filled out—data fragmentary excepting the item of net income.

The returns in division A having schedules completely filled out are again segregated into four minor divisions:

1. Corporations reporting net taxable income, also net book profit for the year and paying cash dividends, distributed by groups according to the percentage of cash dividends to net book profits for the year.

2. Corporations reporting net taxable income, also net book profit but not paying cash dividends.

3. Corporations reporting net taxable income but book loss, although paying cash dividends.

4. Corporations reporting net taxable income but book loss and not paying cash dividends.

Under each of the segregations the following information is shown:

Number of returns.

Net taxable income (gross income less deductions as defined in the revenue act).

Net book profit for the year before any adjustments are made therein.

Cash dividends paid during the year.

Stock dividends distributed during the year.

Surplus and undivided profits at the close of the year.

Capital impairment—deficit at the close of the year.

Wherever the item of paid-in surplus was so stated on the returns, it was not included in the amounts shown in the tables as surplus and undivided profits at the close of the year.

The tables follow the order prescribed in Senate Resolution 110 and correspond as far as possible to the industrial divisions in Table 9, on pages 58-65, inclusive, of the "Statistics of Income" from the returns of net income for 1921. In several instances, however, it was necessary to combine two or more industrial divisions owing to the returns in some of the distributions being so few that the identity of individual concerns was recognizable.

The classification of the returns by industrial divisions was based on the predominant business of each corporation in so far as it could be ascertained. The classification therefore of consolidated returns, as well as the returns of independent corporations embracing several distinct industrial activities, was necessarily governed by the major business activity.

The data compiled herein are from returns as originally filed by the corporations and prior to audit by the department.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922

GRAND SUMMARY OF ALL INDUSTRIES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment, deficit at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	1,867	\$247,802,166	\$252,261,831	\$14,350,718	\$117,829,996	\$623,557,038	\$1,044,424
10 and less than 20 per cent.....	3,357	415,339,961	426,169,448	65,364,962	198,552,877	1,111,162,645	1,863,804
20 and less than 30 per cent.....	4,357	563,451,428	597,332,303	147,488,338	386,957,259	1,593,232,468	6,417,989
30 and less than 40 per cent.....	4,732	580,131,737	585,629,799	202,788,375	417,958,803	1,447,099,403	1,829,459
40 and less than 50 per cent.....	4,746	508,780,286	505,359,410	226,579,485	210,750,885	1,619,375,020	1,639,139
50 and less than 60 per cent.....	4,640	408,017,131	453,564,364	250,665,041	149,517,425	1,513,580,560	1,890,803
60 and less than 70 per cent.....	3,937	519,291,242	516,963,866	270,340,415	118,371,127	1,783,223,114	1,695,537
70 and less than 80 per cent.....	3,491	250,173,896	253,880,588	189,242,603	72,574,596	1,076,737,441	6,584,675
80 and less than 90 per cent.....	3,211	265,708,902	331,107,832	275,202,979	51,817,968	1,123,743,314	2,619,709
90 per cent or more.....	14,537	709,963,683	802,717,216	1,121,045,301	823,296,370	3,218,729,146	48,562,277
Total.....	48,875	4,468,660,432	4,724,986,657	2,763,068,217	2,547,627,306	15,110,440,149	74,147,816
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	30,048	896,254,485	894,599,136	-----	-----	3,954,966,686	59,328,946
Total (1 and 2).....	78,923	5,364,914,917	5,619,585,793	2,763,068,217	2,547,627,306	19,065,406,835	133,476,762
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	332	16,396,411	¹ 11,835,051	18,796,920	8,301,815	98,082,196	13,085,709
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	370	7,963,000	¹ 9,662,740	-----	15,000	123,257,016	5,356,046
Total (3 and 4).....	702	24,359,411	¹ 21,497,791	18,796,920	8,316,815	221,339,212	18,441,755
Total returns showing schedules completely filled out.....	79,625	5,389,274,328	² 5,598,088,002	2,781,865,137	2,555,944,121	19,286,746,047	151,918,517
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	29,688	1,197,500,436	⁽³⁾	⁴ 249,459,248	⁴ 382,758,794	⁽³⁾	⁽³⁾
Grand total.....	109,313	6,586,774,764	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

SUMMARY OF AGRICULTURE AND RELATED INDUSTRIES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment, deficit at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	8	\$1,537,042	\$2,017,917	\$161,541	\$400,000	\$3,015,145	-----
10 and less than 20 per cent.....	33	2,060,543	2,041,339	340,019	315,000	5,576,230	\$445,819
20 and less than 30 per cent.....	33	3,736,318	3,880,822	1,040,167	8,600	15,953,279	-----
30 and less than 40 per cent.....	26	2,438,191	2,540,568	853,258	3,772,255	20,701,522	1,041
40 and less than 50 per cent.....	32	1,188,041	1,157,166	516,044	1,971	3,181,122	55,626
50 and less than 60 per cent.....	46	1,287,677	1,267,392	698,353	11,400	3,927,461	6,515
60 and less than 70 per cent.....	35	2,165,193	1,991,147	1,267,663	60,000	9,418,495	24,124
70 and less than 80 per cent.....	38	2,305,949	2,143,512	1,620,599	-----	13,125,727	168,272
80 and less than 90 per cent.....	34	3,415,689	3,965,880	3,474,913	10,000	143,314,773	-----
90 per cent or more.....	218	5,578,258	5,155,991	10,827,134	281,561	37,121,123	476,506
Total.....	503	25,712,901	26,161,734	20,799,691	4,860,787	255,334,877	1,177,903
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	449	25,197,995	22,669,162	-----	-----	103,795,306	2,098,674
Total (1 and 2).....	952	50,910,896	48,830,896	20,799,691	4,860,787	359,130,183	3,276,577
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	4	65,785	181,384	221,121	-----	2,494,996	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	7	40,830	161,982	-----	-----	841,553	994,427
Total (3 and 4).....	11	106,615	143,366	221,121	-----	3,336,549	994,427
Total returns showing schedules completely filled out.....	963	51,017,511	248,687,530	21,020,812	4,860,787	362,466,732	4,271,004
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	640	6,403,193	(¹)	1910,759	1951,038	(²)	(³)
Grand total.....	1,603	57,420,704	-----	-----	-----	-----	-----

SUMMARY OF MINING AND QUARRYING

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	34	\$4,672,059	\$4,479,682	\$331,218	\$628,489	\$17,189,159	-----
10 and less than 20 per cent.....	78	17,959,641	18,926,752	3,237,763	6,158,770	48,939,668	-----
20 and less than 30 per cent.....	100	17,713,430	16,287,901	3,941,965	11,060,279	45,774,417	\$1,677,895
30 and less than 40 per cent.....	104	16,949,911	19,080,938	6,411,202	17,941,980	52,303,034	101,009
40 and less than 50 per cent.....	88	20,194,712	19,706,864	8,980,624	7,986,000	118,099,499	105,767
50 and less than 60 per cent.....	82	13,103,143	13,637,686	7,647,147	2,937,500	60,213,723	11,649
60 and less than 70 per cent.....	93	12,395,414	13,994,511	9,247,891	1,952,300	64,509,852	58,573
70 and less than 80 per cent.....	62	7,233,044	6,796,769	5,072,784	980,000	16,246,576	732,520
80 and less than 90 per cent.....	93	16,308,537	20,638,544	17,944,234	5,591,085	95,357,533	138,352
90 per cent or more.....	513	46,835,266	42,073,252	70,931,208	8,705,668	371,911,880	8,981,889
Total.....	1,247	173,365,157	175,622,899	133,746,036	63,942,071	890,545,341	11,807,654
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	717	35,778,145	35,391,397	-----	-----	189,968,698	11,620,306
Total (1 and 2).....	1,964	209,143,302	211,014,296	133,746,036	63,942,071	1,080,514,039	23,427,960
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	34	4,131,718	¹ 1,486,449	5,927,191	376,410	18,898,300	3,689,627
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	20	656,351	¹ 2,316,934	-----	-----	48,805,340	122,652
Total (3 and 4).....	54	4,788,069	¹ 3,803,383	5,927,191	376,410	67,703,640	3,812,279
Total returns showing schedule completely filled out.....	2,018	213,931,371	² 207,210,913	139,673,227	64,318,481	1,148,217,679	27,240,239
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	964	58,168,219	(³)	⁴ 21,084,214	⁴ 75,683,573	(³)	(³)
Grand total.....	2,982	272,099,590	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total returns on returns incompletely filled out.

SUMMARY OF ALL MANUFACTURES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment, deficit at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.	856	\$147, 602, 729	\$142, 916, 567	\$8, 414, 244	\$67, 040, 744	\$382, 566, 017	\$728, 654
10 and less than 20 per cent.	1, 435	260, 896, 304	257, 328, 334	39, 486, 715	135, 575, 381	651, 218, 590	1, 154, 800
20 and less than 30 per cent.	1, 584	330, 996, 312	352, 257, 823	86, 502, 628	300, 020, 255	888, 569, 298	1, 813, 945
30 and less than 40 per cent.	1, 562	397, 113, 880	373, 545, 967	129, 148, 610	331, 443, 268	803, 797, 704	854, 245
40 and less than 50 per cent.	1, 395	285, 548, 600	260, 563, 718	116, 674, 677	149, 318, 167	672, 846, 160	693, 317
50 and less than 60 per cent.	1, 199	203, 302, 707	205, 460, 880	111, 771, 111	97, 416, 053	625, 490, 069	379, 443
60 and less than 70 per cent.	931	322, 422, 122	293, 967, 750	126, 028, 312	99, 388, 122	851, 521, 312	784, 263
70 and less than 80 per cent.	770	114, 509, 240	103, 442, 378	76, 949, 904	45, 972, 704	357, 238, 975	1, 140, 525
80 and less than 90 per cent.	679	73, 628, 497	69, 675, 310	59, 220, 415	30, 375, 723	270, 485, 582	1, 130, 738
90 per cent or more.	3, 338	324, 752, 306	359, 600, 276	518, 175, 856	751, 382, 191	1, 599, 777, 121	9, 231, 003
Total	13, 749	2, 460, 772, 697	2, 418, 759, 003	1, 272, 372, 472	2, 007, 932, 608	7, 103, 519, 837	17, 910, 942
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.	8, 862	417, 566, 728	422, 424, 079	-----	-----	1, 652, 902, 523	1, 2, 977, 97
Total (1 and 2)	22, 611	2, 878, 339, 425	2, 841, 183, 082	1, 272, 372, 472	2, 007, 932, 608	8, 756, 422, 360	30, 888, 916
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.	105	4, 511, 844	¹ 2, 142, 944	3, 869, 083	4, 870, 117	17, 701, 149	3, 124, 030
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.	84	2, 373, 108	¹ 2, 310, 294	-----	15, 000	21, 398, 586	2, 498, 676
Total (3 and 4)	189	6, 884, 952	¹ 4, 453, 238	3, 869, 083	4, 885, 117	39, 099, 735	5, 622, 706
Total returns showing schedules completely filled out.	22, 800	2, 885, 224, 377	² 2, 836, 729, 844	1, 276, 241, 555	2, 012, 817, 725	8, 795, 522, 095	36, 511, 622
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.	6, 041	451, 239, 987	(³)	⁴ 100, 489, 270	⁴ 157, 260, 669	(³)	(³)
Grand total	28, 841	3, 336, 464, 364	-----	-----	-----	-----	-----

MANUFACTURING—SUMMARY OF FOOD PRODUCTS, BEVERAGES, AND TOBACCO

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent	98	\$13,711,000	\$13,636,958	\$812,349	\$20,238,980	\$23,333,949	\$44,219
10 and less than 20 per cent	169	30,914,696	28,416,721	4,555,461	24,198,525	63,254,246	39,326
20 and less than 30 per cent	215	40,562,653	38,913,409	9,794,172	24,363,014	108,905,542	120,171
30 and less than 40 per cent	220	41,756,285	37,896,935	13,525,638	12,670,911	78,772,420	4,979
40 and less than 50 per cent	221	80,040,669	68,037,662	29,776,714	45,481,628	96,152,625	171,398
50 and less than 60 per cent	185	27,970,380	29,006,651	15,877,522	9,345,513	59,174,102	15,492
60 and less than 70 per cent	149	36,553,062	36,626,697	23,822,741	640,810	136,047,087	78,519
70 and less than 80 per cent	137	34,317,455	29,242,344	21,839,733	6,201,440	92,286,203	215,822
80 and less than 90 per cent	132	6,979,159	6,314,027	5,375,212	3,072,880	17,302,522	1,853,847
90 per cent or more	659	27,590,712	24,122,092	35,607,843	13,824,457	91,141,037	
Total	2,185	340,396,071	312,213,496	160,987,435	160,038,158	766,369,733	2,543,773
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends	1,312	43,301,789	40,073,180			172,702,284	4,116,290
Total (1 and 2)	3,497	383,697,860	352,286,676	160,987,435	160,038,158	939,072,017	6,660,063
3. Corporations reporting net taxable income, although book loss but paying cash dividends	22	374,069	¹ 219,248	638,654	64,317	1,829,344	182,927
4. Corporations reporting net taxable income, although book loss and not paying cash dividends	12	69,174	¹ 30,093			524,070	18,843
Total (3 and 4)	34	443,243	¹ 249,341	638,654	64,317	2,353,414	201,770
Total returns showing schedules completely filled out	3,531	384,141,103	² 352,037,335	161,626,089	160,102,475	941,425,431	6,861,833
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income	1,048	55,434,441	(³)	⁴ 6,446,110	⁴ 19,183,511	(³)	(³)
Grand total	4,579	439,575,544					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

MANUFACTURING—SUMMARY OF TEXTILES AND TEXTILE PRODUCTS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment, deficit at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	150	\$35,004,373	\$31,734,375	\$1,783,385	\$17,431,679	\$80,156,278	\$73,752
10 and less than 20 per cent.....	214	45,980,581	44,311,385	6,565,969	19,712,770	132,608,476	72,033
20 and less than 30 per cent.....	227	57,111,076	53,959,702	13,340,999	22,246,103	149,153,303	1,465,555
30 and less than 40 per cent.....	213	45,651,260	40,421,368	14,364,003	20,815,263	126,984,371	9,591
40 and less than 50 per cent.....	170	43,824,792	40,132,770	18,119,332	20,994,177	123,908,631	93,439
50 and less than 60 per cent.....	137	25,622,722	24,282,969	13,274,053	11,727,989	73,657,710	99,249
60 and less than 70 per cent.....	100	12,121,491	10,726,911	6,827,996	2,051,098	32,782,872	318,449
70 and less than 80 per cent.....	82	12,706,126	11,521,599	8,735,126	10,586,576	33,287,243	45,025
80 and less than 90 per cent.....	78	20,035,165	14,055,867	11,996,790	11,408,000	68,215,062	18,823
90 per cent or more.....	362	62,000,021	52,323,315	82,779,504	38,003,140	120,970,626	2,461,953
Total.....	1,733	360,057,607	323,470,261	177,787,157	174,976,795	941,724,572	4,657,869
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	1,483	98,612,766	93,423,553	-----	-----	332,239,700	2,283,536
Total (1 and 2).....	3,216	458,670,373	416,893,814	177,787,157	174,976,795	1,273,964,272	6,941,405
3. Corporations reporting net taxable income, although book loss but paying cash dividends.....	19	1,056,654	¹ 819,749	628,676	1,350,000	3,085,885	1,054,932
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....	12	749,813	¹ 337,803	-----	-----	10,641,222	-----
Total (3 and 4).....	31	1,806,467	¹ 1,157,552	628,676	1,350,000	13,727,107	1,054,932
Total returns showing schedules completely filled out.....	3,247	460,476,840	² 415,736,262	178,415,833	176,326,795	1,287,691,379	7,996,337
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	1,014	58,371,958	(³)	⁴ 4,553,036	⁴ 25,314,755	(³)	(³)
Grant total.....	4,261	518,848,798	-----	-----	-----	-----	-----

MANUFACTURING—SUMMARY OF LEATHER AND LEATHER PRODUCTS

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	22	\$2,898,493	\$2,812,785	\$114,018	\$2,234,900	\$4,239,626	\$361,358
10 and less than 20 per cent.....	37	5,153,745	5,185,567	735,831	2,734,812	9,015,723	-----
20 and less than 30 per cent.....	44	3,405,108	3,162,449	783,922	793,460	10,420,443	23,979
30 and less than 40 per cent.....	53	7,049,234	6,969,678	2,449,506	4,560,000	15,772,132	24,337
40 and less than 50 per cent.....	38	10,428,083	9,389,887	4,368,400	6,299,000	20,551,531	-----
50 and less than 60 per cent.....	28	2,781,292	2,654,990	1,434,456	2,000,000	8,247,247	1,384
60 and less than 70 per cent.....	21	3,489,916	3,136,078	2,011,566	950,000	8,027,467	5,556
70 and less than 80 per cent.....	19	1,808,968	1,552,741	1,176,542	930,000	3,163,761	-----
80 and less than 90 per cent.....	19	948,034	849,920	714,668	600,000	3,465,041	-----
90 per cent or more.....	81	3,597,473	2,926,508	4,374,173	529,901	10,130,620	136,046
Total.....	362	41,560,346	38,640,603	18,163,082	21,632,073	93,033,591	552,660
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	287	30,735,898	27,892,231	-----	-----	66,296,732	603,272
Total (1 and 2).....	649	72,296,244	66,532,834	18,163,082	21,632,073	159,330,323	1,155,932
3. Corporations reporting net taxable income although book loss but paying cash dividends.....							
	2	56,114	1 37,135	51,218	-----	355,616	-----
4. Corporations reporting net taxable income although book loss and not paying cash dividends.....							
	4	382,341	1 556,214	-----	-----	413,565	1,422,660
Total (3 and 4).....	6	438,455	1 593,349	51,218	-----	769,181	1,422,660
Total returns showing schedules completely filled out.....							
	655	72,734,699	2 65,939,485	18,214,300	21,632,073	160,099,504	2,578,592
B. Returns showing schedules incompletely filled out—Data fragmentary excepting the item of net income.....							
	158	10,530,432	(3)	4 215,122	4 1,856,678	(3)	(3)
Grand total.....	813	83,265,131	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained, due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MANUFACTURING—SUMMARY OF RUBBER AND RUBBER GOODS; ALSO CELLULOID, IVORY, SHELL, AND BONE

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment, deficit at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	10	\$1,532,450	\$1,436,761	\$96,625	\$989,324	\$5,242,762	-----
10 and less than 20 per cent.....	17	11,656,280	14,744,566	2,681,011	493,000	34,376,231	\$174,859
20 and less than 30 per cent.....	11	3,890,549	4,023,402	1,086,647	2,177,440	5,759,908	-----
30 and less than 40 per cent.....	13	1,393,634	1,337,193	443,855	1,280,400	1,702,868	-----
40 and less than 50 per cent.....	8	951,497	913,238	413,863	25,000	2,503,861	229,250
50 and less than 60 per cent.....	8	716,856	714,915	402,242	1,226,000	1,316,634	-----
60 and less than 70 per cent.....	2	39,225	36,725	22,670	-----	301,447	-----
70 and less than 80 per cent.....	3	50,475	121,946	92,875	-----	405,557	4,094
80 and less than 90 per cent.....	1	6,536	6,033	5,033	-----	6,033	-----
90 per cent or more.....	17	1,838,457	1,028,336	2,595,618	60,000	7,710,197	4,252
Total.....	90	22,075,959	24,363,115	7,840,439	6,251,164	59,325,498	412,455
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	45	5,108,987	6,211,962	-----	-----	11,031,035	1,041
Total (1 and 2).....	135	27,184,946	30,575,077	7,840,439	6,251,164	70,356,533	413,496
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	118,981	¹ 1	80,000	-----	-----	138,489
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	-----	-----	-----	-----	-----	-----	-----
Total (3 and 4).....	1	118,981	¹ 1	80,000	-----	-----	138,489
Total returns showing schedules completely filled out.....	136	27,303,927	² 30,575,076	7,920,439	6,251,164	70,356,533	551,985
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	32	938,410	(³)	⁴ 34,544	⁴ 328,500	(³)	(³)
Grand total.....	168	28,242,337	-----	-----	-----	-----	-----

MANUFACTURING—SUMMARY OF LUMBER AND WOOD PRODUCTS

A. Returns showing schedules completely filled out:

1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—
Per cent of cash dividends to net book profit—

Less than 10 per cent.....	103	\$13,356,887	\$13,466,991	\$847,087	\$4,190,912	\$28,265,121	\$78,992
10 and less than 20 per cent.....	176	19,414,962	19,584,247	2,796,216	6,630,635	92,331,164	102,577
20 and less than 30 per cent.....	178	16,290,610	16,249,724	4,113,414	6,054,365	51,579,119	
30 and less than 40 per cent.....	157	15,243,257	14,562,555	5,094,312	4,554,075	62,335,580	24,099
40 and less than 50 per cent.....	143	14,067,317	14,163,569	6,413,704	10,324,336	45,964,967	
50 and less than 60 per cent.....	126	10,936,036	11,117,511	6,054,180	3,500,675	43,365,926	
60 and less than 70 per cent.....	77	5,920,866	5,622,289	3,654,577	881,050	27,273,200	14,732
70 and less than 80 per cent.....	56	5,076,857	4,964,585	3,723,713	188,000	36,416,846	
80 and less than 90 per cent.....	36	1,658,372	1,704,676	1,449,985	42,000	4,063,377	8,153
90 per cent or more.....	341	23,103,145	22,338,673	36,151,850	11,933,750	99,930,498	975,492

Total.....

2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....

Total (1 and 2).....

3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....

4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....

Total (3 and 4).....

Total returns showing schedules completely filled out.....

- B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....

Grand total.....

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

MANUFACTURING—SUMMARY OF PAPER, PULP, AND PRODUCTS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	21	\$2,611,017	\$2,508,522	\$158,913	\$1,587,000	\$7,163,461	-----
10 and less than 20 per cent.....	46	4,655,278	4,245,671	695,101	3,191,100	11,804,432	-----
20 and less than 30 per cent.....	59	6,299,778	6,007,476	1,531,248	11,302,913	10,118,545	-----
30 and less than 40 per cent.....	48	8,989,619	8,637,546	3,102,891	1,896,620	45,342,863	\$55,417
40 and less than 50 per cent.....	48	12,956,056	11,894,206	5,207,785	475,540	55,003,266	-----
50 and less than 60 per cent.....	35	6,532,366	6,698,735	3,572,863	5,047,500	17,451,976	-----
60 and less than 70 per cent.....	27	3,606,177	3,827,222	2,388,492	1,368,800	9,496,336	2,658
70 and less than 80 per cent.....	32	5,589,671	5,672,524	4,311,803	2,030,500	26,111,769	-----
80 and less than 90 per cent.....	28	2,126,122	1,900,722	1,595,474	3,263,400	3,926,408	-----
90 per cent or more.....	104	6,299,100	5,917,352	8,525,081	3,624,000	27,828,050	9,042
Total.....	442	59,665,184	57,310,006	31,089,651	33,787,373	214,247,106	67,11
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	175	6,392,059	6,306,511	-----	-----	27,320,255	918,116
Total (1 and 2).....	617	66,057,243	63,616,517	31,089,651	33,787,373	241,567,361	985,233
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	23,327	¹ 1,986	120,000	-----	15,122	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	2,915	¹ 823	-----	-----	3,497	-----
Total (3 and 4).....	2	26,242	¹ 2,809	120,000	-----	18,619	-----
Total returns showing schedules completely filled out.....	619	66,083,485	² 63,613,708	31,209,651	33,787,373	241,585,980	985,233
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	130	12,720,254	(³)	⁴ 1,283,913	⁴ 1,753,023	(³)	(³)
Grand total.....	749	78,803,739	-----	-----	-----	-----	-----

MANUFACTURING—SUMMARY OF PRINTING AND PUBLISHING

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	80	\$13,258,679	\$11,954,274	\$684,488	\$3,736,533	\$44,258,875	-----
10 and less than 20 per cent.....	124	13,228,404	13,597,244	2,055,069	8,485,600	28,410,476	\$8,043
20 and less than 30 per cent.....	152	19,957,146	16,621,149	4,137,095	8,193,082	48,648,864	-----
30 and less than 40 per cent.....	161	13,434,687	12,508,778	4,462,968	2,576,910	36,443,741	252,369
40 and less than 50 per cent.....	170	12,223,874	10,692,688	4,748,679	5,309,112	23,435,802	-----
50 and less than 60 per cent.....	141	8,803,094	8,560,466	4,779,610	1,909,787	28,003,020	-----
60 and less than 70 per cent.....	142	22,037,461	19,066,339	12,471,443	2,876,920	22,954,743	152,308
70 and less than 80 per cent.....	115	7,836,342	6,180,231	4,522,636	6,135,575	10,437,672	1,637
80 and less than 90 per cent.....	102	4,082,443	3,463,487	2,941,193	2,515,025	8,282,750	34,039
90 per cent or more.....	455	18,563,842	15,662,678	20,724,241	5,280,815	46,073,224	478,289
Total.....	1,642	133,425,972	118,307,334	61,527,422	47,019,359	296,949,167	926,685
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	877	20,588,071	19,191,381	-----	-----	67,896,796	835,751
Total (1 and 2).....	2,519	154,014,043	137,498,715	61,527,422	47,019,359	364,845,963	1,762,436
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	6	51,222	19,813	96,870	-----	850,704	96,117
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	11	148,252	120,522	-----	-----	271,451	13,233
Total (3 and 4).....	17	199,474	121,335	96,870	-----	1,122,155	109,350
Total returns showing schedules completely filled out.....	2,536	154,213,517	137,286,380	61,624,292	47,019,359	365,968,118	1,871,786
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	734	27,153,327	(¹)	49,459,654	43,641,537	(¹)	(¹)
Grand total.....	3,270	181,366,844	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

MANUFACTURING—SUMMARY OF CHEMICALS AND ALLIED SUBSTANCES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	55	\$12,684,121	\$13,743,527	\$610,039	\$3,448,968	\$46,240,721	-----
10 and less than 20 per cent.....	84	30,059,165	30,730,333	4,877,430	8,822,375	70,647,693	\$105,191
20 and less than 30 per cent.....	114	72,897,147	100,926,931	24,845,004	175,395,588	184,576,759	55,352
30 and less than 40 per cent.....	113	72,627,599	78,233,598	25,072,392	160,862,034	93,599,238	163,682
40 and less than 50 per cent.....	95	12,101,196	11,760,012	5,237,859	9,764,100	28,561,833	76,426
50 and less than 60 per cent.....	88	17,762,871	26,591,929	14,882,825	5,328,361	89,243,110	-----
60 and less than 70 per cent.....	77	16,712,020	16,160,005	10,632,755	8,540,994	39,946,248	111,131
70 and less than 80 per cent.....	65	17,884,072	16,419,305	12,124,414	10,637,620	21,452,433	124,676
80 and less than 90 per cent.....	53	5,077,214	5,864,136	4,866,788	1,911,075	16,470,433	173,295
90 per cent or more.....	220	64,740,247	109,731,729	127,228,407	619,393,728	397,733,394	363,945
Total.....	964	322,545,652	410,161,505	230,377,913	1,004,104,843	988,471,862	1,173,698
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	372	19,174,488	30,864,849	-----	-----	90,572,671	202,336
Total (1 and 2).....	1,336	341,720,140	441,026,354	230,377,913	1,004,104,843	1,079,044,533	1,376,034
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	9	1,105,884	1 191,845	380,792	31,900	388,868	361,049
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	7	146,202	1 123,436	-----	-----	501,547	110,402
Total (3 and 4).....	16	1,252,086	1 315,281	380,792	31,900	890,415	471,451
Total returns showing schedules completely filled out.....	1,352	342,972,226	2 440,711,073	230,758,705	1,004,136,743	1,079,934,948	1,847,485
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	365	105,051,207	(3)	4 57,626,873	4 41,123,131	(3)	(3)
Grand total.....	1,717	448,023,433	-----	-----	-----	-----	-----

MANUFACTURING—SUMMARY OF STONE, CLAY, AND GLASS PRODUCTS

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent	40	\$10,222,736	\$9,626,059	\$456,303	\$4,229,600	\$25,105,853	\$32,033
10 and less than 20 per cent	72	8,281,336	7,876,921	1,200,205	3,742,590	15,840,997	503,642
20 and less than 30 per cent	119	14,587,199	13,759,708	3,314,897	12,283,415	38,279,533	34,957
30 and less than 40 per cent	85	11,299,400	10,312,936	3,493,201	6,545,630	19,439,087	-----
40 and less than 50 per cent	69	21,309,222	20,267,614	9,125,126	1,845,075	53,769,614	3,477
50 and less than 60 per cent	62	5,715,429	6,241,185	3,372,070	1,898,080	20,578,707	50,393
60 and less than 70 per cent	57	8,388,679	7,780,457	5,080,281	1,854,640	17,650,108	11,052
70 and less than 80 per cent	42	3,690,632	3,374,433	2,535,195	1,921,600	6,476,300	655
80 and less than 90 per cent	37	1,425,268	1,247,999	1,080,287	364,900	3,581,061	22,730
90 per cent or more	189	7,160,768	6,114,761	8,577,966	2,313,585	31,829,249	352,683
Total	772	92,080,669	86,602,073	38,235,531	36,999,115	232,550,509	1,011,622
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends	681	28,350,375	26,229,928	-----	-----	109,070,361	1,254,201
Total (1 and 2)	1,453	120,431,044	112,832,001	38,235,531	36,999,115	341,620,870	2,265,823
3. Corporations reporting net taxable income, although book loss, but paying cash dividends	8	482,001	1 34,807	424,784	-----	61,249	374,264
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends	6	104,084	1 55,715	-----	-----	656,765	104,752
Total (3 and 4)	14	586,085	1 90,522	424,784	-----	718,014	479,016
Total returns showing schedules completely filled out	1,467	121,017,129	2 112,741,479	38,660,315	36,999,115	342,338,884	2,744,839
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income	370	14,529,705	(3)	1 1,760,731	1 3,247,376	(3)	(3)
Grand total	1,837	135,546,834	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MANUFACTURING—SUMMARY OF METAL MANUFACTURES AND ALL OTHER MANUFACTURING CONCERNS NOT IDENTIFIED AS SPECIFICALLY BELONGING TO ANY OTHER MAIN INDUSTRIAL DIVISION

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	277	\$42,322,973	\$41,996,285	\$2,851,037	\$8,952,848	\$118,559,371	\$138,300
10 and less than 20 per cent.....	496	91,551,857	88,635,679	13,324,422	57,563,974	192,929,152	188,464
20 and less than 30 per cent.....	471	95,995,046	98,633,873	23,555,230	37,210,875	281,127,282	194,776
30 and less than 40 per cent.....	499	179,608,905	162,665,380	57,139,844	115,681,425	323,405,404	204,579
40 and less than 50 per cent.....	433	77,645,894	73,312,072	33,263,215	48,800,199	222,994,039	285,746
50 and less than 60 per cent.....	389	96,461,661	89,591,529	48,121,290	55,432,148	284,460,637	57,019
60 and less than 70 per cent.....	279	213,553,225	190,985,027	59,115,791	80,223,810	557,041,804	152,885
70 and less than 80 per cent.....	219	25,548,642	24,392,670	17,887,817	7,341,393	127,201,191	885,919
80 and less than 90 per cent.....	193	31,290,184	34,268,443	29,194,985	7,198,443	145,172,895	657,876
90 per cent or more.....	910	109,858,541	119,434,832	191,611,173	56,418,815	766,430,226	2,595,454
Total.....	4,166	963,896,928	923,915,790	476,064,804	474,823,930	3,019,322,001	5,361,018
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	2,621	130,363,938	139,015,778	-----	-----	617,512,489	2,678,414
Total (1 and 2).....	6,787	1,094,260,866	1,062,931,568	476,064,804	474,823,930	3,636,834,490	8,039,432
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	29	921,746	¹ 753,629	744,049	398,900	9,616,240	916,252
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	25	689,640	¹ 956,841	-----	15,000	7,782,742	828,786
Total (3 and 4).....	54	1,611,386	¹ 1,710,470	744,049	413,900	17,398,982	1,745,038
Total returns showing schedules completely filled out.....	6,841	1,095,872,252	² 1,061,221,098	476,808,853	475,237,830	3,654,233,472	9,784,470
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	1,556	134,982,460	(³)	⁴ 13,199,648	⁴ 40,173,326	(³)	(³)
Grand total.....	8,397	1,230,854,712	-----	-----	-----	-----	-----

SUMMARY OF CONSTRUCTION

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	61	\$7,332,078	\$8,511,088	\$405,021	\$1,111,983	\$21,837,616	-----
10 and less than 20 per cent.....	92	6,254,901	5,866,962	805,576	1,874,672	8,630,997	-----
20 and less than 30 per cent.....	104	6,967,796	6,770,335	1,714,569	1,890,400	22,710,944	\$11,605
30 and less than 40 per cent.....	100	4,316,362	4,282,099	1,500,207	1,757,900	8,363,180	4,839
40 and less than 50 per cent.....	80	3,063,506	3,020,454	1,342,626	1,235,771	5,700,036	26,272
50 and less than 60 per cent.....	79	2,839,058	2,741,339	1,466,654	870,162	5,707,052	600
60 and less than 70 per cent.....	57	1,896,212	1,635,531	1,094,862	104,500	11,700,734	-----
70 and less than 80 per cent.....	73	4,820,166	4,700,469	3,435,568	1,617,500	5,466,115	12,636
80 and less than 90 per cent.....	50	1,050,697	941,749	798,724	40,040	1,862,427	4,327
90 per cent or more.....	223	5,539,912	5,216,813	14,489,863	1,295,866	26,460,129	129,314
Total.....	919	44,080,688	43,686,839	27,053,670	11,796,794	118,439,230	189,593
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	1,257	23,115,179	22,015,142	-----	-----	67,364,738	190,137
Total (1 and 2).....	2,176	67,195,867	65,701,981	27,053,670	11,796,794	185,803,968	379,730
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	17	213,362	¹ 1,828,503	553,961	2,009,200	3,668,150	152,279
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	21	163,288	¹ 130,551	-----	-----	1,894,264	-----
Total (3 and 4).....	38	376,650	¹ 1,959,054	553,961	2,009,200	5,562,414	152,279
Total returns showing schedules completely filled out.....	2,214	67,572,517	² 63,742,927	27,607,631	13,805,994	191,366,382	532,009
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	1,338	17,435,764	(³)	⁴ 2,394,187	⁴ 8,767,774	(³)	(³)
Grand total.....	3,552	85,008,281	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

SUMMARY OF TRANSPORTATION AND OTHER PUBLIC UTILITIES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	49	\$10,664,194	\$10,670,721	\$309,768	\$226,925	\$35,779,691	-----
10 and less than 20 per cent.....	89	12,213,181	13,390,608	1,951,732	4,342,482	35,817,279	\$62,059
20 and less than 30 per cent.....	154	43,996,416	45,924,158	11,916,368	5,937,380	97,967,934	1,757,025
30 and less than 40 per cent.....	153	20,741,679	19,439,575	7,128,263	3,610,430	46,422,619	831,630
40 and less than 50 per cent.....	211	44,964,824	45,855,005	19,813,124	9,674,395	178,510,704	449,454
50 and less than 60 per cent.....	279	74,512,028	104,748,212	58,500,609	10,021,755	339,519,645	264,693
60 and less than 70 per cent.....	236	91,360,487	85,831,081	54,690,695	1,765,886	338,432,248	102,270
70 and less than 80 per cent.....	253	48,874,820	50,329,944	37,357,896	613,284	160,774,943	4,008,298
80 and less than 90 per cent.....	220	111,787,815	167,059,288	135,560,057	417,039	338,446,911	358,676
90 per cent or more.....	949	159,217,258	205,649,671	248,448,505	5,857,315	249,876,586	14,777,237
Total.....	2,593	618,332,702	748,898,263	575,677,017	42,466,891	1,821,548,560	22,611,342
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	1,393	61,933,092	58,922,992	-----	-----	382,784,939	5,852,907
Total (1 and 2).....	3,986	680,265,794	807,821,255	575,677,017	42,466,891	2,204,333,499	28,464,249
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	20	3,981,354	¹ 4,314,820	4,304,591	-----	34,720,355	2,864,842
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	36	2,756,078	¹ 2,639,314	-----	-----	35,345,169	903,998
Total (3 and 4).....	56	6,737,432	¹ 6,954,134	4,304,591	-----	70,065,524	3,768,840
Total returns showing schedules completely filled out.....	4,042	687,003,226	² 800,867,121	579,981,608	42,466,891	2,274,399,023	32,233,089
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	1,734	187,612,871	(³)	⁴ 36,732,041	⁴ 18,370,907	(⁵)	(⁵)
Grand total.....	5,776	874,616,097	-----	-----	-----	-----	-----

SUMMARY OF TRADE

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	593	\$57,897,913	\$62,229,752	\$3,645,547	\$38,029,732	\$109,976,668	\$85,571
10 and less than 20 per cent.....	1,001	85,587,240	81,633,814	12,351,471	38,205,362	197,991,223	28,661
20 and less than 30 per cent.....	1,249	111,273,813	102,932,815	24,809,796	45,500,627	281,040,395	526,907
30 and less than 40 per cent.....	1,249	72,759,985	70,803,891	24,823,876	36,864,899	172,989,331	
40 and less than 50 per cent.....	1,158	78,686,837	68,539,298	30,707,417	29,022,867	180,456,818	72,817
50 and less than 60 per cent.....	1,115	46,125,433	41,000,207	24,007,350	22,742,226	132,227,821	132,538
60 and less than 70 per cent.....	915	34,230,529	33,045,146	21,234,812	11,961,905	86,775,854	291,069
70 and less than 80 per cent.....	761	24,022,360	23,101,067	17,353,393	12,543,588	72,683,452	289,368
80 and less than 90 per cent.....	715	20,307,132	19,036,606	16,088,864	6,900,638	48,999,570	40,755
90 per cent or more.....	3,269	60,007,037	54,564,803	83,618,680	34,368,940	206,959,534	1,948,005
Total.....	12,025	590,898,279	556,887,399	258,641,206	276,140,784	1,490,100,666	3,415,681
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	10,334	197,624,579	184,051,056			716,196,327	3,846,697
Total (1 and 2).....	22,359	788,522,858	740,938,455	258,641,206	276,140,784	2,206,296,993	7,262,378
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	60	924,464	¹ 308,666	973,985	747,488	3,560,873	741,044
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	87	853,412	¹ 1,003,915			5,539,440	340,447
Total (3 and 4).....	147	1,777,876	¹ 1,312,581	973,985	747,488	9,100,313	1,081,491
Total returns showing schedules completely filled out.....	22,506	790,300,734	² 739,625,874	259,615,191	276,888,272	2,215,397,306	8,343,869
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	8,600	149,319,844	⁽³⁾	⁴ 12,903,554	⁴ 71,717,007	⁽³⁾	⁽³⁾
Grand total.....	31,106	939,620,578					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

SUMMARY OF SERVICE

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	55	\$1,476,597	\$1,504,334	\$88,912	\$40,956	\$3,133,715	-----
10 and less than 20 per cent.....	112	5,852,963	5,701,151	786,690	2,509,505	12,745,213	\$56,613
20 and less than 30 per cent.....	159	8,522,122	7,813,594	1,954,872	3,426,092	16,973,750	53,660
30 and less than 40 per cent.....	174	9,846,393	10,016,499	3,346,847	5,397,760	20,131,933	21,910
40 and less than 50 per cent.....	185	8,814,194	8,324,679	3,574,740	797,979	18,890,483	139,597
50 and less than 60 per cent.....	185	10,430,816	9,493,965	5,318,574	1,221,800	25,528,452	594,401
60 and less than 70 per cent.....	146	4,465,715	4,201,372	2,733,427	286,500	7,701,082	307,222
70 and less than 80 per cent.....	154	4,965,939	5,061,052	3,761,264	1,742,500	9,573,057	47,317
80 and less than 90 per cent.....	164	5,133,609	4,532,395	3,818,303	494,200	7,918,631	273,862
90 per cent or more.....	814	16,006,172	13,938,746	19,006,014	3,570,135	33,749,170	1,532,032
Total.....	2,148	75,514,520	70,587,787	44,389,643	19,487,427	156,345,486	3,026,614
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	1,678	33,930,330	32,556,938	-----	-----	114,392,935	7,217,045
Total (1 and 2).....	3,826	109,444,850	103,144,725	44,389,643	19,487,427	270,738,421	10,243,659
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	18	388,324	¹ 123,023	489,760	-----	634,535	221,634
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	34	419,214	¹ 377,176	-----	-----	3,511,442	160,836
Total (3 and 4).....	52	807,538	¹ 500,199	489,760	-----	4,145,977	382,470
Total returns showing schedules completely filled out.....	3,878	110,252,388	² 102,644,526	44,879,403	19,487,427	274,884,398	10,626,129
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	1,922	27,588,760	(³)	⁴ 4,076,164	-----	(³)	(³)
Grand total.....	5,800	137,841,148	-----	-----	-----	-----	-----

SUMMARY OF FINANCE

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	204	\$16,014,400	\$19,079,597	\$970,114	\$9,113,487	\$48,950,380	\$230,199
10 and less than 20 per cent.....	512	23,970,936	40,731,373	6,301,991	9,499,205	149,635,675	115,843
20 and less than 30 per cent.....	959	38,898,446	60,138,498	15,272,394	18,783,143	218,365,082	576,952
30 and less than 40 per cent.....	1,349	54,591,915	84,474,406	29,087,729	16,570,311	316,408,031	14,785
40 and less than 50 per cent.....	1,587	65,208,027	97,115,277	44,461,419	12,590,735	440,406,088	96,289
50 and less than 60 per cent.....	1,641	53,975,503	72,846,498	40,010,034	12,171,529	313,448,081	477,568
60 and less than 70 per cent.....	1,521	49,563,097	81,472,975	53,532,712	2,851,914	411,928,527	128,016
70 and less than 80 per cent.....	1,374	33,323,836	58,190,345	43,603,799	9,105,020	441,239,379	185,749
80 and less than 90 per cent.....	1,248	33,789,296	44,992,418	38,077,493	7,981,843	216,395,451	672,999
90 per cent or more.....	5,148	88,850,476	113,014,435	149,767,455	17,205,124	668,118,292	11,004,985
Total.....	15,543	468,185,932	672,055,822	421,085,140	115,872,311	3,224,894,986	13,503,385
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	5,229	96,771,577	111,880,548	-----	-----	712,259,008	15,417,838
Total (1 and 2).....	20,772	564,957,509	783,936,370	421,085,140	115,872,311	3,937,153,994	28,921,223
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	73	2,177,034	¹ 1,549,180	2,450,678	298,600	15,899,408	2,292,253
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	79	692,905	¹ 821,867	-----	-----	5,921,222	319,279
Total (3 and 4).....	152	2,869,939	¹ 2,371,047	2,450,678	298,600	21,820,630	2,611,532
Total returns showing schedules completely filled out.....	20,924	567,827,448	² 781,565,323	423,535,818	116,170,911	3,958,974,624	31,532,755
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	8,299	278,169,083	⁽³⁾	⁴ 58,120,747	⁴ 47,989,092	⁽³⁾	⁽³⁾
Grand total.....	29,223	845,996,531	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

SUMMARY OF CONCERNS NOT IDENTIFIED AS SPECIFICALLY BELONGING TO ANY OTHER MAIN INDUSTRIAL DIVISION

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	7	\$605, 154	\$852, 173	\$24, 353	\$1, 237, 680	\$1, 108, 647	-----
10 and less than 20 per cent.....	5	544, 252	549, 115	103, 005	72, 500	607, 770	-----
20 and less than 30 per cent.....	15	1, 346, 775	1, 326, 357	335, 579	330, 483	5, 877, 369	-----
30 and less than 40 per cent.....	15	1, 373, 421	1, 445, 856	488, 383	600, 000	5, 982, 049	-----
40 and less than 50 per cent.....	10	1, 111, 545	1, 076, 949	508, 814	125, 000	1, 284, 101	-----
50 and less than 60 per cent.....	14	2, 440, 766	2, 368, 185	1, 245, 209	2, 125, 000	7, 509, 256	\$23, 396
60 and less than 70 per cent.....	3	792, 473	824, 353	510, 041	-----	1, 235, 010	-----
70 and less than 80 per cent.....	6	118, 542	115, 052	87, 396	-----	389, 217	-----
80 and less than 90 per cent.....	8	287, 630	265, 642	219, 976	7, 400	962, 436	-----
90 per cent or more.....	65	3, 176, 998	3, 503, 229	5, 780, 586	629, 570	24, 755, 311	481, 306
Total.....	148	11, 797, 556	12, 326, 911	9, 303, 342	5, 127, 633	49, 711, 166	504, 702
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	129	4, 336, 860	4, 687, 822	-----	-----	15, 302, 212	107, 368
Total (1 and 2).....	277	16, 134, 416	17, 014, 733	9, 303, 342	5, 127, 633	65, 013, 378	612, 070
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	2, 526	¹ 82	6, 550	-----	504, 430	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	7, 814	¹ 707	-----	-----	-----	15, 731
Total (3 and 4).....	3	10, 340	¹ 789	6, 550	-----	504, 430	15, 731
Total returns showing schedules completely filled out....	280	16, 144, 756	² 17, 013, 944	9, 309, 892	5, 127, 633	65, 517, 808	627, 801
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	150	21, 562, 715	(³)	⁴ 12, 748, 312	⁴ 2, 018, 734	(³)	(³)
Grand total.....	430	37, 707, 471	-----	-----	-----	-----	-----

AGRICULTURE AND RELATED INDUSTRIES—FARMING

1. COTTON FARMING

A. Returns showing schedules completely filled out:						
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends— Per cent of cash dividends to net book profit— 90 per cent or more	1	\$11,502	\$11,040	\$14,100	\$267,040	
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends	1	8,807	8,652		89,681	
Total (1 and 2)	2	20,309	19,692	14,100	356,721	
3. Corporations reporting net taxable income, although book, loss but paying cash dividends						
4. Corporations reporting net taxable income, although book, loss and not paying cash dividends						
Total (3 and 4)						
Total returns showing schedules completely filled out	2	20,309	19,692	14,100	356,721	
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income	2	19,571	(³)	⁴ 20,000	(³)	(³)
Grand total	4	39,880				

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Statistical division, income tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

AGRICULTURE AND RELATED INDUSTRIES—FARMING—Continued

2. GRAIN FARMING

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....							
10 and less than 20 per cent.....							
20 and less than 30 per cent.....							
30 and less than 40 per cent.....							
40 and less than 50 per cent.....							
50 and less than 60 per cent.....							
60 and less than 70 per cent.....							
70 and less than 80 per cent.....							
80 and less than 90 per cent.....							
90 per cent or more.....							
Total.....							
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	2	\$123, 030	\$123, 269			\$163, 870	
Total (1 and 2).....	2	123, 030	123, 269			163, 870	
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	2	123, 030	123, 269			163, 870	
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	2	102, 652	(³)			(³)	(³)
Grand total.....	4	225, 682					

3. FRUIT FARMING. 4. STOCK FARMING

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	1	\$21, 184	\$21, 184	\$2, 100		\$63, 349	
10 and less than 20 per cent.....	3	86, 377	84, 707	16, 399		177, 145	
20 and less than 30 per cent.....	8	1, 295, 415	1, 418, 746	359, 830	8, 600	4, 092, 289	
30 and less than 40 per cent.....	3	59, 939	62, 129	23, 571		231, 124	
40 and less than 50 per cent.....	4	69, 811	68, 059	30, 337		138, 976	
50 and less than 60 per cent.....	7	108, 593	96, 205	54, 515		271, 172	
60 and less than 70 per cent.....	7	506, 491	364, 564	246, 768		988, 658	
70 and less than 80 per cent.....	8	289, 147	243, 225	183, 592		901, 542	\$168, 272
80 and less than 90 per cent.....	4	79, 306	78, 944	67, 100	10, 000	200, 988	
90 per cent or more.....	32	724, 459	584, 700	1, 098, 733	94, 561	1, 620, 118	32, 123
Total.....	77	3, 240, 722	3, 022, 463	2, 082, 945	113, 161	8, 685, 361	200, 395
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	72	1, 269, 339	1, 236, 767			7, 210, 170	746, 649
Total (1 and 2).....	149	4, 510, 061	4, 259, 230	2, 082, 945	113, 161	15, 895, 531	947, 044
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	50, 618	¹ 17, 347	49, 840		2, 193, 814	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	9, 053	¹ 1, 968			7, 638	
Total (3 and 4).....	3	59, 671	¹ 19, 315	49, 840		2, 201, 452	
Total returns showing schedules completely filled out.....	152	4, 569, 732	² 4, 239, 915	2, 132, 785	113, 161	18, 096, 983	947, 044
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	106	817, 605	⁽³⁾	⁴ 156, 597			
Grand total.....	258	5, 387, 337					

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

AGRICULTURE AND RELATED INDUSTRIES—FARMING—Continued

5. ALL OTHER FARMING

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	3	\$901,842	\$1,384,326	\$123,351	-----	\$1,735,782	-----
10 and less than 20 per cent.....	19	393,390	387,499	62,049	\$15,000	1,495,451	-----
20 and less than 30 per cent.....	19	1,906,340	1,902,166	533,961	-----	9,515,026	-----
30 and less than 40 per cent.....	18	1,193,801	1,288,574	443,395	272,255	9,325,644	-----
40 and less than 50 per cent.....	23	672,846	628,812	288,737	1,971	2,290,229	\$55,626
50 and less than 60 per cent.....	30	730,925	739,419	410,317	11,400	2,412,038	6,515
60 and less than 70 per cent.....	21	588,773	566,718	360,715	60,000	3,112,182	24,124
70 and less than 80 per cent.....	23	1,451,391	1,337,421	999,212	-----	7,010,379	-----
80 and less than 90 per cent.....	23	205,287	178,989	151,822	-----	349,815	-----
90 per cent or more.....	119	1,835,204	1,799,373	3,378,837	150,000	9,938,369	83,661
Total.....	298	9,879,799	10,213,297	6,752,396	510,626	47,184,915	169,926
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	284	21,777,040	19,397,545	-----	-----	68,891,008	637,840
Total (1 and 2).....	582	31,656,839	29,610,842	6,752,396	510,626	116,075,923	807,766
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	15,167	1 64,037	171,281	-----	301,182	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	4	17,962	1 52,700	-----	-----	832,596	-----
Total (3 and 4).....	6	33,129	1 116,737	171,281	-----	1,133,778	-----
Total returns showing schedules completely filled out.....	588	31,689,968	2 29,494,105	6,923,677	510,626	117,209,701	807,766
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	431	3,632,226	(³)	4 265,971	4 341,038	(²)	(¹)
Grand total.....	1,019	35,322,194	-----	-----	-----	-----	-----

AGRICULTURE AND RELATED INDUSTRIES

RELATED INDUSTRIES: 6. LOGGING. 7. FISHING. 8. ICE HARVESTING. 9. ALL OTHER RELATED INDUSTRIES. 10. AGRICULTURE, MAIN BUSINESS NOT PRECISELY DEFINED

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	4	\$614, 016	\$612, 407	\$36, 090	\$400, 000	\$1, 216, 014	-----
10 per cent and less than 20 per cent.....	11	1, 580, 776	1, 569, 133	261, 571	300, 000	3, 903, 634	\$445, 819
20 per cent and less than 30 per cent.....	6	534, 563	559, 910	146, 376	-----	2, 345, 964	-----
30 per cent and less than 40 per cent.....	5	1, 184, 451	1, 189, 865	386, 292	3, 500, 000	11, 144, 754	1, 041
40 per cent and less than 50 per cent.....	5	445, 384	460, 295	196, 970	-----	751, 917	-----
50 per cent and less than 60 per cent.....	9	448, 159	431, 768	233, 521	-----	1, 244, 251	-----
60 per cent and less than 70 per cent.....	7	1, 069, 929	1, 059, 865	660, 180	-----	5, 317, 655	-----
70 per cent and less than 80 per cent.....	7	565, 411	562, 866	437, 795	-----	5, 213, 806	-----
80 per cent and less than 90 per cent.....	7	3, 131, 096	3, 707, 947	3, 255, 991	-----	142, 763, 970	-----
90 per cent or more.....	66	3, 007, 093	2, 760, 878	6, 335, 464	37, 000	25, 295, 596	360, 722
Total.....	127	12, 580, 878	12, 914, 934	11, 950, 250	4, 237, 000	199, 197, 561	807, 582
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	90	2, 019, 779	1, 902, 929	-----	-----	27, 440, 577	714, 185
Total (1 and 2).....	217	14, 600, 657	14, 817, 863	11, 950, 250	4, 237, 000	226, 638, 138	1, 521, 767
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	2	13, 815	1 7, 314	-----	-----	1, 319	994, 427
Total (3 and 4).....	2	13, 815	1 7, 314	-----	-----	1, 319	994, 427
Total returns showing schedules completely filled out.....							
	219	14, 614, 472	14, 810, 549	11, 950, 250	4, 237, 000	226, 639, 457	2, 516, 194
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	99	1, 831, 139	(3)	4 468, 191	4 610, 000	(3)	(3)
Grand total.....	318	16, 445, 611	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

MINING AND QUARRYING

11. COAL MINING

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	24	\$4,024,006	\$3,868,490	\$287,476	\$247,500	\$15,219,417	-----
10 and less than 20 per cent.....	51	9,281,604	9,060,300	1,469,375	2,676,886	19,241,784	-----
20 and less than 30 per cent.....	67	9,097,309	8,792,429	2,211,063	1,270,279	29,692,222	-----
30 and less than 40 per cent.....	67	13,389,930	14,805,033	4,944,112	17,366,980	38,523,756	-----
40 and less than 50 per cent.....	50	7,624,042	7,343,327	3,181,511	7,341,000	16,450,331	\$64,876
50 and less than 60 per cent.....	50	8,411,122	7,960,476	4,458,775	2,912,500	22,915,314	2,685
60 and less than 70 per cent.....	60	4,622,558	4,908,219	3,164,870	1,012,300	16,497,779	44,038
70 and less than 80 per cent.....	32	5,073,171	4,742,806	3,515,765	900,000	10,342,264	-----
80 and less than 90 per cent.....	50	6,871,842	6,405,976	5,408,111	4,850,000	24,485,104	117,468
90 per cent or more.....	201	14,866,614	14,136,127	24,908,019	1,822,626	99,263,571	1,798,039
Total.....	652	83,262,198	82,029,183	53,549,077	40,400,071	292,631,542	2,027,106
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	397	24,508,673	23,607,052	-----	-----	86,008,457	127,711
Total (1 and 2).....	1,049	107,770,871	105,636,235	53,549,077	40,400,071	378,639,999	2,154,817
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	10	1,929,192	¹ 210,388	1,397,500	-----	2,831,534	1,500,595
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	7	71,118	¹ 47,115	-----	-----	714,243	-----
Total (3 and 4).....	17	2,000,310	¹ 257,503	1,397,500	-----	3,545,777	1,500,595
Total returns showing schedules completely filled out.....	1,066	109,771,181	² 105,378,732	54,946,577	40,400,071	382,185,776	3,655,412
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	465	29,076,882	⁽³⁾	⁴ 4,606,007	⁴ 20,318,696	⁽³⁾	⁽³⁾
Grand total.....	1,531	138,848,063	-----	-----	-----	-----	-----

A. Returns showing schedules completely filled out:

1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—

Per cent of cash dividends to net book profit—

Less than 10 per cent.....	1	\$5,534	\$22,063	\$2,160		\$193,410	
10 and less than 20 per cent.....	1	6,168	5,674	888		6,870	
20 and less than 30 per cent.....	3	3,322,030	2,914,726	651,141	\$9,000,000	546,084	\$1,585,061
30 and less than 40 per cent.....	4	540,253	660,946	219,000	400,000	5,346,548	11,487
40 and less than 50 per cent.....	3	638,350	806,528	394,730		3,518,437	
50 and less than 60 per cent.....	2	456,362	830,045	445,867		18,342,761	
60 and less than 70 per cent.....	4	4,658,876	5,970,486	4,051,971		37,666,300	
70 and less than 80 per cent.....	2	65,086	68,779	49,500		165,732	514,176
80 and less than 90 per cent.....	3	4,090,655	5,730,319	5,115,352		29,698,060	
90 per cent or more.....	38	10,355,315	5,652,420	15,074,511	318,042	85,530,369	559,142

Total.....

2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....

Total (1 and 2).....

3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....

4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....

Total (3 and 4).....

Total returns showing schedules completely filled out.....

B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....

Grand total.....

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

MINING AND QUARRYING—Continued

NONMETAL MINING: 17. OIL. 18. GAS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	1	\$3,887	\$3,887	\$21		\$470	
10 and less than 20 per cent.....	5	2,896,278	4,377,808	813,751	\$1,455,000	14,138,516	
20 and less than 30 per cent.....	4	1,428,529	1,486,311	323,270		7,966,201	
30 and less than 40 per cent.....	7	846,337	1,500,987	510,064	50,000	2,104,443	
40 and less than 50 per cent.....	10	9,756,695	9,424,114	4,419,578	500,000	92,878,495	\$1,842
50 and less than 60 per cent.....	3	1,583,574	2,178,398	1,210,495		9,882,447	
60 and less than 70 per cent.....	6	484,506	446,560	288,180		2,569,537	14,535
70 and less than 80 per cent.....	3	455,589	297,521	220,165		1,136,151	60,372
80 and less than 90 per cent.....	6	242,619	245,555	201,372	91,085	527,911	435
90 per cent or more.....	102	5,688,654	9,343,280	12,443,440	275,000	27,294,344	1,767,503
Total.....	147	23,386,668	29,304,421	20,430,336	2,371,085	158,498,515	1,844,687
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	56	1,195,290	1,096,016			4,174,747	
Total (1 and 2).....	203	24,581,958	30,400,437	20,430,336	2,371,085	162,673,262	1,844,687
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	10	181,425	1 434,581	954,267		4,478,168	892,160
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	5	295,475	1 120,760			1,196,541	95,527
Total (3 and 4).....	15	476,900	1 555,341	954,267		5,674,709	987,687
Total returns showing schedules completely filled out.....	218	25,058,858	2 29,845,096	21,384,603	2,371,085	168,347,971	2,832,374
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	125	13,870,838	(¹)	12,862,462	4 48,168,113	(¹)	(¹)
Grand total.....	343	38,929,696					

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....							
10 and less than 20 per cent.....	4	\$336,834	\$698,070	\$105,775	\$1,447,500	\$2,221,036	
20 and less than 30 per cent.....	6	2,188,675	1,537,612	365,918		3,480,359	\$92,834
30 and less than 40 per cent.....	2	142,007	125,816	48,667	100,000	55,645	8,815
40 and less than 50 per cent.....	6	474,587	537,222	236,193		2,178,036	36,267
50 and less than 60 per cent.....	3	1,972,068	1,968,988	1,147,028		9,746,660	
60 and less than 70 per cent.....	4	655,598	565,175	386,944	550,000	429,521	
70 and less than 80 per cent.....	5	712,071	875,531	661,773		1,862,239	
80 and less than 90 per cent.....	14	4,043,621	7,218,452	6,318,543	650,000	37,376,041	
90 per cent or more.....	47	7,510,625	4,412,240	6,394,076	6,270,000	25,071,270	3,136,659
Total.....	91	18,036,086	17,939,106	15,664,917	9,017,500	82,420,807	3,274,575
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	37	2,087,676	2,543,971			25,122,582	524,598
Total (1 and 2).....	128	20,123,762	20,483,077	15,664,917	9,017,500	107,543,389	3,799,173
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	5	46,814	1 124,519	554,500	250,000	3,922,283	141,757
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....	5	46,814	1 124,519	554,500	250,000	3,922,283	141,757
Total returns showing schedules completely filled out.....	133	20,170,576	2 20,358,558	16,219,417	9,267,500	111,465,672	3,940,930
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	85	3,790,410	(3)	4 1,112,254	4 6,000,000	(3)	(4)
Grand total.....	218	23,960,986					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MINING AND QUARRYING—Continued

NONMETAL MINING: 21. ALL OTHER MINING CONCERNS—MAIN BUSINESS NOT PRECISELY DEFINED

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....							
10 and less than 20 per cent.....	1	\$17,227	\$17,462	\$2,000		\$16,509	
20 and less than 30 per cent.....	2	21,441	24,218	6,345		289,347	
30 and less than 40 per cent.....	1	36,275	35,466	10,800		36,564	
40 and less than 50 per cent.....							
50 and less than 60 per cent.....	4	264,399	312,197	173,300		3,453,396	
60 and less than 70 per cent.....	3	40,745	42,452	28,800		924,456	
70 and less than 80 per cent.....	4	38,248	35,746	26,706		504,374	\$156,768
80 and less than 90 per cent.....	9	729,812	719,369	638,604		1,941,139	
90 per cent or more.....	75	7,253,265	7,677,491	11,064,668		131,972,050	1,650,604
Total.....	99	8,401,412	8,864,401	11,951,223		139,137,835	1,807,372
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	44	796,900	989,374			14,394,654	76,641,132
Total (1 and 2).....	143	9,198,312	9,853,775	11,951,223		153,532,489	8,448,504
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	3	269,879	111,008	717,155	\$126,410	3,040,126	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	3	11,450	139,483			232,790	920
Total (3 and 4).....	6	281,329	150,491	717,155	126,410	3,272,916	920
Total returns showing schedules completely filled out.....	149	9,479,641	9,703,284	12,668,378	126,410	156,805,405	8,449,424
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	123	3,575,480	(3)	1,265,933	154,592	(3)	(3)
Grand total.....	272	13,055,121					

QUARRYING: 22. STONE. 23. CLAY, SAND, GRAVEL. 25. ALL OTHER QUARRYING, MAIN BUSINESS NOT PRECISELY DEFINED. 26. MINING AND QUARRYING COMBINATIONS, BUT MAIN BUSINESS NOT GIVEN

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	8	\$638,632	\$585,242	\$41,561	\$380,989	\$1,775,862	-----
10 and less than 20 per cent.....	16	5,421,530	4,761,438	845,974	579,384	13,314,953	-----
20 and less than 30 per cent.....	18	1,655,446	1,532,005	384,228	790,000	3,800,204	-----
30 and less than 40 per cent.....	23	1,995,109	1,952,690	678,559	25,000	6,236,078	\$80,707
40 and less than 50 per cent.....	19	1,701,038	1,595,673	748,612	145,000	3,074,200	2,782
50 and less than 60 per cent.....	20	415,618	387,582	211,082	25,000	873,145	8,964
60 and less than 70 per cent.....	16	1,933,131	2,061,619	1,327,126	390,000	6,422,259	-----
70 and less than 80 per cent.....	16	838,879	776,886	598,875	80,000	2,235,816	1,204
80 and less than 90 per cent.....	11	329,988	318,873	262,252	-----	1,329,278	20,449
90 per cent or more.....	50	1,160,793	851,694	1,046,494	20,000	2,780,276	69,942
Total.....	197	16,140,164	14,823,802	6,145,363	2,435,373	41,842,071	184,048
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
153	3,684,487	3,766,347	-----	-----	-----	18,332,372	1,687,551
Total (1 and 2).....	350	19,824,651	18,590,149	6,145,363	2,435,373	60,174,443	1,871,599
3. Corporations reporting net taxable income although book loss but paying cash dividends.....							
2	29,284	1 32,931	16,600	-----	-----	-----	79,873
4. Corporations reporting net taxable income although book loss and not paying cash dividends.....							
3	18,220	1 21,313	-----	-----	-----	80,455	6,982
Total (3 and 4).....	5	47,504	1 54,244	16,600	-----	80,455	86,855
Total returns showing schedules completely filled out.....	355	19,872,155	2 18,535,905	6,161,963	2,435,373	60,254,898	1,958,454
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
111	2,561,652	(³)	4 125,666	4 202,172	(³)	(³)	(³)
Grand total.....	466	22,433,807	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

MANUFACTURING

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 27. BREAD AND BAKERY PRODUCTS AND RETAIL SALE

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	14	\$1,763,546	\$1,723,046	\$103,586	\$1,653,300	\$3,487,115	
10 and less than 20 per cent.....	26	1,601,929	1,481,742	215,145	883,021	4,332,997	
20 and less than 30 per cent.....	23	2,036,486	2,248,090	602,746	470,000	3,993,949	
30 and less than 40 per cent.....	23	7,093,789	6,358,138	2,416,197	4,516,990	7,699,180	
40 and less than 50 per cent.....	28	14,456,924	11,925,683	5,224,670	21,927,000	9,442,325	\$4,979
50 and less than 60 per cent.....	16	1,564,131	1,692,885	909,559	80,000	5,342,905	
60 and less than 70 per cent.....	21	593,233	581,132	374,903	5,400	1,388,998	
70 and less than 80 per cent.....	16	579,519	483,610	356,069	450,840	941,038	
80 and less than 90 per cent.....	16	630,995	475,049	408,920	395,000	1,279,896	5,782
90 per cent or more.....	60	4,579,776	3,682,306	4,245,722	3,588,668	5,969,705	42,893
Total.....	243	34,900,328	30,651,681	14,857,517	33,970,219	43,878,108	53,654
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	124	2,088,453	1,772,131			5,864,497	
Total (1 and 2).....	367	36,988,781	32,423,812	14,857,517	33,970,219	49,742,605	53,654
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	3	106,199	125,994	22,200		428,873	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....	3	106,199	125,994	22,200		428,873	
Total returns showing schedules completely filled out.....	370	37,094,980	32,549,806	14,879,717	33,970,219	50,171,478	53,654
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	90	1,193,888	(3)	1,007,599	687,644	(3)	(3)
Grand total.....	460	38,288,868					

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 28. MILLING, FLOUR, MEAL, FEED

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	4	\$262,538	\$192,233	\$13,186	-----	\$876,991	-----
10 and less than 20 per cent.....	9	778,276	814,098	119,097	\$573,667	2,061,294	-----
20 and less than 30 per cent.....	22	2,448,681	2,574,502	639,510	34,640	7,621,016	-----
30 and less than 40 per cent.....	25	8,175,085	6,163,822	2,083,206	81,130	8,892,901	-----
40 and less than 50 per cent.....	29	952,953	954,269	415,263	398,700	3,187,047	-----
50 and less than 60 per cent.....	26	1,227,064	1,195,878	658,212	1,226,875	4,257,363	-----
60 and less than 70 per cent.....	22	1,462,299	1,387,962	908,228	80,000	4,682,220	-----
70 and less than 80 per cent.....	23	712,309	679,251	504,080	300,000	2,410,250	-----
80 and less than 90 per cent.....	18	964,786	957,671	819,986	-----	4,346,879	-----
90 per cent or more.....	85	3,434,247	3,324,496	5,054,329	1,885,000	12,423,328	-----
Total.....	263	20,418,238	18,244,182	11,215,097	4,580,012	50,759,289	5,555
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	127	5,577,331	5,867,552	-----	-----	33,380,422	33,277
Total (1 and 2).....	390	25,995,569	24,111,734	11,215,097	4,580,012	84,139,711	38,832
3. Corporations reporting net taxable income although book loss but paying cash dividends.....							
	3	51,118	¹ 112,381	319,200	-----	810,188	-----
4. Corporations reporting net taxable income although book loss and not paying cash dividends.....							
	3	51,118	¹ 112,381	319,200	-----	810,188	-----
Total (3 and 4).....	393	26,046,687	² 23,999,353	11,534,297	4,580,012	84,949,899	38,832
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	111	4,122,165	(³)	⁴ 216,892	⁴ 2,213,082	(³)	(³)
Grand total.....	504	30,168,852	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MANUFACTURING—Continued

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 29. CEREAL PREPARATIONS, ETC. 34. FISH CANNING AND PRESERVING. 37. POULTRY AND POULTRY PRODUCTS. 38. SUGAR MAKING AND REFINING, CANE AND BEET. 43. ALL OTHER FOOD PRODUCTS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	14	\$2,813,859	\$2,528,911	\$170,593	\$802,000	\$4,457,496	\$42,408
10 and less than 20 per cent.....	20	14,755,617	13,358,122	2,337,228	14,680,500	19,336,574	
20 and less than 30 per cent.....	28	15,582,584	14,996,603	3,818,209	7,717,420	54,566,714	9,280
30 and less than 40 per cent.....	27	15,158,664	14,544,560	5,152,869	291,000	36,206,211	15,477
40 and less than 50 per cent.....	21	10,329,386	7,312,060	3,202,047	20,000	11,119,067	
50 and less than 60 per cent.....	26	3,209,783	3,416,968	1,916,381	996,765	10,531,378	128,908
60 and less than 70 per cent.....	15	1,327,730	1,274,868	846,439	275,000	6,261,042	
70 and less than 80 per cent.....	16	2,504,957	2,022,968	1,487,995	550,000	3,904,736	63,533
80 and less than 90 per cent.....	8	668,633	613,699	524,609		5,212,805	
90 per cent or more.....	73	5,035,050	4,429,622	5,920,868	296,000	22,791,847	805,820
Total.....	248	71,386,263	64,498,381	25,377,238	25,628,685	174,387,870	1,065,426
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	182	7,524,554	6,713,783			38,508,065	875,848
Total (1 and 2).....	430	78,910,817	71,212,164	25,377,238	25,628,685	212,895,935	1,941,274
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	3	91,647	1,2108	39,700	14,317	7,833	65,884
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	2,705	1,258			71,060	
Total (3 and 4).....	4	94,352	1,3366	39,700	14,317	78,893	65,884
Total returns showing schedules completely filled out.....	434	79,005,169	71,208,798	25,416,938	25,643,002	212,974,828	2,007,158
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	143	20,731,455	(3)	2,715,077	4,240,674	(3)	(3)
Grand total.....	577	99,736,624					

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 30. DAIRY PRODUCTS AND CONDENSED MILK. 31. BUTTER SUBSTITUTES

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	19	\$217,339	\$200,190	\$10,815		\$480,324	
10 and less than 20 per cent.....	34	2,776,162	2,393,532	371,796	\$2,217,374	3,765,982	
20 and less than 30 per cent.....	32	4,505,063	4,135,741	1,072,968	5,055,210	3,920,551	
30 and less than 40 per cent.....	25	2,656,102	2,121,951	752,487	1,586,800	2,168,283	
40 and less than 50 per cent.....	30	4,341,765	4,064,749	1,777,140	365,322	15,765,104	
50 and less than 60 per cent.....	18	6,781,505	5,766,965	3,254,589	234,000	14,313,516	
60 and less than 70 per cent.....	12	1,405,126	1,515,035	927,062	53,160	4,346,114	
70 and less than 80 per cent.....	10	383,618	352,933	259,927		439,652	
80 and less than 90 per cent.....	15	1,467,630	1,240,751	1,079,137		845,291	
90 per cent or more.....	59	992,938	894,381	1,614,813	386,641	2,298,425	\$143,037
Total.....	254	25,227,848	22,686,228	11,120,734	9,899,107	48,343,242	143,037
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	143	1,899,136	1,784,272			5,982,167	138,159
Total (1 and 2).....	397	27,126,984	24,470,500	11,120,734	9,899,107	54,325,409	281,196
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	2	8,069	¹ 10,310	20,240		22,883	21,713
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	1	21,601	¹ 1,510			164,061	
Total (3 and 4).....	3	29,670	¹ 11,820	20,240		186,944	21,713
Total returns showing schedules completely filled out.....	400	27,156,654	² 24,482,320	11,140,974	9,899,107	54,512,353	302,909
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	187	5,121,983	⁽³⁾	⁴ 492,764	⁴ 4,254,847	⁽³⁾	⁽²⁾
Grand total.....	587	32,278,637					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

MANUFACTURING—Continued

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 32. CHOCOLATE, CONFECTIONERY, ICE CREAM, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	10	\$3,418,497	\$3,085,332	\$160,856	\$15,003,400	\$8,265,944	-----
10 and less than 20 per cent.....	21	3,957,500	3,784,974	532,186	2,614,401	7,274,820	-----
20 and less than 30 per cent.....	18	5,112,737	5,252,062	1,189,665	9,609,000	9,264,148	-----
30 and less than 40 per cent.....	13	591,265	538,124	177,913	485,000	1,893,036	-----
40 and less than 50 per cent.....	22	2,645,622	2,533,979	1,147,703	594,600	5,020,800	-----
50 and less than 60 per cent.....	16	7,582,843	7,014,886	3,618,386	3,119,573	9,459,186	\$42,490
60 and less than 70 per cent.....	9	251,806	251,164	164,900	-----	594,933	-----
70 and less than 80 per cent.....	16	511,450	449,288	337,828	15,600	1,311,068	9,374
80 and less than 90 per cent.....	11	856,028	775,541	649,672	2,327,880	546,026	153,815
90 per cent or more.....	57	2,912,617	2,382,843	3,092,469	1,108,293	6,340,950	39,380
Total.....	193	27,840,365	26,071,193	11,071,578	34,877,747	49,970,911	245,059
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	116	2,458,330	2,333,677	-----	-----	7,532,853	819,953
Total (1 and 2).....	309	30,298,695	28,404,870	11,071,578	34,877,747	57,503,764	1,065,012
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	2,392	1,275	1,250	-----	29,734	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	15,219	15,565	-----	-----	58,685	-----
Total (3 and 4).....	3	17,611	15,840	1,250	-----	88,419	-----
Total returns showing schedules completely filled out.....	312	30,316,306	28,399,030	11,072,828	34,877,747	57,592,183	1,065,012
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	82	1,564,777	(3)	450,287	586,507	(3)	(1)
Grand total.....	394	31,881,083	-----	-----	-----	-----	-----

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 33. COFFEE AND SPICES

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....							
10 and less than 20 per cent.....	1	\$88,511	\$78,547	\$8,000		\$86,361	
20 and less than 30 per cent.....	4	517,215	429,993	107,229		1,807,651	
30 and less than 40 per cent.....	5	138,513	139,174	53,606	\$12,525	696,487	\$17,794
40 and less than 50 per cent.....	1	21,299	19,000	8,000		66,732	
50 and less than 60 per cent.....	6	276,908	258,304	146,562	100,200	383,151	
60 and less than 70 per cent.....	4	821,272	839,140	549,724		1,478,490	
70 and less than 80 per cent.....	3	372,634	369,250	275,750	900,000	483,449	
80 and less than 90 per cent.....	2	13,423	11,061	9,683		25,760	
90 per cent or more.....	10	146,332	120,530	184,556		772,866	31,262
Total.....	36	2,396,107	2,264,999	1,343,110	1,012,725	5,800,947	49,056
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	23	2,874,625	2,752,734			8,924,765	1,090,174
Total (1 and 2).....	59	5,270,732	5,017,733	1,343,110	1,012,725	14,725,712	1,139,230
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	59	5,270,732	5,017,733	1,343,110	1,012,725	14,725,712	1,139,230
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	7	68,553	(³)		⁴ 17,500	(³)	(³)
Grand total.....	66	5,339,285					

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

MANUFACTURING—Continued

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 35. FRUIT AND VEGETABLE CANNING AND PRESERVING, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	12	\$1,135,411	\$1,996,398	\$91,708	\$679,200	\$2,351,636	
10 and less than 20 per cent.....	21	1,006,635	974,189	132,975	510,312	1,601,730	
20 and less than 30 per cent.....	19	897,895	844,864	207,990		1,435,900	
30 and less than 40 per cent.....	17	2,336,156	2,335,842	826,854	2,235,116	1,798,914	\$81,345
40 and less than 50 per cent.....	15	7,789,004	6,196,575	2,588,122	240,000	19,535,340	
50 and less than 60 per cent.....	6	149,389	150,090	85,263		579,635	
60 and less than 70 per cent.....	4	46,041	43,758	26,907	75,000	137,415	
70 and less than 80 per cent.....	5	134,809	122,521	94,490	45,000	226,228	4,995
80 and less than 90 per cent.....	5	105,268	94,232	79,350		119,096	3,714
90 per cent or more.....	18	604,437	384,678	1,826,527	30,320	415,562	50,462
Total.....	122	14,205,045	13,143,147	5,960,186	3,814,948	28,201,456	140,516
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	125	2,839,097	2,728,663			9,433,114	
Total (1 and 2).....	247	17,044,142	15,871,810	5,960,186	3,814,948	37,634,570	140,516
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	3,424	¹ 3,439				18,843
Total (3 and 4).....	1	3,424	¹ 3,439				18,843
Total returns showing schedules completely filled out.....	248	17,047,566	² 15,868,371	5,960,186	3,814,948	37,634,570	159,359
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	69	1,541,986	(³)	⁴ 358,622	⁴ 970,000	(³)	(³)
Grand total.....	317	18,589,552					

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 36. MEAT PACKING, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	4	\$75,529	\$75,659	\$3,030	\$120,000	\$280,883	-----
10 and less than 20 per cent.....	10	1,183,381	989,490	155,140	566,400	3,620,561	-----
20 and less than 30 per cent.....	16	3,616,969	3,022,120	745,492	1,008,671	4,820,704	-----
30 and less than 40 per cent.....	15	2,108,316	2,009,940	741,814	1,575,000	11,687,938	-----
40 and less than 50 per cent.....	12	847,586	799,682	368,849	1,000,000	2,868,107	-----
50 and less than 60 per cent.....	13	1,062,208	958,776	522,994	1,012,500	1,719,473	-----
60 and less than 70 per cent.....	11	683,881	614,332	403,401	150,000	1,534,125	-----
70 and less than 80 per cent.....	6	19,397,692	15,781,174	12,096,725	150,000	63,993,167	-----
80 and less than 90 per cent.....	7	494,157	407,159	335,485	-----	734,644	\$1,577
90 per cent or more.....	31	1,026,624	880,524	1,300,530	415,000	2,533,021	7,639
Total.....	125	30,496,343	25,538,856	16,673,460	5,997,571	93,702,683	9,216
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	99	7,066,204	6,356,613	-----	-----	23,779,063	98,019
Total (1 and 2).....	224	37,562,547	31,895,469	16,673,460	5,997,571	117,571,746	107,235
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	1	8,013	¹ 10,189	-----	-----	134,008	-----
Total (3 and 4).....	1	8,013	¹ 10,189	-----	-----	134,008	-----
Total returns showing schedules completely filled out.....	225	37,570,560	² 31,885,280	16,673,460	5,997,571	117,705,754	107,235
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	54	983,932	⁽³⁾	⁴ 68,573	⁴ 3,003,246	⁽²⁾	⁽¹⁾
Grand total.....	279	38,554,492	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

MANUFACTURING—Continued

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 39. ICE MANUFACTURING, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	11	\$501,293	\$603,530	\$45,926	\$576,780	\$1,421,316	\$1,811
10 and less than 20 per cent.....	12	747,775	722,313	132,942	5,250	3,041,841	-----
20 and less than 30 per cent.....	24	2,312,047	2,053,360	567,633	43,553	4,534,179	30,046
30 and less than 40 per cent.....	43	1,872,299	1,838,100	663,267	437,350	4,034,112	-----
40 and less than 50 per cent.....	39	1,345,916	1,118,616	513,352	698,312	2,086,025	-----
50 and less than 60 per cent.....	38	910,758	825,284	453,029	25,000	2,475,985	-----
60 and less than 70 per cent.....	26	447,174	368,083	234,873	2,250	873,039	15,492
70 and less than 80 per cent.....	22	520,287	440,977	325,654	40,000	932,203	617
80 and less than 90 per cent.....	37	1,342,899	1,327,806	1,121,684	170,000	2,773,048	50,934
90 per cent or more.....	154	3,694,601	3,086,252	4,428,170	4,128,585	3,842,573	709,839
Total.....	406	13,695,049	12,384,321	8,486,530	6,127,080	26,014,321	808,739
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	202	6,230,039	5,496,181	-----	-----	22,333,722	983,019
Total (1 and 2).....	608	19,925,088	17,880,502	8,486,530	6,127,080	48,348,043	1,791,758
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	6	35,969	111,877	79,314	50,000	222,536	95,330
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	6	18,212	18,132	-----	-----	96,256	-----
Total (3 and 4).....	12	54,181	120,009	79,314	50,000	318,792	95,330
Total returns showing schedules completely filled out.....	620	19,979,269	17,860,493	8,565,844	6,177,080	48,666,835	1,887,088
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	158	1,826,820	(³)	358,892	786,911	(³)	(³)
Grand total.....	778	21,806,089	-----	-----	-----	-----	-----

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 40. SOFT DRINKS, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	3	\$910, 160	\$923, 800	\$67, 498	\$900, 000	\$259, 185	
10 and less than 20 per cent.....	6	283, 510	291, 702	53, 418		1, 067, 908	
20 and less than 30 per cent.....	13	968, 101	888, 743	227, 190	100, 000	2, 114, 394	
30 and less than 40 per cent.....	10	514, 916	550, 736	194, 295		1, 038, 108	
40 and less than 50 per cent.....	12	7, 388, 182	7, 366, 569	3, 039, 561	87, 694	11, 320, 418	
50 and less than 60 per cent.....	10	269, 289	259, 139	142, 775	150, 000	278, 919	
60 and less than 70 per cent.....	13	429, 793	408, 171	262, 673		940, 033	
70 and less than 80 per cent.....	12	414, 040	408, 822	308, 496	3, 000, 000	1, 114, 233	
80 and less than 90 per cent.....	11	227, 305	223, 433	193, 686	180, 000	361, 464	
90 per cent or more.....	55	1, 003, 159	768, 583	1, 200, 756	12, 500	3, 460, 697	\$20, 791
Total.....	145	12, 408, 455	12, 089, 698	5, 690, 348	4, 430, 194	21, 955, 359	20, 791
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	82	796, 785	747, 996			2, 713, 400	71, 960
Total (1 and 2).....	227	13, 205, 240	12, 837, 694	5, 690, 348	4, 430, 194	24, 668, 759	92, 751
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	227	13, 205, 240	12, 837, 694	5, 690, 348	4, 430, 194	24, 668, 759	92, 751
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	88	822, 944	(¹)	496, 079	4256, 600	(¹)	(²)
Grand total.....	315	14, 028, 184					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MANUFACTURING—Continued

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 41. CEREAL BEVERAGES, ALCOHOL, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	2	\$128,312	\$112,543	\$8,100		\$146,497	
10 and less than 20 per cent.....	3	168,129	195,287	31,732	\$40,000	13,763,651	
20 and less than 30 per cent.....	5	425,439	565,896	139,409	14,520	11,879,174	
30 and less than 40 per cent.....	3	173,268	169,796	59,750	250,000	408,530	
40 and less than 50 per cent.....	4	1,304,256	1,334,568	611,000		2,397,297	
50 and less than 60 per cent.....	1	354,855	323,174	180,000		415,553	
60 and less than 70 per cent.....	3	238,311	249,900	154,500		347,381	
70 and less than 80 per cent.....	2	171,291	172,111	130,000		355,050	
80 and less than 90 per cent.....	1	4,323	10,876	9,000		428,544	
90 per cent or more.....	31	1,890,490	1,862,712	4,270,197	1,085,000	19,034,263	\$2,724
Total.....	55	4,858,674	4,996,868	5,593,688	1,389,520	49,175,940	2,724
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	55	2,385,295	2,083,840			9,938,307	
Total (1 and 2).....	110	7,243,969	7,080,708	5,593,688	1,389,520	59,114,247	2,724
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	3	74,921	153,536	148,000		293,726	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....	3	74,921	153,536	148,000		293,726	
Total returns showing schedules completely filled out.....	113	7,318,890	7,234,244	5,741,688	1,389,520	59,407,973	2,724
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	35	1,415,104	(¹)	4665,660		(²)	(³)
Grand total.....	148	8,733,994					

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 42. TOBACCO

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	5	\$2,484,516	\$2,195,311	\$137,051	\$504,300	\$1,306,562	-----
10 and less than 20 per cent.....	6	3,567,271	3,332,725	465,802	2,107,600	3,300,527	-----
20 and less than 30 per cent.....	11	2,138,836	1,901,435	476,131	310,000	2,947,102	-----
30 and less than 40 per cent.....	14	1,237,912	1,126,752	403,380	1,200,000	2,248,720	-----
40 and less than 50 per cent.....	8	28,617,776	24,411,912	10,881,007	20,150,000	13,344,363	-----
50 and less than 60 per cent.....	9	4,581,647	7,144,302	3,989,772	2,400,000	9,417,038	-----
60 and less than 70 per cent.....	9	28,846,396	29,093,152	18,969,131	-----	113,463,297	-----
70 and less than 80 per cent.....	6	8,614,849	7,959,439	5,662,769	750,000	16,175,129	-----
80 and less than 90 per cent.....	1	203,712	173,749	144,000	-----	629,069	-----
90 per cent or more.....	26	2,270,441	2,305,165	2,468,906	888,450	11,257,800	-----
Total.....	95	82,563,356	79,643,942	43,597,949	28,310,350	174,089,607	-----
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	34	1,561,940	1,435,738	-----	-----	4,311,909	\$5,881
Total (1 and 2).....	129	84,125,296	81,079,680	43,597,949	28,310,350	178,401,516	5,881
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	1	3,754	1 2,767	8,750	-----	13,571	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	1	3,754	1 2,767	8,750	-----	13,571	-----
Total (3 and 4).....	1	3,754	1 2,767	8,750	-----	13,571	-----
Total returns showing schedules completely filled out.....	130	84,129,050	2 81,076,913	43,606,699	28,310,350	178,415,087	5,881
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	24	16,040,834	(3)	4 15,665	4 2,166,500	(3)	(3)
Grand total.....	154	100,169,884	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MANUFACTURING—TEXTILES AND TEXTILE PRODUCTS

TEXTILE FABRICS: 44. COTTON GOODS, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	18	\$6,692,866	\$6,187,329	\$297,596	\$350,000	\$14,088,413	-----
10 and less than 20 per cent.....	34	13,674,887	13,697,351	1,984,502	9,965,800	50,560,276	-----
20 and less than 30 per cent.....	47	16,099,587	15,513,461	3,817,298	8,149,810	52,799,676	\$534,096
30 and less than 40 per cent.....	38	10,061,896	7,720,735	2,632,580	9,698,500	25,801,994	-----
40 and less than 50 per cent.....	28	8,123,309	8,859,456	3,938,002	6,200,000	31,179,459	44,956
50 and less than 60 per cent.....	24	4,035,213	3,785,042	2,052,437	1,835,200	18,188,824	-----
60 and less than 70 per cent.....	19	3,096,900	2,935,576	1,859,944	906,098	10,483,472	308,331
70 and less than 80 per cent.....	16	7,179,091	6,381,839	4,863,259	7,942,376	16,600,653	38,302
80 and less than 90 per cent.....	9	1,748,577	1,529,341	1,260,648	7,100,000	3,842,285	-----
90 per cent or more.....	63	11,040,499	4,545,963	7,846,422	7,364,600	31,153,355	-----
Total.....	296	81,752,825	71,156,093	30,552,688	59,512,384	254,698,407	925,685
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	124	17,565,923	16,219,977	-----	-----	88,058,032	566,806
Total (1 and 2).....	420	99,318,748	87,376,070	30,552,688	59,512,384	342,756,439	1,492,491
3. Corporations reporting net taxable income, although book loss but paying cash dividends.....	4	74,718	1 18,136	98,611	200,000	119,156	160,628
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....	2	216,720	1 183,064	-----	-----	702,373	-----
Total (3 and 4).....	6	291,438	1 201,200	98,611	200,000	821,529	160,628
Total returns showing schedules completely filled out.....	426	99,610,186	1 87,174,870	30,651,299	59,712,384	343,577,968	1,653,119
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	74	9,555,722	(3)	4 379,134	4 1,618,595	(3)	(4)
Grand total.....	500	109,165,908	-----	-----	-----	-----	-----

TEXTILE FABRICS: 45. WOOLEN AND WORSTED GOODS, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent	21	\$5, 106, 854	\$5, 005, 974	\$365, 800	\$796, 000	\$22, 079, 925	-----
10 and less than 20 per cent	20	3, 584, 360	3, 149, 442	506, 084	525, 000	14, 272, 266	-----
20 and less than 30 per cent	20	3, 984, 202	3, 631, 192	954, 703	2, 207, 500	19, 817, 589	-----
30 and less than 40 per cent	28	6, 181, 358	5, 531, 522	2, 052, 795	2, 245, 800	12, 034, 934	-----
40 and less than 50 per cent	20	6, 842, 062	6, 531, 337	2, 923, 917	700, 000	24, 775, 105	-----
50 and less than 60 per cent	6	4, 479, 102	3, 493, 873	1, 893, 204	-----	10, 901, 879	-----
60 and less than 70 per cent	6	984, 298	850, 324	525, 742	200, 000	2, 222, 884	-----
70 and less than 80 per cent	3	251, 742	257, 840	190, 000	-----	284, 034	-----
80 and less than 90 per cent	5	11, 086, 078	6, 708, 357	5, 769, 276	480, 000	42, 140, 508	-----
90 per cent or more	29	3, 733, 311	2, 820, 237	4, 323, 708	2, 762, 400	13, 921, 621	\$555, 261
Total	158	46, 233, 367	37, 980, 098	19, 505, 229	9, 916, 700	159, 450, 745	555, 261
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends							
Total (1 and 2)	64	4, 666, 295	4, 450, 228	-----	-----	15, 640, 856	-----
3. Corporations reporting net taxable income, although book loss but paying cash dividends							
4. Corporations reporting net taxable income, although book loss and not paying cash dividends							
Total (3 and 4)	6	395, 953	¹ 200, 738	231, 783	1, 150, 000	2, 731, 345	271, 144
Total returns showing schedules completely filled out	6	395, 953	¹ 200, 738	231, 783	1, 150, 000	2, 731, 345	271, 144
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income							
Grand total	228	51, 295, 615	² 42, 229, 588	19, 737, 012	11, 066, 700	177, 822, 946	826, 405
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income							
Grand total	34	9, 115, 506	(³)	⁴ 7, 176	⁴ 2, 357, 688	(³)	(³)
Grand total							
Grand total	262	60, 411, 121	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MANUFACTURING—TEXTILES AND TEXTILE PRODUCTS—Continued

TEXTILE FABRICS: 46. SILK GOODS, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year, and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	10	\$2,963,748	\$2,368,155	\$87,867	\$150,300	\$10,300,795	
10 and less than 20 per cent.....	5	330,109	297,405	45,650	60,000	768,653	
20 and less than 30 per cent.....	4	1,120,649	1,337,611	314,080	385,000	1,930,341	
30 and less than 40 per cent.....	11	2,248,371	2,274,161	799,372	1,200,000	3,937,782	
40 and less than 50 per cent.....	7	1,044,397	980,349	442,032	2,500,000	1,274,143	
50 and less than 60 per cent.....	5	587,306	533,042	290,516		2,812,561	
60 and less than 70 per cent.....	3	84,141	82,194	52,130		138,004	
70 and less than 80 per cent.....	4	625,637	523,585	387,499	105,800	2,449,666	
80 and less than 90 per cent.....	2	319,072	287,917	254,755		2,125,844	
90 per cent or more.....	19	1,753,316	1,412,932	2,851,894	860,000	15,831,482	
Total.....	70	11,076,746	10,097,351	5,525,795	5,261,100	41,572,271	
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	85	5,352,862	4,973,743			13,210,350	\$587,420
Total (1 and 2).....	155	16,429,608	15,071,094	5,525,795	5,261,100	54,782,621	587,420
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	2,511	12,135	85,500		472	
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....	1	2,044	1423			10,233	
Total (3 and 4).....	2	4,555	12,558	85,500		10,705	
Total returns showing schedules completely filled out.....	157	16,434,163	15,068,536	5,611,295	5,261,100	54,793,326	587,420
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	51	5,120,325	(3)	456,052	3,609,622	(3)	(3)
Grand total.....	208	21,554,488					

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	28	\$5,507,523	\$4,722,714	\$320,223	\$3,657,216	\$10,785,624	\$73,752
10 and less than 20 per cent.....	33	6,601,901	6,427,245	958,299	2,554,150	15,555,479	-----
20 and less than 30 per cent.....	38	8,024,544	7,528,584	1,414,915	808,550	24,123,126	-----
30 and less than 40 per cent.....	41	14,124,199	13,078,831	4,669,474	1,219,640	47,564,993	-----
40 and less than 50 per cent.....	39	11,189,376	9,661,682	4,294,558	8,039,492	27,029,730	-----
50 and less than 60 per cent.....	32	4,656,463	4,139,813	2,310,692	1,290,100	21,786,489	-----
60 and less than 70 per cent.....	29	4,952,443	4,352,850	2,783,909	400,000	10,433,612	-----
70 and less than 80 per cent.....	13	1,688,932	1,612,847	1,190,060	1,295,000	8,117,596	-----
80 and less than 90 per cent.....	13	3,560,482	2,927,167	2,532,303	1,198,000	13,688,744	-----
90 per cent or more.....	85	37,467,403	36,896,468	56,152,216	25,124,040	34,433,010	1,430,161
Total.....	351	97,773,266	91,348,201	77,126,649	45,586,188	213,518,403	1,503,913
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	218	20,012,757	19,362,888	-----	-----	50,516,634	812,118
Total (1 and 2).....	569	117,786,023	110,711,089	77,126,649	45,586,188	264,035,037	2,316,031
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	1	3,036	¹ 193	-----	-----	5,374	-----
Total (3 and 4).....	1	3,036	¹ 193	-----	-----	5,374	-----
Total returns showing schedules completely filled out.....	570	117,789,059	² 110,710,896	77,126,649	45,586,188	264,040,411	2,316,031
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	153	6,892,531	⁽³⁾	⁴ 1,279,167	⁴ 4,122,149	⁽³⁾	⁽³⁾
Grand total.....	723	124,681,590	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained, due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

MANUFACTURING—TEXTILES AND TEXTILE PRODUCTS—Continued

TEXTILE FABRICS—TEXTILE PRODUCTS, OTHER THAN CLOTHING: 50. FUR GOODS AND FUR PRODUCTS, ETC.—MAIN BUSINESS NOT PRECISELY DEFINED. 51. CARPETS, RUGS, MATTINGS, ETC. 52. CORDAGE AND TWINE. 53. ARTIFICIAL LEATHER, OILCLOTH, LINOLEUM, ETC. 54. ALL OTHER TEXTILE PRODUCTS OTHER THAN CLOTHING

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	13	\$6,649,578	\$6,065,276	\$358,252	\$10,564,450	\$7,713,422	-----
10 and less than 20 per cent.....	34	10,781,282	10,511,407	1,528,411	3,167,000	27,464,770	-----
20 and less than 30 per cent.....	32	14,944,175	14,690,882	3,534,645	5,185,850	28,279,763	-----
30 and less than 40 per cent.....	30	6,048,731	5,387,103	1,899,766	2,925,000	22,483,751	-----
40 and less than 50 per cent.....	22	10,177,431	8,419,954	3,895,858	500,000	25,014,079	-----
50 and less than 60 per cent.....	13	4,509,029	6,112,281	3,271,460	7,175,000	6,258,372	-----
60 and less than 70 per cent.....	13	1,306,239	1,237,823	782,597	500,000	3,413,671	-----
70 and less than 80 per cent.....	11	1,259,779	1,138,473	899,296	40,000	3,037,046	-----
80 and less than 90 per cent.....	8	896,829	568,209	476,570	-----	2,817,391	-----
90 per cent or more.....	43	2,807,664	2,330,628	3,642,535	1,177,600	6,061,461	11,120
Total.....	219	59,890,737	56,462,036	20,289,390	31,234,900	135,543,726	17,813
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	213	21,052,269	20,168,284	-----	-----	63,094,557	-----
Total (1 and 2).....	432	80,943,006	76,630,320	20,289,390	31,234,900	198,638,283	17,813
3. Corporations reporting net taxable income, although book loss but paying cash dividends.....	1	52,614	¹ 4,982	48,000	-----	122,125	-----
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....	3	510,043	¹ 128,104	-----	-----	9,451,837	-----
Total (3 and 4).....	4	562,657	¹ 133,086	48,000	-----	9,573,962	-----
Total returns showing schedules completely filled out.....	436	80,995,663	² 76,497,234	20,337,390	31,234,900	208,212,245	17,813
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	136	9,510,163	(³)	⁴ 1,247,954	⁴ 2,345,892	(³)	(³)
Grand total.....	572	90,505,826	-----	-----	-----	-----	-----

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	22	\$2, 189, 445	\$2, 001, 239	\$135, 242	\$383, 000	\$6, 074, 545	-----
10 and less than 20 per cent.....	35	3, 530, 626	3, 366, 509	509, 545	2, 027, 220	7, 301, 539	\$68, 632
20 and less than 30 per cent.....	34	6, 292, 302	5, 664, 600	1, 372, 093	2, 688, 635	13, 103, 031	-----
30 and less than 40 per cent.....	26	3, 422, 992	3, 084, 091	1, 120, 105	2, 694, 773	5, 584, 912	9, 591
40 and less than 50 per cent.....	21	1, 327, 596	1, 149, 221	535, 704	133, 825	4, 143, 396	48, 483
50 and less than 60 per cent.....	25	5, 385, 424	4, 570, 188	2, 564, 123	1, 062, 500	9, 611, 257	-----
60 and less than 70 per cent.....	15	315, 146	307, 593	204, 027	45, 000	709, 799	10, 118
70 and less than 80 per cent.....	19	544, 156	497, 322	371, 646	703, 400	658, 026	30
80 and less than 90 per cent.....	19	1, 590, 733	1, 376, 648	1, 134, 872	1, 100, 000	1, 865, 358	-----
90 per cent or more.....	57	1, 282, 339	1, 192, 902	1, 787, 824	289, 500	6, 482, 137	73, 192
Total.....	273	25, 880, 759	23, 210, 313	9, 735, 181	11, 127, 853	55, 534, 000	210, 046
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	342	17, 358, 251	16, 361, 464	-----	-----	61, 765, 738	237, 995
Total (1 and 2).....	615	43, 239, 010	39, 571, 777	9, 735, 181	11, 127, 853	117, 299, 738	448, 041
3. Corporations reporting net taxable income, although book loss but paying cash dividends.....							
	4	516, 280	¹ 589, 906	144, 762	-----	69, 199	606, 412
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....							
	2	6, 277	¹ 17, 072	-----	-----	150, 969	-----
Total (3 and 4).....	6	522, 557	¹ 606, 978	144, 762	-----	220, 168	606, 412
Total returns showing schedules completely filled out.....	621	43, 761, 567	² 38, 964, 799	9, 879, 943	11, 127, 853	117, 519, 906	1, 054, 453
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	221	4, 454, 412	⁽³⁾	⁴ 164, 767	⁴ 2, 655, 938	⁽³⁾	⁽³⁾
Grand total.....	842	48, 215, 979	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

MANUFACTURING—TEXTILES AND TEXTILE PRODUCTS—Continued

TEXTILE FABRICS—FACTORY-MADE CLOTHING: 57. WOMEN'S CLOTHING, SUITS, COATS, SKIRTS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	6	\$651,729	\$578,439	\$42,673	\$9,000	\$1,110,921	-----
10 and less than 20 per cent.....	3	160,172	129,970	14,591	11,200	160,070	-----
20 and less than 30 per cent.....	7	736,263	628,657	165,653	103,000	715,513	-----
30 and less than 40 per cent.....	4	214,357	212,767	72,460	154,000	323,775	-----
40 and less than 50 per cent.....	1	54,805	52,979	26,398	-----	61,623	-----
50 and less than 60 per cent.....	4	246,148	219,872	121,451	3,000	926,475	\$2,813
60 and less than 70 per cent.....	3	49,290	46,201	30,000	-----	130,284	-----
70 and less than 80 per cent.....	2	118,030	113,444	83,750	300,000	115,112	-----
80 and less than 90 per cent.....	1	14,963	14,061	11,500	-----	17,263	-----
90 per cent or more.....	15	268,895	214,148	340,073	25,000	1,049,695	-----
Total.....	46	2,514,652	2,210,538	908,549	605,200	4,610,731	2,813
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	151	2,063,929	2,072,286	-----	-----	6,189,171	10,874
Total (1 and 2).....	197	4,578,581	4,282,824	908,549	605,200	10,799,902	13,687
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	5,149	-----	4,180	-----	-----	16,748
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	2,305	¹ 1,561	-----	-----	31,346	-----
Total (3 and 4).....	2	7,454	¹ 1,561	4,180	-----	31,346	16,748
Total returns showing schedules completely filled out.....	199	4,586,035	² 4,281,263	912,729	605,200	10,831,248	30,435
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	137	2,194,377	⁽³⁾	⁴ 191,730	⁴ 1,032,555	⁽³⁾	⁽³⁾
Grand total.....	336	6,780,412	-----	-----	-----	-----	-----

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	3	\$104,919	\$69,979	\$1,101	\$6,840	\$116,393	-----
10 and less than 20 per cent.....	8	1,389,086	1,374,037	210,316	63,000	3,935,326	-----
20 and less than 30 per cent.....	10	1,819,136	1,183,655	293,295	358,200	1,383,633	-----
30 and less than 40 per cent.....	8	464,392	258,879	93,244	34,750	603,966	-----
40 and less than 50 per cent.....	7	632,556	526,910	236,592	300,000	1,011,074	-----
50 and less than 60 per cent.....	10	723,188	620,560	336,475	207,189	1,334,873	-----
60 and less than 70 per cent.....	6	459,976	366,535	236,647	-----	1,540,957	-----
70 and less than 80 per cent.....	7	458,791	414,809	302,872	-----	710,138	-----
80 and less than 90 per cent.....	7	334,082	268,919	236,754	30,000	595,925	\$18,823
90 per cent or more.....	15	325,539	218,928	421,937	100,000	2,136,236	-----
Total.....	81	6,711,665	5,303,211	2,369,233	1,099,979	13,368,521	18,823
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	144	5,995,252	5,600,582	-----	-----	22,090,809	-----
Total (1 and 2).....	225	12,706,917	10,903,793	2,369,233	1,099,979	35,459,330	18,823
3. Corporation reporting net taxable income, although book loss, but paying cash dividends.....				-----	-----	-----	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	9,388	17,386	-----	-----	289,090	-----
Total (3 and 4).....	2	9,388	17,386	-----	-----	289,090	-----
Total returns showing schedules completely filled out.....	227	12,716,305	10,896,407	2,369,233	1,099,979	35,748,420	18,823
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	96	1,365,761	(3)	33,809	1,891,530	(3)	(3)
Grand total.....	323	14,082,066	-----	-----	-----	-----	-----

¹ Net book less for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

MANUFACTURING—TEXTILES AND TEXTILE PRODUCTS—Continued

TEXTILE FABRICS—FACTORY-MADE CLOTHING: 61. HOSIERY AND ALL KNIT GOODS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	29	\$5, 137, 711	\$4, 735, 270	\$174, 631	\$1, 514, 873	\$7, 886, 240	-----
10 and less than 20 per cent.....	42	5, 928, 158	5, 358, 019	808, 571	1, 339, 400	15, 590, 097	\$3, 401
20 and less than 30 per cent.....	35	4, 090, 218	3, 781, 060	974, 317	2, 359, 558	7, 000, 631	931, 459
30 and less than 40 per cent.....	27	2, 884, 964	2, 873, 279	1, 024, 207	642, 800	8, 648, 264	-----
40 and less than 50 per cent.....	25	4, 433, 260	3, 950, 882	1, 826, 271	2, 620, 860	6, 417, 022	-----
50 and less than 60 per cent.....	18	1, 000, 849	808, 298	433, 695	155, 000	1, 836, 980	96, 436
60 and less than 70 per cent.....	6	873, 058	547, 815	353, 000	-----	3, 710, 189	-----
70 and less than 80 per cent.....	7	579, 968	581, 440	446, 744	200, 000	1, 314, 972	-----
80 and less than 90 per cent.....	14	484, 349	375, 248	320, 112	1, 500, 000	1, 121, 744	-----
90 per cent or more.....	36	3, 321, 055	2, 691, 109	5, 412, 895	300, 000	9, 901, 629	392, 219
Total.....	239	28, 733, 590	25, 702, 420	11, 774, 443	10, 632, 491	63, 427, 768	1, 423, 515
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	142	4, 545, 228	4, 214, 101	-----	-----	11, 673, 553	68, 323
Total (1 and 2).....	381	33, 278, 818	29, 916, 521	11, 774, 443	10, 632, 491	75, 101, 321	1, 491, 838
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	9, 429	1 3, 852	15, 840	-----	43, 588	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	-----	-----	-----	-----	-----	-----	-----
Total (3 and 4).....	2	9, 429	1 3, 852	15, 840	-----	43, 588	-----
Total returns showing schedules completely filled out.....	383	33, 288, 247	29, 912, 669	11, 790, 283	10, 632, 491	75, 144, 909	1, 491, 838
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	112	10, 163, 161	(1)	4 793, 247	4 5, 680, 786	(2)	(1)
Grand total.....	495	43, 451, 408	-----	-----	-----	-----	-----

MANUFACTURING—LEATHER AND LEATHER PRODUCTS
LEATHER AND LEATHER PRODUCTS: 63. BOOTS, SHOES, CUT STOCK, AND FINDINGS

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	15	\$859,128	\$820,784	\$37,008	\$134,900	\$1,805,020	-----
10 and less than 20 per cent.....	22	2,866,392	2,815,247	397,094	2,710,000	4,304,366	-----
20 and less than 30 per cent.....	27	2,205,592	2,012,260	491,826	413,460	5,891,484	\$23,979
30 and less than 40 per cent.....	28	3,281,644	3,217,699	1,129,828	1,350,000	5,510,924	24,337
40 and less than 50 per cent.....	22	8,278,154	7,370,435	3,473,990	2,110,000	17,763,432	-----
50 and less than 60 per cent.....	17	1,281,204	1,224,259	665,815	-----	2,815,927	-----
60 and less than 70 per cent.....	13	2,375,270	2,115,807	1,370,330	-----	2,936,695	5,556
70 and less than 80 per cent.....	12	981,256	730,146	565,883	-----	1,338,315	-----
80 and less than 90 per cent.....	12	742,820	645,951	547,850	-----	2,351,228	-----
90 per cent or more.....	51	2,479,501	2,210,827	2,936,140	222,133	4,487,003	36,609
Total.....	219	25,350,961	23,163,415	11,615,764	6,940,493	49,204,394	90,481
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	189	27,906,173	25,194,538	-----	-----	55,209,830	-----
Total (1 and 2).....	408	53,257,134	48,357,953	11,615,764	6,940,493	104,414,224	90,481
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	51,754	1 35,853	35,000	-----	334,790	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	4,015	1 20,368	-----	-----	335,117	-----
Total (3 and 4).....	3	55,769	1 56,221	35,000	-----	669,907	-----
Total returns showing schedules completely filled out.....	411	53,312,903	2 48,301,732	11,650,764	6,940,493	105,084,131	90,481
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	95	7,740,315	(3)	4 215,122	4 653,628	(3)	(3)
Grand total.....	506	61,053,218	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MANUFACTURING—LEATHER AND LEATHER PRODUCTS—Continued

LEATHER AND LEATHER PRODUCTS: 64. GLOVES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
30 and less than 40 per cent.....	1	\$3,559	\$2,718	\$1,000		\$6,807	
90 per cent or more.....	3	65,781	66,002	96,725		482,856	
Total.....	4	69,340	68,720	97,725		489,663	
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	5	77,722	75,548			221,954	
Total (1 and 2).....	9	147,062	144,268	97,725		711,617	
3. Corporations reporting net taxable income, although book loss but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	9	147,062	144,268	97,725		711,617	
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	2	183,709	(3)		\$5,000	(3)	(3)
Grand total.....	11	330,771					

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	7	\$2,039,365	\$1,992,001	\$77,010	\$2,100,000	\$2,434,606	\$361,358
10 and less than 20 per cent.....	15	2,287,353	2,370,320	338,737	24,812	4,711,357	-----
20 and less than 30 per cent.....	17	1,199,516	1,150,189	292,096	380,000	4,528,959	-----
30 and less than 40 per cent.....	24	3,764,031	3,749,261	1,318,678	3,210,000	10,254,401	-----
40 and less than 50 per cent.....	16	2,149,929	2,019,452	894,410	4,189,000	2,788,099	-----
50 and less than 60 per cent.....	11	1,500,088	1,430,731	768,641	2,000,000	5,431,320	1,384
60 and less than 70 per cent.....	8	1,114,646	1,020,271	641,236	950,000	5,090,772	-----
70 and less than 80 per cent.....	7	827,712	822,595	610,659	930,000	1,825,446	-----
80 and less than 90 per cent.....	7	205,214	203,969	166,818	600,000	1,113,813	-----
90 per cent or more.....	27	1,052,191	649,679	1,341,308	307,768	5,160,761	99,437
Total.....	139	16,140,045	15,408,468	6,449,593	14,691,580	43,339,534	462,179
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	93	2,752,003	2,622,145	-----	-----	10,864,948	603,272
Total (1 and 2).....	232	18,892,048	18,030,613	6,449,593	14,691,580	54,204,482	1,065,451
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	1	4,360	¹ 1,282	16,218	-----	20,826	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	2	378,326	¹ 535,846	-----	-----	78,448	1,422,660
Total (3 and 4).....	3	382,686	¹ 537,128	16,218	-----	99,274	1,422,660
Total returns showing schedules completely filled out.....	235	19,274,734	² 17,493,485	6,465,811	14,691,580	54,303,756	2,488,111
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	61	2,606,408	(³)	-----	⁴ 1,198,050	(³)	(³)
Grand total.....	296	21,881,142	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

MANUFACTURING—RUBBER AND RUBBER GOODS—Continued

RUBBER AND RUBBER GOODS, ALSO CELLULOID, IVORY, SHELL, AND BONE: 69. BOOTS, SHOES, AND GARMENTS. 70. BELTING, HOSE, AND TIRES. 71. CELLULOID, IVORY, SHELL, AND BONE. 72. ALL OTHER RUBBER GOODS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	10	\$1,532,450	\$1,436,761	\$96,625	\$989,324	\$5,242,762	
10 and less than 20 per cent.....	17	11,656,280	14,744,566	2,681,011	493,000	34,376,231	\$174,859
20 and less than 30 per cent.....	11	3,890,549	4,023,402	1,086,647	2,177,440	5,759,908	
30 and less than 40 per cent.....	13	1,393,634	1,337,193	443,855	1,280,400	1,702,868	
40 and less than 50 per cent.....	8	951,497	913,238	413,863	25,000	2,503,861	229,250
50 and less than 60 per cent.....	8	716,856	714,915	402,242	1,226,000	1,316,634	
60 and less than 70 per cent.....	2	39,225	36,725	22,670		301,447	
70 and less than 80 per cent.....	3	50,475	121,946	92,875		405,557	4,094
80 and less than 90 per cent.....	1	6,536	6,033	5,033		6,033	
90 per cent or more.....	17	1,838,457	1,028,336	2,595,618	60,000	7,710,197	4,252
Total.....	90	22,075,959	24,363,115	7,840,439	6,251,164	59,325,498	412,455
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	45	5,108,987	6,211,962			11,031,035	1,041
Total (1 and 2).....	135	27,184,946	30,575,077	7,840,439	6,251,164	70,356,533	413,496
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	118,981		80,000			138,489
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....	1	118,981		80,000			138,489
Total returns showing schedules completely filled out.....	136	27,303,927	30,575,076	7,920,439	6,251,164	70,356,533	551,985
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	32	938,410	(³)	434,544	4328,500	(¹)	(²)
Grand total.....	168	28,242,337					

MANUFACTURING—LUMBER AND WOOD PRODUCTS
LUMBER AND WOOD PRODUCTS: 73. SAW AND PLANING MILL PRODUCTS, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year, and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	50	\$7,071,976	\$7,426,004	\$407,396	\$2,911,512	\$16,438,155	-----
10 and less than 20 per cent.....	95	12,322,780	12,781,521	1,841,482	2,782,135	74,597,513	\$102,577
20 and less than 30 per cent.....	86	10,708,193	10,739,379	2,774,321	3,071,515	37,724,778	-----
30 and less than 40 per cent.....	84	10,129,616	9,880,827	3,460,321	3,616,475	50,164,989	-----
40 and less than 50 per cent.....	69	8,193,507	8,417,443	3,808,025	8,061,139	30,208,208	-----
50 and less than 60 per cent.....	58	5,784,988	6,072,890	3,294,692	1,689,175	29,724,657	-----
60 and less than 70 per cent.....	37	3,642,825	3,574,584	2,319,037	335,850	20,913,115	-----
70 and less than 80 per cent.....	28	2,883,145	2,869,752	2,135,207	108,000	24,033,419	-----
80 and less than 90 per cent.....	16	1,179,632	1,236,756	1,060,151	-----	2,602,981	8,153
90 per cent or more.....	182	17,849,264	17,484,490	28,534,961	6,127,700	84,151,627	835,011
Total.....	705	79,765,926	80,483,646	49,635,593	28,703,501	370,559,442	945,741
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	520	22,319,650	21,520,946	-----	-----	102,227,858	-----
Total (1 and 2).....	1,225	102,085,576	102,004,592	49,635,593	28,703,501	472,787,300	945,741
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	3	294,932	1 61,105	676,270	3,000,000	801,840	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	4	73,499	1 45,361	-----	-----	513,460	-----
Total (3 and 4).....	7	368,431	1 106,466	676,270	3,000,000	1,315,300	-----
Total returns showing schedules completely filled out.....	1,232	102,454,007	101,898,126	50,311,863	31,703,501	474,102,600	945,741
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	365	25,313,674	(³)	4 4,845,481	4 16,086,771	(²)	(¹)
Grand total.....	1,597	127,767,681	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MANUFACTURING—LUMBER AND WOOD PRODUCTS—Continued

LUMBER AND WOOD PRODUCTS: 74. FURNITURE, ALL CLASSES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	34	\$5,247,051	\$5,006,637	\$372,360	\$1,272,200	\$9,904,532	\$59,384
10 and less than 20 per cent.....	44	3,959,365	3,718,436	511,646	1,135,000	13,062,140	
20 and less than 30 per cent.....	53	3,552,436	3,384,989	826,333	1,339,150	9,256,375	
30 and less than 40 per cent.....	36	3,063,080	2,746,608	974,615	452,600	6,280,943	
40 and less than 50 per cent.....	36	3,359,247	3,162,022	1,430,212	686,297	8,880,149	
50 and less than 60 per cent.....	31	2,825,505	2,726,750	1,471,317	600,000	6,514,033	
60 and less than 70 per cent.....	17	1,188,772	1,060,249	689,934	245,000	2,521,381	14,732
70 and less than 80 per cent.....	15	1,844,595	1,791,706	1,367,930	80,000	11,059,879	
80 and less than 90 per cent.....	6	198,497	194,034	165,148	42,000	452,431	
90 per cent or more.....	71	2,965,972	2,716,808	4,318,386	3,250,250	6,914,004	96,372
Total.....	343	28,204,520	26,508,239	12,127,881	9,102,497	74,845,867	170,488
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	195	6,500,559	5,920,465			24,564,022	
Total (1 and 2).....	538	34,705,079	32,428,704	12,127,881	9,102,497	99,409,889	170,488
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	5,444	14,919	12,570	25,000	590,932	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....	2	5,444	14,919	12,570	25,000	590,932	
Total returns showing schedules completely filled out.....	540	34,710,523	32,443,785	12,140,451	9,127,497	100,000,821	170,488
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	98	2,201,852	(²)	47,196	2,465,357	(²)	(²)
Grand total.....	638	36,912,375					

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	19	\$1,037,860	\$1,034,350	\$67,331	\$7,200	\$1,922,434	\$19,608
10 and less than 20 per cent.....	37	3,132,817	3,084,290	443,088	2,713,500	4,671,511	-----
20 and less than 30 per cent.....	39	2,029,981	2,125,356	512,760	1,643,700	4,597,966	-----
30 and less than 40 per cent.....	37	2,050,561	1,935,120	659,376	485,000	5,889,648	24,099
40 and less than 50 per cent.....	38	2,514,563	2,584,104	1,175,467	1,576,900	6,876,610	-----
50 and less than 60 per cent.....	37	2,325,543	2,317,871	1,288,171	1,211,500	7,127,236	-----
60 and less than 70 per cent.....	23	1,089,269	987,456	645,606	300,200	3,838,704	-----
70 and less than 80 per cent.....	13	349,117	303,127	220,576	-----	1,323,548	-----
80 and less than 90 per cent.....	14	280,243	273,886	224,686	-----	1,007,965	-----
90 per cent or more.....	88	2,287,909	2,137,375	3,298,503	2,555,800	8,864,867	44,109
Total.....	345	17,097,863	16,782,935	8,535,564	10,493,800	46,120,489	87,816
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
.....	294	6,118,148	5,773,295	-----	-----	31,468,320	85,017
Total (1 and 2).....	639	23,216,011	22,556,230	8,535,564	10,493,800	77,588,809	172,833
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
.....	3	21,470	18,707	15,200	-----	105,349	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
.....	2	7,188	11,486	-----	-----	90,267	-----
Total (3 and 4).....	5	28,658	110,193	15,200	-----	195,616	-----
Total returns showing schedules completely filled out.....	644	23,244,669	22,546,037	8,550,764	10,493,800	77,784,425	172,833
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
.....	171	4,012,267	(¹)	1,016,962	2,086,704	(¹)	(¹)
Grand total.....	815	27,256,936	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MANUFACTURING—PAPER, PULP, AND PRODUCTS—Continued

PAPER, PULP, AND PRODUCTS: 77. ALL PAPER, PULP, PAPER PRODUCTS, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	21	\$2,611,017	\$2,508,552	\$158,913	\$1,587,000	\$7,163,461	-----
10 and less than 20 per cent.....	46	4,655,278	4,245,671	695,101	3,191,100	11,804,432	-----
20 and less than 30 per cent.....	53	6,299,778	6,007,476	1,531,248	11,302,913	10,118,545	-----
30 and less than 40 per cent.....	48	8,989,619	8,637,546	3,102,891	1,896,620	45,342,863	\$55,417
40 and less than 50 per cent.....	48	12,956,056	11,894,206	5,207,785	475,540	55,003,266	-----
50 and less than 60 per cent.....	35	6,532,366	6,698,735	3,572,863	5,047,500	17,451,976	-----
60 and less than 70 per cent.....	27	3,606,177	3,827,222	2,388,492	1,368,800	9,496,336	2,658
70 and less than 80 per cent.....	32	5,589,671	5,672,524	4,311,803	2,030,500	26,111,769	-----
80 and less than 90 per cent.....	28	2,126,122	1,900,722	1,595,474	3,263,400	3,926,408	-----
90 per cent or more.....	104	6,299,100	5,917,352	8,525,081	3,624,000	27,828,050	9,042
Total.....	442	59,665,184	57,310,006	31,089,651	33,787,373	214,247,106	67,117
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	175	6,392,059	6,306,511	-----	-----	27,320,255	918,116
Total (1 and 2).....	617	66,057,243	63,616,517	31,089,651	33,787,373	241,567,361	985,233
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	23,327	¹ 1,986	120,000	-----	15,122	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	2,915	¹ 823	-----	-----	3,497	-----
Total (3 and 4).....	2	26,242	¹ 2,809	120,000	-----	18,619	-----
Total returns showing schedules completely filled out.....	619	66,083,485	² 63,613,708	31,209,651	33,787,373	241,585,980	985,233
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	130	12,720,254	(³)	⁴ 1,283,913	⁴ 1,753,023	(⁵)	(¹)
Grand total.....	749	78,803,739	-----	-----	-----	-----	-----

MANUFACTURING—PRINTING AND PUBLISHING—Continued

PRINTING AND PUBLISHING: 78. GENERAL PRINTING AND PUBLISHING

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	64	\$12,394,853	\$11,139,575	\$630,674	\$3,721,303	\$42,354,046	
10 and less than 20 per cent.....	96	11,910,129	12,247,913	1,851,539	8,032,400	23,919,564	
20 and less than 30 per cent.....	124	18,633,979	14,948,241	3,719,641	6,404,882	45,932,014	
30 and less than 40 per cent.....	129	11,628,974	10,715,984	3,836,214	2,166,910	29,946,415	\$252,369
40 and less than 50 per cent.....	145	10,643,266	9,175,766	4,077,794	4,677,112	20,427,986	
50 and less than 60 per cent.....	101	6,741,328	6,169,018	3,423,403	1,479,862	18,040,035	
60 and less than 70 per cent.....	107	20,953,877	18,110,544	11,849,603	2,347,920	20,542,900	148,100
70 and less than 80 per cent.....	83	6,795,413	5,241,333	3,821,422	5,744,075	7,560,089	
80 and less than 90 per cent.....	84	3,581,303	3,040,373	2,583,839	2,265,025	7,306,657	34,039
90 per cent or more.....	360	15,487,322	12,465,353	15,848,242	4,926,335	32,632,092	363,014
Total.....	1,293	118,770,444	103,254,100	51,642,371	41,765,824	248,661,798	797,522
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	704	17,771,074	16,556,337			55,042,036	776,537
Total (1 and 2).....	1,997	136,541,518	119,810,437	51,642,371	41,765,824	303,703,834	1,574,059
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	6	51,222	19,813	96,870		850,704	96,117
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	9	142,552	196,382			265,102	3,682
Total (3 and 4).....	15	193,774	206,195	96,870		1,115,806	99,799
Total returns showing schedules completely filled out.....	2,012	136,735,292	119,604,242	51,739,241	41,765,824	304,819,640	1,673,858
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	620	25,550,458	(³)	9,189,781	2,944,015	(³)	(³)
Grand total.....	2,632	162,285,750					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

MANUFACTURING—PRINTING AND PUBLISHING—Continued

PRINTING AND PUBLISHING: 79. COMBINATIONS OF PAPER MANUFACTURING AND PRINTING, WHEN UNABLE TO ASCERTAIN TRUE NATURE OF BUSINESS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	5	\$655, 874	\$622, 899	\$43, 915		\$1, 546, 544	
10 and less than 20 per cent.....	8	290, 017	292, 514	39, 824	\$80, 000	628, 579	
20 and less than 30 per cent.....	5	207, 728	240, 218	59, 803	248, 200	381, 839	
30 and less than 40 per cent.....	5	147, 310	140, 376	52, 487	50, 000	408, 325	
40 and less than 50 per cent.....	8	204, 066	196, 084	88, 126		774, 875	
50 and less than 60 per cent.....	4	98, 120	100, 049	54, 877	200, 000	112, 990	
60 and less than 70 per cent.....	6	102, 718	89, 123	58, 719	16, 000	370, 396	
70 and less than 80 per cent.....	10	324, 433	292, 249	223, 068	300, 000	726, 437	
80 and less than 90 per cent.....	1	3, 600	3, 542	3, 150		21, 221	
90 per cent or more.....	30	1, 222, 444	1, 228, 504	1, 340, 578		3, 261, 662	\$109, 131
Total.....	82	3, 256, 310	3, 205, 558	1, 964, 547	894, 200	8, 232, 868	109, 131
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	35	720, 680	716, 250			3, 160, 079	
Total (1 and 2).....	117	3, 976, 990	3, 921, 808	1, 964, 547	894, 200	11, 392, 947	109, 131
3. Corporations reporting net taxable income, although book loss but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....	1	2, 843	¹ 308			6, 349	
Total (3 and 4).....	1	2, 843	¹ 308			6, 349	
Total returns showing schedules completely filled out.....	118	3, 979, 833	² 3, 921, 500	1, 964, 547	894, 200	11, 399, 296	109, 131
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	24	421, 378	⁽¹⁾	⁴ 14, 667	⁴ 305, 964	⁽¹⁾	⁽¹⁾
Grand total.....	142	4, 401, 211					

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	11	\$207,952	\$191,800	\$9,899	\$15,230	\$358,285	-----
10 and less than 20 per cent.....	20	1,023,258	1,056,817	163,706	373,200	3,862,333	-----
20 and less than 30 per cent.....	23	1,115,439	1,432,690	357,651	1,540,000	2,335,011	-----
30 and less than 40 per cent.....	27	1,653,403	1,652,418	574,267	360,000	6,089,001	-----
40 and less than 50 per cent.....	17	1,376,542	1,320,838	582,759	632,000	2,232,941	-----
50 and less than 60 per cent.....	36	1,963,646	2,291,399	1,301,330	229,925	9,849,995	-----
60 and less than 70 per cent.....	29	980,866	866,672	563,121	513,000	2,041,447	-----
70 and less than 80 per cent.....	22	716,496	646,649	478,146	91,500	2,151,146	-----
80 and less than 90 per cent.....	17	497,540	419,572	354,204	250,000	954,872	-----
90 per cent or more.....	65	1,854,076	1,968,821	3,535,421	354,480	10,179,470	-----
Total.....	267	11,399,218	11,847,676	7,920,504	4,359,335	40,054,501	20,032
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	138	2,066,317	1,918,794	-----	-----	9,694,681	59,214
Total (1 and 2).....	405	13,495,535	13,766,470	7,920,504	4,359,335	49,749,182	79,246
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	1	2,857	1 5,832	-----	-----	-----	9,551
Total (3 and 4).....	1	2,857	1 5,832	-----	-----	-----	9,551
Total returns showing schedules completely filled out.....	406	13,498,392	13,760,638	7,920,504	4,359,335	49,749,182	88,797
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	90	1,181,491	(3)	255,206	391,558	(3)	(1)
Grand total.....	496	14,679,883	-----	-----	-----	-----	-----

1 Net book loss for year.

2 Book profit less book loss.

3 Not ascertained due to inadequacy of data.

4 Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MANUFACTURING—CHEMICALS AND ALLIED SUBSTANCES—Continued

CHEMICALS AND ALLIED SUBSTANCES: 81. CHEMICALS PROPER, ACIDS AND OTHER COMPOUNDS, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	10	\$864,395	\$874,030	\$33,430	-----	\$1,941,545	-----
10 and less than 20 per cent.....	6	933,307	941,244	146,073	-----	1,698,598	-----
20 and less than 30 per cent.....	12	1,710,618	1,783,746	434,028	\$1,139,890	2,362,251	\$10,291
30 and less than 40 per cent.....	12	897,465	1,076,583	380,738	-----	5,641,035	-----
40 and less than 50 per cent.....	12	1,218,786	1,157,131	508,724	525,000	1,245,885	-----
50 and less than 60 per cent.....	17	6,915,185	7,284,262	4,119,300	2,020,271	19,537,706	-----
60 and less than 70 per cent.....	16	2,362,540	2,224,647	1,479,808	200,000	5,637,815	-----
70 and less than 80 per cent.....	10	1,035,027	1,011,938	760,896	500,000	1,906,554	-----
80 and less than 90 per cent.....	10	733,511	754,520	653,518	-----	1,828,352	-----
90 per cent or more.....	44	4,590,046	4,581,282	5,440,759	3,223,118	8,913,917	52,578
Total.....	149	21,260,880	21,689,383	13,957,274	7,608,279	50,713,658	62,869
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	78	2,986,823	2,863,306	-----	-----	12,747,936	9,852
Total (1 and 2).....	227	24,247,703	24,552,689	13,957,274	7,608,279	63,461,594	72,721
3. Corporations reporting net taxable, income although book loss but paying cash dividends.....	-----	-----	-----	-----	-----	-----	-----
4. Corporations reporting net taxable, income although book loss and not paying cash dividends.....	1	3,032	19,453	-----	-----	147,678	-----
Total (3 and 4).....	1	3,032	19,453	-----	-----	147,678	-----
Total returns showing schedules completely filled out.....	228	24,250,735	* 24,572,142	13,957,274	7,608,279	63,609,272	72,721
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	39	2,769,029	(3)	68,176	3,393,541	(3)	(3)
Grand total.....	267	27,019,764	-----	-----	-----	-----	-----

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year, and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	11	\$1,833,228	\$1,773,005	\$50,253	\$775,000	\$4,665,800	-----
10 and less than 20 per cent.....	16	1,103,930	1,088,141	162,276	414,500	1,986,245	-----
20 and less than 30 per cent.....	18	5,137,402	4,759,862	1,108,142	13,500,000	4,055,622	-----
30 and less than 40 per cent.....	22	1,790,762	1,805,112	647,561	285,000	6,304,443	-----
40 and less than 50 per cent.....	17	1,299,419	1,211,370	546,177	262,500	1,591,898	\$29,713
50 and less than 60 per cent.....	13	364,799	333,971	181,452	204,082	609,182	-----
60 and less than 70 per cent.....	12	744,497	629,283	420,513	-----	1,066,767	-----
70 and less than 80 per cent.....	8	1,755,271	1,729,955	1,229,388	-----	2,206,415	2,468
80 and less than 90 per cent.....	1	19,675	18,643	15,015	-----	26,425	-----
90 per cent or more.....	13	156,771	152,384	378,492	-----	854,840	-----
Total.....	131	14,205,754	13,501,726	4,739,269	15,441,082	23,367,637	32,181
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	106	4,237,091	4,180,945	-----	-----	12,822,711	9,896
Total (1 and 2).....	237	18,442,845	17,682,671	4,739,269	15,441,082	36,190,348	42,077
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	-----	-----	-----	-----	-----	-----	-----
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....							
	-----	-----	-----	-----	-----	-----	-----
Total (3 and 4).....	-----	-----	-----	-----	-----	-----	-----
Total returns showing schedules completely filled out.....	237	18,442,845	17,682,671	4,739,269	15,441,082	36,190,348	42,077
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	52	2,339,667	(³)	⁴ 25,422	⁴ 1,042,943	(³)	(³)
Grand total.....	289	20,782,512	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MANUFACTURING—CHEMICALS AND ALLIED SUBSTANCES—Continued

CHEMICALS AND ALLIED SUBSTANCES: 83. OILS, VEGETABLE AND ANIMAL, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	2	\$170,913	\$151,587	\$9,098	-----	\$231,556	-----
10 and less than 20 per cent.....	1	28,488	37,564	7,300	-----	329,509	-----
20 and less than 30 per cent.....	5	296,509	263,195	64,000	-----	602,833	-----
30 and less than 40 per cent.....	10	1,982,239	1,965,375	709,476	\$40,000	5,341,506	-----
40 and less than 50 per cent.....	6	389,635	416,017	183,900	-----	1,636,119	-----
50 and less than 60 per cent.....	6	766,179	817,761	475,204	1,407,558	2,359,899	-----
60 and less than 70 per cent.....	5	369,652	338,076	206,500	-----	912,572	\$82,363
70 and less than 80 per cent.....	2	132,077	136,253	107,000	-----	86,215	-----
80 and less than 90 per cent.....	4	123,557	118,022	102,290	-----	128,678	7,470
90 per cent or more.....	14	286,448	259,907	397,985	-----	647,356	5,970
Total.....	55	4,545,697	4,503,757	2,262,753	1,447,558	12,276,243	95,803
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	58	3,283,317	3,080,209	-----	-----	10,692,136	135,088
Total (1 and 2).....	113	7,829,014	7,583,966	2,262,753	1,447,558	22,968,379	230,891
3. Corporations reporting net taxable income, although book loss but paying cash dividends.....	1	2,429	19,392	4,000	-----	56,064	-----
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....	1	5,369	11,135	-----	-----	63,635	-----
Total (3 and 4).....	2	7,798	120,527	4,000	-----	119,699	-----
Total returns showing schedules completely filled out.....	115	7,836,812	7,563,439	2,266,753	1,447,558	23,088,078	230,891
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	4	2,329,541	(3)	4128,044	4436,300	(3)	(3)
Grand total.....	119	10,166,353	-----	-----	-----	-----	-----

CHEMICALS AND ALLIED SUBSTANCES: 84. PETROLEUM AND MINERAL OIL REFINING AND PRODUCTS

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	5	\$1,037,030	\$877,562	\$40,963	\$756,000	\$761,552	-----
10 and less than 20 per cent.....	8	15,254,865	16,307,234	2,681,531	918,565	42,867,060	\$105,191
20 and less than 30 per cent.....	19	56,117,736	85,602,245	21,200,141	157,560,000	159,608,881	-----
30 and less than 40 per cent.....	14	61,070,791	66,975,264	21,114,436	160,093,534	56,257,872	-----
40 and less than 50 per cent.....	11	1,397,611	1,509,998	568,915	1,134,000	4,062,882	46,713
50 and less than 60 per cent.....	10	5,279,194	13,846,600	7,680,176	1,204,800	52,322,710	-----
60 and less than 70 per cent.....	4	1,580,127	1,786,708	1,142,957	-----	755,654	28,768
70 and less than 80 per cent.....	6	5,830,939	5,621,583	4,341,356	9,900,000	4,730,664	72,134
80 and less than 90 per cent.....	5	2,451,181	3,358,682	2,716,625	62,950	11,651,998	-----
90 per cent or more.....	22	44,983,650	80,050,565	83,704,348	607,240,936	359,689,391	76,925
Total.....	104	195,003,124	275,938,441	145,191,448	938,870,785	692,708,664	329,731
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	49	5,745,756	17,847,159	-----	-----	50,879,723	-----
Total (1 and 2).....	153	200,748,880	293,783,600	145,191,448	938,870,785	743,588,387	329,731
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	2	8,659	¹ 18,820	35,050	31,900	-----	27,775
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	-----	-----	-----	-----	-----	-----	-----
Total (3 and 4).....	2	8,659	¹ 18,820	35,050	31,900	-----	27,775
Total returns showing schedules completely filled out.....	155	200,757,539	² 293,764,780	145,226,498	938,902,685	743,588,387	357,506
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	39	53,590,637	⁽³⁾	⁴ 48,897,616	⁴ 26,797,543	⁽³⁾	⁽³⁾
Grand total.....	194	254,348,176	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

MANUFACTURING—CHEMICALS AND ALLIED SUBSTANCES—Continued

CHEMICALS AND ALLIED SUBSTANCES: 85. SOAPS. 86. FERTILIZERS. 87. ALL OTHER CHEMICALS AND ALLIED SUBSTANCES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	27	\$8,778,555	\$10,067,343	\$476,295	\$1,917,968	\$38,640,268	-----
10 and less than 20 per cent.....	53	12,738,575	12,356,150	1,880,250	7,489,310	23,766,281	-----
20 and less than 30 per cent.....	60	9,634,882	8,517,883	2,038,693	3,195,698	17,947,172	\$45,061
30 and less than 40 per cent.....	55	6,886,342	6,411,264	2,220,181	443,500	20,054,382	163,682
40 and less than 50 per cent.....	49	7,795,745	7,465,496	3,430,143	7,842,600	20,025,049	-----
50 and less than 60 per cent.....	42	4,437,514	4,309,335	2,426,693	491,650	14,413,613	-----
60 and less than 70 per cent.....	40	11,655,204	11,181,291	7,382,977	8,340,994	31,573,440	-----
70 and less than 80 per cent.....	39	9,130,758	7,919,576	5,685,774	237,620	12,522,585	50,074
80 and less than 90 per cent.....	33	1,749,290	1,614,269	1,379,340	1,848,125	2,834,980	165,825
90 per cent or more.....	127	14,723,332	24,687,591	37,306,823	8,929,674	27,627,890	228,472
Total.....	525	87,530,197	94,530,198	64,227,169	40,737,139	209,405,660	653,114
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	81	2,921,501	2,893,230	-----	-----	3,430,165	47,500
Total (1 and 2).....	606	90,451,698	97,423,428	64,227,169	40,737,139	212,835,825	700,614
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	6	1,094,796	1,163,633	341,742	-----	332,804	333,274
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	5	137,801	192,848	-----	-----	290,234	110,402
Total (3 and 4).....	11	1,232,597	1,256,481	341,742	-----	623,038	443,676
Total returns showing schedules completely filled out.....	617	91,684,295	* 97,166,947	64,568,911	40,737,139	213,458,863	1,144,290
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	231	44,022,333	(3)	* 8,507,615	* 9,452,804	(3)	(3)
Grand total.....	848	135,706,628	-----	-----	-----	-----	-----

MANUFACTURING—STONE, CLAY, AND GLASS PRODUCTS—Continued

STONE, CLAY, AND GLASS PRODUCTS: 88. CUT BUILDING STONE, CRUSHED STONE, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent	15	\$3, 146, 841	\$2, 798, 075	\$219, 477	\$1, 272, 000	\$3, 643, 421	\$32, 033
10 and less than 20 per cent	30	4, 135, 651	3, 885, 569	604, 272	1, 656, 650	7, 035, 861	503, 642
20 and less than 30 per cent	41	6, 636, 955	6, 349, 853	1, 587, 832	8, 059, 200	17, 350, 604	-----
30 and less than 40 per cent	35	7, 869, 270	7, 131, 877	2, 407, 803	5, 398, 630	11, 758, 689	-----
40 and less than 50 per cent	27	6, 045, 403	5, 412, 626	2, 430, 390	809, 500	8, 941, 099	2, 732
50 and less than 60 per cent	22	1, 470, 398	1, 785, 999	977, 921	44, 080	4, 866, 946	29, 986
60 and less than 70 per cent	22	1, 968, 167	1, 746, 791	1, 100, 614	954, 640	3, 991, 254	-----
70 and less than 80 per cent	17	2, 060, 730	1, 862, 819	1, 414, 225	1, 085, 200	2, 246, 015	-----
80 and less than 90 per cent	15	361, 418	318, 834	271, 077	114, 900	697, 239	-----
90 per cent or more	73	2, 890, 253	2, 464, 792	3, 239, 473	61, 760	9, 478, 526	20, 462
Total	297	36, 585, 086	33, 757, 235	14, 253, 084	19, 456, 560	70, 009, 654	588, 875
2. Corporations reporting both net taxable income and net book profit, but not paying dividends							
	246	13, 452, 191	12, 631, 367	-----	-----	50, 357, 712	866, 531
Total (1 and 2)	543	50, 037, 277	46, 388, 602	14, 253, 084	19, 456, 560	120, 367, 366	1, 455, 406
3. Corporations reporting net taxable income, although book loss, but paying cash dividends							
	4	23, 140	¹ 7, 602	39, 438	-----	26, 695	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends							
	2	10, 095	¹ 8, 094	-----	-----	267, 498	-----
Total (3 and 4)	6	33, 235	¹ 15, 696	39, 438	-----	294, 193	-----
Total returns showing schedules completely filled out	549	50, 070, 512	² 46, 372, 906	14, 292, 522	19, 456, 560	120, 661, 559	1, 455, 406
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income							
	169	2, 664, 067	⁽³⁾	⁴ 394, 442	⁴ 558, 964	⁽³⁾	⁽³⁾
Grand total	718	52, 734, 579	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MANUFACTURING—STONE, CLAY, AND GLASS PRODUCTS—Continued

STONE, CLAY, AND GLASS PRODUCTS: 89. BRICK, TILE, TERRA COTTA, FIRE BRICK, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	21	\$2, 278, 402	\$2, 041, 129	\$150, 764	\$1, 204, 300	\$4, 056, 355	-----
10 and less than 20 per cent.....	36	3, 439, 681	3, 334, 520	477, 698	2, 085, 940	6, 137, 698	-----
20 and less than 30 per cent.....	56	4, 360, 611	4, 030, 080	993, 330	409, 215	14, 069, 519	\$24, 803
30 and less than 40 per cent.....	36	2, 566, 025	2, 400, 150	805, 181	728, 100	6, 031, 810	-----
40 and less than 50 per cent.....	26	3, 283, 787	2, 970, 202	1, 336, 170	1, 017, 525	5, 980, 943	725
50 and less than 60 per cent.....	35	2, 622, 624	2, 674, 363	1, 471, 024	1, 834, 000	9, 330, 433	20, 407
60 and less than 70 per cent.....	24	3, 946, 917	3, 595, 619	2, 377, 401	600, 000	10, 062, 840	11, 052
70 and less than 80 per cent.....	20	1, 381, 885	1, 290, 360	958, 245	453, 800	3, 680, 451	655
80 and less than 90 per cent.....	20	1, 970, 880	852, 944	743, 492	250, 000	2, 786, 504	-----
90 per cent or more.....	96	3, 556, 870	3, 018, 285	4, 504, 566	1, 676, 825	19, 051, 226	259, 933
Total.....	372	28, 407, 682	26, 207, 652	13, 817, 871	10, 259, 705	81, 187, 779	317, 575
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	219	7, 611, 808	6, 952, 003	-----	-----	28, 724, 738	387, 670
Total (1 and 2).....	591	36, 019, 490	33, 159, 655	13, 817, 871	10, 259, 705	109, 912, 517	705, 245
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	7, 136	1, 017	1, 500	-----	17, 642	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	14, 611	5, 153	-----	-----	101, 762	104, 752
Total (3 and 4).....	3	21, 747	6, 170	1, 500	-----	119, 404	104, 752
Total returns showing schedules completely filled out.....	594	36, 041, 237	33, 153, 485	13, 819, 371	10, 259, 705	110, 031, 921	809, 997
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	160	5, 602, 117	(3)	1, 031, 476	1, 103, 762	(3)	(3)
Grand total.....	754	41, 643, 354	-----	-----	-----	-----	-----

STONE, CLAY, AND GLASS PRODUCTS—GLASS AND GLASS PRODUCTS: 90. GLASS MANUFACTURE, PLATE OR WINDOW GLASS, ETC. 91. COMBINATIONS OF STONE, CLAY, AND GLASS MANUFACTURE

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	4	\$4,797,493	\$4,786,855	\$86,062	\$1,753,300	\$17,406,077	-----
10 and less than 20 per cent.....	6	706,004	656,832	118,235	-----	2,667,438	-----
20 and less than 30 per cent.....	22	3,589,633	3,379,775	733,735	3,815,000	6,859,410	\$10,154
30 and less than 40 per cent.....	14	864,105	780,909	280,217	418,900	1,648,588	-----
40 and less than 50 per cent.....	14	11,980,032	11,884,786	5,358,566	18,050	38,847,572	-----
50 and less than 60 per cent.....	5	1,622,407	1,780,823	923,125	20,000	6,381,328	-----
60 and less than 70 per cent.....	11	2,473,595	2,438,047	1,602,266	300,000	3,596,014	-----
70 and less than 80 per cent.....	5	248,017	221,254	162,725	382,600	549,834	-----
80 and less than 90 per cent.....	2	92,970	76,221	65,718	-----	97,318	22,730
90 per cent or more.....	20	713,645	631,684	833,927	575,000	3,290,497	72,288
Total.....	103	27,087,901	26,637,186	10,164,576	7,282,850	81,353,076	105,172
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	216	7,286,376	6,646,558	-----	-----	29,987,911	-----
Total (1 and 2).....	319	34,374,277	33,283,744	10,164,576	7,282,850	111,340,987	105,172
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	3	451,725	126,188	383,846	-----	16,912	374,264
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	2	79,378	142,468	-----	-----	287,505	-----
Total (3 and 4).....	5	531,103	168,656	383,846	-----	304,417	374,264
Total returns showing schedules completely filled out.....	324	34,905,380	33,215,088	10,548,422	7,282,850	111,645,404	479,436
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	41	6,263,521	(¹)	4334,813	1,584,650	(²)	(³)
Grand total.....	365	41,168,901	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MANUFACTURING—METAL PRODUCTS—Continued

METAL PRODUCTS OF IRON AND STEEL, OR IRON AND STEEL AND OTHER METALS: 92. SMELTING FROM THE ORE, CRUDE OR REFINED METAL PRODUCTION, ETC. 99. METAL FURNITURE, ORNAMENTAL IRONWORK, SEWING MACHINES, ETC. 101. ALL OTHER METAL PRODUCTS.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	49	\$4,700,226	\$4,504,850	\$315,086	\$1,598,472	\$13,736,405	-----
10 and less than 20 per cent.....	101	15,697,504	15,494,377	2,235,176	7,236,927	36,194,092	\$33,866
20 and less than 30 per cent.....	114	29,935,399	34,244,588	7,842,041	4,045,944	117,616,453	171,082
30 and less than 40 per cent.....	112	23,673,800	21,962,465	7,607,371	12,143,965	51,716,710	-----
40 and less than 50 per cent.....	86	25,263,410	25,235,663	11,732,018	10,581,333	86,962,500	19,220
50 and less than 60 per cent.....	87	20,846,839	21,352,418	11,550,013	2,743,250	82,461,283	20,074
60 and less than 70 per cent.....	63	6,630,291	6,606,423	4,389,504	1,127,200	28,996,779	-----
70 and less than 80 per cent.....	50	4,316,868	4,264,614	3,236,189	2,207,000	13,308,516	33,587
80 and less than 90 per cent.....	45	3,356,104	3,352,312	2,904,627	1,236,800	44,206,716	24,297
90 per cent or more.....	198	20,022,818	21,076,000	29,821,085	20,220,550	72,962,668	332,420
Total.....	905	154,443,259	158,093,710	81,633,110	63,141,441	548,162,122	634,546
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	574	18,020,288	17,770,907	-----	-----	83,871,339	-----
Total (1 and 2).....	1,479	172,463,547	175,864,617	81,633,110	63,141,441	632,033,461	634,546
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	9	314,034	¹ 253,231	313,187	272,500	1,329,770	394,858
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	6	343,907	¹ 449,324	-----	-----	3,694,168	575,603
Total (3 and 4).....	15	657,941	¹ 702,555	313,187	272,500	5,023,938	970,461
Total returns showing schedules completely filled out.....	1,494	173,121,488	² 175,162,062	81,946,297	63,413,941	637,057,399	1,605,007
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	356	16,414,937	(³)	⁴ 4,786,146	⁴ 8,052,071	(³)	(³)
Grand total.....	1,850	189,536,425	-----	-----	-----	-----	-----

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year, and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	37	\$4,524,468	\$4,333,484	\$322,283	\$213,820	\$9,915,820	\$103,332
10 and less than 20 per cent.....	55	6,309,112	5,912,721	928,983	5,034,300	13,214,677	122,723
20 and less than 30 per cent.....	53	5,687,927	8,200,476	1,976,789	4,028,268	18,174,775	21,080
30 and less than 40 per cent.....	51	21,272,115	18,808,750	6,596,464	5,621,900	36,979,204	-----
40 and less than 50 per cent.....	40	4,895,633	4,730,674	2,077,074	4,482,830	15,237,603	9,631
50 and less than 60 per cent.....	53	9,255,161	10,301,768	5,979,652	22,899,256	30,224,907	27,600
60 and less than 70 per cent.....	23	4,005,973	3,724,421	2,393,085	1,447,010	13,133,739	-----
70 and less than 80 per cent.....	17	5,783,080	5,907,400	4,221,175	1,097,500	55,707,085	654
80 and less than 90 per cent.....	24	2,199,678	2,164,498	1,817,760	16,750	9,110,005	54,743
90 per cent or more.....	91	25,035,424	21,371,160	70,051,996	7,082,050	423,976,547	570,200
Total.....	444	91,968,511	85,455,352	96,365,261	51,923,684	625,674,362	909,963
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	46	1,631,343	1,651,715	-----	-----	1,137,681	-----
Total (1 and 2).....	490	93,599,854	87,107,067	96,365,261	51,923,684	626,812,043	909,963
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	3	21,450	¹ 8,109	25,362	-----	94,646	19,705
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	3	17,841	¹ 4,454	-----	-----	120,581	4,477
Total (3 and 4).....	6	39,291	¹ 12,563	25,362	-----	215,227	24,182
Total returns showing schedules completely filled out.....	496	93,639,145	² 87,094,504	96,390,623	51,923,684	627,027,270	934,145
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	135	8,143,438	(³)	⁴ 1,328,068	⁴ 6,785,412	(³)	(³)
Grand total.....	631	101,782,583	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MANUFACTURING—METAL PRODUCTS—Continued

METAL PRODUCTS OF IRON AND STEEL, OR IRON AND STEEL AND OTHER METALS: 94. AGRICULTURAL MACHINERY, STEAM APPLIANCES, CONSTRUCTION MACHINERY, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	15	\$2,577,553	\$2,720,453	\$147,812	\$1,061,850	\$20,813,195	-----
10 and less than 20 per cent.....	35	6,054,956	5,885,386	823,627	2,042,492	15,382,594	-----
20 and less than 30 per cent.....	36	7,228,579	6,677,190	1,654,781	5,297,463	18,562,924	-----
30 and less than 40 per cent.....	40	8,840,351	8,964,623	3,039,602	3,877,177	16,611,029	-----
40 and less than 50 per cent.....	28	9,891,136	8,568,755	3,644,597	8,064,465	13,007,526	\$41,727
50 and less than 60 per cent.....	31	4,206,982	3,998,135	2,154,473	439,377	19,047,953	-----
60 and less than 70 per cent.....	19	4,026,320	3,541,780	2,395,401	950,000	5,437,517	6,928
70 and less than 80 per cent.....	21	888,657	885,967	667,649	607,250	3,246,138	15,482
80 and less than 90 per cent.....	10	297,205	284,535	233,795	196,000	701,719	-----
90 per cent or more.....	60	2,078,006	2,117,312	2,538,253	405,000	11,571,188	34,723
Total.....	295	46,089,745	43,644,136	17,299,990	22,941,074	124,401,783	98,800
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	232	10,346,968	9,918,633	-----	-----	49,771,883	354,565
Total (1 and 2).....	527	56,436,713	53,562,769	17,299,990	22,941,074	174,173,666	453,425
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	41,974	18,695	18,000	120,000	748,207	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	82	14,026	-----	-----	20,368	-----
Total (3 and 4).....	3	42,056	112,721	18,000	120,000	768,575	-----
Total returns showing schedules completely filled out.....	530	56,478,769	53,550,048	17,317,990	23,061,074	174,942,241	453,425
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	68	6,515,664	(3)	640,769	886,891	(3)	(3)
Grand total.....	598	62,994,433	-----	-----	-----	-----	-----

METAL PRODUCTS OF IRON AND STEEL, OR IRON AND STEEL AND OTHER METALS: 95. METAL-WORKING AND PAPER-MAKING MACHINERY, HEAVY ORDNANCE, ROLLING STOCK, SAFES, VAULTS, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent	5	\$184, 670	\$180, 645	\$12, 242	\$153, 000	\$357, 797	\$34, 968
10 and less than 20 per cent	26	7, 182, 635	6, 475, 386	1, 013, 802	3, 590, 312	15, 841, 026	
20 and less than 30 per cent	14	1, 397, 715	1, 368, 197	314, 103	2, 058, 600	3, 303, 042	
30 and less than 40 per cent	15	6, 448, 508	4, 830, 551	1, 541, 210	10, 400, 000	10, 747, 005	
40 and less than 50 per cent	12	2, 389, 605	2, 007, 276	890, 075	3, 957, 429	6, 058, 757	
50 and less than 60 per cent	18	5, 484, 867	5, 234, 417	2, 952, 735	4, 959, 250	13, 925, 489	
60 and less than 70 per cent	13	1, 085, 619	1, 051, 030	676, 686	1, 046, 500	4, 895, 551	
70 and less than 80 per cent	6	1, 954, 807	1, 986, 618	1, 468, 330	20, 000	11, 063, 532	
80 and less than 90 per cent	10	14, 912, 097	19, 387, 883	16, 582, 966		69, 466, 994	39, 982
90 per cent or more	39	12, 515, 144	16, 869, 576	18, 707, 098	5, 030, 000	57, 522, 644	1, 125, 178
Total	158	53, 555, 667	59, 391, 579	44, 159, 247	31, 215, 091	193, 181, 837	1, 200, 128
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends							
	126	7, 125, 595	10, 420, 081			80, 877, 751	
Total (1 and 2)	284	60, 681, 262	69, 811, 660	44, 159, 247	31, 215, 091	274, 059, 588	1, 200, 128
3. Corporations reporting net taxable income, although book loss, but paying cash dividends							
	3	176, 726	¹ 241, 596	237, 921		550, 361	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends							
	2	10, 436	¹ 31, 873			556, 580	71, 477
Total (3 and 4)	5	187, 162	¹ 273, 469	237, 921		1, 106, 941	71, 477
Total returns showing schedules completely filled out							
	289	60, 868, 424	² 69, 538, 191	44, 397, 168	31, 215, 091	275, 166, 529	1, 271, 605
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income							
	33	2, 945, 015	⁽³⁾	⁴ 749, 469	⁴ 3, 202, 854	⁽³⁾	⁽³⁾
Grand total	322	63, 813, 439					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

MANUFACTURING—METAL PRODUCTS—Continued

METAL PRODUCTS OF IRON AND STEEL, OR IRON AND STEEL AND OTHER METALS: 96. GENERAL ELECTRIC MACHINERY, STATIONARY AND MARINE ENGINES, REFRIGERATING MACHINERY, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	6	\$1,937,413	\$1,868,311	\$163,390	\$197,093	\$6,566,658	
10 and less than 20 per cent.....	7	634,310	625,426	95,459	188,000	1,774,356	
20 and less than 30 per cent.....	4	411,729	428,537	98,056	1,660,000		\$2,614
30 and less than 40 per cent.....	14	2,625,880	2,668,880	918,190	4,310,040	5,800,792	
40 and less than 50 per cent.....	10	422,280	359,724	180,490	191,270	1,354,874	
50 and less than 60 per cent.....	8	441,235	434,834	242,297	623,310	3,023,538	
60 and less than 70 per cent.....	7	1,556,526	1,344,430	841,686		3,068,352	134,572
70 and less than 80 per cent.....	3	19,187	18,059	14,081		55,017	23,918
80 and less than 90 per cent.....	2	197,873	135,367	114,584	600,000	528,414	
90 per cent or more.....	17	508,835	535,749	858,304		5,975,921	1,873
Total.....	78	8,755,268	8,449,317	3,526,537	7,774,713	28,153,922	162,977
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	123	16,324,166	16,171,428			70,703,348	7,509
Total (1 and 2).....	201	25,079,434	24,620,745	3,526,537	7,774,713	98,857,270	170,486
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	201	25,079,434	24,620,745	3,526,537	7,774,713	98,857,270	170,486
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	19	2,239,607	(³)	* 1,480,789	* 5,075,000	(³)	(³)
Grand total.....	220	27,319,041					

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	7	\$1,975,531	\$1,898,049	\$69,334	\$107,540	\$3,883,435	
10 and less than 20 per cent.....	25	15,480,100	14,498,242	2,195,600	20,325,750	9,472,366	
20 and less than 30 per cent.....	15	6,484,937	6,412,390	1,659,289	489,480	14,368,021	
30 and less than 40 per cent.....	15	49,562,137	45,387,466	16,399,643	55,606,456	50,997,281	
40 and less than 50 per cent.....	12	2,550,832	2,253,107	997,600	127,604	3,921,428	
50 and less than 60 per cent.....	8	2,025,426	1,922,728	1,079,501	144,865	4,003,795	
60 and less than 70 per cent.....	7	142,654,630	126,389,828	16,616,194		384,166,071	
70 and less than 80 per cent.....	4	268,198	243,994			556,958	
80 and less than 90 per cent.....	5	2,072,620	2,045,775	1,784,062		4,389,088	\$56,313
90 per cent or more.....	16	1,716,150	1,850,428	2,981,783	5,497,160	10,867,502	33,805
Total.....	114	224,790,561	202,902,007	43,967,775	82,298,855	486,625,945	90,118
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	85	26,721,014	24,302,967			70,207,176	
Total (1 and 2).....	199	251,511,575	227,204,974	43,967,775	82,298,855	556,833,121	90,118
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	1	3,243	¹ 875			1,503	
Total (3 and 4).....	1	3,243	¹ 875			1,503	
Total returns showing schedules completely filled out.....	200	251,514,818	² 227,204,099	43,967,775	82,298,855	556,834,624	90,118
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	50	62,258,724	³	⁴ 420,091	⁴ 1,104,993	³	³
Grand total.....	250	313,773,542					

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained, due to inadequacy of data.⁴ Total reported on returns incompletely filled out

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MANUFACTURING—METAL PRODUCTS—Continued

METAL PRODUCTS OF IRON AND STEEL, OR IRON AND STEEL AND OTHER METALS: 98. BOOT AND SHOE MACHINERY, TYPEWRITERS AND CALCULATING MACHINES, GAS AND ELECTRICAL FIXTURES, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profits—							
Less than 10 per cent.....	11	\$3,817,535	\$3,673,041	\$244,145	\$276,900	\$5,539,033	-----
10 and less than 20 per cent.....	17	7,579,373	5,994,118	1,026,181	4,071,380	17,436,211	-----
20 and less than 30 per cent.....	19	1,856,331	1,719,378	423,468	1,457,050	2,411,838	-----
30 and less than 40 per cent.....	7	1,062,159	1,047,684	335,491	168,440	1,653,324	-----
40 and less than 50 per cent.....	19	2,842,719	2,362,853	1,068,259	767,500	7,553,408	-----
50 and less than 60 per cent.....	6	1,137,314	1,085,080	587,884	1,018,550	5,209,542	-----
60 and less than 70 per cent.....	5	2,127,562	1,934,246	1,317,165	-----	10,346,958	-----
70 and less than 80 per cent.....	6	2,819,006	2,480,934	1,798,382	-----	11,618,084	-----
80 and less than 90 per cent.....	1	239,246	221,136	196,142	-----	193,941	-----
90 per cent or more.....	24	2,776,108	3,376,676	3,875,507	6,440,000	6,760,142	\$71,881
Total.....	115	26,257,353	23,895,146	10,872,624	14,199,820	68,722,481	71,881
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	88	4,390,817	4,148,974	-----	-----	16,867,810	-----
Total (1 and 2).....	203	30,648,170	28,044,120	10,872,624	14,199,820	85,590,291	71,881
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	203	30,648,170	28,044,120	10,872,624	14,199,820	85,590,291	71,881
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	42	828,822	(³)	⁴ 194,453	⁴ 322,000	(³)	(³)
Grand total.....	245	31,476,992	-----	-----	-----	-----	-----

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent	7	\$1,343,051	\$1,351,937	\$363,607	\$343,850	\$2,453,344	-----
10 and less than 20 per cent	17	1,545,535	1,533,847	225,769	1,791,028	3,237,208	\$31,875
20 and less than 30 per cent	13	5,564,703	6,035,067	1,487,218	-----	14,353,269	-----
30 and less than 40 per cent	17	2,429,079	2,403,189	903,083	50,000	6,101,329	\$204,579
40 and less than 50 per cent	18	4,613,838	4,419,326	2,017,523	6,313,700	12,508,997	215,168
50 and less than 60 per cent	16	5,508,055	5,401,749	2,932,165	7,542,875	8,027,108	4,935
60 and less than 70 per cent	11	6,689,885	5,284,950	3,666,784	410,517	6,222,355	-----
70 and less than 80 per cent	10	1,981,101	1,947,379	1,426,631	60,000	8,707,927	7,161
80 and less than 90 per cent	6	308,519	286,282	238,935	-----	1,300,927	-----
90 per cent or more	32	1,761,050	1,715,744	2,347,930	100,000	10,974,390	-----
Total	147	31,744,816	30,379,470	15,609,645	16,611,970	73,886,854	463,718
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends	62	2,235,780	2,147,241	-----	-----	8,308,774	146,671
Total (1 and 2)	209	33,980,596	32,526,711	15,609,645	16,611,970	82,195,628	610,389
3. Corporations reporting net taxable income, although book loss, but paying cash dividends	3	34,886	¹ 17,035	25,850	-----	273,127	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends	-----	-----	-----	-----	-----	-----	-----
Total (3 and 4)	3	34,886	¹ 17,035	25,850	-----	273,127	-----
Total returns showing schedules completely filled out.....	212	34,015,482	² 32,509,676	15,635,495	16,611,970	82,468,755	610,389
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income	39	1,761,265	³ -----	⁴ 186,000	⁴ 531,900	³ -----	² -----
Grand total	251	35,776,747	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MANUFACTURING—METAL PRODUCTS—Continued

METAL PRODUCTS, NOT IRON OR STEEL: 102. BASE METALS, SMELTING AND REFINING, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	16	\$4,946,542	\$4,631,812	\$330,011	\$950,400	\$16,031,384	-----
10 and less than 20 per cent.....	18	2,105,013	1,974,073	316,750	1,409,500	1,820,546	-----
20 and less than 30 per cent.....	17	2,645,723	2,404,506	630,941	500,000	10,042,213	-----
30 and less than 40 per cent.....	21	5,654,319	5,473,152	1,977,357	1,780,000	6,778,586	-----
40 and less than 50 per cent.....	8	1,184,041	1,131,131	506,600	3,586,700	1,393,763	-----
50 and less than 60 per cent.....	16	638,033	657,944	360,645	150,000	4,206,611	-----
60 and less than 70 per cent.....	8	11,281,678	9,648,628	6,123,244	-----	65,101,502	-----
70 and less than 80 per cent.....	8	879,192	807,906	584,124	-----	754,681	\$315,729
80 and less than 90 per cent.....	6	1,020,092	1,020,140	869,891	1,990,200	3,482,461	-----
90 per cent or more.....	32	2,182,491	2,397,643	3,177,789	7,120,000	15,342,021	-----
Total.....	150	32,537,124	30,146,935	14,877,352	17,486,800	124,953,668	315,729
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	110	3,165,266	3,177,905	-----	-----	9,924,128	-----
Total (1 and 2).....	260	35,702,390	33,324,840	14,877,352	17,486,800	134,877,796	315,729
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	260	35,702,390	33,324,840	14,877,352	17,486,800	134,877,796	315,729
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	79	1,931,832	(³)	⁴ 142,663	⁴ 1,758,653	(³)	(³)
Grand total.....	339	37,634,222	-----	-----	-----	-----	-----

METAL PRODUCTS NOT IRON OR STEEL—ALL OTHER MANUFACTURING CONCERNS: 103. AIRPLANES, COMPLETE, OR PARTS. 105. ALL OTHER MANUFACTURING, ETC., MAIN BUSINESS NOT PRECISELY DEFINED

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	122	\$16,294,452	\$16,812,149	\$881,039	\$4,049,923	\$39,152,589	
10 and less than 20 per cent.....	183	27,803,240	29,067,692	4,296,766	11,847,025	73,719,905	
20 and less than 30 per cent.....	174	31,067,563	30,479,889	7,290,953	16,753,270	78,080,413	
30 and less than 40 per cent.....	202	57,821,729	50,845,666	17,729,144	21,659,747	134,762,008	
40 and less than 50 per cent.....	188	21,821,592	20,596,924	9,449,061	9,775,118	68,734,973	
50 and less than 60 per cent.....	137	46,654,611	38,966,131	20,151,655	14,486,415	113,520,662	\$4,410
60 and less than 70 per cent.....	116	32,762,453	30,781,424	20,239,210	74,597,583	34,004,366	
70 and less than 80 per cent.....	91	6,501,915	5,713,035	4,189,087	3,349,643	19,593,167	489,388
80 and less than 90 per cent.....	80	6,489,849	5,221,147	4,320,906	3,123,693	11,747,988	106,079
90 per cent or more.....	373	40,519,889	47,537,746	56,349,491	3,924,055	146,781,560	391,458
Total.....	1,666	287,767,293	276,021,303	144,897,312	163,566,472	720,097,571	991,335
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	1,089	39,268,994	48,220,497			220,188,013	2,169,669
Total (1 and 2).....	2,755	327,036,287	324,241,800	144,897,312	163,566,472	940,285,584	3,161,004
3. Corporations reporting net taxable income although book loss but paying cash dividends.....	9	332,676	¹ 224,963	123,729	6,400	6,620,129	501,689
4. Corporations reporting net taxable income although book loss and not paying cash dividends.....	10	304,103	¹ 448,589			3,389,542	126,829
Total (3 and 4).....	19	636,779	¹ 673,552	123,729	6,400	10,009,671	628,518
Total returns showing schedules completely filled out.....	2,774	327,673,066	² 323,568,248	145,021,041	163,572,872	950,295,255	3,789,522
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	687	29,739,951	⁽³⁾	⁴ 1,982,771	⁴ 11,980,252	⁽³⁾	⁽³⁾
Grand total.....	3,461	357,413,017					

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

MANUFACTURING—METAL PRODUCTS—Continued

METAL PRODUCTS, NOT IRON OR STEEL: 104. PRECIOUS METALS, SMELTING, REFINING, ETC.

Distribution	Number of returns	Net taxable income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	2	\$21,532	\$21,554	\$2,088		\$109,711	
10 and less than 20 per cent.....	12	1,160,079	1,174,411	166,309	\$27,260	4,836,171	
20 and less than 30 per cent.....	12	714,440	664,155	177,591	920,800	4,214,334	
30 and less than 40 per cent.....	5	278,828	272,954	92,289	63,700	1,258,136	
40 and less than 50 per cent.....	12	1,770,808	1,616,639	699,918	952,250	6,260,210	
50 and less than 60 per cent.....	9	233,198	236,325	130,270	420,000	803,849	
60 and less than 70 per cent.....	7	732,288	677,867	456,832	645,000	1,648,674	\$11,385
70 and less than 80 per cent.....	3	136,631	136,764	97,400		2,590,086	
80 and less than 90 per cent.....	4	196,901	149,368	131,317	35,000	44,642	376,462
90 per cent or more.....	28	742,626	586,798	901,937	600,000	3,695,643	33,916
Total.....	94	5,987,331	5,536,835	2,855,951	3,664,010	25,461,456	421,763
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	86	1,133,707	1,085,430			5,654,586	
Total (1 and 2).....	180	7,121,038	6,622,265	2,855,951	3,664,010	31,116,042	421,763
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	10,028	17,700		15,000		50,400
Total (3 and 4).....	2	10,028	17,700		15,000		50,400
Total returns showing schedules completely filled out.....	182	7,131,066	6,640,565	2,855,951	3,679,010	31,116,042	472,163
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	48	2,203,205	(³)	1,288,429	473,300	(³)	(³)
Grand total.....	230	9,334,271					

CONSTRUCTION

106. EXCAVATION AND CONSTRUCTION UNDER OR UPON THE GROUND (NOT BUILDINGS), ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	6	\$411,468	\$412,137	\$23,562	\$28,000	\$412,480	-----
10 and less than 20 per cent.....	9	911,590	909,175	129,197	315,000	1,205,501	-----
20 and less than 30 per cent.....	15	1,635,415	1,526,400	366,182	81,800	2,675,349	-----
30 and less than 40 per cent.....	10	551,794	446,339	152,779	220,000	434,160	-----
40 and less than 50 per cent.....	8	573,793	510,146	218,440	130,000	478,618	-----
50 and less than 60 per cent.....	9	350,654	344,005	188,077	20,000	734,381	-----
60 and less than 70 per cent.....	4	58,445	51,502	34,178	-----	52,066	-----
70 and less than 80 per cent.....	7	188,164	204,801	151,700	50,000	486,912	-----
80 and less than 90 per cent.....	7	211,458	189,569	162,230	37,500	64,045	-----
90 per cent or more.....	32	1,181,206	845,946	1,358,600	33,907	1,681,166	\$31,411
Total.....	107	6,073,987	5,440,020	2,784,945	916,207	8,224,678	31,411
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	158	5,532,745	5,378,028	-----	-----	13,650,276	23,855
Total (1 and 2).....	265	11,606,732	10,818,048	2,784,945	916,207	21,874,954	55,266
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	8	63,686	¹ 16,406	79,424	-----	292,977	88,248
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	6	57,156	¹ 30,871	-----	-----	352,310	-----
Total (3 and 4).....	14	120,842	¹ 47,277	79,424	-----	645,287	88,248
Total returns showing schedules completely filled out.....	279	11,727,574	² 10,770,771	2,864,369	916,207	22,520,241	143,514
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	155	3,683,915	⁽³⁾	⁴ 1,082,109	⁴ 1,126,093	⁽³⁾	⁽³⁾
Grand total.....	434	15,411,489	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained, due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

CONSTRUCTION—Continued

107. JETTY, DAM, DRY DOCK, WHARF, BULKHEAD, ETC. 108. RAILROAD CONSTRUCTION, PURE OR COMBINED. 109. SHIPBUILDING, PURE OR COMBINED. 111. EQUIPPING AND INSTALLING MACHINERY AND EQUIPMENT, AS ELEVATORS, CARRIER SYSTEMS, ETC. 112. WRECKING, RAZING, OR MOVING (NOT MARINE). 113. ALL OTHER CONSTRUCTION AND CONTRACTORS, MAIN BUSINESS NOT PRECISELY DEFINED

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	34	\$5,874,216	\$7,093,642	\$339,577	\$1,001,483	\$20,249,467	-----
10 and less than 20 per cent.....	49	3,703,505	3,533,470	459,421	1,045,512	5,285,284	-----
20 and less than 30 per cent.....	52	4,153,019	4,136,434	1,056,572	259,000	16,317,833	\$6,870
30 and less than 40 per cent.....	50	2,359,977	2,508,185	879,777	1,122,300	5,140,032	4,839
40 and less than 50 per cent.....	50	1,560,896	1,584,319	717,868	393,104	2,549,779	26,272
50 and less than 60 per cent.....	43	1,794,499	1,721,495	908,227	664,160	2,966,516	600
60 and less than 70 per cent.....	35	1,131,020	1,030,682	683,547	103,400	9,907,152	-----
70 and less than 80 per cent.....	39	3,606,459	3,563,833	2,591,915	960,000	3,421,169	12,636
80 and less than 90 per cent.....	31	652,909	578,750	489,980	2,540	1,647,205	4,327
90 per cent or more.....	113	3,499,728	3,696,765	12,086,697	966,959	22,625,975	97,903
Total.....	496	28,336,228	29,447,575	20,213,581	6,518,458	90,110,412	153,447
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	678	12,515,756	11,794,244	-----	-----	39,568,390	105,586
Total (1 and 2).....	1,174	40,851,984	41,241,819	20,213,581	6,518,458	129,678,802	259,033
3. Corporations reporting net taxable income although book loss but paying cash dividends.....	3	97,785	¹ 1,761,111	417,045	2,000,000	3,255,228	-----
4. Corporations reporting net taxable income although book loss and not paying cash dividends.....	11	81,506	¹ 96,273	-----	-----	1,355,749	-----
Total (3 and 4).....	14	179,291	¹ 1,857,384	417,045	2,000,000	4,610,977	-----
Total returns showing schedules completely filled out.....	1,188	41,031,275	² 39,384,435	20,630,626	8,518,458	134,289,779	259,033
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	796	10,447,675	(³)	⁴ 1,109,288	⁴ 6,325,545	(³)	(³)
Grand total.....	1,984	51,478,950	-----	-----	-----	-----	-----

110. BUILDINGS AND STRUCTURES ABOVE GROUND, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	21	\$1,046,394	\$1,005,309	\$41,882	\$82,500	\$1,175,669	-----
10 and less than 20 per cent.....	34	1,639,806	1,424,317	216,958	514,160	2,140,212	-----
20 and less than 30 per cent.....	37	1,179,362	1,107,501	291,815	1,549,600	3,717,762	\$4,735
30 and less than 40 per cent.....	40	1,404,591	1,327,575	467,651	415,600	2,788,988	-----
40 and less than 50 per cent.....	22	928,817	925,989	406,318	710,667	2,671,639	-----
50 and less than 60 per cent.....	27	693,905	675,839	370,350	186,002	2,006,155	-----
60 and less than 70 per cent.....	18	706,747	553,347	377,137	1,100	1,741,516	-----
70 and less than 80 per cent.....	27	1,025,543	931,835	691,953	607,500	1,558,034	-----
80 and less than 90 per cent.....	12	186,330	173,430	146,514	-----	151,177	-----
90 per cent or more.....	78	858,978	674,102	1,044,566	295,000	2,152,988	-----
Total.....	316	9,670,473	8,799,244	4,055,144	4,362,129	20,104,140	4,735
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	421	5,066,678	4,842,870	-----	-----	14,146,072	60,696
Total (1 and 2).....	737	14,737,151	13,642,114	4,055,144	4,362,129	34,250,212	65,431
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	6	51,891	1 50,986	57,492	9,200	119,945	64,031
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	4	24,626	1 3,407	-----	-----	186,205	-----
Total (3 and 4).....	10	76,517	1 54,393	57,492	9,200	306,150	64,031
Total returns showing schedules completely filled out.....	747	14,813,668	1 13,587,721	4,112,636	4,371,329	34,556,362	129,462
Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	387	3,304,174	(3)	4 202,790	4 1,316,136	(3)	(3)
Grand total.....	1,134	18,117,842	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

TRANSPORTATION AND OTHER PUBLIC UTILITIES

RAIL TRANSPORTATION: 114. STEAM RAILROADS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out: *							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	4	\$5,220,358	\$5,403,969	\$49,467		\$22,204,636	
10 and less than 20 per cent.....	6	7,191,574	6,441,426	1,039,940	\$3,400,000	23,693,714	
20 and less than 30 per cent.....	6	3,334,768	3,529,157	932,531		13,604,095	
30 and less than 40 per cent.....	7	1,799,632	1,328,004	509,273		4,210,014	
40 and less than 50 per cent.....	8	24,849,397	27,151,699	11,540,784		133,864,031	\$372,482
50 and less than 60 per cent.....	14	14,137,502	35,454,284	19,339,516		177,218,577	
60 and less than 70 per cent.....	5	33,902,191	32,376,246	20,009,988		209,510,501	
70 and less than 80 per cent.....	5	17,433,755	16,361,706	11,976,244		86,768,067	
80 and less than 90 per cent.....	4	6,576,915	6,889,007	5,775,560		62,230,757	
90 per cent or more.....	24	51,784,549	111,261,896	125,004,421	29,500	68,083,753	1,133
Total.....	83	166,230,641	246,197,394	196,177,724	3,429,500	801,388,145	373,615
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	86	28,830,614	26,309,732			153,268,740	3,054,581
Total (1 and 2).....	169	195,061,255	272,507,126	196,177,724	3,429,500	954,656,885	3,428,196
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	2,658	13,522	7,450		78,213	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	5	1,943,962	12,126,366			24,959,261	817,921
Total (3 and 4).....	6	1,946,620	12,139,888	7,450		25,037,474	817,921
Total returns showing schedules completely filled out.....	175	197,007,875	270,377,238	196,185,174	3,429,500	979,694,359	4,246,117
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	82	58,066,001	(¹)	13,251,699		(¹)	(¹)
Grand total.....	257	255,073,876					

RAIL TRANSPORTATION: 115. ELECTRIC RAILROADS

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	4	\$1,569,447	\$3,266,898	\$384,785	\$608,483	\$2,245,738	
10 and less than 20 per cent.....	1	36,430	35,370	9,758		29,793	
20 and less than 30 per cent.....							
30 and less than 40 per cent.....	2	430,230	358,136	152,500		821,543	
40 and less than 50 per cent.....	3	3,022,083	3,419,184	1,810,458		2,483,204	
50 and less than 60 per cent.....	3	2,411,794	2,140,083	1,444,300		3,449,198	
60 and less than 70 per cent.....	9	2,539,641	2,534,555	1,901,319		2,140,353	\$3,926,554
70 and less than 80 per cent.....	9	944,537	899,189	752,360		3,929,318	148,477
80 and less than 90 per cent.....	31	4,518,757	4,865,154	5,449,285		12,518,341	388,974
90 per cent or more.....							
Total.....	62	15,472,919	17,518,569	11,904,765	608,483	27,617,488	4,464,005
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	38	3,256,071	4,300,240			14,982,396	125,086
Total (1 and 2).....	100	18,728,990	21,818,809	11,904,765	608,483	42,599,884	4,589,091
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	4	76,015	¹ 63,108			705,111	
Total (3 and 4).....	4	76,015	¹ 63,108			705,111	
Total returns showing schedules completely filled out.....	104	18,805,005	² 21,755,701	11,904,765	608,483	43,304,995	4,589,091
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	34	6,765,135	⁽³⁾	⁴ 646,491	⁴ 14,000	⁽³⁾	⁽³⁾
Grand total.....	138	25,570,140					

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

TRANSPORTATION AND OTHER PUBLIC UTILITIES—Continued

RAIL TRANSPORTATION: 116. ALL OTHER RAILROAD, ETC., MAIN BUSINESS NOT PRECISELY DEFINED

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	1	\$952,021	\$860,770	\$1,030		\$1,195,381	
10 and less than 20 per cent.....							
20 and less than 30 per cent.....	3	213,549	205,035	57,600		440,759	
30 and less than 40 per cent.....	1	302,358	266,215	84,389	\$1,950,000	250,582	
40 and less than 50 per cent.....	5	4,553,251	4,097,914	1,743,680	6,000,000	7,779,768	\$19,756
50 and less than 60 per cent.....	2	19,263	18,847	10,213		80,705	
60 and less than 70 per cent.....							
70 and less than 80 per cent.....	4	91,944	93,852	73,386		408,011	
80 and less than 90 per cent.....	6	1,903,187	2,160,221	1,802,520		3,673,827	166,055
90 per cent or more.....	124	31,855,237	29,726,210	29,599,972		56,178,672	923,227
Total.....	146	39,890,810	37,429,064	33,372,790	7,950,000	70,007,705	1,109,038
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	27	1,133,656	1,215,533			10,094,553	688,107
Total (1 and 2).....	173	41,024,466	38,644,597	33,372,790	7,950,000	80,102,258	1,797,145
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	923,654	1,806,418	1,588,141		32,895,728	1,613,075
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	4,358	1,6067				3,247
Total (3 and 4).....	3	928,012	1,812,485	1,588,141		32,895,728	1,616,322
Total returns showing schedules completely filled out.....	176	41,952,478	37,832,112	34,960,931	7,950,000	112,997,986	3,413,467
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	80	11,604,425	(³)	1,029,274		(³)	(³)
Grand total.....	256	53,556,903					

WATER TRANSPORTATION: 117. OCEAN LINES, TRANSOCEANIC AND COASTAL. 118. LAKE, SOUND, BAY, AND RIVER LINES. 120. ALL OTHER WATER TRANSPORTATION, MAIN BUSINESS NOT PRECISELY DEFINED, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	5	\$1,681,600	\$1,501,671	\$77,261	\$111,000	\$3,688,993	-----
10 and less than 20 per cent.....	6	699,516	672,698	98,050	-----	3,015,508	-----
20 and less than 30 per cent.....	18	755,449	1,007,399	258,420	1,393,000	1,961,334	\$38,299
30 and less than 40 per cent.....	18	2,849,619	2,533,262	912,774	20,000	5,340,420	-----
40 and less than 50 per cent.....	15	2,323,178	2,073,460	930,592	157,000	4,181,370	-----
50 and less than 60 per cent.....	28	4,815,389	3,300,944	1,822,605	9,116,575	7,801,125	263,169
60 and less than 70 per cent.....	20	2,415,063	2,493,934	1,644,684	-----	4,655,733	34,976
70 and less than 80 per cent.....	17	1,258,007	1,768,193	1,299,011	49,100	6,740,174	-----
80 and less than 90 per cent.....	13	1,580,021	1,335,531	1,111,036	-----	11,835,936	3,005
90 per cent or more.....	94	5,232,359	5,107,841	8,472,495	1,745,000	14,463,924	347,384
Total.....	234	23,610,201	21,794,933	16,626,928	12,591,675	63,684,517	686,833
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	147	3,291,005	3,209,770	-----	-----	14,828,853	988,208
Total (1 and 2).....	381	26,901,206	25,004,703	16,626,928	12,591,675	78,513,370	1,675,041
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	5	2,637,713	¹ 3,330,891	2,360,719	-----	249,288	735,785
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	6	232,415	¹ 163,255	-----	-----	127,236	25,331
Total (3 and 4).....	11	2,870,128	¹ 3,494,146	2,360,719	-----	376,524	761,116
Total returns showing schedules completely filled out.....	392	29,771,334	² 21,510,557	18,987,647	12,591,675	78,889,894	2,436,157
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	148	2,039,969	(³)	⁴ 367,754	⁴ 316,000	(³)	(³)
Grand total.....	540	31,811,303	-----	-----	-----	-----	-----

WATER TRANSPORTATION: 119. MARINE SALVAGE AND WRECKING

Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	1	\$8,202	-----	-----	-----	-----	-----
Grand total.....	1	8,202	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

TRANSPORTATION AND OTHER PUBLIC UTILITIES—Continued

LOCAL TRANSPORTATION, CARTAGE, AND STORAGE: 121. CARTAGE AND STORAGE OR WAREHOUSE AND PACKING FOR TRANSPORTATION

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year, and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	12	\$193,668	\$196,034	\$11,534	\$70,925	\$464,262	-----
10 and less than 20 per cent.....	21	636,905	660,848	104,103	20,000	1,590,426	-----
20 and less than 30 per cent.....	22	639,637	1,481,173	351,689	1,303,500	1,131,170	-----
30 and less than 40 per cent.....	22	1,356,951	1,292,423	478,609	134,530	2,194,022	-----
40 and less than 50 per cent.....	27	722,491	644,644	287,779	186,900	2,820,994	-----
50 and less than 60 per cent.....	34	825,469	781,573	432,555	287,680	1,828,371	-----
60 and less than 70 per cent.....	24	434,125	412,298	271,047	2,750	1,069,522	-----
70 and less than 80 per cent.....	28	1,070,394	1,142,741	867,824	62,600	3,859,950	-----
80 and less than 90 per cent.....	33	619,053	573,770	489,515	300,000	1,234,943	-----
90 per cent or more.....	144	2,810,802	2,497,795	4,261,683	625,000	4,144,345	734,621
Total.....	367	9,309,495	9,683,299	7,556,338	2,993,885	20,338,005	752,549
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	326	4,756,205	4,419,626	-----	-----	13,825,869	122,550
Total (1 and 2).....	693	14,065,700	14,102,925	7,556,338	2,993,885	34,163,874	875,099
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	8,698	12,961	5,012	-----	32,726	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	6	36,801	52,380	-----	-----	227,150	-----
Total (3 and 4).....	8	45,499	55,341	5,012	-----	259,876	-----
Total returns showing schedules completely filled out.....	701	14,111,199	14,047,584	7,561,350	2,993,885	34,423,750	875,099
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	286	2,363,999	(3)	315,885	731,692	(3)	(3)
Grand total.....	987	16,475,198	-----	-----	-----	-----	-----

LOCAL TRANSPORTATION, CARTAGE, AND STORAGE: 122. CAB, LIVERY, JITNEY BUS COMPANIES, AND AUTOMOBILE GARAGES

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	4	\$270,919	\$225,322	\$19,006	-----	\$214,939	-----
10 and less than 20 per cent.....	7	472,848	400,725	56,901	\$81,180	365,378	\$235
20 and less than 30 per cent.....	5	107,174	90,614	20,183	-----	121,001	-----
30 and less than 40 per cent.....	5	447,492	325,209	112,477	14,000	924,383	-----
40 and less than 50 per cent.....	5	1,332,754	1,178,909	485,317	-----	3,078,894	1,374
50 and less than 60 per cent.....	7	100,637	99,738	52,397	-----	147,490	-----
60 and less than 70 per cent.....	4	31,793	31,588	20,558	10,600	63,767	-----
70 and less than 80 per cent.....	4	2,098,410	1,106,216	847,441	-----	1,470,704	-----
80 and less than 90 per cent.....	3	468,567	369,643	297,170	49,101	194,215	-----
90 per cent or more.....	21	172,423	157,831	228,324	14,000	287,936	20,626
Total.....	65	5,503,017	3,985,795	2,139,774	168,881	6,868,707	22,235
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	104	1,102,309	1,037,965	-----	-----	2,262,409	5,601
Total (1 and 2).....	169	6,605,326	5,023,760	2,139,774	168,881	9,131,116	27,836
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	169	6,605,326	5,023,760	2,139,774	168,881	9,131,116	27,836
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	170	882,163	(¹)	⁴ 148,732	⁴ 82,804	(¹)	(¹)
Grand total.....	339	7,487,489	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

TRANSPORTATION AND OTHER PUBLIC UTILITIES—Continued

LOCAL TRANSPORTATION, CARTAGE, AND STORAGE: 123. SPECIAL FOOD STORAGE AND PACKERS FOR TRANSPORTATION, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
10 and less than 20 per cent.....	3	\$226,587	\$226,103	\$38,664	\$152,000	\$593,636	
20 and less than 30 per cent.....	9	786,529	700,271	187,662		3,835,950	
30 and less than 40 per cent.....	6	155,992	130,593	44,837		577,242	
40 and less than 50 per cent.....	6	589,709	562,345	255,838		3,402,637	\$18,127
50 and less than 60 per cent.....	8	239,976	199,041	112,352		438,008	
60 and less than 70 per cent.....	18	2,238,045	2,068,686	1,393,583	70,000	3,127,096	4,921
70 and less than 80 per cent.....	8	338,310	295,858	227,328		405,198	
80 and less than 90 per cent.....	5	984,854	883,637	731,454	40,100	1,428,463	20,712
90 per cent or more.....	40	3,032,114	2,718,437	3,759,793	250,000	8,193,621	109,365
Total.....	103	8,592,116	7,784,971	6,751,511	512,100	22,001,851	153,125
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	39	386,527	394,794			4,225,729	2,343
Total (1 and 2).....	142	8,978,643	8,179,765	6,751,511	512,100	26,227,580	155,468
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, but not paying cash dividends.....	2	3,235	123,687			28,702	
Total (3 and 4).....	2	3,235	123,687			28,702	
Total returns showing schedules completely filled out.....	144	8,981,878	8,156,078	6,751,511	512,100	26,256,282	155,468
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	65	3,519,352	(³)	4218,743	457,143	(³)	(³)
Grand total.....	209	12,501,230					

LOCAL TRANSPORTATION, CARTAGE, AND STORAGE: 124. ALL OTHER LOCAL TRANSPORTATION, MAIN BUSINESS NOT PRECISELY DEFINED

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
10 and less than 20 per cent	2	\$32,457	\$37,748	\$7,200		\$81,416	
20 and less than 30 per cent	3	6,108,210	7,662,242	2,167,456		5,936,885	
30 and less than 40 per cent	3	314,625	266,070	102,550	\$325,000	34,564	
40 and less than 50 per cent	3	418,096	394,754	179,872		866,651	
50 and less than 60 per cent	11	432,224	401,270	227,154		1,302,371	
60 and less than 70 per cent	4	34,624	104,353	64,807		386,631	
70 and less than 80 per cent	4	63,841	67,915	49,700		313,850	
80 and less than 90 per cent	3	40,369	40,606	34,596	7,447	40,611	
90 per cent or more	20	243,097	234,234	351,250	25,000	424,103	\$43,435
Total	53	7,687,543	9,209,192	3,184,585	357,447	9,387,082	43,435
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends	23	207,888	188,686			417,521	
Total (1 and 2)	76	7,895,431	9,397,878	3,184,585	357,447	9,804,603	43,435
3. Corporations reporting net taxable income, although book loss, but paying cash dividends							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends							
Total (3 and 4)							
Total returns showing schedules completely filled out	76	7,895,431	9,397,878	3,184,585	357,447	9,804,603	43,435
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income	29	372,136	⁽³⁾	⁴ 11,966	⁴ 10,000	⁽³⁾	⁽³⁾
Grand total	105	8,267,567					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

TRANSPORTATION AND OTHER PUBLIC UTILITIES—Continued

OTHER PUBLIC UTILITIES: 125. ELECTRIC LIGHT AND POWER COMPANIES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	8	\$268,662	\$234,889	\$18,969	\$45,000	\$746,084	
10 and less than 20 per cent.....	13	1,015,319	1,327,059	168,993	80,819	2,801,079	
20 and less than 30 per cent.....	33	2,780,640	2,464,737	560,919	1,338,734	2,311,479	\$149,212
30 and less than 40 per cent.....	33	3,328,468	2,808,597	1,020,934	234,400	11,065,212	831,630
40 and less than 50 per cent.....	36	5,149,065	5,062,944	2,273,412	3,172,988	6,183,685	
50 and less than 60 per cent.....	46	9,194,763	9,911,739	5,743,009		20,373,761	1,524
60 and less than 70 per cent.....	28	12,001,045	8,805,945	5,729,426		22,877,874	7,357
70 and less than 80 per cent.....	23	4,405,797	5,973,864	4,230,071		4,478,188	
80 and less than 90 per cent.....	34	3,571,315	3,137,478	2,748,089	13,691	4,859,357	
90 per cent or more.....	117	15,262,329	13,950,130	21,050,321	2,775,240	10,960,369	2,963,693
Total.....	371	56,977,403	53,677,382	43,544,143	7,660,872	86,657,088	3,953,416
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	163	3,890,408	3,485,162			11,787,251	283,617
Total (1 and 2).....	534	60,867,811	57,162,544	43,544,143	7,660,872	98,444,339	4,237,033
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	41,947	13,152	25,217		13,276	33,606
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	518	1404			131	
Total (3 and 4).....	3	42,465	13,556	25,217		13,407	33,606
Total returns showing schedules completely filled out.....	537	60,910,276	57,158,988	43,569,360	7,660,872	98,457,746	4,270,639
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	222	17,475,546	(¹)	47,739,139	49,030,351	(²)	(³)
Grand total.....	759	78,385,822					

OTHER PUBLIC UTILITIES: 126. GAS COMPANIES

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	6	\$1,347,065	\$1,699,581	\$108,305	-----	\$4,184,054	-----
10 and less than 20 per cent.....	3	53,056	47,587	7,181	-----	277,210	-----
20 and less than 30 per cent.....	8	2,886,854	4,485,181	1,165,848	-----	2,254,342	\$1,411,305
30 and less than 40 per cent.....	10	1,288,450	954,397	348,794	-----	2,000,971	-----
40 and less than 50 per cent.....	15	840,202	965,460	408,452	\$15,600	3,454,946	15,816
50 and less than 60 per cent.....	17	2,283,987	6,981,420	3,767,569	12,000	37,791,516	-----
60 and less than 70 per cent.....	16	2,512,554	2,265,516	1,478,068	150,000	7,631,650	23,904
70 and less than 80 per cent.....	28	4,214,267	4,382,499	3,266,568	372,456	9,647,286	53,450
80 and less than 90 per cent.....	13	1,177,516	1,261,432	1,062,973	-----	8,625,650	-----
90 per cent or more.....	48	7,973,379	3,874,903	4,327,843	102,240	17,778,956	96,298
Total.....	164	24,577,330	26,917,976	15,941,601	652,296	93,646,581	1,600,773
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	78	2,417,240	2,232,082	-----	-----	7,933,550	445,777
Total (1 and 2).....	242	26,994,570	29,150,058	15,941,601	652,296	101,580,131	2,046,550
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	1	3,875	-----	20,000	-----	-----	53,745
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	1	3,875	-----	20,000	-----	-----	53,745
Total (3 and 4).....	1	3,875	-----	20,000	-----	-----	53,745
Total returns showing schedules completely filled out.....	243	26,998,445	29,150,058	15,961,601	652,296	101,580,131	2,100,295
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	71	1,334,586	(¹)	345,586	1,228,441	(²)	(³)
Grand total.....	314	28,333,031	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained, due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

TRANSPORTATION AND OTHER PUBLIC UTILITIES—Continued

OTHER PUBLIC UTILITIES: 127. TELEPHONE AND TELEGRAPH COMPANIES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent	2	\$5,742	\$5,412	\$334		\$18,552	
10 and less than 20 per cent	6	31,317	31,978	5,418		214,773	
20 and less than 30 per cent	21	322,170	253,761	64,701	\$262,000	1,048,434	\$128,879
30 and less than 40 per cent	26	311,082	291,236	102,670		1,333,287	
40 and less than 50 per cent	49	731,144	624,212	282,339	88,207	1,726,327	21,899
50 and less than 60 per cent	49	1,172,752	1,128,793	631,588	17,500	2,115,130	
60 and less than 70 per cent	48	15,615,129	13,011,661	8,166,424	350,000	50,900,020	30,441
70 and less than 80 per cent	51	2,139,252	1,976,210	1,513,398		2,161,591	3,299
80 and less than 90 per cent	46	85,124,273	138,241,124	111,122,693	6,700	208,113,183	5,261
90 per cent or more	113	10,440,754	9,816,013	11,654,608	111,035	5,075,590	401,755
Total	411	115,893,615	165,380,400	133,544,173	835,442	272,706,887	591,534
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends	113	1,696,147	1,979,369			129,724,308	56,291
Total (1 and 2)	524	117,589,762	167,359,769	133,544,173	835,442	402,431,195	647,825
3. Corporations reporting net taxable income, although book loss, but paying cash dividends	1	3,884	1,535	2,307		13,549	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends							
Total (3 and 4)	1	3,884	1,535	2,307		13,549	
Total returns showing schedules completely filled out	525	117,593,646	167,358,234	133,546,480	835,442	402,444,744	647,825
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income	208	7,158,763	(3)	497,647	191,708	(3)	(3)
Grand total	733	124,752,409					

OTHER PUBLIC UTILITIES: 128. WATERWORKS

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	2	\$272, 650	\$242, 708	\$22, 558		\$2, 595, 824	
10 and less than 20 per cent.....	4	30, 332	30, 620	5, 258		202, 534	
20 and less than 30 per cent.....	10	485, 139	422, 615	103, 636	\$75, 146	1, 948, 519	
30 and less than 40 per cent.....	8	409, 998	342, 579	117, 546	300, 000	840, 609	
40 and less than 50 per cent.....	19	239, 675	216, 900	104, 147		731, 826	
50 and less than 60 per cent.....	32	715, 582	663, 941	376, 273	588, 000	2, 495, 060	
60 and less than 70 per cent.....	31	751, 941	661, 664	419, 257		2, 259, 583	
70 and less than 80 per cent.....	35	2, 849, 227	3, 046, 946	2, 314, 920		19, 738, 744	
80 and less than 90 per cent.....	28	1, 068, 697	1, 050, 818	872, 916		3, 811, 504	
90 per cent or more.....	91	2, 874, 330	2, 725, 621	3, 422, 319	80, 300	13, 951, 397	\$549, 109
Total.....	260	9, 697, 571	9, 404, 412	7, 758, 830	1, 043, 446	48, 575, 600	549, 109
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	107	1, 604, 153	1, 493, 797			10, 072, 891	80, 746
Total (1 and 2).....	367	11, 301, 724	10, 898, 209	7, 758, 830	1, 043, 446	58, 648, 491	629, 855
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	2	15, 586	1 961	7, 600		41, 400	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	4	20, 282	1 24, 321			667, 222	57, 499
Total (3 and 4).....	6	35, 868	1 25, 282	7, 600		708, 622	57, 499
Total returns showing schedules completely filled out.....	373	11, 337, 592	2 10, 872, 927	7, 766, 430	1, 043, 446	59, 357, 113	687, 354
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	136	1, 125, 569	(3)	4 383, 335	4 1, 005, 530	(3)	(1)
Grand total.....	509	12, 463, 161					

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

TRANSPORTATION AND OTHER PUBLIC UTILITIES—Continued

OTHER PUBLIC UTILITIES: 129. MUTUAL PUBLIC UTILITY COMPANIES NOT ORGANIZED FOR PROFIT

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends— Per cent of cash dividends to net book profit— 70 and less than 80 per cent.....	2	\$8,183	\$8,001	\$6,260		\$13,492	
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
Total (1 and 2).....	2	8,183	8,001	6,260		13,492	
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	2	8,183	8,001	6,260		13,492	
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	7	11,958	(²)			(²)	(¹)
Grand total.....	9	20,141					

OTHER PUBLIC UTILITIES: 130. ALL OTHER PUBLIC UTILITIES, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	5	\$451, 509	\$300, 365	\$1, 304	\$466, 966		
10 and less than 20 per cent.....	14	253, 823	246, 018	35, 239	735, 867		\$61, 824
20 and less than 30 per cent.....	15	25, 539, 867	23, 586, 603	6, 035, 965	\$1, 565, 000	63, 344, 173	29, 330
30 and less than 40 per cent.....	14	8, 177, 012	8, 900, 990	3, 293, 410	632, 500	17, 651, 313	
40 and less than 50 per cent.....	21	2, 785, 632	2, 523, 628	1, 168, 412	53, 700	9, 598, 032	
50 and less than 60 per cent.....	28	37, 552, 401	42, 387, 438	24, 174, 920		85, 444, 327	
60 and less than 70 per cent.....	35	19, 012, 183	21, 459, 107	14, 048, 553	1, 182, 536	32, 500, 673	
70 and less than 80 per cent.....	35	10, 363, 792	11, 571, 388	8, 784, 426	129, 128	22, 629, 335	22, 904
80 and less than 90 per cent.....	23	7, 728, 511	10, 216, 832	8, 759, 175		28, 469, 147	
90 per cent or more.....	82	23, 017, 128	18, 713, 606	30, 866, 191	100, 000	37, 815, 579	8, 197, 617
Total.....	272	134, 881, 858	130, 906, 875	97, 167, 595	3, 662, 864	298, 655, 412	8, 311, 67
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	142	9, 360, 869	8, 656, 236			9, 360, 869	
Total (1 and 2).....	414	144, 242, 727	148, 563, 111	97, 167, 595	3, 662, 864	308, 016, 281	8, 311, 675
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	4	343, 339	¹ 165, 380	288, 145		1, 396, 175	428, 631
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	7	438, 492	¹ 179, 726			8, 630, 356	
Total (3 and 4).....	11	781, 831	¹ 345, 106	288, 145		10, 026, 531	428, 631
Total returns showing schedules completely filled out.....	425	145, 024, 558	¹ 148, 218, 005	97, 455, 740	3, 662, 864	318, 042, 812	8, 740, 306
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	195	74, 885, 067	(³)	⁴ 15, 775, 790	⁴ 5, 703, 238	(³)	(²)
Grand total.....	620	219, 909, 625					

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained, due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

TRADE

131. WHOLESALERS AND JOBBERS, INCLUDING EXPORTERS, IMPORTERS, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	116	\$9,199,150	\$9,707,274	\$628,775	\$5,752,295	\$15,357,414	-----
10 and less than 20 per cent.....	228	16,614,614	15,914,997	2,417,826	10,182,882	33,302,497	\$17,952
20 and less than 30 per cent.....	235	20,912,356	20,695,803	5,172,226	14,372,249	52,309,260	-----
30 and less than 40 per cent.....	255	18,769,052	18,243,542	6,233,810	8,903,864	46,284,686	-----
40 and less than 50 per cent.....	244	11,025,284	10,850,098	4,883,031	3,106,540	37,438,829	27,120
50 and less than 60 per cent.....	250	14,605,932	14,231,808	7,748,009	6,502,276	43,765,299	33,353
60 and less than 70 per cent.....	203	9,742,182	8,968,944	5,808,870	3,499,050	31,583,105	9,468
70 and less than 80 per cent.....	148	6,996,572	6,650,815	5,031,852	5,778,500	18,542,090	2,042
80 and less than 90 per cent.....	164	6,041,409	5,958,068	5,003,214	1,857,140	18,972,787	2,468
90 per cent or more.....	682	17,387,783	15,352,244	23,632,143	15,391,497	60,842,973	640,461
Total.....	2,525	131,294,334	126,573,593	66,559,756	75,346,293	358,398,940	732,864
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	2,140	56,470,831	55,508,765	-----	-----	187,912,791	-----
Total (1 and 2).....	4,665	187,765,165	182,082,358	66,559,756	75,346,293	546,311,731	732,864
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	11	255,706	173,678	224,817	50,000	680,248	270,426
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	16	86,951	171,981	-----	-----	528,366	16,303
Total (3 and 4).....	27	342,657	145,659	224,817	50,000	1,208,614	286,729
Total returns showing schedules completely filled out.....	4,692	188,107,822	181,936,699	66,784,573	75,396,293	547,520,345	1,019,593
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	1,589	41,218,579	(³)	* 3,973,072	* 24,636,126	(³)	(³)
Grand total.....	6,281	229,326,401	-----	-----	-----	-----	-----

132. DEPARTMENT STORES, EITHER WHOLESALE OR RETAIL, OR BOTH

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	27	\$6,566,110	\$6,698,114	\$289,295	\$7,510,000	\$17,209,782	
10 and less than 20 per cent.....	43	12,580,483	12,104,226	1,610,227	2,536,125	39,069,058	
20 and less than 30 per cent.....	48	24,734,394	22,611,787	5,424,609	10,903,826	50,094,916	\$526,907
30 and less than 40 per cent.....	62	12,589,814	11,985,115	4,172,234	7,883,835	30,478,769	
40 and less than 50 per cent.....	49	10,334,428	8,487,447	3,656,301	10,005,400	23,228,554	
50 and less than 60 per cent.....	49	6,508,753	6,098,405	3,327,684	5,336,355	18,507,348	
60 and less than 70 per cent.....	22	1,384,698	1,373,380	907,498	300,000	4,742,760	
70 and less than 80 per cent.....	31	1,850,786	1,754,469	1,328,036	2,253,627	3,952,244	
80 and less than 90 per cent.....	19	2,550,804	1,914,076	1,611,590	820,000	3,766,447	
90 per cent or more.....	124	3,096,139	2,717,452	3,844,240	680,000	14,196,366	38,573
Total.....	474	82,196,409	75,744,471	26,171,714	48,229,168	205,246,244	565,480
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	170	12,614,972	11,287,116			47,217,156	
Total (1 and 2).....	644	94,811,381	87,031,587	26,171,714	48,229,168	252,463,400	565,480
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	3	39,714	1 26,991	70,617	11,490	832,850	
4. Corporations reporting net taxable income although book loss, and not paying cash dividends.....	6	29,815	1 15,986			1,059,240	
Total (3 and 4).....	9	69,529	1 42,977	70,617	11,490	1,892,090	
Total returns showing schedules completely filled out.....	653	94,880,910	2 86,988,610	26,242,331	48,240,658	254,355,490	565,480
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	100	16,197,708	(3)	4 507,094	4 1,608,592	(3)	(1)
Grand total.....	753	111,078,618					

1 Net book loss for year.

2 Book profit less book loss.

3 Not ascertained due to inadequacy of data.

4 Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

TRADE—Continued

133. RETAIL STORES, ALL OTHER, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	206	\$14,165,353	\$13,672,825	\$844,919	\$12,386,164	\$22,245,629	\$85,571
10 and less than 20 per cent.....	322	28,574,222	27,165,906	4,215,268	10,463,204	66,070,257	10,709
20 and less than 30 per cent.....	469	29,948,116	25,496,382	6,002,805	4,471,119	87,104,641	-----
30 and less than 40 per cent.....	423	13,927,936	13,541,807	4,693,543	6,372,837	30,722,922	-----
40 and less than 50 per cent.....	442	40,125,397	33,039,822	14,870,518	8,399,561	72,938,459	-----
50 and less than 60 per cent.....	426	12,576,700	11,591,469	6,380,938	3,589,270	33,190,324	32,728
60 and less than 70 per cent.....	365	12,344,228	12,880,631	8,133,310	1,007,637	23,977,550	20,399
70 and less than 80 per cent.....	337	7,893,078	7,749,311	5,779,144	1,821,020	22,768,118	8,219
80 and less than 90 per cent.....	309	5,601,794	5,226,754	4,465,957	2,805,878	11,309,214	21,686
90 per cent or more.....	1,394	17,037,112	15,078,968	24,343,734	6,193,131	54,010,870	466,860
Total.....	4,693	182,193,936	165,443,875	79,730,136	57,509,821	424,337,984	646,172
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	4,075	48,892,498	45,865,480	-----	-----	190,512,088	35,359
Total (1 and 2).....	8,768	231,086,434	211,309,355	79,730,136	57,509,821	614,850,072	681,531
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	11	54,664	¹ 62,743	224,587	129,150	227,881	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	30	157,966	¹ 114,541	-----	-----	1,186,257	105,083
Total (3 and 4).....	41	212,630	¹ 177,284	224,587	129,150	1,414,138	105,083
Total returns showing schedules completely filled out.....	8,809	231,299,064	² 211,132,071	79,954,723	57,638,971	616,264,210	786,614
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	3,615	31,531,874	(³)	⁴ 2,816,673	⁴ 14,154,336	(³)	(³)
Grand total.....	12,424	262,830,938	-----	-----	-----	-----	-----

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	13	\$570,822	\$724,804	\$48,815	\$283,000	\$1,078,365	-----
10 and less than 20 per cent.....	17	472,054	478,649	73,383	32,500	1,085,070	-----
20 and less than 30 per cent.....	21	2,809,850	2,743,945	640,356	142,700	12,253,629	-----
30 and less than 40 per cent.....	27	6,067,421	6,846,506	2,620,741	2,526,050	15,883,920	-----
40 and less than 50 per cent.....	35	1,462,162	1,502,326	681,871	201,845	2,545,685	-----
50 and less than 60 per cent.....	37	1,325,575	1,283,542	710,015	1,050,000	3,060,797	\$34,996
60 and less than 70 per cent.....	24	1,763,670	1,517,510	991,126	643,000	4,678,486	-----
70 and less than 80 per cent.....	15	659,568	617,050	467,305	50,000	853,518	10,170
80 and less than 90 per cent.....	18	876,889	846,399	692,962	174,000	604,300	1,343
90 per cent or more.....	103	3,512,325	3,618,511	6,101,253	150,000	5,857,177	89,493
Total.....	310	19,520,336	20,179,242	13,027,827	5,253,095	47,900,947	136,002
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	267	6,830,704	6,470,521	-----	-----	23,286,279	929,875
Total (1 and 2).....	577	26,351,040	26,649,763	13,027,827	5,253,095	71,187,226	1,065,877
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	3,834	1,143	5,000	-----	445	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	6	20,009	139,246	-----	-----	282,427	114,472
Total (3 and 4).....	7	23,843	140,389	5,000	-----	282,872	114,472
Total returns showing schedules completely filled out.....	584	26,374,883	26,609,374	13,032,827	5,253,095	71,470,098	1,180,349
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	310	6,602,586	(³)	4775,328	41,198,634	(³)	(³)
Grand total.....	894	32,977,469	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

TRADE—Continued

135. ALL OTHER TRADE, MAIN BUSINESS NOT PRECISELY DEFINED, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	231	\$27,396,478	\$31,426,735	\$1,833,743	\$12,098,273	\$54,085,478	-----
10 and less than 20 per cent.....	391	27,345,867	25,970,036	4,034,767	14,990,651	58,464,341	-----
20 and less than 30 per cent.....	476	32,869,097	31,384,898	7,569,800	15,610,733	79,277,949	-----
30 and less than 40 per cent.....	482	21,405,762	20,186,921	7,103,548	11,178,313	49,619,034	-----
40 and less than 50 per cent.....	388	15,739,566	14,659,605	6,615,696	7,309,521	44,305,291	\$45,697
50 and less than 60 per cent.....	353	11,108,473	7,794,983	5,840,704	6,264,325	33,704,053	31,461
60 and less than 70 per cent.....	301	8,995,751	8,304,681	5,394,008	6,512,218	21,793,935	261,202
70 and less than 80 per cent.....	230	6,622,356	6,329,422	4,747,056	2,640,441	26,567,482	263,927
80 and less than 90 per cent.....	205	5,236,236	5,091,309	4,315,141	1,243,620	14,346,822	15,258
90 per cent or more.....	966	18,973,678	17,797,628	25,697,310	11,954,312	72,052,148	712,618
Total.....	4,023	175,693,264	168,946,218	73,151,773	89,802,407	454,216,551	1,335,163
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	3,682	72,815,574	64,919,174	-----	-----	267,268,013	2,881,463
Total (1 and 2).....	7,705	248,508,838	233,865,392	73,151,773	89,802,407	721,484,564	4,216,626
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	34	570,546	1 144,111	448,964	556,848	1,819,449	470,618
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	29	558,671	1 762,161	-----	-----	2,483,150	104,589
Total (3 and 4).....	63	1,129,217	1 906,272	448,964	556,848	4,302,599	575,207
Total returns showing schedules completely filled out.....	7,768	249,638,055	2 232,959,120	73,600,737	90,359,255	725,787,163	4,791,833
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	2,986	53,769,097	(³)	4 4,831,387	4 30,119,319	(³)	(³)
Grand total.....	10,754	303,407,152	-----	-----	-----	-----	-----

SERVICE

DOMESTIC SERVICE: 136. RESTAURANTS, LUNCH ROOMS, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	5	\$71,839	\$68,369	\$3,871	-----	\$108,568	-----
10 and less than 20 per cent.....	6	172,890	151,994	23,933	\$122,500	266,086	-----
20 and less than 30 per cent.....	5	151,210	109,862	26,360	85,000	238,183	-----
30 and less than 40 per cent.....	6	463,552	463,261	157,047	360,000	470,768	-----
40 and less than 50 per cent.....	7	1,215,722	1,187,793	515,426	30,000	1,609,790	\$93,217
50 and less than 60 per cent.....	10	4,516,849	3,529,291	1,973,451	165,000	11,787,277	-----
60 and less than 70 per cent.....	4	33,364	27,397	17,500	-----	30,929	-----
70 and less than 80 per cent.....	8	202,936	182,184	134,699	27,500	96,541	-----
80 and less than 90 per cent.....	4	109,869	94,976	80,968	-----	169,575	-----
90 per cent or more.....	59	1,140,659	1,006,824	1,271,292	71,670	1,329,345	72,494
Total.....	114	8,078,890	6,821,951	4,204,547	861,670	16,107,062	165,711
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	117	2,009,042	1,959,015	-----	-----	4,306,925	61,074
Total (1 and 2).....	231	10,087,932	8,780,966	4,204,547	861,670	20,413,987	226,785
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	1	12,458	¹ 12,451	10,000	-----	241,099	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	2	6,867	¹ 336	-----	-----	69,613	-----
Total (3 and 4).....	3	19,325	¹ 12,787	10,000	-----	310,712	-----
Total returns showing schedules completely filled out.....	234	10,107,257	² 8,768,179	4,214,547	861,670	20,724,699	226,785
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	170	1,340,641	(³)	⁴ 348,534	⁴ 1,380,000	(³)	(³)
Grand total.....	404	11,447,898	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

SERVICE—Continued

DOMESTIC SERVICE: 137. HOTELS, BOARD AND LODGING HOUSES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year, and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	3	\$76,963	\$121,947	\$1,255	-----	\$246,792	-----
10 and less than 20 per cent.....	8	203,151	198,722	30,999	-----	692,523	-----
20 and less than 30 per cent.....	22	2,526,150	2,216,267	558,586	\$2,419,300	5,498,637	\$31,696
30 and less than 40 per cent.....	28	1,353,376	1,205,093	432,430	720,000	3,112,304	21,910
40 and less than 50 per cent.....	30	2,707,162	2,523,544	1,036,671	308,479	6,984,817	7,071
50 and less than 60 per cent.....	29	2,662,127	2,435,160	1,377,170	-----	6,783,108	567,081
60 and less than 70 per cent.....	15	611,533	563,812	369,469	120,350	554,436	214,465
70 and less than 80 per cent.....	23	1,395,733	1,254,989	943,388	1,655,000	990,506	9,344
80 and less than 90 per cent.....	26	824,851	733,023	623,983	-----	750,175	242,498
90 per cent or more.....	143	3,573,042	3,144,430	4,429,996	684,300	11,512,267	516,897
Total.....	327	15,934,088	14,396,987	9,803,947	5,907,429	37,125,565	1,610,962
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	285	6,322,539	5,552,445	-----	-----	20,817,870	2,347,431
Total (1 and 2).....	612	22,256,627	19,949,432	9,803,947	5,907,429	57,943,435	3,958,393
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	22,722	¹ 12,231	259,560	-----	20,107	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	7	202,343	¹ 153,314	-----	-----	552,461	126,087
Total (3 and 4).....	9	225,065	¹ 165,545	259,560	-----	572,568	126,087
Total returns showing schedules completely filled out.....	621	22,481,692	² 19,783,887	10,063,507	5,907,429	58,516,003	4,084,480
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	235	9,489,398	(³)	⁴ 627,332	⁴ 1,964,633	(³)	(³)
Grand total.....	856	31,971,090	-----	-----	-----	-----	-----

DOMESTIC SERVICE: 133. LAUNDRIES, CLEANING AND DYEING

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	11	\$136,677	\$171,748	\$6,953	\$17,656	\$342,611	-----
10 and less than 20 per cent.....	25	400,041	378,578	59,951	165,470	1,034,821	-----
20 and less than 30 per cent.....	43	771,596	710,513	132,791	196,800	1,698,760	\$9,506
30 and less than 40 per cent.....	46	956,590	846,626	299,314	131,000	2,021,880	-----
40 and less than 50 per cent.....	39	906,286	827,467	374,230	100,000	1,958,649	-----
50 and less than 60 per cent.....	45	700,114	609,320	336,072	40,000	1,463,468	21,460
60 and less than 70 per cent.....	41	1,294,084	1,186,872	770,575	110,000	2,015,169	77,162
70 and less than 80 per cent.....	37	767,070	731,255	543,383	-----	1,653,250	35,743
80 and less than 90 per cent.....	32	491,104	391,675	332,159	25,000	1,323,997	-----
90 per cent or more.....	154	2,266,927	1,891,957	2,377,359	566,500	3,205,666	82,543
Total.....	473	8,690,489	7,746,011	5,282,787	1,352,426	16,718,271	226,414
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	320	2,696,662	2,475,619	-----	-----	9,078,159	15,882
Total (1 and 2).....	793	11,387,151	10,221,630	5,282,787	1,352,426	25,796,430	242,296
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	3,262	¹ 1,449	11,781	-----	44,355	12,395
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	4	10,997	¹ 12,490	-----	-----	89,301	2,798
Total (3 and 4).....	6	14,259	¹ 13,939	11,781	-----	133,656	15,193
Total returns showing schedules completely filled out.....	799	11,401,410	² 10,207,691	5,294,568	1,352,426	25,930,086	257,489
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	272	2,093,989	(³)	⁴ 270,307	⁴ 880,400	(³)	(³)
Grand total.....	1,071	13,495,399	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

SERVICE—Continued

DOMESTIC SERVICE: 139. ALL OTHER DOMESTIC SERVICE, MAIN BUSINESS NOT PRECISELY DEFINED, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
50 and less than 60 per cent.....	2	\$10,893	\$10,823	\$5,800		\$21,908	
80 and less than 90 per cent.....	1	3,405	3,250	2,918		2,704	
90 per cent or more.....	3	31,275	28,183	33,100	\$20,000	6,703	
Total.....	6	45,573	42,256	41,818	20,000	31,315	
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	14	119,047	121,235			578,000	
Total (1 and 2).....	20	164,620	163,491	41,818	20,000	609,315	
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	20	164,620	163,491	41,818	20,000	609,315	
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	16	84,593	(³)	4 30,962	4 29,500	(³)	(³)
Grand total.....	36	249,213					

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
10 and less than 20 per cent	2	\$422,364	\$429,803	\$51,689		\$2,819,348	
20 and less than 30 per cent	1	21,566	20,798	5,500		12,038	
30 and less than 40 per cent	2	8,952	73,693	26,500		104,500	
40 and less than 50 per cent	3	92,036	91,201	41,500	\$37,500	25,562	
50 and less than 60 per cent							
60 and less than 70 per cent	2	56,577	50,694	34,000		338,236	
70 and less than 80 per cent	2	774,689	749,901	555,508		834,190	
80 and less than 90 per cent	7	524,782	458,222	390,350	97,200	994,483	
90 per cent or more	23	739,426	577,228	816,359		616,862	\$34,455
Total	42	2,640,392	2,451,540	1,921,406	134,700	5,745,219	34,455
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends	34	1,636,211	1,838,484			12,976,396	53,907
Total (1 and 2)	76	4,276,603	4,290,024	1,921,406	134,700	18,721,615	88,362
3. Corporations reporting net taxable income, although book loss, but paying cash dividends	1	3,747	14,639	5,250			18,487
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends							
Total (3 and 4)	1	3,747	14,639	5,250			18,487
Total returns showing schedules completely filled out	77	4,280,350	4,285,385	1,926,656	134,700	18,721,615	106,849
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income	37	1,429,176	(³)	133,901	155,000	(³)	(³)
Grand total	114	5,709,526					

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

SERVICE—Continued

AMUSEMENTS: 141. MOTION PICTURE THEATERS. 142. MOTION PICTURE PRODUCERS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	3	\$44,776	\$42,904	\$2,586		\$79,077	
10 and less than 20 per cent.....	3	29,824	27,512	4,090		68,632	
20 and less than 30 per cent.....	13	510,529	477,568	125,720	\$60,000	944,495	
30 and less than 40 per cent.....	15	405,062	416,229	147,733	16,900	539,069	
40 and less than 50 per cent.....	15	640,923	536,020	231,976		1,361,885	\$12,142
50 and less than 60 per cent.....	15	219,562	171,925	91,974		536,523	
60 and less than 70 per cent.....	11	155,750	149,075	95,747		179,555	
70 and less than 80 per cent.....	4	25,427	23,616	17,480		58,537	
80 and less than 90 per cent.....	15	255,000	230,935	193,755		340,196	
90 per cent or more.....	77	1,245,012	1,108,093	1,367,762	5,000	1,934,592	336,981
Total.....	171	3,531,865	3,183,877	2,278,823	81,900	6,042,591	349,123
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	130	9,023,049	8,547,244			26,743,447	
Total (1 and 2).....	301	12,554,914	11,731,121	2,278,823	81,900	32,786,038	349,123
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	4	69,365	¹ 9,297	47,726			114,766
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	4	66,078	¹ 34,938			128,674	31,951
Total (3 and 4).....	8	135,443	¹ 44,235	47,726		128,674	146,717
Total returns showing schedules completely filled out.....	309	12,690,357	¹ 11,686,886	2,326,549	81,900	32,914,712	495,840
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	167	2,549,793	(³)	⁴ 217,736	⁴ 92,407	(³)	(³)
Grand total.....	476	15,240,150					

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	1	\$274, 701	\$260, 498	\$20, 000	-----	\$260, 473	-----
10 and less than 20 per cent.....	5	417, 627	492, 845	59, 457	\$130, 000	1, 018, 539	\$17, 666
20 and less than 30 per cent.....	11	1, 613, 429	1, 498, 520	373, 729	7, 320	3, 336, 587	12, 458
30 and less than 40 per cent.....	4	180, 893	165, 385	62, 568	-----	441, 207	-----
40 and less than 50 per cent.....	14	426, 578	398, 658	189, 095	-----	614, 441	26, 394
50 and less than 60 per cent.....	4	241, 155	226, 034	118, 053	250, 000	68, 570	-----
60 and less than 70 per cent.....	8	115, 652	108, 513	69, 916	-----	140, 995	-----
70 and less than 80 per cent.....	10	584, 712	892, 385	646, 537	50, 000	1, 253, 870	-----
80 and less than 90 per cent.....	10	642, 388	672, 848	558, 906	100, 000	2, 169, 972	27, 205
90 per cent or more.....	69	1, 557, 269	1, 136, 477	1, 829, 335	1, 019, 800	3, 273, 289	73, 986
Total.....	136	6, 054, 404	5, 852, 163	3, 927, 596	1, 557, 120	12, 577, 943	157, 709
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	114	2, 981, 741	2, 750, 739	-----	-----	11, 654, 265	284, 956
Total (1 and 2).....	250	9, 036, 145	8, 602, 902	3, 927, 596	1, 557, 120	24, 232, 208	442, 665
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	2	67, 432	¹ 26, 954	45, 000	-----	113, 704	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	3	76, 294	¹ 83, 966	-----	-----	2, 028, 984	-----
Total (3 and 4).....	5	143, 726	¹ 110, 920	45, 000	-----	2, 142, 688	-----
Total returns showing schedules completely filled out.....	255	9, 179, 871	² 8, 491, 982	3, 972, 596	1, 557, 120	26, 374, 896	442, 665
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	215	2, 361, 406	⁽³⁾	⁴ 979, 919	⁴ 1, 066, 267	⁽³⁾	⁽³⁾
Grand total.....	470	11, 541, 277	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

SERVICE—Continued

PROFESSIONAL AND OTHER SERVICES: 144. BUSINESS SERVICES, ADVERTISING, APPRAISERS, AUDITORS, ACTUARIES, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profits—							
Less than 10 per cent.....	13	\$333,757	\$334,457	\$21,567	\$3,300	\$558,821	-----
10 and less than 20 per cent.....	24	2,829,288	2,569,780	335,459	964,220	4,192,690	\$6,578
20 and less than 30 per cent.....	16	1,108,409	1,032,757	256,665	391,000	2,168,060	-----
30 and less than 40 per cent.....	22	4,355,380	4,471,830	1,435,614	3,862,500	6,847,134	-----
40 and less than 50 per cent.....	17	1,651,138	1,640,373	688,796	203,600	3,878,903	-----
50 and less than 60 per cent.....	24	740,555	1,224,398	685,234	10,000	2,614,551	-----
60 and less than 70 per cent.....	24	914,944	801,194	536,151	11,250	2,036,177	-----
70 and less than 80 per cent.....	26	575,237	529,398	402,749	10,000	652,752	2,230
80 and less than 90 per cent.....	22	931,283	711,067	609,421	500	548,702	4,159
90 per cent or more.....	85	2,133,875	2,076,426	2,720,894	406,950	3,194,119	25,553
Total.....	273	15,573,866	15,391,680	7,692,550	5,863,320	26,691,909	38,520
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	215	3,249,530	3,096,238	-----	-----	8,096,122	53,852
Total (1 and 2).....	488	18,823,396	18,487,918	7,692,550	5,863,320	34,788,031	92,372
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	7,804	-----	6,680	-----	70	-----
4. Corporations reporting net taxable income, although book loss, but not paying cash dividends.....	3	14,790	1 50,936	-----	-----	5,884	-----
Total (3 and 4).....	4	22,594	1 50,936	6,680	-----	5,954	-----
Total returns showing schedules completely filled out.....	492	18,845,990	2 18,436,982	7,699,230	5,863,320	34,793,985	92,372
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	193	3,014,117	(3)	4 732,815	4 359,653	(3)	(3)
Grand total.....	685	21,860,107	-----	-----	-----	-----	-----

PROFESSIONAL AND OTHER SERVICES: 145. EDUCATIONAL SERVICE, INCLUDING ART, COLLEGES, SCHOOLS, LIBRARIES, ETC., TEACHERS, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	3	\$158,363	\$108,223	\$9,347		\$380,582	
10 and less than 20 per cent.....	8	156,086	146,025	19,356		377,161	\$3,458
20 and less than 30 per cent.....	10	815,651	783,583	174,727	\$41,245	1,095,003	
30 and less than 40 per cent.....	5	89,579	82,994	29,866	5,000	441,826	
40 and less than 50 per cent.....	4	55,962	53,588	22,457		56,720	
50 and less than 60 per cent.....	7	207,920	215,677	123,921		288,137	1,968
60 and less than 70 per cent.....	3	41,413	36,245	24,825		58,725	
70 and less than 80 per cent.....	10	88,599	107,498	78,686		234,949	
80 and less than 90 per cent.....	3	568,924	486,810	391,883	21,500	60,855	
90 per cent or more.....	21	247,592	233,019	338,640	19,041	395,131	2,074
Total.....	74	2,430,089	2,253,662	1,213,708	86,786	3,389,089	7,500
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	84	2,311,324	2,335,094			5,363,968	3,682,422
Total (1 and 2).....	158	4,741,413	4,588,756	1,213,708	86,786	8,753,057	3,689,922
3. Corporations reporting net taxable income although book loss, but paying cash dividends.....							
	1	4,853	¹ 1,490	18,117		4,727	
4. Corporations reporting net taxable income although book loss and not paying cash dividends.....							
	3	4,997	¹ 6,336			20,864	
Total (3 and 4).....	4	9,850	¹ 7,826	18,117		25,591	
Total returns showing schedules completely filled out.....	162	4,751,263	² 4,580,930	1,231,825	86,786	8,778,648	3,689,922
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	85	530,535	⁽³⁾	⁴ 73,562	⁴ 307,700	⁽³⁾	⁽³⁾
Grand total.....	247	5,281,798					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

SERVICE—Continued

PROFESSIONAL AND OTHER SERVICES: 146. CURATIVE SERVICES, PHYSICIANS, SURGEONS, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	3	\$27, 578	\$41, 889	\$2, 394		\$263, 377	
10 and less than 20 per cent.....	8	104, 492	140, 414	20, 588	\$11, 550	487, 589	
20 and less than 30 per cent.....	7	221, 249	209, 948	55, 113	219, 200	345, 269	
30 and less than 40 per cent.....	9	229, 239	238, 451	84, 109		611, 078	
40 and less than 50 per cent.....	7	198, 657	192, 416	83, 134		287, 376	
50 and less than 60 per cent.....	9	200, 904	165, 605	90, 757	206, 800	292, 788	
60 and less than 70 per cent.....	9	150, 817	139, 626	89, 287		344, 498	
70 and less than 80 per cent.....	1	18, 280	18, 280	13, 530		117, 746	
80 and less than 90 per cent.....	7	203, 705	198, 128	162, 175	250, 000	294, 537	
90 per cent or more.....	38	483, 758	387, 087	536, 858		638, 577	\$9, 483
Total.....	98	1, 838, 179	1, 731, 844	1, 137, 945	687, 550	3, 682, 835	9, 488
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	89	725, 914	691, 680			2, 665, 465	135, 977
Total (1 and 2).....	187	2, 564, 093	2, 423, 524	1, 137, 945	687, 550	6, 348, 300	145, 530
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	5, 668	¹ 15, 387			381, 938	
Total (3 and 4).....	2	5, 668	¹ 15, 387			381, 938	
Total returns showing schedules completely filled out.....	189	2, 569, 761	² 2, 408, 137	1, 137, 945	687, 550	6, 730, 238	145, 453
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	107	796, 278	⁽¹⁾	⁴ 135, 947	⁴ 278, 900	⁽¹⁾	⁽¹⁾
Grand total.....	296	3, 366, 039					

PROFESSIONAL AND OTHER SERVICES: 147. LEGAL SERVICES, LAWYERS, PATENT ATTORNEYS, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	2	\$82,006	\$74,982	\$4,000		\$306,544	
10 and less than 20 per cent.....	7	302,265	298,434	45,130	\$29,150	764,448	
20 and less than 30 per cent.....	12	245,788	257,108	63,239		822,970	
30 and less than 40 per cent.....	12	1,435,971	1,687,747	541,146		4,752,180	
40 and less than 50 per cent.....	26	558,252	531,319	234,432	118,400	1,256,705	
50 and less than 60 per cent.....	12	366,749	349,021	201,137		636,680	\$3,892
60 and less than 70 per cent.....	14	397,256	386,205	243,044	2,900	605,979	
70 and less than 80 per cent.....	10	78,948	76,624	57,100		84,750	
80 and less than 90 per cent.....	14	119,002	109,805	93,018		267,093	
90 per cent or more.....	40	797,106	700,095	951,221		2,101,799	1,489
Total.....	149	4,383,343	4,471,340	2,433,467	150,450	11,599,148	5,381
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	40	370,337	393,082			926,717	
Total (1 and 2).....	189	4,753,680	4,864,422	2,433,467	150,450	12,525,865	5,381
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	189	4,753,680	4,864,422	2,433,467	150,450	12,525,865	5,381
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	120	736,297	(3)	4 258,930		(3)	(3)
Grand total.....	309	5,489,977					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

SERVICE—Continued

PROFESSIONAL AND OTHER SERVICES: 148. ENGINEERING, MECHANICAL DESIGN, INVENTION, SCIENTIFIC RESEARCH, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	3	\$44,289	\$43,187	\$2,473		\$107,789	
10 and less than 20 per cent.....	6	429,287	421,904	61,576	\$187,500	772,343	
20 and less than 30 per cent.....	2	341,125	307,078	86,500		355,959	
30 and less than 40 per cent.....	4	79,082	77,998	26,506	2,360	168,516	
40 and less than 50 per cent.....	1	3,631	4,136	2,000		20,335	
50 and less than 60 per cent.....	8	221,503	230,595	130,853	550,000	375,860	
60 and less than 70 per cent.....	2	438,158	384,077	234,714		258,801	
70 and less than 80 per cent.....	5	178,870	179,841	129,460		152,446	
80 and less than 90 per cent.....	1	129,870	108,653	94,300		33,061	
90 per cent or more.....	18	388,756	342,375	522,888	256,630	531,549	\$1,805
Total.....	50	2,254,571	2,099,904	1,291,270	996,490	2,776,659	1,805
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	63	643,424	893,334			2,191,142	59,610
Total (1 and 2).....	113	2,897,995	2,993,238	1,291,270	996,490	4,967,801	61,415
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	191,915	¹ 52,561	79,240		190,349	75,986
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....	2	191,915	¹ 52,561	79,240		190,349	75,986
Total returns showing schedules completely filled out.....	115	3,089,910	² 2,940,677	1,370,510	996,490	5,158,150	137,401
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	56	830,996	⁽³⁾	⁴ 207,020	⁴ 1,081,871	⁽³⁾	⁽¹⁾
Grand total.....	171	3,920,906					

PROFESSIONAL AND OTHER SERVICES: 149. ALL OTHER SERVICE, MAIN BUSINESS NOT PRECISELY DEFINED, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	8	\$225, 648	\$236, 130	\$14, 466	\$20, 000	\$479, 081	-----
10 and less than 20 per cent.....	10	385, 648	445, 080	74, 462	899, 115	251, 033	\$28, 911
20 and less than 30 per cent.....	17	195, 420	189, 592	45, 942	6, 227	457, 789	-----
30 and less than 40 per cent.....	21	288, 717	287, 192	104, 014	300, 000	621, 471	-----
40 and less than 50 per cent.....	22	357, 847	338, 164	155, 023	-----	835, 300	773
50 and less than 60 per cent.....	20	342, 485	326, 116	184, 152	-----	659, 582	-----
60 and less than 70 per cent.....	13	256, 667	367, 662	248, 199	42, 000	1, 137, 552	15, 595
70 and less than 80 per cent.....	18	275, 438	315, 081	238, 744	-----	3, 443, 520	-----
80 and less than 90 per cent.....	22	329, 426	333, 003	284, 467	-----	963, 281	-----
90 per cent or more.....	84	1, 401, 475	1, 306, 552	1, 810, 310	520, 244	5, 009, 271	374, 272
Total.....	235	4, 058, 771	4, 144, 572	3, 159, 779	1, 787, 586	13, 857, 880	419, 551
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	173	1, 841, 510	1, 902, 729	-----	-----	8, 994, 459	521, 941
Total (1 and 2).....	408	5, 900, 281	6, 047, 301	3, 159, 779	1, 787, 586	22, 852, 339	941, 492
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	2	4, 766	1 1, 951	6, 406	-----	20, 124	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	6	31, 180	1 19, 473	-----	-----	233, 723	-----
Total (3 and 4).....	8	35, 946	1 21, 424	6, 406	-----	253, 847	-----
Total returns showing schedules completely filled out.....	416	5, 936, 227	2 6, 025, 877	3, 166, 185	1, 787, 586	23, 106, 186	941, 492
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	249	2, 331, 541	(³)	4 159, 199	4 117, 927	(³)	(³)
Grand total.....	665	8, 267, 768	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit, less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

FINANCE

BANKING AND RELATED BUSINESS: 150. BANK, GENERAL, MAIN BUSINESS NOT PRECISELY DEFINED OR PRIVATE BANKERS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	1	\$23,709	\$23,709	\$600		\$98,453	
10 and less than 20 per cent.....	2	654,826	618,074	93,449	\$291,800	393,405	
20 and less than 30 per cent.....	1	105,515	102,593	28,557		104,060	
30 and less than 40 per cent.....	3	456,501	488,296	149,672	42,500	399,482	
40 and less than 50 per cent.....	1	23,751	31,586	14,000		163,001	
50 and less than 60 per cent.....	8	419,193	164,691	91,790		434,782	\$29,732
60 and less than 70 per cent.....	6	94,529	104,891	66,530	50,000	363,214	
70 and less than 80 per cent.....	3	72,934	91,722	70,000		314,670	
80 and less than 90 per cent.....	3	16,686	31,220	27,500		82,476	
90 per cent or more.....	14	198,202	154,044	172,108		605,683	1,361
Total.....	42	2,065,846	1,810,826	714,206	384,300	2,959,226	31,093
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	8	396,055	431,649			1,059,206	
Total (1 and 2).....	50	2,461,901	2,242,475	714,206	384,300	4,018,432	31,093
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	50	2,461,901	2,242,475	714,206	384,300	4,018,432	31,093
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	13	2,824,501	(³)	418,872		(³)	(³)
Grand total.....	63	5,286,402					

BANKING AND RELATED BUSINESS: 151. NATIONAL BANKS

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	23	\$696,086	\$970,399	\$68,275	-----	\$3,057,038	-----
10 and less than 20 per cent.....	151	3,602,038	9,174,075	1,371,532	\$750,000	22,766,439	-----
20 and less than 30 per cent.....	293	7,581,075	13,417,149	3,270,554	2,190,000	52,059,899	-----
30 and less than 40 per cent.....	391	14,950,009	31,133,467	10,416,438	3,107,500	133,881,435	-----
40 and less than 50 per cent.....	450	16,595,398	37,643,606	17,784,635	4,113,409	194,443,770	-----
50 and less than 60 per cent.....	452	12,324,489	19,003,736	10,513,144	1,823,000	107,257,276	-----
60 and less than 70 per cent.....	398	19,981,218	30,628,101	19,790,694	985,000	174,260,429	-----
70 and less than 80 per cent.....	365	10,531,754	17,046,396	12,727,445	1,475,000	113,901,493	-----
80 and less than 90 per cent.....	285	7,014,018	11,195,982	9,528,068	750,000	68,763,484	-----
90 per cent or more.....	957	18,862,469	27,836,344	34,431,235	2,532,300	224,431,670	\$303
Total.....	3,765	112,138,554	198,049,255	119,902,020	17,726,209	1,064,822,933	303
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	240	5,107,326	6,349,440	-----	-----	46,005,295	-----
Total (1 and 2).....	4,005	117,245,880	204,398,695	119,902,020	17,726,209	1,140,828,228	303
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	13	359,228	¹ 806,809	305,000	-----	2,398,937	1,295,202
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	2	6,395	¹ 4,950	-----	-----	154,658	-----
Total (3 and 4).....	15	365,623	¹ 811,759	305,000	-----	2,553,595	1,295,202
Total returns showing schedules completely filled out.....	4,020	117,611,503	¹ 203,586,936	120,207,020	17,726,209	1,143,381,823	1,295,505
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	491	11,198,939	(³)	⁴ 7,912,550	⁴ 393,667	(²)	(²)
Grand total.....	4,511	128,810,442	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

FINANCE—Continued

BANKING AND RELATED BUSINESS: 152. STATE BANKS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	22	\$421,611	\$921,118	\$66,204	\$25,000	\$2,014,993	-----
10 and less than 20 per cent.....	127	3,678,862	6,159,151	1,012,531	655,000	20,956,951	-----
20 and less than 30 per cent.....	245	5,605,445	7,293,437	1,906,004	1,325,000	25,628,977	-----
30 and less than 40 per cent.....	454	5,846,652	8,079,576	2,849,619	796,550	31,258,830	-----
40 and less than 50 per cent.....	581	9,261,749	11,749,184	5,216,337	440,950	50,835,784	-----
50 and less than 60 per cent.....	609	8,249,374	14,105,563	7,855,032	1,194,000	55,017,737	-----
60 and less than 70 per cent.....	577	5,392,036	7,137,874	4,633,827	109,839	35,211,613	-----
70 and less than 80 per cent.....	489	5,253,115	6,647,955	4,985,144	5,012,000	38,047,692	-----
80 and less than 90 per cent.....	445	4,932,585	6,590,132	5,508,182	85,000	35,992,458	-----
90 per cent or more.....	1,283	9,258,408	10,809,856	13,589,355	1,027,547	72,186,890	\$3,924
Total.....	4,832	57,899,837	79,493,846	47,622,235	10,670,886	367,151,925	3,924
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	697	4,573,030	5,594,174	-----	-----	28,412,586	-----
Total (1 and 2).....	5,529	62,472,867	85,088,020	47,622,235	10,670,886	395,564,511	3,924
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	14	173,436	189,208	288,300	-----	1,766,864	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	5	11,210	117,092	-----	-----	100,712	-----
Total (3 and 4).....	19	184,646	1106,300	288,300	-----	1,867,576	-----
Total returns showing schedules completely filled out.....	5,548	62,657,513	84,981,720	47,910,535	10,670,886	397,432,087	3,924
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	1,225	8,819,230	(3)	2,538,020	582,046	(3)	(3)
Grand total.....	6,773	71,476,743	-----	-----	-----	-----	-----

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	8	\$806,702	\$1,141,536	\$119,500	\$50,000	\$2,234,190	-----
10 and less than 20 per cent.....	46	2,570,847	4,019,577	651,864	628,130	11,128,216	-----
20 and less than 30 per cent.....	124	7,235,905	10,328,070	2,625,075	1,261,750	36,817,146	-----
30 and less than 40 per cent.....	185	16,109,790	20,426,128	7,283,645	2,235,000	84,481,289	-----
40 and less than 50 per cent.....	221	18,824,333	26,098,130	11,717,181	5,053,300	125,223,827	-----
50 and less than 60 per cent.....	187	15,174,484	19,661,167	10,575,353	319,100	84,742,217	-----
60 and less than 70 per cent.....	148	7,480,321	11,613,190	7,458,102	710,000	57,684,802	-----
70 and less than 80 per cent.....	121	6,644,320	10,175,583	7,675,538	200,000	46,917,059	-----
80 and less than 90 per cent.....	94	4,005,478	7,111,071	6,086,160	-----	41,931,255	-----
90 per cent or more.....	278	6,746,608	9,958,406	11,925,800	210,000	61,019,253	\$162,016
Total.....	1,412	85,598,788	120,532,858	66,118,218	10,667,280	552,179,254	162,016
2. Corporations reporting both next taxable income and net book profit but not paying cash dividends.....	181	11,363,161	13,566,448	-----	-----	107,720,237	1,656
Total (1 and 2).....	1,593	96,961,949	134,099,306	66,118,218	10,667,280	659,899,491	163,672
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	5	60,100	178,952	69,300	-----	818,298	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	5	38,512	119,086	-----	-----	252,305	-----
Total (3 and 4).....	10	98,612	198,038	69,300	-----	1,070,603	-----
Total returns showing schedules completely filled out.....	1,603	97,060,561	134,001,268	66,187,518	10,667,280	660,970,094	163,672
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	221	11,588,363	(³)	5,264,410	150,000	(³)	(³)
Grand total.....	1,824	108,648,924	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

FINANCE—Continued

BANKING AND RELATED BUSINESS: 154. LOAN COMPANIES, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	11	\$418,217	\$385,299	\$19,098	\$60,900	\$1,138,582	-----
10 and less than 20 per cent.....	9	183,403	183,090	31,123	9,990	381,156	-----
20 and less than 30 per cent.....	43	1,977,613	1,856,378	473,955	612,200	4,579,443	-----
30 and less than 40 per cent.....	46	969,601	950,901	344,000	155,098	1,170,940	-----
40 and less than 50 per cent.....	62	2,299,955	2,094,079	927,433	309,140	4,918,946	\$13,597
50 and less than 60 per cent.....	77	2,899,994	2,750,908	1,551,337	1,536,628	5,378,138	-----
60 and less than 70 per cent.....	56	1,105,226	1,275,316	824,678	80,700	2,914,910	-----
70 and less than 80 per cent.....	62	2,846,031	2,765,632	2,025,578	18,750	10,324,541	-----
80 and less than 90 per cent.....	77	2,085,010	1,888,699	1,601,270	-----	2,467,997	73,345
90 per cent or more.....	259	5,919,317	5,232,336	6,379,042	250,208	7,156,466	543,862
Total.....	702	20,704,367	19,382,638	14,177,514	3,033,614	40,431,119	630,804
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	207	3,519,003	2,683,580	-----	-----	14,819,766	199,831
Total (1 and 2).....	909	24,223,370	22,066,218	14,177,514	3,033,614	55,250,885	830,635
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	3	25,470	1 24,589	117,384	-----	3,149	97,314
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	3,480	1 435	-----	-----	43,445	308
Total (3 and 4).....	5	28,950	1 25,024	117,384	-----	46,594	97,622
Total returns showing schedules completely filled out.....	914	24,252,320	1 22,041,194	14,294,898	3,033,614	55,297,479	928,257
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	390	4,682,354	(3)	1 1,015,063	4 557,995	(3)	(3)
Grand total.....	1,304	28,934,674	-----	-----	-----	-----	-----

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	11	\$1, 116, 274	\$1, 410, 862	\$93, 048	\$473, 450	\$1, 339, 133	-----
10 and less than 20 per cent.....	16	1, 505, 605	1, 820, 053	263, 681	372, 720	2, 174, 560	-----
20 and less than 30 per cent.....	16	1, 813, 840	2, 110, 441	523, 471	50, 000	2, 602, 572	-----
30 and less than 40 per cent.....	11	581, 418	938, 918	333, 451	300, 000	2, 107, 117	-----
40 and less than 50 per cent.....	11	5, 937, 245	4, 321, 914	1, 965, 528	324, 000	8, 406, 052	-----
50 and less than 60 per cent.....	16	1, 015, 495	1, 130, 089	613, 123	-----	4, 110, 741	\$24, 287
60 and less than 70 per cent.....	11	414, 701	609, 761	396, 421	30, 000	1, 478, 452	-----
70 and less than 80 per cent.....	11	241, 943	443, 222	335, 810	-----	1, 548, 778	-----
80 and less than 90 per cent.....	8	325, 778	528, 205	464, 250	-----	666, 710	-----
90 per cent or more.....	34	1, 693, 506	2, 487, 080	2, 900, 511	65, 000	5, 642, 968	70, 634
Total.....	145	14, 645, 805	15, 800, 545	7, 889, 294	1, 615, 170	30, 077, 083	94, 921
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	70	7, 292, 778	7, 004, 549	-----	-----	17, 067, 110	-----
Total (1 and 2).....	215	21, 938, 583	22, 805, 094	7, 889, 294	1, 615, 170	47, 144, 193	94, 921
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	1	4, 764	1 20, 355	-----	-----	444, 940	-----
Total (3 and 4).....	1	4, 764	1 20, 355	-----	-----	444, 940	-----
Total returns showing schedules completely filled out.....	216	21, 943, 347	2 22, 784, 739	7, 889, 294	1, 615, 170	47, 589, 133	94, 921
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	131	8, 467, 576	(3)	4 2, 966, 612	4 3, 096, 582	(3)	(3)
Grand total.....	347	30, 410, 923	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained, due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

FINANCE—Continued

BANKING AND RELATED BUSINESS: 156. REAL ESTATE, LOAN, AND INSURANCE AGENTS, REALTY HOLDING AND DEVELOPMENT COMPANIES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent	48	\$1,742,024	\$1,947,443	\$70,252	\$1,441,738	\$10,021,199	\$41,471
10 and less than 20 per cent	57	1,886,242	2,303,249	325,419	728,230	4,833,685	-----
20 and less than 30 per cent	62	1,167,012	1,464,286	363,956	485,294	5,121,508	79,816
30 and less than 40 per cent	73	2,691,347	3,028,902	1,029,016	37,433	9,500,097	-----
40 and less than 50 per cent	61	1,671,563	2,069,803	972,996	298,400	5,696,066	1,208
50 and less than 60 per cent	75	2,548,363	2,705,022	1,486,732	207,017	7,719,353	-----
60 and less than 70 per cent	74	1,354,290	1,333,472	873,374	337,875	4,167,086	12,475
70 and less than 80 per cent	68	1,135,525	1,153,337	864,898	140,000	2,813,962	17,078
80 and less than 90 per cent	62	1,406,877	1,397,616	1,182,732	50,000	2,458,062	200,732
90 per cent or more	500	6,680,782	6,285,565	10,587,957	1,546,116	26,226,656	585,485
Total	1,080	22,284,025	23,688,695	17,757,332	5,272,073	78,557,674	938,265
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends	972	14,151,766	14,618,034	-----	-----	55,386,157	824,838
Total (1 and 2)	2,052	36,435,791	38,306,729	17,757,332	5,272,073	133,943,831	1,763,103
3. Corporations reporting net taxable income, although book loss, but paying cash dividends	13	131,528	¹ 65,152	132,183	-----	546,001	266,808
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends	22	202,487	¹ 147,419	-----	-----	752,469	185,958
Total (3 and 4)	35	334,015	¹ 212,571	132,183	-----	1,298,470	452,766
Total returns showing schedules completely filled out	2,087	36,769,806	² 38,094,158	17,889,515	5,272,073	135,242,301	2,215,869
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income	1,408	16,040,691	(³)	⁴ 3,742,913	⁴ 4,216,439	(³)	(⁴)
Grand total	3,495	52,810,497	-----	-----	-----	-----	-----

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent	60	\$5,058,383	\$5,061,719	\$200,776	\$3,882,025	\$15,037,748	\$188,728
10 and less than 20 per cent	68	4,061,123	7,033,977	1,007,228	1,222,450	46,796,430	115,843
20 and less than 30 per cent	120	5,988,691	7,658,626	1,979,551	12,122,500	21,320,906	410,773
30 and less than 40 per cent	121	6,370,061	6,575,228	2,293,845	1,923,885	21,225,604	14,785
40 and less than 50 per cent	136	5,736,198	5,914,214	2,668,887	1,093,640	17,691,742	-----
50 and less than 60 per cent	152	7,738,345	7,944,867	4,384,705	2,844,652	24,024,325	422,603
60 and less than 70 per cent	195	10,537,061	22,534,832	15,342,009	525,500	103,650,174	115,541
70 and less than 80 per cent	205	13,338,817	15,055,955	11,387,835	2,072,100	200,625,408	168,671
80 and less than 90 per cent	217	5,657,586	6,058,226	5,136,015	1,092,000	46,548,944	398,922
90 per cent or more	1,600	35,064,115	43,628,581	59,076,162	11,427,608	229,181,897	9,302,044
Total	2,874	99,550,380	127,466,225	103,477,013	38,206,360	726,103,178	11,137,910
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends	2,541	37,688,448	40,511,568	-----	-----	279,962,688	13,911,923
Total (1 and 2)	5,415	137,238,828	167,977,793	103,477,013	38,206,360	1,006,065,866	25,049,833
3. Corporations reporting net taxable income, although book loss but paying cash dividends	20	335,244	¹ 290,162	370,015	298,600	1,045,727	632,929
4. Corporations reporting net taxable income, although book loss and not paying cash dividends	37	385,480	¹ 470,302	-----	-----	3,202,326	133,013
Total (3 and 4)	57	720,724	¹ 760,464	370,015	298,600	4,248,053	765,942
Total returns showing schedules completely filled out	5,472	137,959,552	² 167,217,329	103,847,028	38,504,960	1,010,313,919	25,815,775
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income	3,641	76,889,360	⁽³⁾	⁴ 9,331,911	⁴ 14,095,590	⁽³⁾	⁽³⁾
Grand total	9,113	214,848,912	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

FINANCE—Continued

INSURANCE COMPANIES, NOT AGENTS: 158. LIFE INSURANCE, STOCK AND MUTUAL COMPANIES. 159. ACCIDENT, STOCK COMPANIES. 160. FIRE, STOCK COMPANIES. 161. MARINE, STOCK COMPANIES. 162. ACCIDENT, FIRE, AND MARINE, MUTUAL 163. FIDELITY AND BONDING

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	1	\$96,033	\$205,549	\$17,799		\$5,085,710	
10 and less than 20 per cent.....	3	413,483	505,635	56,276		1,275,677	
20 and less than 30 per cent.....	4	1,596,916	4,787,359	1,349,176		21,658,379	
30 and less than 40 per cent.....	3	97,830	432,747	135,845		1,641,381	
40 and less than 50 per cent.....	6	695,339	947,959	393,484	\$50,000	4,593,050	
50 and less than 60 per cent.....	5	914,430	1,280,399	727,093		7,389,244	
60 and less than 70 per cent.....	3	135,716	200,509	136,000		1,779,916	
70 and less than 80 per cent.....							
80 and less than 90 per cent.....	4	97,613	135,038	112,649		1,636,020	
90 per cent or more.....	9	115,295	182,583	391,650		1,658,224	
Total.....	38	4,162,655	8,677,778	3,319,972	50,000	46,717,601	
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	29	1,252,593	1,881,257			25,381,441	\$59,091
Total (1 and 2).....	67	5,415,248	10,559,035	3,319,972	50,000	72,099,042	59,091
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	67	5,415,248	10,559,035	3,319,972	50,000	72,099,042	59,091
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	306	92,610,689	(³)	4 3,604,499	4 1,800,000	(³)	(³)
Grand total.....	373	98,025,937					

INSURANCE COMPANIES, NOT AGENTS: 164. ALL OTHER INSURANCE COMPANIES, AND COMBINATIONS, MAIN BUSINESS NOT PRECISELY DEFINED

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....							
10 and less than 20 per cent.....	6	\$2,142,204	\$4,502,881	\$772,976		\$21,018,496	
20 and less than 30 per cent.....	10	3,877,782	7,303,492	1,822,067		26,723,196	
30 and less than 40 per cent.....	10	3,960,379	5,769,594	1,960,846	\$2,000,000	19,409,738	
40 and less than 50 per cent.....	8	1,689,070	2,742,162	1,216,476	500,000	10,330,234	
50 and less than 60 per cent.....	8	749,958	914,060	483,800		5,680,800	
60 and less than 70 per cent.....	4	46,803	82,894	53,280		1,197,318	
70 and less than 80 per cent.....	5	275,861	269,928	195,000		578,903	
80 and less than 90 per cent.....	4	111,336	112,702	94,735		578,157	
90 per cent or more.....	16	500,021	372,823	464,938		1,174,471	
Total.....	71	13,353,414 ¹	22,070,536	7,064,118	2,500,000	86,691,313	
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	33	1,965,874	3,148,381			10,362,933	
Total (1 and 2).....	104	15,319,288	25,218,917	7,064,118	2,500,000	97,054,246	
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	33,203	¹ 130,587			306,085	
Total (3 and 4).....	2	33,203	¹ 130,587			306,085	
Total returns showing schedules completely filled out.....	106	15,352,491	² 25,088,330	7,064,118	2,500,000	97,360,331	
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	132	30,288,376	⁽³⁾	⁴ 16,472,435	⁴ 16,750,000	⁽³⁾	⁽³⁾
Grand total.....	238	45,590,867					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

FINANCE—Continued

165. ALL OTHER FINANCE, MAIN BUSINESS NOT PRECISELY DEFINED

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	19	\$5,635,361	\$7,011,963	\$314,562	\$3,180,374	\$8,923,334	-----
10 and less than 20 per cent.....	27	3,272,303	4,411,611	715,912	4,840,885	17,910,660	-----
20 and less than 30 per cent.....	41	1,948,652	3,816,667	930,028	736,429	21,748,996	\$86,363
30 and less than 40 per cent.....	52	2,558,327	6,650,640	2,291,352	5,972,345	11,332,118	-----
40 and less than 50 per cent.....	50	2,473,426	3,502,640	1,584,462	407,896	18,103,616	81,484
50 and less than 60 per cent.....	52	1,941,378	3,185,996	1,727,925	4,247,132	11,693,468	946
60 and less than 70 per cent.....	49	3,021,196	5,952,135	3,957,797	23,000	29,220,613	-----
70 and less than 80 per cent.....	45	2,983,536	4,540,615	3,336,551	187,170	26,166,873	-----
80 and less than 90 per cent.....	49	8,136,329	9,943,527	8,335,932	6,004,843	15,269,888	-----
90 per cent or more.....	198	3,811,753	6,066,817	9,848,697	146,345	38,834,114	335,356
Total.....	582	35,782,261	55,082,620	33,043,218	25,746,419	199,203,680	504,149
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	251	9,461,543	16,091,468	-----	-----	126,081,589	420,499
Total (1 and 2).....	833	45,243,804	71,174,088	33,043,218	25,746,419	325,285,269	924,648
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	5	1,092,028	¹ 194,308	1,168,496	-----	9,320,432	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	3	7,374	¹ 11,641	-----	-----	664,282	-----
Total (3 and 4).....	8	1,099,402	¹ 205,949	1,168,496	-----	9,984,714	-----
Total returns showing schedules completely filled out.....	841	46,343,206	² 70,968,139	34,211,714	25,746,419	335,209,983	924,648
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	341	14,809,004	⁽³⁾	⁴ 5,253,462	⁴ 6,346,773	⁽³⁾	⁽³⁾
Grand total.....	1,182	61,152,210	-----	-----	-----	-----	-----

ALL OTHER

166. ALL OTHER ACTIVE CONCERNS WHOSE BUSINESS CAN NOT BE IDENTIFIED WITH ANY MAIN DIVISION; ALSO COMBINATIONS OF MAIN DIVISIONS WHEN THE MAIN BUSINESS IS NOT GIVEN

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year, and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	7	\$605, 154	\$852, 173	\$24, 353	\$1, 237, 680	\$1, 108, 647	-----
10 and less than 20 per cent.....	5	544, 252	549, 115	103, 005	72, 500	607, 770	-----
20 and less than 30 per cent.....	15	1, 346, 775	1, 326, 357	335, 579	330, 483	5, 877, 369	-----
30 and less than 40 per cent.....	15	1, 373, 421	1, 445, 856	488, 383	600, 000	5, 982, 049	-----
40 and less than 50 per cent.....	10	1, 111, 545	1, 076, 949	508, 814	125, 000	1, 284, 101	-----
50 and less than 60 per cent.....	14	2, 440, 766	2, 368, 185	1, 245, 209	2, 125, 000	7, 509, 256	\$23, 396
60 and less than 70 per cent.....	3	792, 473	824, 353	510, 041	-----	1, 235, 010	-----
70 and less than 80 per cent.....	6	118, 542	115, 052	87, 396	-----	389, 217	-----
80 and less than 90 per cent.....	8	287, 630	265, 642	219, 976	7, 400	962, 436	-----
90 per cent or more.....	65	3, 176, 998	3, 503, 229	5, 780, 586	629, 570	24, 755, 311	481, 306
Total.....	148	11, 797, 556	12, 326, 911	9, 303, 342	5, 127, 633	49, 711, 166	504, 702
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	127	4, 329, 953	4, 575, 855	-----	-----	14, 470, 657	107, 368
Total (1 and 2).....	275	16, 127, 509	16, 902, 766	9, 203, 342	5, 127, 633	64, 181, 823	612, 070
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	2, 526	¹ 82	6, 550	-----	504, 430	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	7, 814	¹ 707	-----	-----	-----	15, 731
Total (3 and 4).....	3	10, 340	¹ 789	6, 550	-----	504, 430	15, 731
Total returns showing schedules completely filled out.....	278	16, 137, 849	² 16, 901, 977	9, 309, 892	5, 127, 633	64, 686, 253	627, 801
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	150	21, 562, 715	(³)	⁴ 12, 748, 312	⁴ 2, 018, 734	(³)	(³)
Grand total.....	428	37, 700, 564	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained, due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Statistical division, income-tax unit—Profit, surplus, and dividends of corporations reporting net taxable income of \$2,000 and over in 1922—Con.

ALL OTHER—Continued

167. INACTIVE CONCERNS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....							
10 and less than 20 per cent.....							
20 and less than 30 per cent.....							
30 and less than 40 per cent.....							
40 and less than 50 per cent.....							
50 and less than 60 per cent.....							
60 and less than 70 per cent.....							
70 and less than 80 per cent.....							
80 and less than 90 per cent.....							
90 per cent or more.....							
Total.....							
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	2	\$6,907	\$111,967			\$831,555	
Total (1 and 2).....	2	6,907	111,967			831,555	
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	2	6,907	111,967			831,555	
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....			(³)			(³)	(³)
Grand total.....	2	6,907					

³ Not ascertained due to inadequacy of data.