

CORPORATE INCOME AND EXCESS-PROFITS TAX FOR
1921.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING,

IN RESPONSE TO SENATE RESOLUTION NO. 115 OF JANUARY 9,
1924, INFORMATION SHOWING THE AMOUNTS OF NET INCOME
AND EXCESS PROFITS TAX, BY INDUSTRIAL DIVISIONS AND
EXCESS-PROFITS TAX BRACKETS, REPORTED TO THE TREASURY
DEPARTMENT IN THE CORPORATE INCOME AND EXCESS-
PROFITS TAX RETURNS FOR 1921.

MARCH 15 (calendar day, MARCH 17), 1924.—Referred to the Committee on
Finance and ordered to be printed.

TREASURY DEPARTMENT,
Washington, March 17, 1924.

The PRESIDENT PRO TEMPORE, UNITED STATES SENATE.

SIR: I have the honor to transmit herewith the data requested
in Senate Resolution 115, which resolution reads as follows:

Resolved, That the Secretary of the Treasury be, and is hereby, requested
to furnish to the Senate information regarding the excess-profits taxes of corpo-
rations based upon the business of 1921 and for which returns or assessments
were made during the year 1922, as follows:

For each serial number of corporations as indicated on pages 58 to 65, inclusive,
Table 9, "Statistics of income from returns of net income for 1921," as compiled
and published under the direction of the Commissioner of Internal Revenue.

(a) The number of corporations in each serial number reporting income
subject to taxation under the first bracket of the revenue act of 1921, together
with the amount of net earnings subject to such tax and the amount of tax assessed
thereon.

(b) The number of corporations in each serial number reporting income
subject to taxation under the second bracket of said act, together with the
amount of net earnings subject to such tax and the amount of tax assessed
thereon.

The information contained in the attached compilation was pre-
pared from the income and profits tax returns as filed by the corpo-
rations and before being audited by the department, and therefore
prior to whatever revision may be made upon being audited.

Respectfully,

A. W. MELLON,
Secretary of the Treasury.

CORPORATE RETURNS AND EXCESS-PROFITS TAX FOR 1921.

EXPLANATORY NOTES.

The tables submitted herein have followed the order prescribed in Senate Resolution 115. The numbers given the 165 industrial divisions correspond to the serial numbers in Table 9, pages 58-65, inclusive, "Statistics of income from the returns of net income for 1921."

The compilation is divided into two sets of tables, A and B. Tables A-(1-165) contain the data reported by 30,220 corporations whose accounting period, either on the calendar or fiscal year basis, ended in 1921. If on the fiscal-year basis, the year ended after June 30.

Tables B-(1-165) contain the data reported by 776 concerns, all of which reported on the fiscal-year basis, the accounting period ending prior to July 1, 1922. The excess-profits tax having been repealed as of January 1, 1922, the data contained in Table B are from the returns of corporations receiving part of the income in 1921 which was subject to the excess-profits tax and part in 1922 not subject to this tax.

The corporations tabulated in each of the industrial divisions are segregated in the following manner:

Concerns taxed under the first bracket only.

Concerns taxed under the second bracket only.

Concerns taxed under both first and second brackets.

Concerns taxed under miscellaneous provisions.

Under each of these distributions the following information is shown:

Number of returns.

Total net income.

Excess-profits credits.

Income taxed under the first bracket.

Income taxed under the second bracket.

Income taxed under miscellaneous provisions.

Total income subject to excess-profits tax.

Excess-profits tax under the first bracket.

Excess-profits tax under the second bracket.

Excess-profits tax under miscellaneous provisions.

Total excess-profits tax.

Provisions of the war-profits and excess-profits tax for 1921 governing the segregation of the returns for the tabulation of the data in this resolution:

SEGREGATION OF THE RETURNS IN THE TABLES.

[Revenue act of 1921—Part II. Imposition of the tax.]

SEC. 301 (a). That in lieu of the tax imposed by Title III of the revenue act of 1918, but in addition to the other taxes imposed by this act, there shall be levied, collected, and paid for the calendar year 1921 upon the net income of every corporation (except corporations taxable under subdivision (b) of this section) a tax equal to the sum of the following:

CONCERNS TAXED UNDER FIRST BRACKET ONLY.

First bracket: 20 per centum of the amount of the net income in excess of the excess-profits credit (determined under section 312) and not in excess of 20 per centum of the invested capital.

CONCERNS TAXED UNDER SECOND BRACKET ONLY.

Second bracket: 40 per centum of the amount of the net income in excess of 20 per centum of the invested capital.

CONCERNS TAXED UNDER BOTH FIRST AND SECOND BRACKETS.

(c) In any case where the full amount of the excess-profits credit is not allowed under the first bracket of subdivision (a), by reason of the fact that such credit is in excess of 20 per centum of the invested capital, the part not so allowed shall be deducted from the amount in the second bracket.

CONCERNS TAXED UNDER MISCELLANEOUS PROVISIONS.

SEC. 302. That the tax imposed by subdivision (a) of section 301 shall in no case be more than 20 per centum of the amount of the net income in excess of \$3,000 and not in excess of \$20,000, plus 40 per centum of the amount of the net income in excess of \$20,000; and

The limitations imposed by section 302 of the revenue act of 1918 (upon taxes computed under subdivision (c) of section 301 of that act) are hereby made applicable to taxes computed under subdivision (b) of section 301 of this act.

Nothing in this section shall be construed in such manner as to increase the tax imposed by section 301 of this act.

SEC. 303. That if part of the net income of a corporation is derived (1) from a trade or business (or a branch of a trade or business) in which the employment of capital is necessary, and (2) a part (constituting not less than 30 per centum of its total net income) is derived from a separate trade or business (or a distinctly separate branch of the trade or business) which if constituting the sole trade or business would bring it within the class of "personal service corporations," then (under regulations prescribed by the commissioner with the approval of the Secretary) the tax upon the first part of such net income shall be separately computed (allowing in such computation only the same proportionate part of the credits authorized in section 312), and the tax upon the second part shall be the same percentage thereof as the tax so computed upon the first part is of such first part:

Provided, That the tax upon such second part shall in no case be less than 20 per centum thereof, unless the tax upon the entire net income, if computed without benefit of this section, would constitute less than 20 per centum of such entire net income, in which event the tax shall be determined upon the entire net income, without reference to this section, as other taxes are determined under this title.

The total tax computed under this section shall be subject to the limitations provided in section 302.

SEC. 304 (c). In the case of any corporation engaged in the mining of gold, the portion of the net income derived from the mining of gold shall be exempt from the tax imposed by this title or any tax imposed by Title II of the revenue act of 1917, and

The tax on the remaining portion of the net income shall be the same proportion of a tax computed without the benefit of this subdivision which such remaining portion of the net income bears to the entire net income.

SEC. 337. That in the case of a bona fide sale of mines, oil or gas wells, or any interest therein, where the principal value of the property has been demonstrated by prospecting or exploration and discovery work done by the taxpayer, the portion of the tax imposed by this title attributable to such sale shall not exceed 20 per centum of the selling price of such property or interest.

SEC. 301 (b). For the calendar year 1921, there shall be levied, collected, and paid upon the net income of every corporation which derives in such year a net income of more than \$10,000 from any Government contract or contracts made between April 6, 1917, and November 11, 1918, both dates inclusive, a tax equal to the sum of the following:

(1) Such a portion of a tax computed at the rates specified in subdivision (a) of section 301 of the revenue act of 1918, as the part of the net income attributable to such Government contract or contracts bears to the entire net income.

In computing such tax the excess-profits credit and the war-profits credit which would be applicable to such calendar year under the revenue act of 1918, if it had been continued in force, shall be used;

(2) Such a portion of a tax computed at the rates specified in subdivision (a) of this section as the part of the net income not attributable to such Government contract or contracts bears to the entire net income.

4 CORPORATE INCOME AND EXCESS-PROFITS TAX FOR 1921.

For the purpose of determining the part of the net income attributable to such Government contract or contracts, the proper apportionment and allocation of the deductions with respect to gross income derived from such Government contract or contracts and from other sources, respectively, shall be determined under rules and regulations prescribed by the commissioner with the approval of the Secretary.

SUMMARY OF ALL CORPORATION RETURNS FILED.

Distribution.	Number.	Net income.	Excess-profits tax.	Income tax.	Total tax.
Corporations reporting net income:					
Paying excess-profits tax—					
Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30).....	30, 220	\$2, 632, 105, 884	\$326, 528, 276	-----	-----
Concerns whose accounting period, fiscal year, ended in 1922 but prior to July 1.....	776	21, 573, 814	2, 176, 047	-----	-----
Total paying excess-profits tax.....	30, 996	2, 653, 679, 698	328, 704, 323	-----	-----
Not paying excess-profits tax (includes a few scattered returns showing excess-profits tax).....	140, 243	1, 682, 368, 115	6, 427, 488	-----	-----
Total reporting net income..	171, 239	4, 336, 047, 813	335, 131, 811	\$366, 443, 621	\$701, 675, 432
Corporations reporting deficit.....	185, 168	1 3, 878, 219, 134	-----	-----	-----

¹ Deficit.

CORPORATIONS PAYING EXCESS-PROFITS TAX.

SUMMARY OF TABLE A.—INDUSTRIAL DIVISIONS 1 TO 165.

Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30).

	Total.	Returns taxed under first bracket only.	Returns taxed under second bracket only.	Returns taxed under both first and second brackets.	Returns taxed under miscellaneous provisions.
Number of returns.....	30, 220	16, 702	2, 216	6, 712	4, 690
Total net income.....	\$2, 632, 105, 884	\$1, 620, 293, 488	\$12, 544, 695	\$905, 976, 961	\$93, 290, 820
Excess-profits credits.....	1, 359, 962, 288	1, 091, 411, 118	9, 277, 384	245, 503, 786	13, 770, 000
Income subject to excess-profits tax:					
Income taxed under first bracket.....	850, 076, 065	528, 882, 370	-----	321, 192, 695	-----
Income taxed under second bracket.....	342, 547, 711	-----	3, 267, 211	339, 280, 500	-----
Income taxed under miscellaneous provisions.....	79, 520, 820	-----	-----	-----	79, 520, 820
Total income subject to excess-profits tax.....	1, 272, 143, 596	528, 882, 370	3, 267, 211	660, 473, 195	79, 520, 820
Excess-profits tax:					
Tax under first bracket.....	170, 015, 013	105, 776, 474	-----	64, 238, 539	-----
Tax under second bracket.....	137, 019, 096	-----	1, 306, 889	135, 712, 207	-----
Tax under miscellaneous provisions.....	19, 494, 167	-----	-----	-----	19, 494, 167
Total excess-profits tax....	326, 528, 276	105, 776, 474	1, 306, 889	199, 950, 746	19, 494, 167

CORPORATE INCOME AND EXCESS-PROFITS TAX FOR 1921.

SUMMARY OF TABLE B.—INDUSTRIAL DIVISIONS 1 TO 165.

Concerns whose accounting period, fiscal year, ended in 1922 but prior to July 1.

	Total.	Returns taxed under first bracket only.	Returns taxed under sec- ond bracket only.	Returns taxed under both first and second brackets.	Returns taxed under mis- cellaneous provisions.
Number of returns.....	776	622			154
Total net income.....	\$21,573,814	\$20,031,162			\$1,542,652
Excess-profits credits.....	(¹)	10,606,677			(¹)
Income subject to excess-profits tax:					
Income taxed under first bracket.....	9,424,485	9,424,485			
Income taxed under second bracket.....					
Income taxed under mis- cellaneous provisions.....	(¹)				(¹)
Total income subject to excess-profits tax.....	(¹)	9,424,485			(¹)
Excess-profits tax:					
Tax under first bracket.....	1,884,897	1,884,897			
Tax under second bracket.....					
Tax under miscellaneous provisions.....	291,160				291,160
Total excess-profits tax.....	2,176,047	1,884,897			291,160

¹ Not ascertained due to the spread of the income which was only in part subject to excess-profits tax.

CORPORATE INCOME AND EXCESS-PROFITS TAX—DISTRIBUTION BY INDUSTRIAL DIVISIONS AND EXCESS-PROFITS TAX BRACKETS.

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30).

AGRICULTURE AND RELATED INDUSTRIES.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
	FARMING											
	COTON FARMING.											
	Taxes under first bracket only.....											
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxes under miscellaneous provisions.....	1	\$19,142	\$3,000	\$16,142			\$16,142	\$1,883			\$1,883
	Total.....	1	19,142	3,000	16,142			16,142	1,883			1,883
	GRAIN FARMING.											
2	Taxed under first bracket only.....											
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....	2	43,594	9,854	33,740	\$7,285	\$26,455		12,039	\$1,457	\$10,582	
	Taxes under miscellaneous provisions.....											
	Total.....	2	43,594	9,854	33,740	7,285	26,455		12,039	1,457	10,582	
	FRUIT FARMING.											
3	Taxed under first bracket only.....	44	18,399,931	12,123,241	6,276,690	6,276,690			1,255,338	1,255,338		
	Taxed under second bracket only.....	1	7,581	5,001	2,580		2,580		1,032		1,032	
	Taxed under both first and second brackets.....	13	1,073,119	305,414	772,705	360,620	412,085		236,958	72,124	164,834	
	Taxes under miscellaneous provisions.....	6	118,761	18,000	100,761			100,761	30,236			30,236
	Total.....	64	19,604,392	12,451,656	7,152,736	6,637,310	414,665	100,761	1,523,564	1,327,462	165,866	30,236

STOCK FARMING.											
4	Taxed under first bracket only	4	148,122	110,092	38,030	38,030			7,606	7,606	
	Taxed under second bracket only										
	Taxed under both first and second brackets										
	Taxed under miscellaneous provisions										
	Total	4	148,122	110,092	38,030	38,030			7,606	7,606	
ALL OTHER FARMING.											
5	Taxed under first bracket only	119	4,302,108	2,896,003	1,406,105	1,406,105			281,221	281,221	
	Taxed under second bracket only	15	70,205	63,733	6,472		6,472		2,589		2,589
	Taxed under both first and second brackets	30	1,032,132	411,852	620,280	393,830	226,450		169,346	78,766	90,580
	Taxed under miscellaneous provisions	34	402,813	102,000	300,813			300,813	62,115		62,115
	Total	198	5,807,258	3,473,588	2,333,670	1,799,935	232,922	300,813	515,271	359,987	93,169
RELATED INDUSTRIES.											
LOGGING.											
6	Taxed under first bracket only	16	1,024,291	710,926	313,365	313,365			62,673	62,673	
	Taxed under second bracket only										
	Taxed under both first and second brackets	4	126,551	53,611	72,940	50,420	22,520		19,092	10,084	9,008
	Taxed under miscellaneous provisions	3	69,284	9,000	60,284			60,284	15,049		15,049
	Total	23	1,220,126	773,537	446,589	363,785	22,520	60,284	96,814	72,757	9,008
FISHING.											
7	Taxed under first bracket only	2	17,974	16,649	1,325	1,325			265	265	
	Taxed under second bracket only	2	10,014	8,574	1,440		1,440		576		576
	Taxed under both first and second brackets										
	Taxed under miscellaneous provisions										
	Total	4	27,988	25,223	2,765	1,325	1,440		841	265	576
ICE HARVESTING.											
8	Taxed under first bracket only	18	829,221	508,851	320,370	320,370			64,074	64,074	
	Taxed under second bracket only	3	14,534	12,144	2,390		2,390		956		956
	Taxed under both first and second brackets	11	386,859	73,752	313,107	213,245	99,862		82,594	42,649	39,945
	Taxed under miscellaneous provisions	4	129,396	12,000	117,396			117,396	15,919		15,919
	Total	36	1,360,010	606,747	753,263	533,615	102,252	117,396	163,543	106,723	40,901

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

AGRICULTURE AND RELATED INDUSTRIES—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
RELATED INDUSTRIES—Continued.												
ALL OTHER RELATED INDUSTRIES.												
9	Taxed under first bracket only.....	15	\$885,438	\$577,733	\$307,705	\$307,705			\$61,541	\$61,541		
	Taxed under second bracket only.....	1	4,654	4,596	58			58	23			\$23
	Taxed under both first and second brackets.....	3	78,958	36,021	42,937	31,530	11,407		10,869	6,306	4,563	
	Taxed under miscellaneous provisions.....	2	40,778	6,000	34,778			\$34,778	7,875			\$7,875
	Total.....	21	1,009,828	624,350	385,478	339,235	11,465	34,778	80,308	67,847	4,586	7,875
AGRICULTURE, MAIN BUSINESS NOT PRECISELY DEFINED.												
10	Taxed under first bracket only.....	2	95,834	94,949	885	885			177	177		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....											
Total.....	2	95,834	94,949	885	885			177	177			

MINING AND QUARRYING.

MINING.												
COAL MINING.												
11	Taxed under first bracket only.....	187	\$42,083,235	\$28,900,600	\$13,182,635	\$13,182,635			\$2,636,527	\$2,636,527		
	Taxed under second bracket only.....	6	32,432	26,192	6,240		\$6,240	2,496			\$2,496	

	Taxed under both first and second brackets	126	31,524,861	8,620,288	22,904,573	11,967,955	10,936,618		6,768,238	2,393,591	4,374,647	
	Taxed under miscellaneous provisions	32	939,263	96,000	843,263			\$843,263	184,442			\$184,442
	Total	351	74,579,791	37,643,080	36,936,711	25,150,590	10,942,858	843,263	9,591,703	5,030,118	4,377,143	184,442
	METAL MINING.											
	<i>Iron.</i>											
12	Taxed under first bracket only	1	7,172	6,832	340	340			68	68		
	Taxed under second bracket only											
	Taxed under both first and second brackets	1	6,829	5,672	1,157	1,000	157		263	200	63	
	Taxed under miscellaneous provisions	1	11,042	3,000	8,042			8,042	1,608			1,608
	Total	3	25,043	15,504	9,539	1,340	157	8,042	1,939	268	63	1,608
	<i>Copper.</i>											
13	Taxed under first bracket only											
	Taxed under second bracket only											
	Taxed under both first and second brackets											
	Taxed under miscellaneous provisions											
	Total											
	<i>Lead and zinc</i>											
14	Taxed under first bracket only											
	Taxed under second bracket only											
	Taxed under both first and second brackets	2	64,350	28,087	36,263	27,135	9,128		9,078	5,427	3,651	
	Taxed under miscellaneous provisions	1	4,646	3,000	1,646			1,646	329			329
	Total	3	68,996	31,087	37,909	27,135	9,128	1,646	9,407	5,427	3,651	329
	<i>Gold, silver, and precious metals.</i>											
15	Taxed under first bracket only	1	47,751	34,271	13,480	13,480			2,696	2,696		
	Taxed under second bracket only											
	Taxed under both first and second brackets	1	11,386	6,999	4,387	3,000	1,387		1,155	600	555	
	Taxed under miscellaneous provisions	3	619,965	9,000	610,965			610,965	75,279			75,279
	Total	5	679,102	50,270	628,832	16,480	1,387	610,965	79,130	3,296	555	75,279

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

MINING AND QUARRYING—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
MINING—Continued.												
METAL MINING—continued.												
All other mining.												
16	Taxed under first bracket only	6	\$587,502	\$415,862	\$171,640	\$171,640			\$34,328	\$34,328		
	Taxed under second bracket only	2	10,000	9,778	222		\$222		89		\$89	
	Taxed under both first and second brackets	2	268,633	57,585	211,048	71,380	139,668		70,143	14,276	55,867	
	Taxed under miscellaneous provisions	4	1,228,845	12,000	1,216,845			\$1,216,845	24,573			\$24,573
	Total	14	2,094,980	495,225	1,599,755	243,020	139,890	1,216,845	129,133	48,604	55,956	24,573
NONMETAL MINING.												
Oil.												
17	Taxed under first bracket only	60	35,158,286	22,074,566	13,083,720	13,083,720			2,616,744	2,616,744		
	Taxed under second bracket only	4	18,914	18,054	860		860		344		344	
	Taxed under both first and second brackets	35	8,514,613	1,322,158	7,192,455	1,749,790	5,442,665		2,527,024	349,958	2,177,066	
	Taxed under miscellaneous provisions	16	375,746	48,000	327,746			327,746	93,034			93,034
	Total	115	44,067,559	23,462,778	20,604,781	14,833,510	5,443,525	327,746	5,237,146	2,966,702	2,177,410	93,034
Gas.												
18	Taxed under first bracket only	12	425,552	328,922	96,630	96,630			19,326	19,326		
	Taxed under second bracket only	2	8,369	7,839	530		530		212		212	
	Taxed under both first and second brackets	1	102,828	25,963	76,865	31,450	45,415		24,456	6,290	18,166	
	Taxed under miscellaneous provisions	4	95,360	12,000	83,360			83,360	20,129			20,129
	Total	19	632,109	374,724	257,385	128,080	45,945	83,360	64,123	25,616	18,378	20,129

<i>Salt, mines and other sources.</i>											
19	Taxed under first bracket only	5	836,108	409,768	426,340	426,340			85,268	85,268	
	Taxed under second bracket only										
	Taxed under both first and second brackets	6	2,678,566	810,776	1,867,790	1,171,160	696,630		512,884	234,232	278,652
	Taxed under miscellaneous provisions										
	Total	11	3,514,674	1,220,544	2,294,130	1,597,500	696,630		598,152	319,500	278,652
<i>All other nonmetal mining.</i>											
20	Taxed under first bracket only	18	1,312,904	952,734	360,170	360,170			72,034	72,034	
	Taxed under second bracket only	4	29,087	20,547	8,540		8,540		3,416		3,416
	Taxed under both first and second brackets	10	479,214	151,189	328,025	134,070	193,955		104,396	26,814	77,582
	Taxed under miscellaneous provisions	19	877,169	57,000	820,169			820,169	216,426		216,426
	Total	51	2,698,374	1,181,470	1,516,904	494,240	202,495	820,169	396,272	98,848	80,998
<i>All other mining concerns, main business not precisely defined.</i>											
21	Taxed under first bracket only	16	1,373,832	921,412	452,420	452,420			90,484	90,484	
	Taxed under second bracket only	2	12,093	9,838	2,255		2,255		902		902
	Taxed under both first and second brackets	5	172,907	71,244	101,663	69,490	32,173		26,767	13,898	12,869
	Taxed under miscellaneous provisions	8	188,803	24,000	164,803			164,803	40,704		40,704
	Total	31	1,747,635	1,026,494	721,141	521,910	34,428	164,803	158,857	104,382	13,771
QUARRYING.											
<i>Stone.</i>											
22	Taxed under first bracket only	44	2,315,778	1,614,758	701,020	701,020			140,204	140,204	
	Taxed under second bracket only	1	4,309	4,244	65		65		26		26
	Taxed under both first and second brackets	15	1,039,263	322,243	717,020	370,705	346,315		212,667	74,141	138,526
	Taxed under miscellaneous provisions	12	169,244	36,000	133,244			133,244	23,927		23,927
	Total	72	3,528,594	1,977,245	1,551,349	1,071,725	346,380	133,244	376,824	214,345	138,552
<i>Clay, sand, gravel.</i>											
23	Taxed under first bracket only	43	2,575,788	1,482,438	1,093,350	1,093,350			218,670	218,670	
	Taxed under second bracket only	6	37,276	27,861	9,415		9,415		3,766		3,766
	Taxed under both first and second brackets	24	839,883	208,945	630,938	383,400	247,538		175,695	76,680	99,015
	Taxed under miscellaneous provisions	29	526,038	87,000	439,038			439,038	108,883		108,883
	Total	102	3,978,985	1,806,244	2,172,741	1,476,750	256,953	439,038	507,014	295,350	102,781

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

MINING AND QUARRYING—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.				
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	
24	MINING—Continued. QUARRYING—continued. <i>Precious and semiprecious.</i>												
	Taxed under first bracket only.....	1	\$35,869	\$21,214	\$14,655	\$14,655			\$2,931	\$2,931			
	Taxed under second bracket only.....												
	Taxed under both first and second brackets.....												
	Taxed under miscellaneous provisions.....												
	Total.....	1	35,869	21,214	14,655	14,655			2,931	2,931			
25	<i>All other quarrying, main business not precisely defined.</i>												
	Taxed under first bracket only.....	9	739,662	507,727	231,935	231,935			46,387	46,387			
	Taxed under second bracket only.....	3	16,671	13,064	3,607		\$3,607		1,443		\$1,443		
	Taxed under both first and second brackets.....	7	477,079	139,509	337,570	152,430	185,140		104,542	30,486	74,056		
	Taxed under miscellaneous provisions.....												
	Total.....	19	1,233,412	660,300	573,112	384,365	188,747		152,372	76,873	75,499		
26	<i>Mining and quarrying combinations, main business not precisely defined.</i>												
	Taxed under first bracket only.....	6	477,411	288,496	188,915	188,915			37,783	37,783			
	Taxed under second bracket only.....												
	Taxed under both first and second brackets.....	3	89,096	39,553	49,543	36,830	12,713		12,451	7,366	5,085		
	Taxed under miscellaneous provisions.....												
	Total.....	9	566,507	328,049	238,458	225,745	12,713		50,234	45,149	5,085		

MANUFACTURING.

FOOD PRODUCTS, LIQUORS, AND TOBACCO.											
BREAD AND BAKERY PRODUCTS AND RETAIL SALE.											
27	Taxed under first bracket only.....	101	\$18,409,224	\$8,496,794	\$9,912,430	\$9,912,430			\$1,982,486	\$1,982,486	
	Taxed under second bracket only.....	18	84,530	71,748	12,782		\$12,782		5,113		\$5,113
	Taxed under both first and second brackets.....	95	18,454,282	3,840,767	11,613,465	5,191,485	6,421,980		3,607,089	1,988,297	2,568,792
	Taxed under miscellaneous provisions.....	52	887,934	156,000	731,934			\$731,934	184,622		\$184,622
	Total.....	266	34,835,920	12,566,809	22,270,611	15,103,915	6,434,762	731,934	5,779,310	3,020,783	2,573,906
	MILLING, FLOUR, MEAL, FEED.										
28	Taxed under first bracket only.....	98	8,335,482	5,128,627	3,206,855	3,206,855			641,371	641,371	
	Taxed under second bracket only.....	2	10,632	9,677	955		955		382		382
	Taxed under both first and second brackets.....	24	2,502,055	808,733	1,693,322	1,033,090	660,232		470,711	206,618	264,093
	Taxed under miscellaneous provisions.....	4	66,376	12,000	54,376			54,376	13,980		13,980
	Total.....	128	10,914,545	5,959,037	4,955,508	4,239,945	661,187	54,376	1,126,444	847,989	264,475
	CEREAL PREPARATIONS, ETC.										
29	Taxed under first bracket only.....	5	2,361,792	1,092,977	1,268,815	1,268,815			253,763	253,763	
	Taxed under second bracket only.....	1	5,125	4,415	710		710		284		284
	Taxed under both first and second brackets.....	6	2,728,096	491,393	2,236,703	692,110	1,544,593		756,259	138,422	617,837
	Taxed under miscellaneous provisions.....										
	Total.....	12	5,095,013	1,588,785	3,506,228	1,960,925	1,545,303		1,010,306	392,185	618,121
	DAIRY PRODUCTS AND CONDENSED MILK.										
30	Taxed under first bracket only.....	88	7,241,258	3,890,918	3,350,340	3,350,340			670,068	670,068	
	Taxed under second bracket only.....	17	80,403	68,536	11,867		11,867		4,747		4,747
	Taxed under both first and second brackets.....	76	13,112,286	3,623,306	9,488,960	4,877,685	4,611,275		2,820,047	975,537	1,844,510
	Taxed under miscellaneous provisions.....	41	590,970	123,000	467,970			467,970	104,991		104,991
	Total.....	222	21,024,897	7,705,760	13,319,137	8,228,025	4,623,142	467,970	3,599,853	1,645,605	1,849,257

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

MANUFACTURING—Continued.

Serial No	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
	FOOD PRODUCTS, LIQUORS, AND TOBACCO—Continued.											
	BUTTER SUBSTITUTES.											
21	Taxed under first bracket only.....											
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....											
	Total.....											
	CHOCOLATE, CONFECTIONERY, ICE CREAM, ETC.											
22	Taxed under first bracket only.....	87	\$6,860,569	\$4,548,739	\$2,311,830	\$2,311,830		\$462,366	\$462,366			
	Taxed under second bracket only.....	2	10,804	8,974	1,830		\$1,830	732		\$732		
	Taxed under both first and second brackets.....	72	15,810,879	4,863,689	10,947,190	6,018,605	4,928,585	3,175,155	1,203,721	1,971,434		
	Taxed under miscellaneous provisions.....	39	784,515	117,000	667,515			185,787			\$185,787	
	Total.....	200	22,966,767	9,038,402	18,928,365	8,330,435	4,930,415	3,824,040	1,666,087	1,972,166	185,787	
	COFFEE AND SPICES.											
23	Taxed under first bracket only.....	16	846,829	586,319	260,510	260,510		52,102	52,102			
	Taxed under second bracket only.....	3	17,859	14,024	3,835		3,835	1,534		1,534		
	Taxed under both first and second brackets.....	17	6,646,188	1,530,593	5,115,595	2,168,780	2,946,815	1,612,482	433,756	1,178,726		
	Taxed under miscellaneous provisions.....	6	103,786	18,000	85,786			18,885			18,885	
	Total.....	42	7,614,662	2,148,936	5,465,726	2,429,290	2,950,650	1,685,003	485,858	1,180,260	18,885	

FISH CANNING AND PRESERVING											
24	Taxed under first bracket only	1	7,497	6,522	975	975			195	195	
	Taxed under second bracket only										
	Taxed under both first and second brackets	2	91,550	18,852	72,698	13,280	59,418		26,423	2,656	23,767
	Taxed under miscellaneous provisions	1	16,168	3,000	13,168			13,168	2,634		2,634
	Total	4	115,215	28,374	86,841	14,255	59,418	13,168	29,252	2,851	23,767
FRUIT AND VEGETABLE CANNING AND PRESERVING, ETC.											
25	Taxed under first bracket only	41	5,172,318	4,018,348	1,153,970	1,153,970			230,794	230,794	
	Taxed under second bracket only	1	3,957	3,607	350		350		140		140
	Taxed under both first and second brackets	14	5,442,182	1,601,182	3,841,000	2,296,785	1,544,215		1,077,043	459,357	617,686
	Taxed under miscellaneous provisions	7	126,131	21,000	105,131			105,131	22,734		22,734
	Total	63	10,744,588	5,644,137	5,100,451	3,450,755	1,544,565	105,131	1,330,711	690,151	617,826
MEAT PACKING, ETC.											
26	Taxed under first bracket only	73	5,224,974	3,286,599	1,938,375	1,938,375			387,675	387,675	
	Taxed under second bracket only	1	5,372	5,002	370		370		148		148
	Taxed under both first and second brackets	88	4,475,602	1,295,455	3,180,147	1,648,000	1,532,087		942,447	329,612	612,835
	Taxed under miscellaneous provisions	16	322,922	48,000	274,922			274,922	59,751		59,751
	Total	128	10,028,870	4,635,056	5,393,814	3,586,435	1,532,457	274,922	1,390,021	717,287	612,983
POULTRY AND EGGS, PACKED											
27	Taxed under first bracket only										
	Taxed under second bracket only										
	Taxed under both first and second brackets										
	Taxed under miscellaneous provisions										
	Total										
SUGAR MAKING AND REFINING, CANE AND BEET											
28	Taxed under first bracket only	4	1,370,710	863,750	506,960	506,960			101,392	101,392	
	Taxed under second bracket only										
	Taxed under both first and second brackets	1	2,990,000	750,602	2,239,398	1,118,590	1,120,808		672,041	223,718	448,323
	Taxed under miscellaneous provisions										
	Total	5	4,360,710	1,614,352	2,746,358	1,625,550	1,120,808		773,433	325,110	448,323

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

MANUFACTURING—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
	FOOD PRODUCTS, LIQUORS, AND TOBACCO—Continued.											
	ICE MANUFACTURING, ETC.											
30	Taxed under first bracket only	238	\$3,078,811	\$5,196,541	\$2,880,270	\$2,880,270			\$576,054	\$576,054		
	Taxed under second bracket only	12	62,070	54,647	7,423		\$7,423		2,969		\$2,969	
	Taxed under both first and second brackets	174	3,961,968	3,016,701	5,945,287	3,171,665	2,773,622		1,743,782	634,333	1,109,449	
	Taxed under miscellaneous provisions	63	1,127,220	189,000	988,220			\$938,220	220,632			\$220,632
	Total	487	18,228,089	8,456,899	9,771,200	6,061,935	2,781,045	938,220	2,543,437	1,210,387	1,112,418	220,632
	SOFT DRINKS, ETC.											
40	Taxed under first bracket only	30	3,207,243	2,454,688	752,555	752,555			150,511	150,511		
	Taxed under second bracket only	7	30,076	24,749	5,327		5,327		2,131		2,131	
	Taxed under both first and second brackets	38	2,240,969	621,659	1,619,330	666,450	952,880		514,442	133,290	381,152	
	Taxed under miscellaneous provisions	35	595,982	105,000	490,982			490,982	127,243			127,243
	Total	110	6,074,290	3,206,096	2,868,194	1,419,005	958,207	490,982	794,327	283,801	383,283	127,243
	BREWERIES AND DISTILLERIES, ETC.											
41	Taxed under first bracket only	39	2,862,967	1,816,167	1,046,800	1,046,800			209,360	209,360		
	Taxed under second bracket only	1	6,142	3,327	2,815		2,815		1,126		1,126	
	Taxed under both first and second brackets	16	2,447,595	534,110	1,913,485	672,845	1,240,640		630,825	134,569	496,256	
	Taxed under miscellaneous provisions	11	248,423	33,000	215,423			215,423	58,760			58,760
	Total	67	5,565,127	2,386,604	3,178,523	1,719,645	1,243,455	215,423	900,071	343,929	497,382	58,760

TOBACCO.											
42	Taxed under first bracket only	47	45,458,264	29,209,389	16,148,875	16,148,875			3,229,775	3,229,775	
	Taxed under second bracket only	1	3,749	3,489	260		260	104		104	
	Taxed under both first and second brackets	27	29,111,567	7,812,285	21,299,282	11,526,705	9,772,577	6,214,372	2,305,341	3,909,031	
	Taxed under miscellaneous provisions	10	177,890	30,000	147,890			147,890	32,131		32,131
	Total	85	74,751,470	37,155,163	37,596,307	27,675,580	9,772,837	147,890	9,476,382	5,535,116	3,909,135
ALL OTHER FOOD PRODUCTS.											
43	Taxed under first bracket only	88	12,490,451	7,404,536	5,085,915	5,085,915			1,017,183	1,017,183	
	Taxed under second bracket only	6	32,394	26,862	5,532		5,532	2,213		2,213	
	Taxed under both first and second brackets	43	10,026,786	2,973,169	7,053,617	4,135,190	2,918,427	1,994,409	827,038	1,167,371	
	Taxed under miscellaneous provisions	16	580,336	48,000	582,336			532,336	172,688		172,688
	Total	153	23,129,967	10,462,567	12,677,400	9,221,105	2,923,959	532,336	3,186,493	1,844,221	1,169,584
TEXTILES AND TEXTILE PRODUCTS.											
TEXTILE FABRICS.											
<i>Cotton goods, etc.</i>											
44	Taxed under first bracket only	129	40,900,396	24,677,431	16,222,965	16,222,965			3,244,593	3,244,593	
	Taxed under second bracket only	2	299,684	278,869	20,825		20,825	8,330		8,330	
	Taxed under both first and second brackets	49	19,955,240	5,514,965	14,440,275	7,905,505	6,534,770	4,195,009	1,581,101	2,613,908	
	Taxed under miscellaneous provisions	4	76,479	12,000	64,479			64,479	15,576		15,576
	Total	184	61,231,799	30,483,255	30,748,544	24,128,470	6,555,595	64,479	7,463,508	4,825,694	2,622,238
<i>Woolen and worsted goods, etc.</i>											
45	Taxed under first bracket only	76	11,903,370	6,702,275	5,201,095	5,201,095			1,040,219	1,040,219	
	Taxed under second bracket only										
	Taxed under both first and second brackets	52	17,511,280	4,408,500	13,102,780	6,212,740	6,890,040	3,998,564	1,242,548	2,756,016	
	Taxed under miscellaneous provisions	2	39,509	6,000	33,509			33,509	7,397		7,397
	Total	130	29,454,159	11,116,775	18,337,384	11,413,835	6,890,040	33,509	5,046,180	2,282,767	2,756,016

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

MANUFACTURING—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions	Total.	First bracket	bracket.	Under miscellaneous provisions.
	TEXTILES AND TEXTILE PRODUCTS—Continued.											
	TEXTILE FABRICS—continued.											
	Silk goods, etc.											
46	Taxed under first bracket only	53	\$10,985,084	\$6,758,894	\$4,226,190	\$4,226,190			\$845,238	\$845,238		
	Taxed under second bracket only	1	5,863	4,583	1,280		\$1,280		512		\$512	
	Total under both first and second brackets	39	5,798,785	1,559,248	4,239,537	2,046,405	2,193,132		1,286,534	409,281	877,253	
	Taxed under miscellaneous provisions	11	197,355	33,000	164,355			\$164,355	41,971			\$41,971
	Total	104	16,987,087	8,355,725	8,631,362	6,272,595	2,194,412	164,355	2,174,255	1,254,519	877,765	41,971
	Felt goods and products, except hats.											
47	Taxed under first bracket only	9	1,428,877	1,159,667	269,210	269,210			53,842	53,842		
	Taxed under second bracket only	1	4,333	4,201	132		132		53		53	
	Total under both first and second brackets											
	Taxed under miscellaneous provisions											
	Total	10	1,433,210	1,663,868	269,342	269,210	132		53,895	53,842	53	
	Linen and flax, etc.											
48	Taxed under first bracket only											
	Taxed under second bracket only											
	Total under both first and second brackets	1	72,011	24,966	47,045	29,950	17,095		12,828	5,990	6,838	
	Taxed under miscellaneous provisions											
	Total	1	72,011	24,966	47,045	29,950	17,095		12,828	5,990	6,838	

<i>All other textile fabrics.</i>											
40	Taxed under first bracket only	146	24,285,465	17,730,905	6,554,560	6,554,560		1,310,912	1,310,912		
	Taxed under second bracket only	8	52,370	33,427	18,943	18,943		7,577	7,577	7,577	
	Taxed under both first and second brackets	96	45,804,117	11,120,997	34,683,120	15,980,860	18,702,260	10,677,076	3,196,172	7,480,904	
	Taxed under miscellaneous provisions	35	1,188,799	105,000	1,083,799		1,083,799	251,443			251,443
	Total	285	71,330,751	28,990,329	42,340,422	22,535,420	18,721,203	12,247,008	4,507,084	7,488,481	251,443
<i>Fur goods and fur products, main business not precisely defined, etc.</i>											
50	Taxed under first bracket only	17	729,777	204,052	525,725	525,725		105,145	105,145		
	Taxed under second bracket only	7	31,694	26,574	5,120	5,120		2,048		2,048	
	Taxed under both first and second brackets	7	1,488,351	307,801	1,180,550	413,850	766,700	389,450	82,770	306,680	
	Taxed under miscellaneous provisions	4	29,783	12,000	17,783			3,557			3,557
	Total	35	2,279,605	550,427	1,729,178	939,575	771,820	500,200	187,915	306,728	3,557
TEXTILE PRODUCTS, OTHER THAN CLOTHING.											
<i>Carpets, rugs, mattings, etc.</i>											
51	Taxed under first bracket only	18	5,321,629	3,360,529	1,961,100	1,961,100		392,220	392,220		
	Taxed under second bracket only	2	9,091	7,128	1,963	1,963		785		785	
	Taxed under both first and second brackets	12	10,879,252	3,496,655	7,382,597	4,981,465	2,401,132	1,956,746	996,293	960,453	
	Taxed under miscellaneous provisions										
	Total	32	16,209,972	6,864,312	9,345,660	6,942,565	2,403,095	2,349,751	1,388,513	961,238	
<i>Cordage and twine.</i>											
52	Taxed under first bracket only	7	456,748	318,798	137,950	137,950		27,590	27,590		
	Taxed under second bracket only										
	Taxed under both first and second brackets	3	54,263	27,726	26,537	19,090	7,447	6,797	3,818	2,979	
	Taxed under miscellaneous provisions	2	58,861	6,000	52,861		52,861	17,394			17,394
	Total	12	569,872	352,524	217,384	157,040	7,447	51,781	31,408	2,979	17,394

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

MANUFACTURING—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
	TEXTILES AND TEXTILE PRODUCTS—Continued.											
	TEXTILE PRODUCTS OTHER THAN CLOTHING—continued.											
	<i>Artificial leather, oilcloth, linoleum, etc.</i>											
53	Taxed under first bracket only.....	4	\$449,938	\$157,768	\$292,170	\$292,170			\$58,434	\$58,434		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....	1	26,878	3,000	23,878			\$23,878	6,151			\$6,151
	Total.....	5	476,816	160,768	316,048	292,170		23,878	64,585	58,434		6,151
	<i>All other textile products other than clothing.</i>											
54	Taxed under first bracket only.....	49	5,250,149	2,996,919	2,253,230	2,263,230			450,646	450,646		
	Taxed under second bracket only.....	7	34,809	30,874	3,935			\$3,935	1,574			\$1,574
	Taxed under both first and second brackets.....	20	2,768,765	800,080	1,968,685	1,092,020	876,665		569,070	218,404	350,666	
	Taxed under miscellaneous provisions.....	16	219,625	48,000	171,625			171,625	44,471			44,471
	Total.....	92	8,273,348	3,875,873	4,397,475	3,345,250	880,600	171,625	1,065,761	669,050	352,240	44,471
	CLOTHING.											
	<i>Custom-made clothing, etc.</i>											
55	Taxed under first bracket only.....	24	1,370,832	733,712	637,120	637,120			127,424	127,424		
	Taxed under second bracket only.....	2	7,783	7,611	172				69			69

	Taxed under both first and second brackets	13	745,060	186,195	608,865	106,795	502,070		222,187	21,359	200,828	
	Taxed under miscellaneous provisions	9	175,207	27,000	148,207			148,207	29,282			39,282
	Total	48	2,298,882	904,518	1,394,364	743,915	502,242	148,207	388,962	148,783	200,897	39,282
	FACTORY-MADE CLOTHING.											
	<i>Men's clothing, suits, overcoats</i>											
86	Taxed under first bracket only	31	3,750,200	2,438,685	1,311,515	1,311,515			262,303	262,303		
	Taxed under second bracket only	5	24,400	21,100	3,300		3,300		1,320		1,320	
	Taxed under both first and second brackets	14	742,715	280,728	461,987	316,075	145,912		121,580	63,215	58,365	
	Taxed under miscellaneous provisions	2	45,526	6,000	39,526			39,526	3,549			3,549
	Total	52	4,562,841	2,746,513	1,816,328	1,627,590	149,212	39,526	388,752	325,518	59,685	3,549
	<i>Women's clothing, suits, coats, skirts.</i>											
87	Taxed under first bracket only	49	1,145,057	830,262	314,795	314,795			62,959	62,959		
	Taxed under second bracket only	11	53,875	47,127	6,748		6,748		2,699		2,699	
	Taxed under both first and second brackets	22	1,546,989	610,547	936,442	755,240	181,202		223,529	161,048	72,481	
	Taxed under miscellaneous provisions	12	194,776	36,000	158,776			158,776	37,261			37,261
	Total	94	2,940,697	1,523,936	1,416,761	1,070,035	187,950	158,776	326,448	214,007	75,180	37,261
	<i>Hats and caps, etc.</i>											
88	Taxed under first bracket only	16	929,644	482,484	447,160	447,160			89,432	89,432		
	Taxed under second bracket only	2	11,059	7,501	3,558		3,558		1,423		1,423	
	Taxed under both first and second brackets	11	789,459	299,817	489,642	367,225	122,417		122,412	73,445	48,967	
	Taxed under miscellaneous provisions	13	160,011	39,000	121,011			121,011	22,917			22,917
	Total	42	1,890,173	828,802	1,061,371	814,385	125,975	121,011	236,184	162,877	50,390	22,917
	<i>Corsets.</i>											
89	Taxed under first bracket only	19	1,386,886	916,641	470,245	470,245			94,049	94,049		
	Taxed under second bracket only	2	9,878	9,211	667		667		267		267	
	Taxed under both first and second brackets	9	692,859	186,489	506,370	212,230	294,140		160,102	42,446	117,656	
	Taxed under miscellaneous provisions											
	Total	30	2,089,623	1,112,341	977,282	682,475	294,807		254,418	136,495	117,923	

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

MANUFACTURING—Continued.

Serial No	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
	TEXTILES AND TEXTILE PRODUCTS—Continued.											
	FACTORY-MADE CLOTHING—contd.											
	Shirts, collars, cuffs.											
60	Taxed under first bracket only	12	\$1,138,592	\$776,997	\$361,595	\$361,595		\$72,319	\$72,319			
	Taxed under second bracket only	1	5,889	4,966	923		\$923	369		\$369		
	Taxed under both first and second brackets	2	1,418,858	516,903	901,955	760,360	141,595	208,710	152,072	56,638		
	Taxed under miscellaneous provisions	1	20,255	3,000	17,255		\$17,255	3,502			\$3,502	
	Total	16	2,583,594	1,301,866	1,281,728	1,121,955	142,518	284,900	224,391	57,007	3,502	
	Hosiery and all knit goods.											
61	Taxed under first bracket only	100	8,387,104	4,260,769	4,126,335	4,126,335		825,267	825,267			
	Taxed under second bracket only	107	37,252	28,340	8,912		8,912	3,565		3,565		
	Taxed under both first and second brackets	69	12,372,445	2,626,830	9,745,615	3,422,725	6,322,890	3,213,701	684,545	2,529,156		
	Taxed under miscellaneous provisions	29	528,431	87,000	441,431		441,431	106,214			106,214	
	Total	305	21,325,232	7,002,939	14,322,293	7,549,060	6,331,802	4,148,747	1,509,812	2,532,721	106,214	
	All other clothing.											
62	Taxed under first bracket only	63	7,593,419	4,881,259	2,712,160	2,712,160		542,432	542,432			
	Taxed under second bracket only	9	45,880	40,695	5,185		5,185	2,074		2,074		
	Taxed under both first and second brackets	45	2,304,096	974,204	2,329,892	1,190,840	1,139,052	693,789	238,168	455,621		

	Taxed under miscellaneous provisions	18	238,363	54,000	184,363			184,363	42,373			42,373
	Total	185	11,181,738	5,950,158	5,231,600	3,933,000	1,144,237	184,363	1,280,668	780,600	457,695	42,373
	LEATHER AND LEATHER PRODUCTS.											
	BOOTS, SHOES, CUT STOCK, AND FINDINGS.											
63	Taxed under first bracket only	131	15,390,699	10,085,159	5,305,540	5,305,540			1,061,108	1,061,108		
	Taxed under second bracket only	8	44,504	37,299	7,205		7,205		2,882		2,882	
	Taxed under both first and second brackets	93	15,961,600	4,496,708	11,464,892	6,107,725	5,357,167		3,364,412	1,221,545	2,142,867	
	Taxed under miscellaneous provisions	17	244,655	51,000	193,655			193,655	41,715			41,715
	Total	249	31,641,458	14,670,166	16,971,292	11,413,265	5,364,372	193,655	4,470,117	2,282,653	2,145,749	41,715
	GLOVES.											
64	Taxed under first bracket only	1	17,479	11,109	6,370	6,370			1,274	1,274		
	Taxed under second bracket only	2	5,519	4,586	933		933		373		373	
	Taxed under both first and second brackets	3	35,191	14,999	20,192	15,000	5,192		5,077	3,000	2,077	
	Taxed under miscellaneous provisions											
	Total	6	58,189	30,694	27,495	21,370	6,125		6,724	4,274	2,450	
	SADDLERY AND HARNESS.											
65	Taxed under first bracket only	2	60,656	35,396	25,260	25,260			5,052	5,052		
	Taxed under second bracket only	1	3,881	3,666	215		215		86		86	
	Taxed under both first and second brackets	3	17,447	11,767	5,680	2,655	3,025		1,741	531	1,210	
	Taxed under miscellaneous provisions											
	Total	6	81,984	50,829	31,155	27,915	3,240		6,879	5,583	1,296	
	TRUNKS AND VALISES.											
66	Taxed under first bracket only	6	100,389	71,584	28,805	28,805			5,761	5,761		
	Taxed under second bracket only											
	Taxed under both first and second brackets											
	Taxed under miscellaneous provisions											
	Total	6	100,389	71,584	28,805	28,805			5,761	5,761		

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

MANUFACTURING—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
	LEATHER AND LEATHER PRODUCTS—Continued.											
	TRUNKS AND VALISES—continued.											
	<i>All other leather and leather products.</i>											
67	Taxed under first bracket only.....	37	\$8,749,036	\$5,343,131	\$3,405,905	\$3,405,905			\$681,181	\$681,181		
	Taxed under second bracket only.....	1	5,057	4,025	1,032		\$1,032		413		\$413	
	Taxed under both first and second brackets.....	25	4,900,333	1,236,323	3,664,010	1,674,465	1,989,545		1,130,711	334,893	795,818	
	Taxed under miscellaneous provisions.....	9	132,165	27,000	105,165			\$105,165	23,942			\$23,942
	Total.....	72	13,786,591	6,610,479	7,176,112	5,080,370	1,990,577	105,165	1,836,247	1,016,074	796,231	23,942
	RUBBER AND RUBBER GOODS; ALSO CELLULOID, IVORY, SHELL, AND BONE.											
	BOOTS, SHOES, AND GARMENTS.											
68	Taxed under first bracket only.....	2	218,689	131,974	86,715	86,715			17,343	17,343		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....	8	12,492	7,300	5,192	3,455	1,737		1,386	691	695	
	Taxed under miscellaneous provisions.....											
	Total.....	5	231,181	139,274	91,907	90,170	1,737		18,729	18,034	695	
	BELTING, HOSE, AND TIRES.											
69	Taxed under first bracket only.....	6	401,331	336,246	65,085	65,085			13,017	13,017		
	Taxed under second bracket only.....											

	Taxed under both first and second brackets	10	351,714	101,169	250,545	121,760	128,785		75,866	24,352	51,514	
	Taxed under miscellaneous provisions											
	Total	16	753,045	437,415	315,630	186,845	128,785		88,883	37,369	51,514	
	CELLULOID, IVORY, SHELL, AND BONE.											
70	Taxed under first bracket only	13	503,846	229,416	274,430	274,430			54,886	54,886		
	Taxed under second bracket only											
	Taxed under both first and second brackets	8	42,895	23,625	19,270	12,930	6,340		5,122	2,586	2,536	
	Taxed under miscellaneous provisions	2	40,080	6,000	34,080			34,080	7,112			7,112
	Total	18	586,821	256,041	327,780	287,360	6,340	34,080	67,120	57,472	2,706	7,112
	ALL OTHER RUBBER GOODS.											
71	Taxed under first bracket only	21	1,216,139	849,399	366,740	366,740			73,348	73,348		
	Taxed under second bracket only	1	4,247	4,137	110		110		44		44	
	Taxed under both first and second brackets	10	447,117	148,300	298,817	154,960	143,857		88,535	30,992	57,543	
	Taxed under miscellaneous provisions	4	66,799	12,000	54,799			54,799	12,937			12,937
	Total	36	1,734,302	1,013,836	720,466	521,700	143,967	54,799	174,864	104,340	57,587	12,937
	LUMBER AND WOOD PRODUCTS.											
	SAW AND PLANING MILL PRODUCTS, ETC.											
72	Taxed under first bracket only	278	14,644,746	10,242,276	4,402,470	4,402,470			880,494	880,494		
	Taxed under second bracket only	9	49,303	39,293	10,010		10,010		4,004		4,004	
	Taxed under both first and second brackets	100	6,920,773	2,206,966	4,713,807	2,628,355	2,085,452		1,359,852	525,671	834,181	
	Taxed under miscellaneous provisions	139	565,661	417,000	148,661			148,661	100,109			100,109
	Total	526	22,180,483	12,905,535	9,274,948	7,030,825	2,095,462	148,661	2,344,459	1,406,165	838,185	100,109
	<i>Furniture, all classes.</i>											
73	Taxed under first bracket only	290	7,144,380	4,617,420	2,526,960	2,526,960			505,392	505,392		
	Taxed under second bracket only	294	21,787	19,074	2,713		2,713		1,085		1,085	
	Taxed under both first and second brackets	62	5,723,595	1,820,863	3,902,732	2,273,800	1,628,932		1,106,333	454,760	651,573	
	Taxed under miscellaneous provisions	18	262,155	54,000	208,155			208,155	43,590			43,590
	Total	664	13,151,917	6,511,357	6,640,560	4,800,760	1,631,645	208,155	1,656,400	960,152	652,658	43,590

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

MANUFACTURING—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
	LUMBER AND WOOD PRODUCTS—Continued											
	AUTOMOBILE, CARRIAGE, AND WAGON BODIES, AND PARTS, ETC.											
74	Taxed under first bracket only.....	4	\$207,646	\$22,461	\$185,185	\$185,185			\$37,037	\$37,037		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....	6	128,125	39,085	89,040	43,635	\$45,405		26,889	8,727	\$18,162	
	Taxed under miscellaneous provisions.....											
	Total.....	10	335,771	61,546	274,225	228,820	45,405		63,926	45,764	18,162	
	ALL OTHER LUMBER AND WOOD PRODUCTS.											
75	Taxed under first bracket only.....	138	6,276,687	4,133,517	2,143,170	2,143,170			428,634	428,634		
	Taxed under second bracket only.....	11	55,755	48,298	7,457		7,457		2,983		2,983	
	Taxed under both first and second brackets.....	66	3,100,242	1,075,407	2,024,835	1,200,900	823,935		569,754	240,180	329,574	
	Taxed under miscellaneous provisions.....	44	511,555	132,000	379,555			\$379,555	85,961			\$85,961
	Total.....	259	9,944,239	5,389,222	4,555,017	3,344,070	831,392	379,555	1,087,332	668,814	332,557	85,961
	PAPER, PULP, AND PRODUCTS.											
	ALL PAPER, PULP, PAPER PRODUCTS, ETC.											
76	Taxed under first bracket only.....	148	21,628,571	13,012,196	8,616,375	8,616,375			1,723,275	1,723,275		
	Taxed under second bracket only.....	8	62,206	52,316	9,890		9,890		3,956		3,956	

	Taxed under both first and second brackets	74	8,550,800	2,476,745	5,874,055	3,221,145	2,652,910		1,705,393	644,229	1,061,164	
	Taxed under miscellaneous provisions	30	519,875	90,000	429,875			429,875	94,894			94,894
	Total	260	30,561,452	15,631,257	14,930,195	11,837,520	2,662,800	429,875	3,527,518	2,367,504	1,065,120	94,894
	PRINTING AND PUBLISHING.											
	GENERAL PRINTING AND PUBLISHING.											
77	Taxed under first bracket only	563	27,315,089	17,544,394	9,770,695	9,770,695			1,954,139	1,954,139		
	Taxed under second bracket only	52	296,126	247,986	48,140		48,410		19,256		19,256	
	Taxed under both first and second brackets	384	54,393,651	16,034,744	38,358,907	21,305,665	17,053,242		11,082,430	4,261,133	6,821,297	
	Taxed under miscellaneous provisions	223	10,438,675	669,000	9,769,675			9,769,675	2,550,860			2,550,860
	Total	1,222	92,443,541	34,496,124	57,947,417	31,076,360	17,101,382	9,769,675	15,606,685	6,215,272	6,840,553	2,550,860
	COMBINATIONS OF PAPER, MANUFACTURING AND PRINTING, MAIN BUSINESS NOT PRECISELY DEFINED.											
78	Taxed under first bracket only	27	3,289,365	1,621,805	1,667,560	1,667,560			333,512	333,512		
	Taxed under second bracket only											
	Taxed under both first and second brackets	6	710,082	195,610	514,472	248,425	266,047		156,104	49,685	106,419	
	Taxed under miscellaneous provisions	1	14,590	3,000	11,590			11,590	2,318			2,318
	Total	34	4,014,037	1,820,415	2,193,622	1,915,985	266,047	11,590	491,934	383,197	106,419	2,318
	SPECIAL PROCESS AND TRIBUTARY INDUSTRIES, ETC.											
79	Taxed under first bracket only	111	6,618,918	4,150,798	2,468,120	2,468,120			493,624	493,624		
	Taxed under second bracket only	17	85,779	65,451	20,328		20,328		8,131		8,131	
	Taxed under both first and second brackets	61	3,553,282	1,275,072	2,278,210	1,458,565	819,045		619,571	291,713	327,858	
	Taxed under miscellaneous provisions	38	438,039	114,000	324,039			324,039	68,320			68,320
	Total	227	10,696,018	5,605,321	5,090,697	3,926,685	839,973	324,039	1,189,646	785,337	335,969	68,320

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

MANUFACTURING—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
	CHEMICALS AND ALLIED SUBSTANCES.											
	CHEMICALS PROPER, ACIDS, AND OTHER COMPOUNDS, ETC.											
80	Taxed under first bracket only.....	48	\$8,668,724	\$4,761,484	\$3,907,240	\$3,907,240			\$781,448	\$781,448		
	Taxed under second bracket only.....	3	13,882	11,817	2,065		\$2,065		826		\$826	
	Taxed under both first and second brackets.....	26	3,197,628	739,311	2,458,317	913,970	1,544,347		800,533	182,794	617,739	
	Taxed under miscellaneous provisions.....	10	595,764	30,000	565,764			\$565,764	165,242			\$165,242
	Total.....	87	12,475,998	5,542,612	6,933,386	4,821,210	1,546,412	565,764	1,748,649	964,242	618,565	165,242
	PAINTS AND VARNISHES, ETC.											
81	Taxed under first bracket only.....	64	3,581,409	2,373,274	1,208,135	1,208,135			241,627	241,627		
	Taxed under second bracket only.....	1	3,734	3,247	487		487		195		195	
	Taxed under both first and second brackets.....	19	1,731,126	611,703	1,119,423	776,170	343,253		292,535	155,234	137,301	
	Taxed under miscellaneous provisions.....	6	82,395	18,000	64,395			64,395	15,436			15,436
	Total.....	90	5,398,664	3,006,224	2,392,440	1,984,305	343,740	64,395	549,793	396,861	137,496	15,436
	OILS, VEGETABLE AND ANIMAL, ETC.											
82	Taxed under first bracket only.....	16	635,052	562,257	72,795	72,795			14,559	14,559		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....	9	682,934	459,262	223,672	150,995	72,677		59,270	30,199	29,071	
	Taxed under miscellaneous provisions.....	3	106,511	9,000	97,511			97,511	9,108			9,108
	Total.....	28	1,424,497	1,030,519	393,978	223,790	72,677	97,511	82,937	44,758	29,071	9,108

PETROLEUM AND MINERAL OIL REFINING AND PRODUCTS.											
83	Taxed under first bracket only.....	28	12,256,889	9,818,954	2,437,935	2,437,935			487,587	487,587	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....	13	8,280,090	2,197,390	6,082,700	3,198,610	2,884,090		1,793,358	639,722	1,153,636
	Taxed under miscellaneous provisions.....	6	70,235	18,000	52,235			\$52,235	8,747		8,747
	Total.....	47	20,607,214	12,034,344	8,572,870	5,636,545	2,884,090	52,235	2,289,692	1,127,309	1,153,636
SOAPS.											
84	Taxed under first bracket only.....	11	668,985	424,330	244,655	244,655			48,931	48,931	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....	11	2,936,735	891,278	2,045,457	1,254,405	791,052		567,302	250,881	316,421
	Taxed under miscellaneous provisions.....	1	15,168	3,000	12,168			12,168	2,434		2,434
	Total.....	23	3,620,888	1,318,608	2,302,280	1,499,060	791,052	12,168	618,667	299,812	316,421
FERTILIZERS.											
85	Taxed under first bracket only.....	12	732,799	475,539	257,260	257,260			51,452	51,452	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....										
	Total.....	12	732,799	475,539	257,260	257,260			51,452	51,452	
ALL OTHER CHEMICALS AND ALLIED SUBSTANCES.											
86	Taxed under first bracket only.....	145	24,452,369	12,378,869	12,073,500	12,073,500			2,414,700	2,414,700	
	Taxed under second bracket only.....	11	65,030	47,805	17,225		17,225		6,890		6,890
	Taxed under both first and second brackets.....	116	31,740,562	8,441,192	23,299,370	11,547,370	11,752,000		7,010,274	2,309,474	4,700,800
	Taxed under miscellaneous provisions.....	68	1,567,739	204,000	1,363,739			1,363,739	374,426		374,426
	Total.....	340	57,825,700	21,071,866	36,753,834	23,620,870	11,769,225	1,363,739	9,806,290	4,724,174	4,707,690

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

MANUFACTURING—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
	STONE, CLAY, AND GLASS PRODUCTS.											
	CUT BUILDING STONE, CRUSHED STONE, ETC.											
87	Taxed under first bracket only.....	119	\$14,976,021	\$9,651,016	\$5,325,005	\$5,325,005			\$1,065,001	\$1,065,001		
	Taxed under second bracket only.....	12	71,975	57,263	14,712		14,712		5,885		5,885	
	Taxed under both first and second brackets.....	56	4,212,080	1,106,608	3,105,472	1,270,255	1,835,217		988,138	254,051	734,087	
	Taxed under miscellaneous provisions.....	53	658,094	159,000	499,094			499,094	107,693			107,693
	Total.....	240	19,918,170	10,973,887	8,944,283	6,595,260	1,849,929	499,094	2,166,717	1,319,052	739,972	107,693
	BRICK, TILE, TERRA COTTA, FIRE BRICK, ETC.											
88	Taxed under first bracket only.....	116	6,877,880	4,419,630	2,458,250	2,458,250			491,650	491,650		
	Taxed under second bracket only.....	4	29,114	21,274	7,840		7,840		3,136		3,136	
	Taxed under both first and second brackets.....	84	7,027,995	2,244,408	4,783,588	2,743,710	2,039,878		1,364,693	548,742	815,951	
	Taxed under miscellaneous provisions.....	16	246,091	48,000	198,091			198,091	46,712			46,712
	Total.....	220	14,181,080	6,733,312	7,447,769	5,201,960	2,047,718	198,091	1,906,191	1,040,392	819,067	46,712
	GLASS AND GLASS PRODUCTS.											
	Glass manufacture, plate or window glass, etc.											
89	Taxed under first bracket only.....	49	10,604,073	7,246,978	3,357,095	3,357,095			671,419	671,419		
	Taxed under second bracket only.....	5	23,365	20,880	2,485		2,485		994		994	
	Taxed under both first and second brackets.....	27	5,405,458	1,620,586	3,784,872	2,229,410	1,555,462		1,068,067	445,882	622,185	

	Taxed under miscellaneous provisions.....	6	156,971	18,000	138,971			138,971	39,816			39,816
	Total.....	87	16,189,867	8,906,444	7,283,423	5,586,505	1,557,947	138,971	1,780,296	1,117,301	623,179	39,816
	<i>Combinations of stone, clay, and glass manufacture.</i>											
90	Taxed under first bracket only.....	3	59,323	51,893	7,430	7,430			1,486	1,486		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....	1	210,196	68,426	141,770	95,140	46,630		37,680	19,028	18,652	
	Taxed under miscellaneous provisions.....											
	Total.....	4	269,519	120,319	149,200	102,570	46,630		39,166	20,514	18,652	
	METAL MANUFACTURE.—METAL PRODUCTS OF IRON AND STEEL, ETC.											
	SMELTING FROM THE ORE, CRUDE OR REFINED METAL PRODUCTION, ETC											
91	Taxed under first bracket only.....	1	27,865	22,270	5,595	5,595			1,119	1,119		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....	1	35,211	12,506	22,705	11,260	11,445		6,830	2,252	4,578	
	Taxed under miscellaneous provisions.....											
	Total.....	2	63,076	34,776	28,300	16,855	11,445		7,949	3,371	4,578	
	GENERAL OR STOCK PRODUCTS OR FORMS MADE IN POUNDRIES OR ROLLING MILLS, ETC.											
92	Taxed under first bracket only.....	140	11,113,328	7,752,328	3,361,000	3,361,000			672,200	672,200		
	Taxed under second bracket only.....	7	35,793	31,608	4,185		4,185		1,674		1,674	
	Taxed under both first and second brackets.....	57	4,773,836	1,367,851	3,405,985	1,624,450	1,781,535		1,037,504	324,890	712,614	
	Taxed under miscellaneous provisions.....	19	704,221	57,000	647,221			647,221	217,528			217,528
	Total.....	223	16,627,178	9,208,787	7,418,391	4,985,450	1,785,720	647,221	1,928,906	997,090	714,288	217,528

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

MANUFACTURING—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
93	METAL MANUFACTURE.—METAL PRODUCTS OF IRON AND STEEL, ETC.—Continued.											
	AGRICULTURAL MACHINERY, STEAM APPLIANCES, CONSTRUCTION MACHINERY, ETC.											
	Taxed under first bracket only.....	\$118	\$15,321,942	\$9,987,417	\$5,334,525	\$5,334,525			\$1,066,905	\$1,066,905		
	Taxed under second bracket only.....	2	9,664	8,864	800		\$800		320		\$320	
	Taxed under both first and second brackets.....	28	2,758,349	763,737	1,994,612	935,635	1,058,977		610,718	187,127	423,591	
Taxed under miscellaneous provisions.....	14	475,326	42,000	433,326			\$433,326	62,810			\$62,810	
Total.....	162	18,565,281	10,802,018	7,763,263	6,270,160	1,059,777	433,326	1,740,753	1,254,032	423,911	62,810	
94	METAL-WORKING AND PAPER-MAKING MACHINERY, HEAVY ORDNANCE, ROLLING STOCK, SAFES, VAULTS, ETC.											
	Taxed under first bracket only.....	73	29,087,237	22,283,712	6,800,525	6,800,525			1,360,105	1,360,105		
	Taxed under second bracket only.....	1	3,958	3,481	477		477		191		191	
	Taxed under both first and second brackets.....	53	18,610,278	5,260,283	13,349,995	7,493,205	5,856,790		3,841,357	1,498,641	2,342,716	
	Taxed under miscellaneous provisions.....	14	592,700	42,000	550,700			550,700	95,675			95,675
Total.....	141	48,294,173	27,592,476	20,701,697	14,293,730	5,857,267	550,700	5,297,328	2,858,746	2,342,907	95,675	

GENERAL ELECTRIC MACHINERY, STATIONARY AND MARINE ENGINES REFRIGERATING MACHINERY, ETC.											
95	Taxed under first bracket only	26	2,113,203	1,635,363	477,840	477,840			95,568	95,568	
	Taxed under second bracket only										
	Taxed under both first and second brackets	21	3,204,792	879,190	2,325,602	1,162,035	1,163,567		697,834	232,407	465,427
	Taxed under miscellaneous provisions	9	128,284	27,000	101,284			101,284	22,686		22,686
	Total	56	5,446,279	2,541,553	2,904,726	1,639,875	1,163,567	101,284	816,088	327,975	465,427
MOTOR VEHICLES AND SPARE PARTS.											
96	Taxed under first bracket only	36	29,827,150	17,982,210	11,844,940	11,844,940			2,368,988	2,368,988	
	Taxed under second bracket only	4	21,297	18,507	2,790		2,790		1,116		1,116
	Taxed under both first and second brackets	18	107,925,079	18,679,192	89,245,887	27,883,775	61,362,112		30,121,600	5,576,755	24,544,845
	Taxed under miscellaneous provisions	9	193,358	27,000	166,358			166,358	42,810		42,810
	Total	67	137,966,884	36,706,909	101,259,975	39,728,715	61,364,902	166,358	32,534,514	7,945,743	24,545,961
BOOT AND SHOE MACHINERY, TYPEWRITERS AND CALCULATING MACHINES, GAS AND ELECTRICAL FIXTURES, ETC.											
97	Taxed under first bracket only	42	8,795,536	5,910,541	2,884,995	2,884,995			576,999	576,999	
	Taxed under second bracket only	4	44,025	23,018	21,007		21,007		8,403		8,403
	Taxed under both first and second brackets	26	1,518,980	477,215	1,041,765	521,865	519,900		312,333	104,373	207,960
	Taxed under miscellaneous provisions	16	191,038	48,000	143,038			143,038	27,691		27,691
	Total	88	10,549,579	6,458,774	4,090,805	3,406,860	540,907	143,038	925,426	681,372	216,363
METAL FURNITURE, ORNAMENTAL IRONWORK, SEWING MACHINES, ETC.											
98	Taxed under first bracket only	11	1,130,000	761,650	368,350	368,350			73,670	73,670	
	Taxed under second bracket only	1	4,762	4,599	163		163		65		65
	Taxed under both first and second brackets	7	656,431	116,941	539,490	122,895	416,595		191,217	24,579	166,638
	Taxed under miscellaneous provisions	7	75,005	21,000	54,005			54,005	10,527		10,527
	Total	26	1,866,198	904,190	962,008	491,245	416,758	54,005	275,479	98,249	166,703

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

MANUFACTURING—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
99	METAL MANUFACTURE.—METAL PRODUCTS OF IRON AND STEEL, ETC.—Continued.											
	FIREARMS, HARDWARE, CUTLERY, HAND AND MACHINE TOOLS, GAUGES, ETC.											
	Taxed under first bracket only.....	36	\$3,726,852	\$2,085,707	\$1,641,145	\$1,641,145			\$328,229	\$328,229		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....	10	5,030,621	1,256,454	3,774,167	1,800,675	\$1,964,492		1,147,732	361,935	\$785,797	
Taxed under miscellaneous provisions.....	4	174,586	12,000	162,586			\$162,586	56,750			\$56,750	
Total.....	50	8,932,059	3,354,161	5,577,898	3,450,820	1,964,492	162,586	1,532,711	690,164	785,797	56,750	
	ALL OTHER METAL PRODUCTS.											
100	Taxed under first bracket only.....	220	20,376,158	12,119,563	8,256,595	8,256,595			1,651,319	1,651,319		
	Taxed under second bracket only.....	12	67,629	58,247	9,382		9,382		3,753		3,753	
	Taxed under both first and second brackets.....	103	13,877,927	4,435,094	9,442,833	5,845,475	3,597,358		2,608,038	1,169,095	1,438,943	
	Taxed under miscellaneous provisions.....	55	2,582,889	165,000	2,417,889			2,417,889	869,813			869,813
	Total.....	390	36,904,603	16,777,904	20,126,699	14,102,070	3,606,740	2,417,889	5,132,923	2,820,414	1,442,696	869,813
	METAL PRODUCTS, NOT IRON OR STEEL.											
	BASE METALS, SMELTING AND REFINING, ETC.											
101	Taxed under first bracket only.....	35	3,693,553	2,514,368	1,179,185	1,179,185			235,837	235,837		
	Taxed under second bracket only.....	4	21,305	18,298	3,007		3,007		1,203		1,203	

	Taxed under both first and second brackets	10	2,502,297	800,907	1,701,390	1,126,350	575,040	455,286	225,270	230,016	
	Taxed under miscellaneous provisions	6	127,572	18,000	109,572			109,572	29,360		29,360
	Total	55	6,344,727	3,351,573	2,993,154	2,305,535	578,047	109,572	721,686	461,107	231,219
	AIRPLANES COMPLETE OR PARTS.										
102	Taxed under first bracket only	2	609,318	472,148	137,170	137,170		27,434	27,434		
	Taxed under second bracket only										
	Taxed under both first and second brackets	2	94,274	35,692	58,582	38,535	20,047	15,726	7,707	8,019	
	Taxed under miscellaneous provisions	2	39,747	6,000	33,747			33,747	6,665		6,665
	Total	6	743,239	513,840	229,499	175,705	20,047	33,747	49,825	35,141	8,019
	PRECIOUS METALS, SMELTING, REFINING, ETC.										
103	Taxed under first bracket only	41	2,079,723	1,317,348	762,375	762,375		152,475	152,475		
	Taxed under second bracket only	6	27,476	24,566	2,910		2,910	1,164		1,164	
	Taxed under both first and second brackets	14	745,099	257,114	487,985	280,665	207,320	139,061	56,133	82,928	
	Taxed under miscellaneous provisions	9	137,458	27,000	110,458			110,458	20,983		20,983
	Total	70	2,989,756	1,626,028	1,363,728	1,043,040	210,230	110,458	313,683	208,608	84,092
	ALL OTHER MANUFACTURING CONCERNS.										
	ALL OTHER MANUFACTURING, MAIN BUSINESS NOT PRECISELY DEFINED, ETC.										
104	Taxed under first bracket only	591	81,085,459	48,570,144	32,515,315	32,515,315		6,503,063	6,503,063		
	Taxed under second bracket only	46	247,941	214,346	33,595		33,595	13,438		13,438	
	Taxed under both first and second brackets	285	30,867,997	9,075,502	21,592,495	11,419,715	10,172,780	6,353,055	2,283,943	4,069,112	
	Taxed under miscellaneous provisions	143	7,511,137	429,000	7,082,137		7,082,137	990,112			990,112
	Total	1,065	119,512,534	58,288,992	61,223,542	43,935,030	10,206,375	7,082,137	13,859,668	8,787,006	4,082,550

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

CONSTRUCTION.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
105	EXCAVATION AND CONSTRUCTION UNDER OR UPON THE GROUND (NOT BUILDINGS), ETC.											
	Taxed under first bracket only	71	\$2,258,399	\$734,579	\$1,523,820	\$1,523,820			\$304,764	\$304,764		
	Taxed under second bracket only	15	76,452	65,427	11,025		\$11,025		4,410		\$4,410	
	Taxed under both first and second brackets	55	3,151,923	736,416	2,415,507	853,005	1,562,502		795,602	170,601	625,001	
	Taxed under miscellaneous provisions	105	1,983,302	315,000	1,668,302			\$1,668,302	414,399			\$414,399
	Total	246	7,470,076	1,851,422	5,618,654	2,376,825	1,573,527	1,668,302	1,519,175	475,365	629,411	414,399
106	JETTY, DAM, DRY DOCK, WHARF, BULKHEAD, ETC.											
	Taxed under first bracket only	8	563,267	438,617	124,650	124,650			24,930	24,930		
	Taxed under second bracket only	2	9,072	8,322	750		750		300		300	
	Taxed under both first and second brackets	8	663,889	191,194	469,695	226,870	242,825		142,504	45,374	97,130	
	Taxed under miscellaneous provisions	9	230,416	27,000	203,416			203,416	53,619			53,619
	Total	27	1,463,644	665,133	798,511	351,520	243,575	203,416	221,353	70,304	97,430	53,619
107	RAILROAD CONSTRUCTION, PURE OR COMBINED.											
	Taxed under first bracket only	5	120,185	81,360	38,825	38,825			7,765	7,765		
	Taxed under second bracket only											
	Taxed under both first and second brackets	5	152,946	51,899	101,047	42,350	58,697		31,949	8,470	23,479	
	Taxed under miscellaneous provisions	1	6,112	3,000	3,112			3,112	622			622
	Total	11	279,243	136,259	142,984	81,175	58,697	3,112	40,336	16,235	23,479	622

SHIPBUILDING, PURE OR COMBINED.											
106	Taxed under first bracket only	15	7,112,754	5,720,814	1,391,940	1,391,940			278,388	278,388	
	Taxed under second bracket only	2	8,857	8,147	710		710		284		284
	Taxed under both first and second brackets	3	339,381	71,299	268,082	84,445	183,637		90,344	16,889	73,455
	Taxed under miscellaneous provisions	6	4,054,918	18,000	4,036,918			4,036,918	2,232,302		2,232,302
	Total	26	11,515,910	5,818,260	5,697,650	1,476,385	184,347	4,036,918	2,601,318	295,277	73,739
BUILDINGS AND STRUCTURES ABOVE GROUND, ETC.											
109	Taxed under first bracket only	150	3,773,836	2,287,981	1,485,855	1,485,855			297,171	297,171	
	Taxed under second bracket only	60	320,794	256,792	64,002		64,002		25,601		25,601
	Taxed under both first and second brackets	94	3,284,719	1,070,504	2,214,215	882,715	1,331,500		709,143	176,543	532,600
	Taxed under miscellaneous provisions	158	2,404,550	474,000	1,930,550			1,930,550	469,783		469,783
	Total	462	9,783,899	4,089,277	5,694,622	2,368,570	1,395,502	1,930,550	1,501,698	473,714	558,201
EQUIPPING AND INSTALLING MACHINERY AND EQUIPMENT, AS ELEVATORS, CARRIER SYSTEMS, ETC.											
110	Taxed under first bracket only	73	1,183,373	720,748	462,625	462,625			92,525	92,525	
	Taxed under second bracket only	57	136,338	112,771	23,567		23,567		9,427		9,427
	Taxed under both first and second brackets	47	1,059,016	388,491	670,525	222,600	447,925		223,690	44,520	179,170
	Taxed under miscellaneous provisions	81	998,923	243,000	755,923			755,923	168,318		168,318
	Total	228	3,377,650	1,465,010	1,912,640	685,225	471,492	755,923	493,960	137,045	188,597
WRECKING, RAZING, OR MOVING (NOT MARINE).											
111	Taxed under first bracket only	1	9,174	7,639	1,535	1,535			307	307	
	Taxed under second bracket only										
	Taxed under both first and second brackets	1	17,155	9,485	7,670	6,730	940		1,722	1,346	376
	Taxed under miscellaneous provisions	1	3,502	3,000	502			502	68		68
Total	3	29,831	20,124	9,707	8,265	940	502	2,097	1,653	376	68

	Taxed under both first and second brackets.....	4	85,573	31,873	53,700	50,310	3,390	11,418	10,062	1,356	
	Taxed under miscellaneous provisions.....	2	24,560	6,000	18,560			18,560	3,712		3,712
	Total.....	19	13,269,968	10,408,758	2,861,180	2,839,230	3,390	18,560	572,914	567,846	1,356
	ALL OTHER RAILROADS, MAIN BUSINESS NOT PRECISELY DEFINED.										
115	Taxed under first bracket only.....	16	2,030,130	1,731,975	298,155	298,155		59,631	59,631		
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....	3	4,368,462	1,286,132	3,082,330	1,906,685	1,175,645	851,595	381,337	470,258	
	Taxed under miscellaneous provisions.....										
	Total.....	19	6,398,592	3,018,107	3,380,485	2,204,840	1,175,645	911,228	440,968	470,258	
	WATER TRANSPORTATION.										
	OCEAN LINES, TRANSOCEANIC AND COASTAL.										
116	Taxed under first bracket only.....	5	3,589,975	1,950,950	1,639,025	1,639,025		327,805	327,805		
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....	2	1,421,854	407,664	1,014,190	596,535	417,655	286,369	119,307	167,062	
	Taxed under miscellaneous provisions.....										
	Total.....	7	5,011,829	2,358,614	2,653,215	2,235,560	417,655	614,174	447,112	167,062	
	LAKE, SOUND, BAY, AND RIVER LINES.										
117	Taxed under first bracket only.....	18	3,221,424	2,190,994	1,030,430	1,030,430		206,806	206,806		
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....	4	456,890	138,678	318,212	178,025	140,187	91,680	35,605	56,075	
	Taxed under miscellaneous provisions.....	1	4,143	3,000	1,143			1,143	229		229
	Total.....	23	3,682,457	2,332,672	1,349,785	1,208,455	140,187	1,143	297,995	241,691	56,075
	MARINE SALVAGE AND WRECKING.										
118	Taxed under first bracket only.....	1	38,683	22,203	16,480	16,480		3,296	3,296		
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....										
	Total.....	1	38,683	22,203	16,480	16,480		3,296	3,296		

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

TRANSPORTATION AND OTHER PUBLIC UTILITIES—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
WATER TRANSPORTATION—Contd.												
ALL OTHER WATER TRANSPORTATION, MAIN BUSINESS NOT PRECISELY DEFINED.												
119	Taxed under first bracket only.....	49	\$4,460,584	\$2,813,094	\$1,647,490	\$1,647,490			\$329,498	\$329,498		
	Taxed under second bracket only.....	8	53,091	33,756	19,335				7,734		\$7,734	
	Taxed under both first and second brackets.....	45	3,938,163	1,096,251	2,841,912	1,319,700	1,522,212		872,825	263,940	608,885	
	Taxed under miscellaneous provisions.....	42	766,089	126,000	640,089			\$640,089	170,426			\$170,426
	Total.....	144	9,217,927	4,069,101	5,148,826	2,967,190	1,541,547	640,089	1,380,483	593,438	616,619	170,426
LOCAL TRANSPORTATION, CARTAGE AND STORAGE.												
CARTAGE AND STORAGE OR WAREHOUSE AND PACKING FOR TRANSPORTATION.												
120	Taxed under first bracket only.....	152	6,752,347	3,936,722	2,815,625	2,815,625			563,125	563,125		
	Taxed under second bracket only.....	21	109,549	85,544	24,005		24,005		9,602		9,602	
	Taxed under both first and second brackets.....	63	2,746,645	1,009,232	1,737,413	1,040,490	695,923		486,887	208,098	278,789	
	Taxed under miscellaneous provisions.....	85	1,189,565	255,000	934,565			934,565	195,422			195,422
	Total.....	321	10,798,106	5,286,498	5,511,608	3,856,115	729,928	934,565	1,255,016	771,223	288,371	195,422
CAB, LIVERY, JITNEY BUS COMPANIES, AND AUTOMOBILES GARAGE.												
121	Taxed under first bracket only.....	16	398,225	285,220	113,005	113,005			22,601	22,601		
	Taxed under second bracket only.....	9	41,721	35,991	5,730		5,730		2,292		22,92	

	Taxed under both first and second brackets	16	4,156,334	713,502	3,412,832	950,615	2,492,217		1,187,010	190,123	996,887	
	Taxed under miscellaneous provisions	21	198,676	63,000	135,676			135,676	27,022			27,022
	Total	62	4,794,956	1,097,713	3,697,243	1,063,620	2,497,947	135,676	1,238,925	212,724	999,179	27,022
	SPECIAL FOOD STORAGE AND PACKERS FOR TRANSPORTATION, ETC.											
122	Taxed under first bracket only	51	4,746,252	3,534,977	1,211,275	1,211,275			242,255	242,255		
	Taxed under second bracket only	4	18,651	16,076	2,575		2,575		1,030		1,030	
	Taxed under both first and second brackets	15	404,026	178,574	225,452	155,945	69,507		58,992	31,189	27,803	
	Taxed under miscellaneous provisions											
	Total	70	5,168,929	3,729,627	1,439,302	1,367,220	72,052		302,277	273,444	28,833	
	ALL OTHER LOCAL TRANSPORTATION, MAIN BUSINESS NOT PRECISELY DEFINED.											
123	Taxed under first bracket only	16	1,908,303	1,293,248	615,055	615,055			123,011	123,011		
	Taxed under second bracket only	1	4,317	4,122	195		195		78		78	
	Taxed under both first and second brackets	1	776,641	186,151	590,490	271,730	318,760		181,850	54,346	127,504	
	Taxed under miscellaneous provisions	1	3,603	3,000	603			603	121		121	
	Total	19	2,692,864	1,486,521	1,206,343	886,785	318,955	603	305,060	177,357	127,532	121
	OTHER PUBLIC UTILITIES AND TRANSPORTATION, MAIN BUSINESS NOT PRECISELY DEFINED.											
	ELECTRIC LIGHT AND POWER COMPANIES.											
124	Taxed under first bracket only	129	35,162,751	26,840,081	8,322,670	8,322,670			1,664,534	1,664,534		
	Taxed under second bracket only	8	37,773	34,363	3,410		3,410		1,364		1,364	
	Taxed under both first and second brackets	33	2,594,251	996,439	1,597,812	1,250,440	347,372		389,037	250,088	138,949	
	Taxed under miscellaneous provisions	7	60,905	21,000	39,905			39,905	7,981		7,981	
	Total	177	37,855,680	27,891,883	9,963,797	9,573,110	350,782	39,905	2,062,916	1,914,622	140,413	7,981

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

TRANSPORTATION AND OTHER PUBLIC UTILITIES—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
	OTHER PUBLIC UTILITIES AND TRANSPORTATION, MAIN BUSINESS NOT PRECISELY DEFINED—Continued.											
	GAS COMPANIES.											
125	Taxed under first bracket only.....	49	\$11,122,294	\$8,483,834	\$2,638,460	\$2,638,460	-----	\$527,692	\$527,692	-----	-----	-----
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....	10	2,803,497	876,569	1,926,928	1,239,865	\$687,063	522,798	247,973	\$274,825	-----	-----
	Taxed under miscellaneous provisions.....	3	37,206	9,000	28,206	-----	\$28,206	7,562	-----	-----	\$7,562	-----
	Total.....	62	13,962,997	9,369,403	4,593,594	3,878,325	687,063	28,206	1,058,032	775,665	274,825	7,562
	TELEPHONE AND TELEGRAPH COMPANIES.											
126	Taxed under first bracket only.....	71	75,607,095	66,088,145	9,518,950	9,518,950	-----	1,903,790	1,903,790	-----	-----	-----
	Taxed under second bracket only.....	3	14,427	12,817	1,610	-----	-----	644	-----	644	-----	-----
	Taxed under both first and second brackets.....	10	228,080	109,623	118,457	89,455	29,002	29,492	17,891	11,601	-----	-----
	Taxed under miscellaneous provisions.....	1	8,985	3,000	5,985	-----	5,985	1,197	-----	-----	1,197	-----
	Total.....	85	75,858,587	66,213,585	9,645,002	9,608,405	30,612	5,985	1,935,123	1,921,681	12,245	1,197
	WATERWORKS.											
127	Taxed under first bracket only.....	31	1,958,142	1,579,867	378,275	378,275	-----	75,655	75,655	-----	-----	-----
	Taxed under second bracket only.....	1	3,803	3,558	245	-----	245	98	-----	98	-----	-----
	Taxed under both first and second brackets.....	6	317,152	104,785	212,367	112,140	100,227	62,519	22,428	40,091	-----	-----
	Taxed under miscellaneous provisions.....	1	8,082	3,000	5,082	-----	5,082	1,016	-----	-----	1,016	-----
	Total.....	39	2,287,179	1,691,210	595,969	490,415	100,472	5,082	139,288	98,083	40,189	1,016

MUTUAL TELEPHONES.												
128	Taxed under first bracket only											
	Taxed under second bracket only											
	Taxed under both first and second brackets											
	Taxed under miscellaneous provisions											
	Total											
ALL OTHER PUBLIC UTILITIES, MAIN BUSINESS NOT PRECISELY DEFINED.												
129	Taxed under first bracket only	135	53,715,655	41,171,675	12,543,980	12,543,980		2,508,796	2,508,796			
	Taxed under second bracket only	7	37,197	32,077	5,120	5,120		2,048		2,048		
	Taxed under both first and second brackets	18	26,686,615	5,368,222	21,318,393	7,917,345	13,401,048	6,943,888	1,583,469	5,360,419		
	Taxed under miscellaneous provisions	11	162,989	33,000	129,989		129,989	30,697		30,697		
	Total	171	80,602,456	46,604,974	33,997,482	20,461,325	13,406,168	129,989	9,485,429	4,092,265	5,362,467	30,697

TRADE.

WHOLESALERS AND JOBBERS, INCLUDING EXPORTERS AND IMPORTERS, ETC.												
130	Taxed under first bracket only	960	\$52,681,958	\$35,006,688	\$17,675,270	\$17,675,270		\$3,535,054	\$3,535,054			
	Taxed under second bracket only	74	359,784	318,762	41,022	41,022		16,409		16,409		
	Taxed under both first and second brackets	314	25,445,447	6,866,877	18,578,570	8,142,660	10,435,910	5,802,896	1,628,532	4,174,364		
	Taxed under miscellaneous provisions	182	2,739,188	546,000	2,193,188		\$2,193,188	484,455		484,455		
	Total	1,530	81,226,377	42,738,327	38,488,050	25,817,930	10,476,932	2,193,188	9,838,814	5,163,586	4,190,773	484,455
DEPARTMENT STORES, EITHER WHOLESALE OR RETAIL, OR BOTH.												
131	Taxed under first bracket only	247	52,063,069	29,962,674	22,100,395	22,100,395		4,420,079	4,420,079			
	Taxed under second bracket only	1	23,513	19,081	4,432	4,432		1,773		1,773		
	Taxed under both first and second brackets	51	15,012,673	5,257,563	9,755,110	7,500,320	2,254,790	2,401,980	1,500,064	901,916		
	Taxed under miscellaneous provisions	13	179,120	39,000	140,120		140,120	28,453		28,453		
	Total	312	67,278,375	35,278,318	32,000,057	29,600,715	2,259,222	140,120	6,852,285	5,920,143	903,689	28,453

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

TRADE—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
132	RETAIL STORES, ALL OTHER, ETC.											
	Taxed under first bracket only.....	1,662	\$92,349,615	\$49,910,130	\$42,439,485	\$42,439,485			\$3,487,897	\$3,487,897		
	Taxed under second bracket only.....	281	1,402,991	1,225,448	177,543		\$177,543		71,017		\$71,017	
	Taxed under both first and second brackets.....	642	36,575,668	12,283,496	24,292,172	13,864,295	10,427,877		6,944,010	2,772,859	4,171,151	
	Taxed under miscellaneous provisions.....	548	7,808,889	1,644,000	6,164,889			\$6,164,889	1,352,060			\$1,352,060
	Total.....	3,133	138,137,163	65,063,074	73,074,089	56,303,780	10,605,420	6,164,889	16,854,984	11,260,756	4,242,168	1,352,060
133	COMMISSION TRADE, INCLUDING COMMERCIAL TRAVELERS AND SPECIAL AGENTS, ETC.											
	Taxed under first bracket only.....	104	10,596,230	7,399,775	3,196,455	3,196,455			639,291	639,291		
	Taxed under second bracket only.....	14	76,170	55,028	21,142		21,142		8,457		8,457	
	Taxed under both first and second brackets.....	43	2,471,716	745,481	1,726,235	902,800	823,435		509,934	180,560	329,374	
	Taxed under miscellaneous provisions.....	47	574,881	141,000	433,881			433,881	101,012			101,012
	Total.....	208	13,718,997	8,341,284	5,377,713	4,099,255	844,577	433,881	1,258,694	819,851	337,831	101,012
134	ALL OTHER TRADE, MAIN BUSINESS NOT PRECISELY DEFINED.											
	Taxed under first bracket only.....	1,311	68,824,843	44,982,973	23,841,870	23,841,870			4,768,374	4,768,374		
	Taxed under second bracket only.....	144	797,403	649,416	147,987		147,987		59,195		59,195	
	Taxed under both first and second brackets.....	524	39,907,723	11,824,533	28,083,190	13,859,170	14,224,020		8,461,442	2,771,834	5,689,608	
	Taxed under miscellaneous provisions.....	429	6,351,954	1,287,000	5,064,954			5,064,954	1,151,664			1,151,664
	Total.....	2,408	115,881,923	58,743,922	57,138,001	37,701,040	14,372,007	5,064,954	14,440,675	7,540,208	5,748,803	1,151,664

SERVICE.

DOMESTIC SERVICE.												
RESTAURANTS, LUNCH ROOMS, ETC.												
135	Taxed under first bracket only	41	\$3,527,664	\$1,748,224	\$1,779,440	\$1,779,440			\$355,888	\$355,888		
	Taxed under second bracket only	15	81,480	63,835	17,645		\$17,645		7,058		\$7,058	
	Taxed under both first and second brackets	46	5,146,016	1,191,196	3,954,820	1,443,775	2,511,045		1,293,173	288,755	1,004,418	
	Taxed under miscellaneous provisions	75	1,120,094	225,000	895,094			\$895,094	220,245		\$220,245	
	Total	177	9,875,254	3,228,255	6,646,999	3,223,215	2,528,690	895,094	1,876,364	644,643	1,011,476	220,245
HOTELS, BOARD AND LODGING HOUSES.												
136	Taxed under first bracket only	162	12,060,066	7,993,226	4,066,840	4,066,840			813,368	813,368		
	Taxed under second bracket only	27	207,299	146,009	61,290		61,290		24,516		24,516	
	Taxed under both first and second brackets	77	7,582,309	2,169,792	5,412,517	2,678,605	2,733,912		1,629,286	535,721	1,093,565	
	Taxed under miscellaneous provisions	66	1,187,626	198,000	989,626			989,626	250,497		250,497	
	Total	332	21,037,300	10,507,027	10,530,273	6,745,445	2,795,202	989,626	2,717,667	1,349,089	1,118,081	250,497
LAUNDRIES, CLEANING AND DYING.												
137	Taxed under first bracket only	157	3,556,640	2,363,445	1,193,195	1,193,195			238,639	238,639		
	Taxed under second bracket only	33	197,528	162,333	35,195		35,195		14,078		14,078	
	Taxed under both first and second brackets	115	3,328,837	1,315,094	2,013,743	1,121,430	892,313		581,211	224,286	356,925	
	Taxed under miscellaneous provisions	108	1,569,879	324,000	1,245,879			1,245,879	272,298		272,298	
	Total	413	8,652,884	4,164,872	4,488,012	2,314,625	927,508	1,245,879	1,106,226	462,925	371,003	272,298
ALL OTHER DOMESTIC SERVICE, MAIN BUSINESS NOT PRECISELY DEFINED.												
138	Taxed under first bracket only	114	538,057	247,842	290,215	290,215			58,043	58,043		
	Taxed under second bracket only	112	21,293	17,161	4,132		4,132		1,653		1,653	
	Taxed under both first and second brackets	5	115,285	30,487	84,798	30,730	54,068		27,773	6,146	21,627	
	Taxed under miscellaneous provisions	8	31,997	24,000	7,997			7,997	4,611		4,611	
	Total	239	706,632	319,490	387,142	320,945	58,200	7,997	92,080	64,189	23,280	4,611

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

SERVICE—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
AMUSEMENTS.												
THEATERS OR THEATRICAL ORGANIZATIONS, ETC.												
139	Taxed under first bracket only.....	38	\$1,496,621	\$1,005,396	\$491,225	\$291,225			\$98,245	\$98,245		
	Taxed under second bracket only.....	4	31,082	20,715	10,367		\$10,367		4,147		\$4,147	
	Taxed under both first and second brackets.....	20	1,696,364	474,999	1,221,365	592,475	628,890		370,051	118,495	251,556	
	Taxed under miscellaneous provisions.....	18	566,029	54,000	512,029			\$512,029	160,319			\$160,319
	Total.....	80	3,790,096	1,555,110	2,234,986	1,083,700	639,257	512,029	632,762	216,740	255,703	160,319
MOVING PICTURES.												
140	Taxed under first bracket only.....	55	1,493,216	1,044,821	448,395	448,395			89,679	89,679		
	Taxed under second bracket only.....	16	94,256	80,996	13,260		13,260		5,304		5,304	
	Taxed under both first and second brackets.....	42	2,627,982	991,877	1,636,105	1,174,420	461,685		419,558	234,884	184,674	
	Taxed under miscellaneous provisions.....	96	1,588,626	288,000	1,300,626			1,300,626	250,492			350,492
	Total.....	209	5,804,080	2,405,694	3,398,386	1,622,815	474,945	1,300,626	865,033	324,563	189,978	350,492
ALL OTHER AMUSEMENTS.												
141	Taxed under first bracket only.....	70	3,333,187	2,043,002	1,290,185	1,290,185			258,037	258,037		
	Taxed under second bracket only.....	82	56,482	47,925	8,557		8,557		3,423		3,423	
	Taxed under both first and second brackets.....	126	4,375,110	1,121,170	3,253,940	1,333,055	1,920,885		1,034,965	266,611	768,354	
	Taxed under miscellaneous provisions.....	57	1,948,901	171,000	1,777,901			1,777,901	314,968			314,968
	Total.....	335	9,713,680	3,383,097	6,330,583	2,623,240	1,929,442	1,777,901	1,611,393	524,648	771,777	314,968

PROFESSIONAL AND OTHER SERVICES.												
BUSINESS SERVICES, ADVERTISING, APPRAISERS, AUDITORS, ACTUARIES, ETC.												
142	Taxed under first bracket only.....	40	1,771,517	1,037,552	733,965	733,965	-----	146,793	146,793	-----	-----	
	Taxed under second bracket only.....	54	67,559	58,179	9,380	-----	9,380	3,752	-----	3,752	-----	
	Taxed under both first and second brackets.....	85	2,540,096	698,176	1,841,920	814,745	1,027,175	573,819	162,949	410,870	-----	
	Taxed under miscellaneous provisions.....	64	1,022,678	192,000	830,678	-----	830,678	173,121	-----	-----	173,121	
	Total.....	243	5,401,850	1,985,907	3,415,943	1,548,710	1,036,555	830,678	897,485	309,742	414,622	173,121
EDUCATIONAL SERVICE, INCLUDING ART, COLLEGES, SCHOOLS, LIBRARIES, ETC., TEACHERS, ETC.												
143	Taxed under first bracket only.....	39	1,101,996	740,436	361,560	361,560	-----	72,312	72,312	-----	-----	
	Taxed under second bracket only.....	50	47,474	43,064	4,410	-----	4,410	1,764	-----	1,764	-----	
	Taxed under both first and second brackets.....	66	422,902	183,795	239,107	125,145	113,962	70,614	25,029	45,585	-----	
	Taxed under miscellaneous provisions.....	27	503,578	81,000	422,578	-----	422,578	116,306	-----	-----	116,306	
	Total.....	182	2,075,950	1,048,295	1,027,655	486,705	118,372	422,578	260,996	97,341	47,349	116,306
CURATIVE SERVICES, PHYSICIANS, SURGEONS, ETC.												
144	Taxed under first bracket only.....	41	805,383	592,878	212,505	212,505	-----	42,501	42,501	-----	-----	
	Taxed under second bracket only.....	8	34,499	31,607	2,892	-----	2,892	1,157	-----	1,157	-----	
	Taxed under both first and second brackets.....	28	633,840	257,810	376,030	212,005	164,025	108,011	42,401	65,610	-----	
	Taxed under miscellaneous provisions.....	16	121,285	48,000	73,285	-----	73,285	14,656	-----	-----	14,656	
	Total.....	93	1,595,007	930,295	664,712	424,510	166,917	73,285	166,325	84,902	66,767	14,656
LEGAL SERVICES, LAWYERS, PATENT ATTORNEYS, ETC.												
145	Taxed under first bracket only.....	35	3,493,949	2,155,144	1,338,805	1,338,805	-----	267,761	267,761	-----	-----	
	Taxed under second bracket only.....	3	26,455	12,318	14,137	-----	14,137	5,655	-----	5,655	-----	
	Taxed under both first and second brackets.....	9	107,567	53,137	54,430	34,700	19,730	14,832	6,940	7,892	-----	
	Taxed under miscellaneous provisions.....	17	96,079	51,000	45,079	-----	45,079	16,555	-----	-----	16,555	
	Total.....	64	3,724,050	2,271,599	1,452,451	1,373,505	33,867	45,079	304,803	274,701	13,547	16,555

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

SERVICE—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
	PROFESSIONAL AND OTHER SERVICES—Continued.											
	ENGINEERING, MECHANICAL DESIGN, INVENTION, SCIENTIFIC RESEARCH, ETC.											
146	Taxed under first bracket only.....	15	\$410,529	\$248,844	\$161,685	\$161,685			\$32,337	\$32,337		
	Taxed under second bracket only.....	17	9,159	8,399	760		\$760		304		\$304	
	Taxed under both first and second brackets.....	2	50,859	16,694	34,165	10,035	24,130		11,659	2,007	9,652	
	Taxed under miscellaneous provisions.....	13	240,161	39,000	201,161			\$201,161	43,843			\$43,843
	Total.....	47	710,708	312,937	397,771	171,720	24,890	201,161	88,143	34,344	9,956	43,843
	ALL OTHER SERVICE, MAIN BUSINESS NOT PRECISELY DEFINED.											
147	Taxed under first bracket only.....	65	1,367,156	1,017,041	350,115	350,115			70,023	70,023		
	Taxed under second bracket only.....	15	74,988	62,691	12,297		12,297		4,919		4,919	
	Taxed under both first and second brackets.....	24	895,880	374,087	521,793	379,840	141,953		132,749	75,968	56,781	
	Taxed under miscellaneous provisions.....	46	889,314	138,000	751,314			751,314	156,507			156,507
	Total.....	150	3,227,338	1,591,819	1,635,519	729,955	154,250	751,314	364,198	145,991	61,700	156,507

FINANCE.

BANKING AND RELATED BUSINESS.											
BANK, GENERAL, MAIN BUSINESS NOT PRECISELY DEFINED, OR PRIVATE BANKERS.											
148	Taxed under first bracket only.....	28	\$714, 913	\$559, 558	\$155, 355	\$155, 355			\$31, 071	\$31, 071	
	Taxed under second bracket only.....	3	20, 809	13, 292	7, 517		\$7, 517		3, 007		\$3, 007
	Taxed under both first and second brackets.....	8	296, 468	104, 258	192, 210	96, 400	95, 810		57, 604	19, 280	38, 324
	Taxed under miscellaneous provisions.....	3	39, 995	9, 000	30, 995			\$30, 995	7, 202		\$7, 202
	Total.....	42	1, 072, 185	686, 108	386, 077	251, 755	103, 327	30, 995	98, 884	50, 351	41, 331
NATIONAL BANKS.											
149	Taxed under first bracket only.....	942	85, 167, 219	67, 621, 044	17, 546, 175	17, 546, 175			3, 509, 226	3, 509, 235	
	Taxed under second bracket only.....	3	56, 623	42, 843	13, 780		13, 780		5, 512		5, 512
	Taxed under both first and second brackets.....	64	1, 799, 766	779, 109	1, 020, 657	693, 530	327, 127		269, 557	138, 706	130, 851
	Taxed under miscellaneous provisions.....	11	183, 659	33, 000	150, 659			150, 659	37, 631		37, 631
	Total.....	1, 020	87, 207, 267	68, 475, 996	18, 731, 271	18, 239, 705	340, 907	150, 659	3, 821, 935	3, 647, 941	136, 363
STATE BANKS.											
150	Taxed under first bracket only.....	1, 176	35, 293, 119	26, 706, 274	8, 586, 845	8, 586, 845			1, 717, 369	1, 717, 369	
	Taxed under second bracket only.....	45	428, 377	341, 112	87, 265		87, 265		34, 906		34, 906
	Taxed under both first and second brackets.....	166	4, 605, 662	1, 973, 272	2, 632, 390	1, 774, 085	858, 305		698, 139	354, 817	343, 322
	Taxed under miscellaneous provisions.....	29	339, 785	87, 000	252, 785			252, 785	48, 279		48, 279
	Total.....	1, 416	40, 666, 943	29, 107, 658	11, 559, 285	10, 360, 930	945, 570	252, 785	2, 498, 693	2, 072, 186	378, 228
TRUST COMPANIES, OR BANK AND TRUST COMPANIES											
151	Taxed under first bracket only.....	464	51, 706, 464	38, 985, 589	12, 720, 875	12, 720, 875			2, 544, 175	2, 544, 175	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....	28	2, 259, 380	728, 860	1, 530, 520	867, 135	663, 385		438, 781	173, 427	265, 354
	Taxed under miscellaneous provisions.....	2	17, 931	6, 000	11, 931			11, 931	2, 386		2, 386
	Total.....	494	53, 983, 775	39, 720, 449	14, 263, 326	13, 588, 010	663, 385	11, 931	2, 985, 342	2, 717, 602	265, 354

TABLE A.—Concerns whose accounting period ended in 1921 (if on fiscal year basis after June 30)—Continued.

FINANCE—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.				
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	
	BANKING AND RELATED BUSINESS—Continued.												
	LOAN COMPANIES, ETC.												
152	Taxed under first bracket only.....	184	\$9,580,425	\$6,976,390	\$2,604,035	\$2,604,035			\$520,807	\$520,807			
	Taxed under second bracket only.....	3	14,575	13,368	1,207			483			\$483		
	Taxed under both first and second brackets.....	31	1,476,410	577,045	899,365	635,100	264,265		232,726	127,020	105,706		
	Taxed under miscellaneous provisions.....	10	153,949	30,000	123,949			\$123,949	21,876				\$21,876
	Total.....	228	11,225,359	7,596,803	3,628,556	3,239,135	265,472	123,949	775,892	647,827	106,189		21,876
	STOCK AND BOND BROKERS.												
153	Taxed under first bracket only.....	36	1,698,134	1,231,354	466,780	466,780			93,356	93,356			
	Taxed under second bracket only.....	3	15,661	12,451	3,210				1,294		1,284		
	Taxed under both first and second brackets.....	12	993,563	291,106	702,457	346,655	355,802		211,652	69,331	142,321		
	Taxed under miscellaneous provisions.....	10	105,159	30,000	75,159			75,159	15,406				15,406
	Total.....	61	2,812,517	1,564,911	1,247,606	813,435	359,012	75,159	321,698	162,687	143,605		15,406
	REAL ESTATE, LOAN, AND INSURANCE AGENTS, REALTY HOLDING AND DEVELOPMENT COMPANIES.												
154	Taxed under first bracket only.....	250	6,312,697	4,701,092	1,611,605	1,611,605			322,321	322,321			
	Taxed under second bracket only.....	58	287,010	236,955	50,055				20,022		20,022		
	Taxed under both first and second brackets.....	68	2,122,209	694,399	1,427,810	611,290	816,520		448,866	122,258	326,608		
	Taxed under miscellaneous provisions.....	121	1,388,875	363,000	1,025,875			1,025,875	234,099				234,099
	Total.....	497	10,110,791	5,995,446	4,115,345	2,222,895	866,575	1,025,875	1,025,308	444,579	346,630		234,099

HOLDING AND LEASING REALTY, NOT REALTY BUSINESS.											
155	Taxed under first bracket only.....	758	41,059,620	31,617,180	9,442,440	9,442,440			1,888,488	1,888,488	
	Taxed under second bracket only.....	96	463,837	405,600	58,237		58,237		23,295		23,295
	Taxed under both first and second brackets.....	163	7,806,021	2,536,096	5,269,925	2,644,975	2,624,950		1,578,975	528,995	1,049,980
	Taxed under miscellaneous provisions.....	239	2,856,752	717,000	2,139,752			2,139,752	488,636		488,636
	Total.....	1,256	52,186,230	35,275,876	16,910,354	12,087,415	2,683,187	2,139,752	3,979,394	2,417,483	1,073,275
INSURANCE COMPANIES, NOT AGENTS.											
LIFE INSURANCE, STOCK, AND MUTUAL COMPANIES.											
156	Taxed under first bracket only.....	4	398,044	303,414	94,630	94,630			18,926	18,926	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....	4	182,140	72,698	109,442	79,045	30,397		27,968	15,809	12,159
	Taxed under miscellaneous provisions.....										
	Total.....	8	580,184	376,112	204,072	173,675	30,397		46,894	34,735	12,159
ACCIDENT, STOCK COMPANIES ONLY.											
157	Taxed under first bracket only.....	4	304,886	198,971	105,915	105,915			21,183	21,183	
	Taxed under second bracket only.....	1	6,576	4,834	1,742		1,742		697		697
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....										
	Total.....	5	311,462	203,805	107,657	105,915	1,742		21,880	21,183	697
FIRE, STOCK COMPANIES ONLY.											
158	Taxed under first bracket only.....	13	1,072,117	795,127	276,990	276,990			55,398	55,398	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....	1	8,920	6,050	2,870	1,580	1,290		832	316	516
	Taxed under miscellaneous provisions.....	2	218,127	6,000	212,127			212,127	63,515		63,515
	Total.....	16	1,299,164	807,177	491,987	278,570	1,290	212,127	119,745	55,714	516

ALL OTHER INSURANCE COMPANIES, MAIN BUSINESS NOT PRECISELY DEFINED, AND COMBINATIONS.											
162	Taxed under first bracket only.....	34	6,212,043	3,556,958	2,655,085	2,655,085			531,017	531,017	
	Taxed under second bracket only.....	1	3,882	3,792	90		\$90		36		\$36
	Taxed under both first and second brackets.....	12	1,669,971	420,204	1,249,767	523,000	726,767		395,307	104,600	290,707
	Taxed under miscellaneous provisions.....	7	118,587	21,000	97,587			\$97,587	25,931		25,931
	Total.....	54	8,004,483	4,001,954	4,002,529	3,178,085	726,857	97,587	952,291	635,617	290,743
ALL OTHER FINANCE, MAIN BUSINESS NOT PRECISELY DEFINED, AND COMBINATIONS, ETC.											
163	Taxed under first bracket only.....	142	12,814,766	8,559,866	4,254,900	4,254,900			850,980	850,980	
	Taxed under second bracket only.....	15	81,452	60,735	20,717		20,717		8,287		8,287
	Taxed under both first and second brackets.....	35	3,093,906	785,731	2,308,175	1,455,425	852,750		632,185	291,085	341,100
	Taxed under miscellaneous provisions.....	19	414,362	57,000	357,362			357,362	109,208		109,208
	Total.....	211	16,404,486	9,463,332	6,941,154	5,710,325	873,467	357,362	1,600,660	1,142,065	349,387
ALL OTHER.											
ALL OTHER ACTIVE CONCERNS WHOSE BUSINESS CAN NOT BE IDENTIFIED WITH ANY MAIN DIVISION; ALSO COMBINATIONS OF MAIN DIVISIONS WHEN MAIN BUSINESS IS NOT GIVEN.											
164	Taxed under first bracket only.....	77	10,367,561	6,343,866	4,023,695	4,023,695			804,739	804,739	
	Taxed under second bracket only.....	11	59,511	51,866	7,645		7,645		3,058		3,058
	Taxed under both first and second brackets.....	34	3,915,375	1,134,410	2,780,965	1,447,650	1,333,315		822,856	289,530	533,326
	Taxed under miscellaneous provisions.....	14	173,908	42,000	131,908			131,908	30,298		30,298
	Total.....	136	14,516,355	7,572,142	6,944,213	5,471,345	1,340,960	131,908	1,660,951	1,094,269	536,384
INACTIVE CONCERNS.											
165	Taxed under first bracket only.....	1	3,575	3,000	575	575			115	115	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....	2	1,686,928	616,538	1,070,390	909,800	160,590		246,196	181,960	64,236
	Taxed under miscellaneous provisions.....										
	Total.....	3	1,690,503	619,538	1,070,965	910,375	160,590		246,311	182,075	64,236

TABLE B.—Concerns whose accounting period, fiscal year, ended in 1922, but prior to July 1.
AGRICULTURE AND RELATED INDUSTRIES.

Serial No.	Assessment	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket	Under miscellaneous provisions.
	FARMING.											
	FRUIT FARMING.											
3	Taxed under first bracket only.....	1	\$6,263	\$4,173	\$2,090	\$2,090	-----	-----	\$418	\$418	-----	-----
	Taxed under second bracket only.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Taxed under both first and second brackets.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Taxed under miscellaneous provisions.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Total.....	1	6,263	4,173	2,090	2,090	-----	-----	418	418	-----	-----
	ALL OTHER FARMING.											
5	Taxed under first bracket only.....	6	211,827	112,732	99,095	99,095	-----	-----	19,819	19,819	-----	-----
	Taxed under second bracket only.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Taxed under both first and second brackets.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Taxed under miscellaneous provisions.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Total.....	6	211,827	112,732	99,095	99,095	-----	-----	19,819	19,819	-----	-----
	RELATED INDUSTRIES.											
	ICE HARVESTING.											
8	Taxed under first bracket only.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Taxed under second bracket only.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Taxed under both first and second brackets.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Taxed under miscellaneous provisions.....	1	12,852	(¹)	(¹)	-----	-----	(¹)	1,970	-----	-----	\$1,970
	Total.....	1	12,852	-----	-----	-----	-----	-----	1,970	-----	-----	1,970

MINING AND QUARRYING.

MINING.											
COAL MINING.											
11	Taxed under first bracket only										
	Taxed under second bracket only										
	Taxed under both first and second brackets										
	Taxed under miscellaneous provisions	1	\$3,168	(¹)	(¹)			(¹)	\$234	\$234	
Total		1	3,168						234	234	
NONMETAL MINING.											
Oil.											
17	Taxed under first bracket only	5	83,895	\$48,635	\$35,260	\$35,260			7,052	\$7,052	
	Taxed under second bracket only										
	Taxed under both first and second brackets										
	Taxed under miscellaneous provisions										
Total		5	83,895	48,635	35,260	35,260			7,052	7,052	
All other nonmetal mining.											
20	Taxed under first bracket only	2	3,293	1,123	2,170	2,170			434	434	
	Taxed under second bracket only										
	Taxed under both first and second brackets										
	Taxed under miscellaneous provisions	3	140,163	(¹)	(¹)				(¹)	45,814	45,814
Total		5	143,456			2,170			46,248	434	45,814
QUARRYING.											
CLAY, SAND, GRAVEL.											
23	Taxed under first bracket only	2	21,319	17,134	4,185	4,185			837	837	
	Taxed under second bracket only										
	Taxed under both first and second brackets										
	Taxed under miscellaneous provisions										
Total		2	21,319	17,134	4,185	4,185			837	837	

¹Not ascertained due to the spread of the income which was only in part subject to excess-profits tax

TABLE B.—Concerns whose accounting period, fiscal year, ended in 1922, but prior to July 1—Continued.

MANUFACTURING.

Serial No.	Assessment	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
	FOOD PRODUCTS, LIQUORS, AND TOBACCO.											
	BREAD AND BAKERY PRODUCTS AND RETAIL SALE.											
27	Taxed under first bracket only.....	6	\$34,102	\$27,217	\$6,885	\$6,885			\$1,377	\$1,377		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....											
	Total.....	6	34,102	27,217	6,885	6,885			1,377	1,377		
	MILLING, FLOUR, MEAL, FEED.											
28	Taxed under first bracket only.....	3	44,496	26,221	18,275	18,275			3,655	3,655		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....											
	Total.....	3	44,496	26,221	18,275	18,275			3,655	3,655		
	DAIRY PRODUCTS AND CONDENSED MILK.											
30	Taxed under first bracket only.....	3	31,366	17,846	13,520	13,520			2,704	2,704		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....	1	3,674	(1)	(1)			(1)	134			\$134
	Total.....	4	34,040			13,520			2,838	2,704		134

CHOCOLATE, CONFECTIONERY, ICE CREAM, ETC.										
22	Taxed under first bracket only.....	6	74,576	55,566	19,010	19,010		3,802	3,802	
	Taxed under second bracket only.....									
	Taxed under both first and second brackets.....									
	Taxed under miscellaneous provisions.....	3	10,821	(¹)	(¹)		(¹)	792		792
	Total.....	9	85,397	55,566	19,010	19,010		4,594	3,802	792
MEAT PACKING, ETC.										
26	Taxed under first bracket only.....	1	1,018		395	395		79	79	
	Taxed under second bracket only.....									
	Taxed under both first and second brackets.....									
	Taxed under miscellaneous provisions.....	1	3,555	(¹)	(¹)		(¹)	111		111
	Total.....	2	4,573			395		190	79	111
SUGAR MAKING AND REFINING, CANE AND BEET.										
28	Taxed under first bracket only.....	1	1,405,206	1,011,486	33,720	33,720		6,744	6,744	
	Taxed under second bracket only.....									
	Taxed under both first and second brackets.....									
	Taxed under miscellaneous provisions.....									
	Total.....	1	1,405,206	1,011,486	33,720	33,720		6,744	6,744	
ICE MANUFACTURING, ETC.										
29	Taxed under first bracket only.....	5	241,815	38,500	203,315	203,315		40,663	40,663	
	Taxed under second bracket only.....									
	Taxed under both first and second brackets.....									
	Taxed under miscellaneous provisions.....									
	Total.....	5	241,815	38,500	203,315	203,315		40,663	40,663	

¹Not ascertained, due to the spread of the income which was only in part subject to excess-profits tax

TABLE B.—Concerns whose accounting period, fiscal year, ended in 1922, but prior to July 1—Continued.

MANUFACTURING—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
	FOOD PRODUCTS, LIQUORS, AND TOBACCO—Continued.											
	BREWERIES AND DISTILLERIES, ETC.											
41	Taxed under first bracket only.....	2	\$22,834	\$19,674	\$3,160	\$3,160			\$632	\$632		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....											
	Total.....	2	22,834	19,674	3,160	3,160			632	632		
	TOBACCO											
42	Taxed under first bracket only.....	4	52,352	43,322	9,030	9,030			1,806	1,806		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....											
	Total.....	4	52,352	43,322	9,030	9,030			1,806	1,806		
	ALL OTHER FOOD PRODUCTS.											
43	Taxed under first bracket only.....	4	112,513	53,668	58,845	58,845			11,769	11,769		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....											
	Total.....	4	112,513	53,668	58,845	58,845			11,769	11,769		

TEXTILES AND TEXTILE PRODUCTS.											
COTTON GOODS, ETC.											
44	Taxed under first bracket only.....	5	475,841	97,701	378,140	378,140			75,628	75,628	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....										
	Total.....	5	475,841	97,701	378,140	378,140			75,628	75,628	
WOOLEN AND WORSTED GOODS, ETC.											
45	Taxed under first bracket only.....										
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....	2	21,209	(1)	(1)			(1)	3,042		\$3,042
	Total.....	2	21,209						3,042		3,042
SILK GOODS, ETC.											
46	Taxed under first bracket only.....	2	169,652	58,492	111,160	111,160			22,232	22,232	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....										
	Total.....	2	169,652	58,492	111,160	111,160			22,232	22,232	
ALL OTHER TEXTILE FABRICS.											
46	Taxed under first bracket only.....	5	24,163	16,778	7,385	7,385			1,477	1,477	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....	1	12,519	(1)	(1)			(1)	1,904		1,904
	Total.....	6	36,682			7,385			3,381	1,477	1,904

1 Not ascertained due to the spread of the income which was only in part subject to excess-profits tax

TABLE B.—Concerns whose accounting period, fiscal year, ended in 1922, but prior to July 1—Continued.

MANUFACTURING—Continued

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
	TEXTILE AND TEXTILE PRODUCTS—Continued.											
	FUR GOODS AND FUR PRODUCTS, MAIN BUSINESS NOT PRECISELY DEFINED.											
50	Taxed under first bracket only.....	1	\$2,444		\$295	\$295			\$59	\$59		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....	1	3,992	(1)	(1)			(1)	548			548
	Total.....	2	6,436			295			607	59		548
	ALL OTHER TEXTILE PRODUCTS OTHER THAN CLOTHING.											
54	Taxed under first bracket only.....	2	11,821	\$3,071	8,750	8,750			1,750	1,750		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....	2	7,630	(1)	(1)			(1)	326			326
	Total.....	4	19,451			8,750			2,076	1,750		326
	CLOTHING.											
	CUSTOM-MADE CLOTHING, ETC.											
55	Taxed under first bracket only.....	1	3,196	2,141	1,055	1,055			211	211		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											

	Taxed under miscellaneous provisions.....	1	5,945	(¹)	(¹)			(¹)	589		589
	Total.....	2	9,141			1,055			800	211	589
	FACTORY-MADE CLOTHING.										
	<i>Men's clothing, suits, overcoats.</i>										
56	Taxed under first bracket only.....	1	4,108	3,123	985	985			197	197	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....										
	Total.....	1	4,108	3,123	985	985			197	197	
	<i>Women's clothing, suits, coats, skirts.</i>										
57	Taxed under first bracket only.....	5	105,033	90,213	14,820	14,820			2,964	2,964	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....										
	Total.....	5	105,033	90,213	14,820	14,820			2,964	2,964	
	<i>Corsets.</i>										
59	Taxed under first bracket only.....	1	221,603	85,048	136,555	136,555			27,311	27,311	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....										
	Total.....	1	221,603	85,048	136,555	136,555			27,311	27,311	
	<i>Hosiery and all knit goods.</i>										
61	Taxed under first bracket only.....	5	218,749	109,434	109,315	109,315			21,863	21,863	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....	3	102,119	(¹)	(¹)			(¹)	28,809		28,809
	Total.....	8	320,868			109,315			50,672	21,863	28,809

¹ Not ascertained, due to the spread of the income which was only in part subject to excess-profits tax.

TABLE B.—Concerns whose accounting period, fiscal year, ended in 1922, but prior to July 1—Continued.
MANUFACTURING—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
62	CLOTHING—Continued. ALL OTHER CLOTHING.											
	Taxed under first bracket only	5	\$133,687	\$81,697	\$51,990	\$51,990			\$10,398	\$10,398		
	Taxed under second bracket only											
	Taxed under both first and second brackets											
	Taxed under miscellaneous provisions											
	Total	5	133,687	81,697	51,990	51,990			10,398	10,398		
63	LEATHER AND LEATHER PRODUCTS. BOOTS, SHOES, CUT STOCK, AND FINDINGS.											
	Taxed under first bracket only	5	221,596	102,256	119,340	119,340			23,868	23,868		
	Taxed under second bracket only											
	Taxed under both first and second brackets											
	Taxed under miscellaneous provisions	1	23,934	(1)	(1)			(1)	6,424			\$6,424
	Total	6	245,530			119,340			20,292	23,868		6,424
67	ALL OTHER LEATHER AND LEATHER PRODUCTS.											
	Taxed under first bracket only	2	70,472	22,052	48,420	48,420			9,684	9,684		
	Taxed under second bracket only											
	Taxed under both first and second brackets											
	Taxed under miscellaneous provisions											
	Total	2	70,472	22,052	48,420	48,420			9,684	9,684		

LUMBER AND WOOD PRODUCTS.										
SAW AND PLANING MILL PRODUCTS, ETC.										
72	Taxed under first bracket only	3	18,821	13,941	4,880	4,880		976	976	
	Taxed under second bracket only									
	Taxed under both first and second brackets									
	Taxed under miscellaneous provisions	2	12,130	(1)	(1)		(1)	2,136		2,136
	Total	5	30,951			4,880		3,112	976	2,136
FURNITURE, ALL CLASSES.										
73	Taxed under first bracket only	2	86,413	34,548	51,865	51,865		10,373	10,373	
	Taxed under second bracket only									
	Taxed under both first and second brackets									
	Taxed under miscellaneous provisions									
	Total	2	86,413	34,548	51,865	51,865		10,373	10,373	
ALL OTHER LUMBER AND WOOD PRODUCTS.										
75	Taxed under first bracket only	3	14,366	2,906	11,460			2,292	2,292	
	Taxed under second bracket only									
	Taxed under both first and second brackets									
	Taxed under miscellaneous provisions									
	Total	3	14,366	2,906	11,460			2,292	2,292	
PAPER, PULP, AND PRODUCTS.										
ALL PAPER, PULP, PAPER PRODUCTS, ETC										
76	Taxed under first bracket only	2	221,963	20,393	201,570	201,570		40,314	40,314	
	Taxed under second bracket only									
	Taxed under both first and second brackets									
	Taxed under miscellaneous provisions									
	Total	2	221,963	20,393	201,570	201,570		40,314	40,314	

¹Not ascertained, due to the spread of the income which was only in part subject to excess-profits tax.

TABLE B.—Concerns whose accounting period, fiscal year, ended in 1922, but prior to July 1—Continued.
MANUFACTURING—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
77	PRINTING AND PUBLISHING. GENERAL PRINTING AND PUBLISHING.											
	Taxed under first bracket only.....	14	\$133,768	\$79,763	\$54,005	\$54,005			\$10,801	\$10,801		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....	4	26,723	(1)	(1)			(1)	4,514			\$4,514
	Total.....	18	160,491			54,005			15,315	10,801		4,514
78	COMBINATIONS OF PAPER MANUFACTURING AND PRINTING WHEN UNABLE TO ASCERTAIN TRUE NATURE OF BUSINESS.											
	Taxed under first bracket only.....	1	37,734	26,319	11,415	11,415			2,283	2,283		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....											
	Total.....	1	37,734	26,319	11,415	11,415			2,283	2,283		
79	SPECIAL PROCESSES AND TRIBUTARY INDUSTRIES, ETC.											
	Taxed under first bracket only.....	1	3,484	2,134	1,350	1,350			270	270		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....	2	11,352	(1)	(1)			(1)	1,233			1,233
	Total.....	3	14,866			1,350			1,503	270		1,233

CHEMICALS AND ALLIED SUBSTANCES.										
CHEMICALS PROPER, ACIDS, AND OTHER COMPOUNDS, ETC.										
80	Taxed under first bracket only	5	390,927	225,562	165,365	165,365		33,073	33,073	
	Taxed under second bracket only									
	Taxed under both first and second brackets									
	Taxed under miscellaneous provisions									
	Total	5	390,927	225,562	165,365	165,365		33,073	33,073	
PAINTS AND VARNISHES, ETC.										
81	Taxed under first bracket only	1	14,496	5,826	8,670	8,670		1,734	1,734	
	Taxed under second bracket only									
	Taxed under both first and second brackets									
	Taxed under miscellaneous provisions									
	Total	1	14,496	5,826	8,670	8,670		1,734	1,734	
PETROLEUM AND MINERAL OIL REFINING AND PRODUCTS.										
83	Taxed under first bracket only	3	48,006	25,431	22,575			4,515	4,515	
	Taxed under second bracket only									
	Taxed under both first and second brackets									
	Taxed under miscellaneous provisions	2	36,365	(¹)	(¹)		(¹)	8,508		8,508
	Total	5	84,371					13,023	4,515	8,508
ALL OTHER CHEMICALS AND ALLIED SUBSTANCES.										
86	Taxed under first bracket only	13	274,197	127,737	146,460	146,460		29,292	29,292	
	Taxed under second bracket only									
	Taxed under both first and second brackets									
	Taxed under miscellaneous provisions	2	16,861	(¹)	(¹)		(¹)	2,173		2,173
	Total	15	291,058			146,460		31,465	29,292	2,173

¹ Not ascertained, due to the spread of the income, which was only in part subject to excess profits tax.

TABLE B.—Concerns whose accounting period, fiscal year, ended in 1922, but prior to July 1—Continued.

MANUFACTURING—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
87	STONE, CLAY, AND GLASS PRODUCTS. CUT BUILDING STONE, CRUSHED STONE, ETC.											
	Taxed under first bracket only.....	2	\$6,669	\$4,709	\$1,960	\$1,960			\$392	\$392		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....	1	2,506	(1)	(1)			(1)	239			\$239
	Total.....	3	9,175			1,960			631	392		239
88	BRICK, TILE, TERRA COTTA, FIRE BRICK, ETC.											
	Taxed under first bracket only.....	4	23,354	15,844	7,510	7,510			1,502	1,502		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....											
	Total.....	4	23,354	15,844	7,510	7,510			1,502	1,502		
90	GLASS AND GLASS PRODUCTS. COMBINATIONS OF STONE, CLAY, AND GLASS MANUFACTURE.											
	Taxed under first bracket only.....	2	219,633	130,808	88,825	88,825			17,765	17,765		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											

	Taxed under miscellaneous provisions.....	1	10,114	(¹)	(¹)			(¹)	1,300		1,300
	Total.....	3	229,747			88,825			19,065	17,765	1,300
	METAL MANUFACTURE.										
	METAL PRODUCTS OF IRON AND STEEL, OR IRON AND STEEL AND OTHER METALS.										
	<i>General or stock products or forms made in foundries or rolling mills, etc.</i>										
92	Taxed under first bracket only.....	5	31,869	13,019	18,850	18,850			3,770	3,770	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....										
	Total.....	5	31,869	13,019	18,850	18,850			3,770	3,770	
	<i>Agricultural machinery, steam appliances, construction machinery, etc.</i>										
93	Taxed under first bracket only.....	1	53,734	52,584	1,150	1,150			230	230	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....										
	Total.....	1	53,734	52,584	1,150	1,150			230	230	
	<i>Metal-working and paper-making machinery, heavy ordnance, rolling stock, safes, raills, etc.</i>										
94	Taxed under first bracket only.....	3	1,163,820	469,815	694,005	694,005			138,801	138,801	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....										
	Total.....	3	1,163,820	469,815	694,005	694,005			138,801	138,801	

¹ Not ascertained due to the spread of the income which was only in part subject to excess profits tax.

TABLE B.—Concerns whose accounting period, fiscal year, ended in 1922, but prior to July 1—Continued.

MANUFACTURING—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.				
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	
	METAL MANUFACTURE—Contd.												
	METAL PRODUCTS OF IRON AND STEEL, OR IRON AND STEEL AND OTHER METALS—continued.												
	<i>Motor vehicles and spare parts.</i>												
86	Taxed under first bracket only.....	1	\$8,041	\$6,796	\$1,245	\$1,245			\$249	\$249			
	Taxed under second bracket only.....												
	Taxed under both first and second brackets.....												
	Taxed under miscellaneous provisions.....												
	Total.....	1	8,041	6,796	1,245	1,245			249	249			
	<i>Firearms, hardware, cutlery, hand and machine tools, gauges, etc.</i>												
90	Taxed under first bracket only.....	1	99,042	14,239	84,805	84,805			16,961	16,961			
	Taxed under second bracket only.....												
	Taxed under both first and second brackets.....												
	Taxed under miscellaneous provisions.....												
	Total.....	1	99,044	14,239	84,805	84,805			16,961	16,961			
	ALL OTHER METAL PRODUCTS.												
100	Taxed under first bracket only.....	9	820,908	180,293	640,615	640,615			128,123	128,123			
	Taxed under second bracket only.....												
	Taxed under both first and second brackets.....												

	Taxed under miscellaneous provisions.....	1	2,815	(1)	(1)		(1)	263		\$263
	Total.....	10	823,723			640,615		128,386	128,123	263
	ALL OTHER MANUFACTURING CONCERNS.									
	ALL OTHER MANUFACTURING, MAIN BUSINESS NOT PRECISELY DEFINED.									
104	Taxed under first bracket only.....	20	482,717	152,602	330,115	330,115		66,023	66,023	
	Taxed under second bracket only.....									
	Taxed under both first and second brackets.....									
	Taxed under miscellaneous provisions.....	6	53,552	(1)	(1)		(1)	9,304		9,304
	Total.....	26	536,269			330,115		75,327	66,023	9,304

CONSTRUCTION.

	EXCAVATION AND CONSTRUCTION UNDER OR UPON GROUND (NOT BUILDINGS), ETC.									
105	Taxed under first bracket only.....	4	\$22,609	\$10,414	\$3,195	\$3,195		\$639	\$639	
	Taxed under second bracket only.....									
	Taxed under both first and second brackets.....									
	Taxed under miscellaneous provisions.....	4	59,587	(1)	(1)		(1)	13,875		\$13,875
	Total.....	8	82,196			3,195		14,514	639	13,875
	BUILDINGS and STRUCTURES ABOVE GROUND, ETC.									
109	Taxed under first bracket only.....	11	108,594	47,804	60,790	60,790		12,158	12,158	
	Taxed under second bracket only.....									
	Taxed under both first and second brackets.....									
	Taxed under miscellaneous provisions.....	8	32,543	(1)	(1)		(1)	2,843		2,843
	Total.....	19	141,137			60,790		15,001	12,158	2,843

Not ascertained due to the spread of the income which was only in part subject to excess-profits tax.

TABLE B.—Concerns whose accounting period, fiscal year, ended in 1922, but prior to July 1—Continued.

CONSTRUCTION—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
110	EQUIPPING AND INSTALLING MACHINERY AND EQUIPMENT AS ELEVATORS, CARRIER SYSTEMS, ETC.											
	Taxed under first bracket only.....	5	\$26,840	\$21,560	\$5,280	\$5,280			\$1,056	\$1,056		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....	1	4,707	(1)	(1)			(1)	341			\$341
	Total.....	6	31,547			5,280			1,397	1,056		341
112	ALL OTHER CONSTRUCTION AND CONTRACTORS, MAIN BUSINESS NOT PRECISELY DEFINED.											
	Taxed under first bracket only.....	12	116,250	9,980	106,270	106,270			21,254	21,254		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....	2	16,863	(1)	(1)			(1)	2,691			2,691
	Total.....	14	133,113			106,270			23,945	21,254		2,691

TRANSPORTATION AND PUBLIC UTILITIES.

WATER TRANSPORTATION.											
LAKE, SOUND, BAY, AND RIVER LINES.											
117	Taxed under first bracket only.....	1	\$8,260	\$3,070	\$3,190	\$3,190			\$638	\$638	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....										
	Total.....	1	6,260	3,070	3,190	3,190			638	638	
MARINE SALVAGE AND WRECKING.											
118	Taxed under first bracket only.....	1	8,489	6,254	2,235	2,235			447	447	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....										
	Total.....	1	8,489	6,254	2,235	2,235			447	447	
ALL OTHER WATER TRANSPORTATION, MAIN BUSINESS NOT PRECISELY DEFINED.											
119	Taxed under first bracket only.....	3	37,146	25,516	11,630	11,630			2,326	2,326	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....	1	4,943	(1)	(1)		(1)		389		389
	Total.....	4	42,089			11,630			2,715	2,326	389
LOCAL TRANSPORTATION, CARTAGE AND STORAGE:											
CARTAGE AND STORAGE OR WAREHOUSE AND PACKING FOR TRANSPORTATION.											
120	Taxed under first bracket only.....	8	40,642	28,692	11,950	11,950			2,390	2,390	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....										
	Total.....	8	40,642	28,692	11,950	11,950			2,390	2,390	

¹ Not ascertained due to the spread of the income which was only in part subject to excess profits tax.

TABLE B.—Concerns whose accounting period, fiscal year, ended in 1922, but prior to July 1—Continued.

TRANSPORTATION AND PUBLIC UTILITIES—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
111	LOCAL TRANSPORTATION, CARTAGE, AND STORAGE—Continued.											
	CAB, LIVERY, JITNEY BUS COMPANIES, AND GARAGES											
	Taxed under first bracket only.....	1	\$10,948	\$6,703	\$4,245	\$4,245			\$849	\$849		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....	1	25,085	(1)	(1)				5,434			\$5,434
	Total.....	2	36,033			4,245			6,283	849		5,434
122	SPECIAL FOOD STORAGE AND PACKERS FOR TRANSPORTATION, ETC.											
	Taxed under first bracket only.....	2	5,242	4,867	375	375			75	75		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....											
	Total.....	2	5,242	4,867	375	375			75	75		

OTHER PUBLIC UTILITIES AND TRANSPORTATION, MAIN BUSINESS NOT PRECISELY DEFINED.									
ELECTRIC LIGHT AND POWER COMPANIES.									
124	Taxed under first bracket only	7	257,169	185,459	71,710	1,710		14,342	14,342
	Taxed under second bracket only								
	Taxed under both first and second brackets								
	Taxed under miscellaneous provisions								
	Total	7	257,169	185,459	71,710	71,710		14,342	14,342
GAS COMPANIES.									
125	Taxed under first bracket only	2	64,576	30,841	33,735	33,735		6,747	6,747
	Taxed under second bracket only								
	Taxed under both first and second brackets								
	Taxed under miscellaneous provisions								
	Total	2	64,576	30,841	33,735	33,735		6,747	6,747
ALL OTHER PUBLIC UTILITIES, MAIN BUSINESS NOT PRECISELY DEFINED.									
129	Taxed under first bracket only	9	4,873,106	2,726,806	2,146,300	2,146,300		429,260	429,260
	Taxed under second bracket only								
	Taxed under both first and second brackets								
	Taxed under miscellaneous provisions								
	Total	9	4,873,106	2,726,806	2,146,300	2,146,300		429,260	429,260

¹Not ascertained due to the spread of the income which was only in part subject to excess-profit tax.

TABLE B.—Concerns whose accounting period, fiscal year, ended in 1922, but prior to July 1—Continued.

TRADE.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
130	WHOLESALE AND JOBBERS, INCLUDING EXPORTERS, IMPORTERS, ETC.											
	Taxed under first bracket only.....	42	\$756,062	\$334,552	\$421,510	\$421,510			\$84,302	\$84,302		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....	11	97,872	(¹)	(¹)			(¹)	16,916			\$16,916
	Total.....	53	853,934			421,510			101,218	84,302		16,916
131	DEPARTMENT STORES, EITHER WHOLESALE OR RETAIL OR BOTH.											
	Taxed under first bracket only.....	6	288,641	134,636	154,005	154,005			30,801	30,801		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....	2	15,498	(¹)	(¹)			(¹)	1,900			1,900
	Total.....	8	304,139			154,005			32,701	30,801		1,900
132	RETAIL STORES, ALL OTHER, ETC.											
	Taxed under first bracket only.....	96	969,824	478,689	491,135	491,135			98,227	98,227		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....	30	215,573	(¹)	(¹)			(¹)	29,988			29,988
	Total.....	126	1,185,397			491,135			128,215	98,227		29,988

COMMISSION TRADE INCLUDING COMMERCIAL TRAVELERS AND SPECIAL AGENTS, ETC.											
133	Taxed under first bracket only.....	8	52,243	15,908	36,335	36,335			7,267	7,267	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provi- sions.....	3	26,415	(1)	(1)			(1)	3,483		3,483
	Total.....	11	78,658			36,335			10,750	7,267	3,483
ALL OTHER TRADES, MAIN BUSI- NESS NOT PRECISELY DEFINED.											
134	Taxed under first bracket only.....	55	1,094,066	476,656	617,410	617,410			123,482	123,482	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provi- sions.....	20	270,431	(1)	(1)			(1)	56,150		56,150
	Total.....	75	1,364,497			617,410			179,632	123,482	56,150

SERVICE.

DOMESTIC SERVICE.											
RESTAURANTS, LUNCH ROOMS, ETC.											
135	Taxed under first bracket only.....	5	\$15,668	\$10,833	\$4,835	\$4,835			\$967	\$967	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provi- sions.....	6	36,905	(1)	(1)			(1)	4,256		\$4,256
	Total.....	11	52,573			4,835			5,223	967	4,256
HOTELS, BOARD AND LODGING HOUSES.											
136	Taxed under first bracket only.....	6	61,502	35,707	25,795	25,795			5,159	5,159	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provi- sions.....										
	Total.....	6	61,502	35,707	25,795	25,795			5,159	5,159	

¹Not ascertained due to the spread of the income which was only in part subject to excess-profits tax.

TABLE B.—Concerns whose accounting period, fiscal year, ended in 1922, but prior to July 1—Continued.

SERVICE—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profit tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
DOMESTIC SERVICE—Continued.												
LAUNDRIES, CLEANING, AND DYEING.												
137	Taxed under first bracket only.....	6	\$57,743	\$35,508	\$22,235	\$22,235			\$4,447	\$4,447		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....	1	11,316	(1)	(1)		(1)		1,662			\$1,662
	Total.....	7	69,059			22,235			6,109	4,447		1,662
AMUSEMENTS.												
THEATERS OR THEATRICAL ORGANIZATIONS, ETC.												
139	Taxed under first bracket only.....	1	3,903	3,418	485	485			97	97		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....											
	Total.....	1	3,903	3,418	485	485			97	97		
MOVING PICTURES.												
140	Taxed under first bracket only.....	10	82,995	29,530	53,465	53,465			10,693	10,693		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....	2	16,832	(1)	(1)		(1)		2,725			2,725
	Total.....	12	99,827			53,465			13,418	10,693		2,725

ALL OTHER AMUSEMENTS.											
141	Taxed under first bracket only	4	64,620	41,375	23,245	23,245			4,649	4,649	
	Taxed under second bracket only										
	Taxed under both first and second brackets										
	Taxed under miscellaneous provisions	2	39,190	(¹)	(¹)			(¹)	10,896		10,896
Total	6	103,810			23,245			15,545	4,649		10,896
PROFESSIONAL AND OTHER SERVICE.											
BUSINESS SERVICES, ADVERTISING, APPRAISERS, AUDITORS, ACTUARIES, ETC.											
142	Taxed under first bracket only	3	30,645		20,075	20,075			4,015	4,015	
	Taxed under second bracket only										
	Taxed under both first and second brackets										
	Taxed under miscellaneous provisions	1	4,279	(¹)	(¹)			(¹)	256		256
Total	4	34,924			20,075			4,271	4,015		256
EDUCATIONAL SERVICE, INCLUDING ART, COLLEGES, SCHOOLS, LIBRARIES, TEACHERS, ETC											
143	Taxed under first bracket only	1	2,457	2,127	330	330			66	66	
	Taxed under second bracket only										
	Taxed under both first and second brackets										
	Taxed under miscellaneous provisions										
Total	1	2,457	2,127	330	330			66	66		
CURATIVE SERVICES, PHYSICIANS, SURGEONS, ETC.											
144	Taxed under first bracket only	4	96,465	37,235	59,230	59,230			11,846	11,846	
	Taxed under second bracket only										
	Taxed under both first and second brackets										
	Taxed under miscellaneous provisions										
Total	4	96,465	37,235	59,230	59,230			11,846	11,846		

¹Not ascertained due to the spread of the income which was only in part subject to excess-profits tax.

TABLE B.—Concerns whose accounting period, fiscal year, ended in 1922, but prior to July 1—Continued.

SERVICE—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
	PROFESSIONAL AND OTHER SERVICE—Continued.											
	LEGAL SERVICES, LAWYERS, PATENT ATTORNEYS, ETC.											
145	Taxed under first bracket only.....	1	\$5,738	\$2,763	\$2,975	\$2,975			\$595	\$595		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....											
	Total.....	1	5,738	2,763	2,975	2,975			595	595		
	ALL OTHER SERVICES, MAIN BUSINESS NOT PRECISELY DEFINED.											
147	Taxed under first bracket only.....	2	12,279	9,857	2,420	2,420			484	484		
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....											
	Total.....	2	12,279	9,857	2,420	2,420			484	484		

FINANCE.

BANKING AND RELATED BUSINESS.											
BANK, GENERAL, MAIN BUSINESS NOT PRECISELY DEFINED, OR PRIVATE BANKERS.											
148	Taxed under first bracket only.....	2	\$11,357	\$7,187	\$4,170	\$4,170			\$834	\$834	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....										
	Total.....	2	11,357	7,187	4,170	4,170			834	834	
NATIONAL BANKS.											
149	Taxed under first bracket only.....	7	812,650	594,905	117,745	117,745			23,549	23,549	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....	1	20,671	(¹)	(¹)		(¹)		3,668		\$3,668
	Total.....	8	833,321			117,745			27,217	23,549	3,668
STATE BANKS.											
150	Taxed under first bracket only.....	15	244,732	191,872	52,860	52,860			10,572	10,572	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....										
	Total.....	15	244,732	191,872	52,860	52,860			10,572	10,572	
TRUST COMPANIES, OR BANK AND TRUST COMPANIES.											
151	Taxed under first bracket only.....	10	922,545	530,815	391,730	391,730			78,346	78,346	
	Taxed under second bracket only.....										
	Taxed under both first and second brackets.....										
	Taxed under miscellaneous provisions.....										
	Total.....	10	922,545	530,815	391,730	391,730			78,346	78,346	

¹Not ascertained, due to the spread of the income which was only in part subject to excess profits tax.

TABLE B.—Concerns whose accounting period, fiscal year, ended in 1922, but prior to July 1—Continued.

FINANCE—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
	BANKING AND RELATED BUSINESS—Continued.											
	LOAN COMPANIES, ETC.											
152	Taxed under first bracket only.....	15	\$162,063	-----	\$92,590	\$92,590	-----	-----	\$18,518	\$18,518	-----	-----
	Taxed under second bracket only.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Taxed under both first and second brackets.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Taxed under miscellaneous provisions.....	1	5,751	(¹)	(¹)	-----	-----	(¹)	1,151	-----	-----	\$1,151
	Total.....	16	167,814	-----	-----	92,590	-----	-----	19,669	18,518	-----	1,151
	STOCK AND BOND BROKERS.											
153	Taxed under first bracket only.....	5	98,586	\$43,301	55,285	55,285	-----	-----	11,057	11,057	-----	-----
	Taxed under second bracket only.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Taxed under both first and second brackets.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Taxed under miscellaneous provisions.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Total.....	5	98,586	43,301	55,285	55,285	-----	-----	11,057	11,057	-----	-----
	REAL ESTATE, LOAN AND INSURANCE AGENTS, REALTY HOLDING AND DEVELOPMENT COMPANIES.											
154	Taxed under first bracket only.....	10	137,773	72,263	65,510	65,510	-----	-----	13,102	13,102	-----	-----
	Taxed under second bracket only.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Taxed under both first and second brackets.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Taxed under miscellaneous provisions.....	9	54,123	(¹)	(¹)	-----	-----	(¹)	6,399	-----	-----	6,399
	Total.....	19	191,896	-----	-----	65,510	-----	-----	19,501	13,102	-----	6,399

HOLDING AND LEASING REALTY, NOT REALTY BUSINESS, ETC.											
155	Taxed under first bracket only	26	352,965	274,575	108,390	108,390			21,678	21,678	
	Taxed under second bracket only										
	Taxed under both first and second brackets										
	Taxed under miscellaneous provisions	2	12,427	(1)	(1)			(1)	1,505		1,505
	Total	28	395,392			108,390			23,183	21,678	1,505
INSURANCE COMPANIES, NOT AGENTS.											
ALL OTHER INSURANCE COMPANIES, MAIN BUSINESS NOT PRECISELY DEFINED, AND COMBINATIONS.											
162	Taxed under first bracket only	1	1,865	1,535	330	330			66	66	
	Taxed under second bracket only										
	Taxed under both first and second brackets										
	Taxed under miscellaneous provisions										
	Total	1	1,865	1,535	330	330			66	66	
ALL OTHER FINANCE, MAIN BUSINESS NOT PRECISELY DEFINED, AND COMBINATIONS, ETC.											
163	Taxed under first bracket only	21	187,390		74,860	74,860			14,972	14,972	
	Taxed under second bracket only										
	Taxed under both first and second brackets										
	Taxed under miscellaneous provisions	3	19,885	(1)	(1)			(1)	2,279		2,279
	Total	24	207,275			74,860			17,251	14,972	2,279

¹ Not ascertained, due to the spread of the income which was only in part subject to excess profits tax.

TABLE B.—Concerns whose accounting period, fiscal year, ended in 1922, but prior to July 1—Continued.

FINANCE—Continued.

Serial No.	Assessment.	Number of returns.	Total net income.	Excess-profits credits.	Income subject to excess-profits tax.				Excess-profits tax.			
					Total.	First bracket.	Second bracket.	Under miscellaneous provisions.	Total.	First bracket.	Second bracket.	Under miscellaneous provisions.
	ALL OTHER.											
	ALL OTHER ACTIVE CONCERNS WHOSE BUSINESS CAN NOT BE IDENTIFIED WITH ANY MAIN DIVISION; ALSO COMBINATIONS OF MAIN DIVISIONS WHEN THE MAIN BUSINESS IS NOT GIVEN.											
164	Taxed under first bracket only.....	3	\$93,310		\$18,765	\$18,765		\$3,753	\$3,753			
	Taxed under second bracket only.....											
	Taxed under both first and second brackets.....											
	Taxed under miscellaneous provisions.....	1	27,727	(1)	(1)		(1)	6,490				\$6,490
	Total.....	4	121,037			18,765		10,243	3,753			6,490

¹ Not ascertained, due to the spread of the income which was only in part subject to excess-profits tax.