

23.—Average Corporation Income Tax Assessed, by Income and Occupation Classes, Fiscal Year 1941

Income Class	Average Tax	Occupation Class	Average Tax
	\$		\$
Up to \$2,000.....	88.21	Agrarians.....	986.82
\$ 2,000 to \$ 3,000.....	365.68	Merchants.....	2,046.62
\$ 3,000 to \$ 4,000.....	519.40	Manufacturers.....	8,917.10
\$ 4,000 to \$ 5,000.....	667.38	Natural resources.....	45,765.48
\$ 5,000 to \$ 6,000.....	815.91	Financial.....	2,315.97
\$ 6,000 to \$ 7,000.....	956.13	Transportation and public utilities..	6,839.50
\$ 7,000 to \$ 8,000.....	1,085.50	All others.....	1,635.98
\$ 8,000 to \$ 9,000.....	1,244.19		
\$ 9,000 to \$10,000.....	1,338.87		
\$10,000 to \$15,000.....	1,828.66		
\$15,000 to \$20,000.....	2,534.97		
\$20,000 to \$25,000.....	3,265.40		
\$25,000 to \$30,000.....	3,849.24		
\$30,000 to \$35,000.....	4,498.86		
\$35,000 to \$40,000.....	5,287.94		
\$40,000 to \$45,000.....	5,922.23		
\$45,000 to \$50,000.....	6,682.38		
\$50,000 or over.....	47,388.93		
Unclassified.....	13,448.97		
General Average.....	4,810.88		

24.—Corporations Assessed for Income Tax, with Net Income Assessed and Income Tax Assessed Thereon, by Occupation Class, Fiscal Year 1941

Occupation Class	Number	P.C. of Total	Net Income		Tax Assessed	
			Amount	P.C. of Total	Amount	P.C. of Total
			\$		\$	
Agrarians.....	151	0.95	993,260	0.19	149,010	0.19
Merchants.....	4,838	30.46	67,788,269	12.61	9,901,595	12.96
Manufacturers.....	3,917	24.66	235,094,718	43.75	34,928,315	45.71
Natural resources.....	312	1.96	95,010,232	17.69	14,278,832	18.69
Financial.....	3,430	21.59	76,588,232	14.25	7,943,810	10.39
Transportation and public utilities.....	753	4.74	34,708,413	6.46	5,150,150	6.74
All others.....	2,483	15.64	27,147,895	5.05	4,062,153	5.32
Unclassified.....	-	-	-	-	2,246	¹
Totals.....	15,884	100.00	537,331,019	100.00	76,416,111	100.00
Debit adjustments.....	-	-	-	-	1,015,702	-
Net Totals.....	15,884	-	-	-	75,400,409	-

¹ Less than 0.01 p.c.

Excise War Taxes.—The statistics given in Table 25 represent gross collections by the Excise Division of the Department of National Revenue; they differ from the figures shown in Table 13, which represent net revenues received, by the amounts of the refunds shown in the footnote to Table 25.