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Volume Author/Editor: William Leonard Crum

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APPENDIX A

REFERENCES TO *Statistics of Income*
TABULATIONS FROM FISCAL-YEAR RETURNS

Beginning with the issue for 1926, special tabulations from fiscal-year returns of corporations have been published in successive annual issues of *Statistics of Income*.⁴⁴ I give below the page references for such tabulations and the relevant textual comment, as I have discovered them in the successive issues. Page references are to issues of *Statistics of Income* bearing the same date as "taxable year."

Taxable Year		Pages
1926	(includes also separate tables for 1925)	21-30
1927		21-22
		384-399
1928		35-37
		408-423
1929		29-30
		351-364
1930		31-32
		294-297
1931		35-36
1932		36
1933		35-36
1934	Part 2	32-33
		196-207
1935	Part 2	19-20
1936	Part 2	34-37
1937	Part 2	29-30
1938	Part 2	43-46
1939	Part 2	34-42
1940	Part 2	15-16
1941	Part 2	15-16
1942	Part 2	19-20
1943	Part 2	18-19
1944	Part 2	18-19
1945	Part 2	38-39
1946	Part 2	36-54
1947	Part 2	16-42
1948	Part 2	30-48
1949	Part 2	15-32
1950	Part 2	21-22

APPENDIX B

EFFECTS ON THE INDICATED HISTORICAL
RECORD OF VARIATIONS IN NET INCOME

The possibility that the inclusion of fiscal-year returns with calendar-year returns in the tabulations of *Statistics of Income* might impair the precision of the resulting aggregates for certain types of analysis and interpretation has been indicated at various points in this report. Two important kinds of possible impairment seem worthy of attention: the dislocation of the center of the average year from July 1, and the distortion of the shape of the historical record. The first kind was examined in Section 7 and at various points in Part

⁴⁴ Published annually by the U. S. Treasury, after a delay of two or more years following the completion of the indicated taxable year. For example: *Statistics of Income* for 1949, Part 2, Treasury Department, 1953.