# **2006**Statistics of Income

# Department of the Treasury Internal Revenue Service

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# Corporation Income Tax Returns

This report contains data by industry on assets, liabilities, receipts, deductions, net income, income subject to tax, tax, and credits. Data are also classified by size of total assets, by size of business receipts, and by size of income tax after credits. Other classifications include returns with net income, return types and other selected subjects. More detailed statistics for the industries shown in Table 1 of this report are available in Publication 1053, **Source Book of Statistics of Income - 2006**. A general description of the Source Book, including ordering information, is available from the Director, Statistics of Income Division, Internal Revenue Service, P.O. Box 2608, Washington, DC 20013-2608.

In addition, special Statistics of Income tabulations based on corporation income tax returns for 2006 can be produced upon request on a reimbursable basis. Requests for this service should be addressed to the Director, Statistics of Income Division, at the address shown above.

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Section 1 Introduction

his report presents statistical estimates based on a stratified sample of approximately 104,000 unaudited returns selected from the nearly 5.8 million active corporate returns filed for Tax Year 2006 (defined to include accounting periods ending July 2006 through June 2007).

The report is divided into 6 sections. Section 1 provides statistics summarizing overall corporate activity for Tax Year 2006. Section 2 discusses changes in laws and regulations between this report and that for Tax Year 2005. Section 3 describes in detail the sample of income tax returns upon which the statistics are based, as well as the method of estimation used, the sampling variability of the data, and other limitations. Section 4 presents tables containing detailed statistics on assets, liabilities, receipts, deductions, net income, income tax liability, tax credits, and other financial data for 2006. This section also includes data on Form 1120S returns, unless specifically excluded by table. Form 1120S data are also shown separately toward the end of the section. These statistics are presented by industry, asset size, business receipts size, tax form type, accounting period ended, and other selected classifiers. Section 5 contains detailed explanations of the terms used in this report. In most instances, the explanations include definitions of terms used, as well as adjustments made in preparing the statistics and any limitations inherent in the data. Section 6 consists of the key corporation tax return forms.

The industry classification used in this report is based on the North American Industry Classification System (NAICS), which replaced the Standard Industrial Classification (SIC) system used in years prior to 1998. For this Statistics of Income report, the data are listed under 22 industrial sectors, 82 major industries, and 200 minor industries. Table 1 which begins on page 19, presents selected financial data for all minor industries.

The statistics in this publication present data primarily by major industries, sectors, return types, and specific categories. The statistics in the 2006 Corporation Source Book of Statistics of Income differ from this report by providing data by minor industry and size of total assets for balance sheet, income statement, tax, and selected other items.

Todd Reum, William Rush, Adam Bednar, Mark Lowe, and Heather Parisi were responsible for the overall production of the report, which was prepared under the direction of Marty Harris, Chief, Corporation Returns Analysis Section. Melissa Schottler, Kathleen Walker, Kim Doan and Maxine Li produced the table data in this report under the direction of Kelly Luttrell, Chief, Corporation Operations Section.

# **Overall Corporate Summary**

Figure A presents corporation summary statistics for Tax Years 2005 and 2006 for number of returns, total assets, total receipts, net income (less deficit), income subject to tax, total income tax before credits, and total income tax after credits.

The number of active corporate tax returns filed for Tax Year 2006 increased by approximately 3.0 percent over the previous tax year. In Tax Year 2004, approximately 211,000 corporations filed their taxes electronically. This figure increased to 550,000 for Tax Year 2005 and has reached an all-time high of 875,000 for Tax Year 2006. This is an increase of 59 percent from 2005 and an increase of 315 percent in the last two years.

The **total assets** reported for active corporations increased approximately 10.0 percent from Tax Year 2005 to \$73.1 trillion. The largest net increase was in the Finance and Insurance sector, which increased from \$30.4 trillion to \$34.7 trillion, or 14.34 percent. The largest percent change gain of 18.84 percent was in the Educational Services sector, which also recorded the smallest increase in total assets of \$4.9 billion.

The **total receipts** from operations and investments increased from \$25.5 trillion to \$27.4 trillion, an increase of 7.4 percent. This increase was primarily reflected in business receipts which increased by 6.9 percent from \$21.8 trillion to \$23.3 trillion. Finance and Insurance, and Wholesale Trade accounted for 39.94 percent of the increase in total receipts and approximately 39.3 percent of the increase in business receipts. The Finance and Insurance sector experienced an increase of 13.5 percent in total receipts, from \$3.3 trillion to \$3.7 trillion; while business receipts increased from \$1.8 to \$1.9 trillion, an increase of approximately 5.3 percent.

Overall **total deductions** rose from \$23.6 trillion to \$25.5 trillion, an increase of 8.0 percent. Since 2004, the total amount of total deductions reported on active corporate returns has increased 17.87 percent. Cost of goods sold, a component of total deductions, grew from \$13.8 trillion to \$14.8 trillion in 2006, an increase of 7.1 percent.

Corporate **pre-tax profits**, also known as net income (less deficit), declined for the aggregate by -0.8 percent, from \$1.95 trillion to \$1.93 trillion (Figure B). When excluding pass-through entities from the total, pre-tax profits decreased from \$1.38 trillion to \$1.25 trillion or -9.6 percent.

# 2006 Corporation Returns-Introduction

Income subject to tax (the tax base), grew from \$1.20 trillion in 2005 to \$1.29 trillion in 2006, an increase of 7.5 percent. Total income tax before credits increased from \$419.2 billion to \$453.1 billion, an increase of 8.1 percent. Income tax increased 8.1 percent from Tax Year 2005 to 2006, an increase from \$416.3 billion to \$450.2 billion. Total income tax after credits, the amount paid to the U.S. Government, increased by \$41.0 billion from \$312.1 billion to \$353.1 billion.

From the 5.8 million active corporations for Tax Year 2006, approximately 3.9 million were passthrough entities. These pass-through entities include: regulated investment companies (RIC's), real estate investment trust (REIT's) and S corporations [1]. These entities pay little or no Federal income tax at the corporate level. Instead, they are required by law to pass any profits or losses to their shareholders, where they are taxed at the Pretax profits of pass-through individual rate. entities, mirrored the increase seen by all corporations with certain inclusions, rising 20.6 percent or \$117.0 billion during 2006 (Figure C).

331,737,009

244,788,112

Figure A. --Returns of Active Corporations: Number of Returns, Total Assets, Total Receipts, Net Income (Less Deficit), Income Subject to Tax, Total Income Tax Before Credits, Total Income Tax After Credits, by Size of Total Assets, Tax Years 2005 and 2006

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets are in whole dollars) Number of Total Total Net income Income Total Total Year and size of total assets (less deficit) [1] subject income tax income tax returns assets receipts to tax [2] before credits [3] after credits [4] (1) (2) (3) (4) (5) (6) (7) 2005 Total... 5,671,257 66,445,429,787 25,504,789,203 1,948,655,133 1,201,325,339 419,209,279 312,086,477 19.086.398 Zero assets... 774.622 445.036.031 33.390.285 5.779.882 5.094.162 \$1 under \$500,000..... 3,962,278 388,401,406 1,850,210,074 82,595,074 9,223,476 1,766,772 1,698,911 \$500,000 under \$1,000,000...... 370,562 260,923,167 642,832,416 22,774,074 4,473,747 1,077,862 1,043,493 \$1,000,000 under \$5,000,000..... 406,543 858,170,772 1,792,529,109 52,164,359 14,935,227 4,567,870 4,372,716 \$5,000,000 under \$10,000,000...... 66,278 463,000,889 971,980,526 25,702,212 9,367,290 3,164,228 3,060,316 \$10,000,000 under \$25,000,000.... 42,736 654,348,093 1,223,997,461 32,680,034 13,506,966 4,646,895 4,456,998 \$25,000,000 under \$50,000,000..... 15,808 555,194,699 812,566,876 24,835,726 13,459,430 4,678,404 4,366,840 \$50,000,000 under \$100,000,000...... 9,887 699,918,213 693,615,075 24,174,538 14,239,710 4,973,109 4,624,285 \$100.000.000 under \$250.000.000...... 9,316 1,490,548,405 1,012,405,328 48,660,813 31,250,096 10,983,815 9,935,667 \$250,000,000 under \$500,000,000... 1,741,949,089 817,354,678 49,740,866 32,014,740 11,273,507 4,809 10,150,832 \$500,000,000 under \$2,500,000,000..... 6.012 7,372,297,893 3,063,700,726 279.799.010 171,339,765 60,459,095 50,364,959 51,960,677,162 12,178,560,901 \$2,500,000,000 or more. 2.405 1.272.138.140 868.428.494 305.837.840 212,917,298 2006 5,840,799 73,080,647,385 27,401,873,714 1,933,374,450 1,291,430,767 453,082,065 353,083,862 Total..... 979.169 535.489.918 28.763.225 17.500.365 5.653.680 5.399.348 Zero assets..... \$1 under \$500,000..... 3,889,550 394,394,777 1,924,824,782 83,341,177 9,519,195 1,822,271 1,787,021 \$500,000 under \$1,000,000..... 383,908 269,742,294 685,039,197 20,869,790 4,659,036 1,141,582 1,122,588 \$1,000,000 under \$5,000,000...... 889,243,952 1,856,589,822 16,790,075 421,002 55,268,328 5,074,998 4,933,142 \$5.000.000 under \$10.000.000...... 71.407 501.204.266 1.042.833.967 30.774.319 10.019.374 3.395.659 3.285.438 \$10,000,000 under \$25,000,000..... 44,975 692,291,681 1,288,058,632 36,828,749 16,070,288 5,526,867 5,320,929 \$25.000.000 under \$50.000.000..... 16.765 585,293,602 873.746.730 24.390.040 14.181.105 4.894.547 4,661,237 748,960,076 757,043,839 \$50.000.000 under \$100.000.000..... 10.570 26.450.980 16.625.496 5.785.394 5.456.937 \$100,000,000 under \$250,000,000 9.543 1.531.023.998 1.052.705.705 51.043.598 32.622.746 11.422.225 10.431.308 \$250,000,000 under \$500,000,000... 1,818,034,435 920,029,324 57,962,504 36,395,441 12,813,235 11,530,954 4,991 \$500,000,000 under \$2,500,000,000..... 6.351 7.449.429.552 3.312.672.451 260.417.155 181,766,728 63.814.598 54.366.849 1,257,264,586 \$2,500,000,000 or more. 58.201.028.754 13.152.839.346 935.280.917

2.568

<sup>1</sup> Includes taxable income before net operating loss deduction and special deductions

<sup>&</sup>lt;sup>2</sup> Includes taxable income less net operating loss deduction and special deductions.

<sup>&</sup>lt;sup>3</sup> Includes income tax, personal holding company tax, all recapture and other taxes, alternative minimum tax; excess net passive income tax (Form 1120S); branch tax (Form 1120-F); taxes from Parts II,III, and IV, and sections 856 & 857 (Form 1120-REIT); tax from Schedule J, line 3b (Form 1120-RIC); tax from page 1, line 5 (Form 1120-PC); and adjustments to income tax and total

tax.

4 Credits include foreign tax, U.S. possessions tax, telephone excise tax, credit for tax paid on unrealized capital gains, qualified electric vehicle, general business, prior-year minimum tax. qualified zone academy bond, clean renewable energy bond, and gulf bond credit

# 2006 Corporation Returns-Introduction

Figure B.-- Corporate Pretax Profits by North American Industry Classification System (NAICS) Sector, Tax Years 2005 and 2006

[Money amounts are in thousands of dollars]

	Pre-tax Profits [1],[2]					
Industrial sector	2005	2006	Difference	Percentage Change		
	(1)	(2)	(3)	(4)		
All industries	1,948,655,132	1,933,374,450	-15,280,682	-0.78%		
Agriculture, forestry, fishing, and hunting	4,723,729	2,927,432	-1,796,297	-38.03%		
Mining	46,784,960	58,844,799	12,059,839	25.78%		
Utilities	20,830,603	36,586,953	15,756,350	75.64%		
Construction	74,356,808	73,894,825	-461,983	-0.62%		
Manufacturing	680,058,202	481,099,337	-198,958,865	-29.26%		
Wholesale and retail trade	214,851,252	227,775,140	12,923,888	6.02%		
Wholesale trade	106,255,014	115,342,552	9,087,538	8.55%		
Retail trade	108,612,236	112,444,753	3,832,517	3.53%		
Wholesale and retail trade not allocable	-15,998	-12,165	3,833	23.96%		
Transportation and warehousing	18,910,404	26,335,387	7,424,983	39.26%		
Information	75,408,348	101,098,860	25,690,512	34.07%		
Finance and insurance	500,563,173	631,745,689	131,182,516	26.21%		
Real estate and rental and leasing	29,777,730	23,631,173	-6,146,557	-20.64%		
Professional, scientific, and technical services	30,931,686	35,921,904	4,990,218	16.13%		
Management of companies (holding companies)	161,499,246	157,479,205	-4,020,041	-2.49%		
Administrative and support, and waste management and remediation						
services	22,980,942	13,751,601	-9,229,341	-40.16%		
Educational services	2,659,365	2,400,974	-258,391	-9.72%		
Health care and social assistance	26,796,387	28,318,468	1,522,081	5.68%		
Arts, entertainment, and recreation	4,117,704	4,538,143	420,439	10.21%		
Accommodation and food services	27,759,730	20,536,940	-7,222,790	-26.02%		
Other services	5,660,308	6,520,052	859,744	15.19%		
Not allocable	-15,443	-32.432	-16.989	-110.01%		

<sup>[1]</sup> Pretax profits are net income (less deficit) in the statistics.

The remaining 2.0 million corporate returns reported total receipts of \$21.0 trillion, an increase of 6.1 percent from 2005 to 2006. Income subject to tax increased from \$1.20 trillion to \$1.29 trillion, a 7.5 percent increase; while total income tax after credits increased 13.2 percent from \$311.4 billion to \$352.3 billion. Excluding the pass-through entities [2], approximately 1.0 million corporations reported net income for Tax Year 2006.

The number of returns with total assets of \$2.5 billion or more represented only 0.04 percent of the total number of returns, but 79.6 percent of total assets. These 2,568 returns for 2006 accounted for 48.0 percent of the total receipts; 65.0 percent of net income (less deficit); 72.4 percent of income subject to tax; 73.2 percent of total income tax before credits; and 69.3 percent of total income tax after credits.

<sup>[2]</sup> Excludes net long-term capital gain reduced by net short-term capital loss of regulated investment companies and portfolio income (including capital gains) for S corporations (qualifying corporations electing to be taxed through their shareholders).

NOTE: Detail may not add to totals because of rounding.

# **Activities Covered**

The estimates in this report encompass corporate business activities in the United States, as well as certain foreign activities as reported on returns of domestic corporations, and foreign corporations with U.S. business activities. The term domestic corporation refers to companies incorporated in the United States, but does not necessarily imply that all their activities are domestic. For instance, data for a U.S. corporation conducting business abroad through foreign subsidiaries may include dividends remitted from those subsidiaries and, to a certain extent, their undistributed earnings. The effect of foreign activity on the statistics varies by type of industry and by size of assets [3]. For foreign corporations (defined as those incorporated abroad) engaged in trade or business in the United States, only income that was considered effectively connected with the conduct of a trade or business in the United States was included in the statistics; any investment income from U.S. sources was excluded from the data. Most foreign corporations are concentrated in the "Finance and Insurance" and "Real Estate and Rental and Leasing" sectors. Other foreign corporations, incorporated abroad and not engaged in trade or business in the U.S., were liable for tax only on investment income from U.S. sources. and these returns were excluded from this report.

Section 6012 of the Internal Revenue Code requires that all corporations in existence at any time during the tax year file returns, regardless of whether they had income or not. This applied to active and inactive domestic corporations, unless they were expressly exempt from filing, as well as to active foreign corporations with insufficient taxes withheld at the source to satisfy their U.S. tax liability on income earned in the United States. However, inactive corporations have been excluded from these statistics. See Section 3 for more information on the sample.

In addition to legally defined corporations, the Internal Revenue Code recognized many types of businesses as corporations including: joint stock companies and unincorporated associations (such as business trusts, savings and loan associations, certain partnerships, mutual savings banks, and cooperative banks). These organizations possess characteristics typical of the corporate form, such as continuity of life, centralization of management apart from ownership, limited liability of owners, and transferability of shares of capital ownership.

# **Time Period Employed**

The estimates in this report are based on data from returns with accounting periods that coincided with the calendar year and returns with accounting periods that were for noncalendar years ending during the span of months July 2006 through June 2007. This span, in effect, defines the tax year in such a way that the noncalendar year accounting periods are centered at the calendar year ended in December.

There are 12 accounting periods covered in this report. Code section 441 specified that, in general, a taxpayer's accounting period ends on the last day of the month. There is a span of 23 months between the first-included accounting period, which began on August 1, 2005, and closed on July 31, 2006, and the end of the last-included accounting period, which began on July 1, 2006, and closed on June 30, 2007. This report, therefore, shows income received or expenses incurred during any or all of the months in the 23-month span. For balance sheet items, the report shows a corporation's position only at the end of its accounting period. Corporations were required by Code section 441 to file returns for the accounting period customarily used in keeping their books.

Figure C. -- Pretax profits and Pretax profits with certain inclusions for All Corporations, Regulated Investment Companies, and S Corporations, Tax Years 2005 and 2006

[Money amounts are in thousands of dollars]				
Item	TouVern	All Commonwell and	Regulated	0.00
	Tax Year	All Corporations	Investment Companies	S Corporations
			Companies	
Pretax profits [1]	2006	1,933,374,450	301,828,701	295,929,473
	2005	1,948,655,132	214,965,672	282,903,509
Pretax profits with certain inclusions [2]	2006	2,319,547,408	597,728,823	386,202,310
	2005	2,210,067,320	398,238,803	361,042,566

<sup>[1]</sup> Pretax profits are net income (less deficit) in the statistics.

<sup>[2]</sup> The inclusions to pre-tax profits are: net long-term capital gain reduced by net short-term capital loss for regulated investment companies and investment, rental, and portfolio income (including capital gains) for S corporations. The amounts listed under "All Corporations" include both aforementioned items.

# 2006 Corporation Returns-Introduction

Figure D shows that calendar year returns made up 87.4 percent of the number of returns and 71.0 percent of net income (less deficit) for 2006. In addition, these returns accounted for 75.2 percent of the total assets, 75.3 percent of the total receipts, 74.5 percent of the income subject to tax, 76.2 percent of the total income tax before credits, and 75.9 percent of total income tax after credits. Corporations were usually required to file within two-and-one-half months after the close of the corporate accounting period. However, in accordance with

Code section 6081, most corporations could receive filing extensions of an additional 6 months. addition to returns with accounting periods that spanned 12 months, the total number of active corporations includes returns with accounting periods of shorter duration. Such returns are referred to as part-year returns and were filed, for the most part, by continuing corporations changing their accounting periods, to include corporations in less than 12 months. merging existence corporations, and liquidating corporations.

Figure D. --Returns of Active Corporations: Number of Returns, Total Assets, Total Receipts, Net Income (Less Deficit), Income Subject to Tax, Total Income Tax Before Credits, and Total Income Tax After Credits, by Ending Accounting Period for Tax Year 2006

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney an	nounts are in thousand	as or dollars)					
	Number of	Total	Total	Net income	Income	Total	Total
Ending Accounting Period [1]	returns	assets	receipts	(less	subject	income tax	income tax
				deficit) [2]	to tax [3]	before credits [4]	after credit [5]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	5,840,799	73,080,647,385	27,401,873,714	1,933,374,450	1,291,430,767	453,082,065	353,083,862
December 2006	5,103,874	54,963,481,823	20,636,857,015	1,373,207,212	979,622,842	345,130,686	263,184,719
Noncalendar Year Total	736,925	18,117,165,563	6,765,016,699	560,167,238	311,807,925	107,951,379	89,899,143
July 2006	43,932	1,290,085,926	271,189,890	33,714,782	13,935,451	4,814,962	4,196,797
August 2006	47,458	1,356,065,564	349,684,228	47,933,916	16,210,157	5,640,624	4,449,455
September 2006	149,116	2,005,672,956	1,177,237,479	77,006,890	43,084,493	14,914,262	12,205,654
October 2006	64,818	2,479,032,253	512,782,379	66,602,808	17,658,745	6,120,576	4,647,313
November 2006	39,292	4,050,505,716	358,545,999	46,092,363	28,773,958	10,037,024	7,116,566
January 2007	41,142	991,214,534	1,122,180,766	71,396,450	61,172,320	21,360,719	19,913,826
February 2007	31,028	824,674,362	288,989,079	27,730,602	7,552,919	2,576,770	2,389,008
March 2007	96,085	2,501,169,531	1,103,001,462	67,739,057	41,061,973	13,798,735	12,663,694
April 2007	39,894	549,021,229	254,416,389	27,238,093	8,713,278	2,980,355	2,426,649
May 2007	42,948	709,137,332	367,773,238	30,256,066	19,375,195	6,346,433	5,139,068
June 2007	141,213	1,360,586,160	959,215,791	64,456,211	54,269,436	19,360,920	14,751,112

<sup>[1]</sup> Includes full and part-year returns.

### **Notes and References**

- [1] For more detailed information on S corporations, see Luttrell, Kelly, "S Corporation Returns, 2003, "Statistics of Income Bulletin, Volume 25, Number 4, Spring 2006, pp. 91 165.
- [2] Includes returns filed on Forms 1120, 1120-A, 1120-F, 1120-L and 1120-PC.
- [3] For more detailed information, see Masters and Oh, "Controlled Foreign Corporations, 2002," *Statistics of Income Bulletin*, Volume 25, Number 4, Spring 2006, pp. 193-232.

<sup>[2]</sup> Includes taxable income before net operating loss deduction and special deductions.

<sup>[3]</sup> Includes taxable income less net operating loss deduction and special deductions.

<sup>[4]</sup> Includes income tax, personal holding company tax, all recapture and other taxes, alternative minimum tax, excessive net passive income tax (Form 1120S); branch tax (Form 1120-F); taxes from Parts II,III, IV, and sections 856 & 857 (Form 1120-REIT); tax from Schedule J, line 3b (Form 1120-RIC); tax from page 1, line 5 (Form 1120-PC); and adjustments to income tax and total tax.

<sup>[5]</sup> Credits include foreign tax, U.S. possessions tax, telephone excise tax, credit for tax paid on unrealized capital gains, qualified electric vehicle, general business, prior-year minimum tax, qualified zone academy bond, clean renewable energy bond and gulf bond credit.

Notes: Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

# Section 2

# Changes in Law and Regulations

he statistics in this report reflect, in general, changes in law and regulations that became effective during the 2006 accounting periods covered. Depending on the accounting period used and effective date of the change in law, the changes may have been fully applicable for some corporations, only partially applicable for others, and not applicable at all for still others.

The information that follows highlights the major changes that substantially affected the comparability of the statistics in this report with those of prior years. More detail on the specific provisions that were changed is contained in Section 5, Explanation of Terms.

# **Credit for Federal Telephone Excise Tax Paid**

A corporation billed after February 28, 2003, and before August 1, 2006, for the federal telephone excise tax on long distance or bundled services may be able to request a one-time credit for the tax paid.

## **Nonconventional Source Fuel Credit**

For tax years ending in 2006 and later, the credit is part of the general business credit. In certain circumstances, the credit has been extended to facilities that produce coke or coke gas fuel from non-petroleum-based products. In order to qualify for the credit, the fuel must be produced and sold after December 31, 2005. Qualified sales of coke and coke gas are not subject to a phaseout adjustment. For more information, see Form 8907, Nonconventional Source Fuel Credit.

# **Research Credit Expanded**

A fiscal year corporation with a tax beginning in 2005 and ending in 2006 can elect the alternative incremental credit (as modified) on Form 6765, or the new alternative simplified credit. If the corporation elects both the alternative incremental credit and the alternative simplified credit, the election of the alternative incremental credit will be revoked for the following tax year.

# **Special Depreciation Allowance**

The maximum section 179 deduction corporations can elect for qualified section 179 property increased from \$105,000 to \$108,000 (and increased from \$140,000 to \$143,000 for qualified enterprise zone property and qualified New York Liberty Zone property). The threshold cost of section 179 property before limitation also increased from \$420,000 to \$430,000.

# Work Opportunity and Welfare-to-Work Credits Extended

These credits were extended to cover employees who begin work for the employer before January 1, 2008.

# **Extension of Expired Tax Benefits**

The following tax benefits that had expired have been extended:

- Indian employment credit (for tax years beginning before 2008).
- Accelerated depreciation for qualified Indian reservation property (for property placed in service before 2008).
- 15-year recovery period for qualified leasehold improvements and qualified restaurant improvements (for property placed in service before 2008).
- Suspension of the 100% net income limit on percentage depletion for oil and gas from marginal wells (for tax years beginning before 2008).
- Deduction for corporate donations of computer technology or equipment (for donations made in tax years beginning before 2008).
- Certain tax incentives based on the designation of the District of Columbia Enterprise Zone (for any period before 2008).

# **Expired Tax Benefits**

The following tax benefits have expired:

- Credit for electricity produced from a facility using solar energy (for a facility placed in service after 2005).
- Possessions corporation tax credit (for tax years beginning after 2005).

# **Section 3**

# Description of the Sample and Limitations of the Data

his section describes the 2006 Corporate sample design, sample selection, data capture, data cleaning, and data completion. The techniques used to produce estimates and an assessment of the data limitations, including sampling and non-sampling errors, are also discussed.

# Background

From Tax Year 1916 through Tax Year 1950, data were extracted for the Statistics of Income (SOI) program from each corporate return filed. Stratified probability sampling was introduced for Tax Year Since that time, the sample size has 1951. generally decreased while the population has increased. For example, for Tax Year 1951 the sample comprised 41.5 percent of the entire population, or 285,000 of the 687,000 total returns filed. In comparison, for 2006, the sample proportion was about 1.7 percent of the total population of over 6.4 million. This population count differs from the estimated population count cited elsewhere in this publication because the sampling frame includes out-of-scope and duplicate returns.

For 1951, stratification was by size of total assets and industry. From 1952 through 1967, the stratification was by a measure of size only. The size was measured by volume of business (1953-1958) or total assets (1952 and 1959-1967). Since 1968, returns have been stratified by both total assets and, for Form 1120, 1120-A and 1120S returns, a measure of income [1].

## **Target Population**

The target population consists of all returns of active corporations organized for profit that are required to file one of the 1120 forms that are part of the SOI study.

### **Survey Population**

The survey population includes the returns that filed one of the 1120 forms selected for the SOI study and posted to the IRS Business Master File (BMF). Amended returns and returns for which the tax liabilities changed because of a tax audit are excluded. Figure E gives the number of corporate returns by form type that were subject to sampling during Tax Years 2003 through 2006.

Bertrand Überall, Richard Collins, and Lance Harris were responsible for the sample design and estimation of the SOI 2006 Corporation Program under the direction of Tamara Rib, Chief, Mathematical Statistics Section, Statistical Computing Branch.

Figure E.--Population Counts by Corporate Form Type, Tax Years 2003-2006

	Tax Year			
Form Type	2003	2004	2005	2006
1120	2,080,166	2,026,712	2,010,496	2,036,881
1120-A	215,306	209,824	194,757	187,180
1120S	3,506,431	3,698,126	3,893,471	4,164,612
1120-L	1,301	1,211	1,089	1,089
1120-PC	4,524	5,473	5,863	6.458
1120-RIC	11,053	10,993	11,066	11,571
1120-REIT	1,073	1,140	1,264	1,437
1120-F	25,755	27,159	28,329	31,016
Total	5,845,609	5,980,638	6,146,335	6,440,244

# Sample Design

The current sample design is a stratified probability sample, with stratification by form type, and either size of total assets alone, or both size of total assets and a measure of income. Forms 1120 and 1120-A are stratified by size of total assets and size of "proceeds". Size of "proceeds", the measure of income, is the larger of the absolute value of net income (or deficit) or the absolute value of "cash flow", which is the sum of net income, several depreciation amounts, and depletion. Forms 1120-F, 1120-L, 1120-PC, 1120-RIC, and 1120-REIT are each stratified by size of total assets only. Form 1120S is stratified by size of total assets and size of ordinary income.

The design process began with projected population totals that were derived from IRS administrative workload estimates. adjusted according to the distribution by strata of the population from several previous survey years. Using projected population totals by sample strata, an optimal allocation, based on stratum standard errors, was carried out to assign sample sizes to each stratum such that the overall targeted sample size was approximately 108,000. sample was selected independently from each stratum with sampling rates ranging from 0.25 percent to 100 percent. Figure F on the following page shows the stratum boundaries, sampling rates, and frame population and sample counts from the BMF for each form type. This table also shows the population and sample counts after adjustments for missing returns, outliers, and weight trimming. The total realized sample for Tax Year 2006, including inactive corporations and non-eligible returns, is 111,731 returns. A supplementary sample of large

# 2006 Corporation Returns - Description of the Sample and Limitations of the Data

Figure F.--Corporation Returns: Number Filed, Number in Sample, and Sampling Rates, by Selection Class

Sample	Description of san	nple selection classes	4	51.45		r of returns	.1
class		0	Sampling	BMF c		After adju	
number	Size of total assets	Size of proceeds*	rates (%)	Population	Sample	Population	Sample
	All Returns, Total			6,440,244	111,731	6,440,295	111,355
		ned, Total		202	202	202	202
1				178	178	178	178
2				9	9	9	9
3	\$250,000,000 or more		100.00	15	15	15	15
	Form 1120 (no Form 5735 attac	ched), 1120-A, Total ***		2,213,390	49,806	2,213,433	49,720
4		Under \$25,000		929,034	3,752	929,034	3,733
5		\$25,000 - \$50,000		253,755	992	253,755	991
6		\$50,000 - \$100,000		334,491	1,286	334,491	1,285
7		\$100,000 - \$250,000		243,452	2,741	243,452	2,736
8		\$250,000 - \$500,000		175,033	3,120	175,033	3,113
9		\$500,000 - \$1,000,000		138,847	4,805	138,847	4,794
10		\$1,000,000 - \$1,500,000		56,435	3,374	56,435	3,367
11		\$1,500,000 - \$2,500,000		33.639	3,526	33,639	3.510
12		\$2,500,000 - \$5,000,000		23,443	6,455	23,443	6,434
13		\$5,000,000 - \$10,000,000		10,894	5,388	10,894	5,378
14		\$10,000,000 - \$15,000,000		6,029	6,029	6,041	6,017
15		\$15,000,000 or more		5,103	5,103	5,103	5,096
16	\$250,000,000 - \$500,000,000		100.00	1,648	1,648	1,643	1,643
17				1,587	1,587	1,623	1,623
				,	ŕ	,	,
	Form 1120S, Total ***			4,162,483	31,560	4,162,484	31,492
18	Under \$50 000	Under \$25,000	0.25	1,575,093	3,956	1,575,093	3,949
19		\$25,000 - \$50,000		621.879	1,496	621,879	1,488
20		\$50,000 - \$100,000		730,444	1,824	730,444	1,815
21		\$100,000 - \$250,000		533,920	1,696	533,920	1,694
22	\$500.000 - \$1.000.000	\$250,000 - \$500,000	. 0.56	302,163	1,647	302,163	1,643
23	\$1.000.000 - \$2.500.000	\$500,000 - \$1,000,000	0.99	214,991	2,144	214,991	2,138
24	\$2.500.000 - \$5.000.000	\$1,000,000 - \$1,500,000	1.56	84,606	1,290	84,606	1,288
25		\$1,500,000 - \$2,500,000		50.645	1,318	50,645	1,316
26		\$2,500,000 - \$5,000,000		31,475	6,208	31.475	6,202
27		\$5,000,000 - \$10,000,000		10,357	3,071	10,357	3,063
28		\$10,000,000 - \$15,000,000		4,091	4,091	4,095	4,080
29		\$15,000,000 or more		2,247	2,247	2,243	2,243
30				572	572	573	573
	Form 1120-L, Total			899	482	911	484
31	Under \$10,000,000		43.00	674	257	674	250
32				122	122	122	119
33				52	52	51	51
34	\$250,000,000 or more		100.00	51	51	64	64
				30,926	4,467	30,932	4,353
35				29,634	3,814	29,634	3,722
36				726	87	726	85
37				319	319	333	307
38	\$250,000,000 or more		100.00	247	247	239	239
	Form 4420 BC Total			6 404	4 640	6 407	4 500
39				6,124	<b>1,612</b> 390	6,127	<b>1,589</b> 380
				3,967		3,966	308
40				1,249	314	1,249	
41 42				705 192	705 192	707 191	696 191
43				192	11	191	14
43	\$250,000,000 or more		100.00	''	'''	14	14
	Form 1120 PEIT Total			1,214	1,003	1,214	979
44				302	91	301	89
45				254	254	260	244
46				321	321	321	314
47	, ,			337	337	332	332
7′	Ψ200,000,000 01 111016		100.00	337	337	332	332
	Form 1120-RIC Total		_	11,059	8,652	11,060	8,636
48				1,508	251	1,506	248
49				1,671	521	1,670	519
50				1,342	1,342	1,348	1,337
51				2,073	2,073	2,068	2,064
52				2,073 1,587	2,073 1,587	2,066 1,583	1,583
53				2,878	2,878	2,885	2,885
	, , , , , , , , , , , , , , , , , , ,		. 100.00	2,070	2,070	2,000	2,000
54	Special Studies (All Form Types	s)	100.00	13,947	13,947	13,932	13,900 <sup>†</sup>
		solute value of net income (deficit) or					

<sup>\*</sup> Proceeds is defined as the larger of absolute value of net income (deficit) or absolute value of cash flow (net income + depreciation + depletion).

<sup>\*\*</sup> Includes adjustments for missing returns, undercoverage, outliers, and weight trimming.

<sup>\*\*\*</sup> Returns were classified according to either size of total assets or size of proceeds, whichever corresponded to the higher sample class. Example: A Form 1120 return with total assets of \$750,000 and proceeds of \$75,000 is in sample class 8 (based on total assets), rather than in sample class 6 (based on proceeds).

<sup>†</sup> The adjusted sample count is lower than the adjusted population count due to returns unavailable for processing.

1120S returns (assets \$10 million or more), selected since Tax Year 1998, has been discontinued.

# Sample Selection

Corporation income tax returns are filed at the Cincinnati, Ogden, and Philadelphia IRS Submission Processing Centers. All corporate returns are processed initially to determine tax liability. Then, the tax data are transmitted and updated on a weekly basis to the IRS Business Master File (BMF) system located in Martinsburg, West Virginia. These returns are said to "post" to the BMF. This BMF database serves as the SOI sampling frame. The SOI sample is also selected on a weekly basis.

Sample selection for Tax Year 2006 occurred over the period of July 2006 through June 2008. A 24-month sampling period is needed for two reasons. First, approximately 12.6 percent of all corporations had noncalendar vear accounting In order to take these filings into consideration, the 2006 statistics represent all corporations filing returns with accounting periods ending during the period from July 2006 to June 2007. Also, many corporations, including some of the largest, request six-month filing extensions. The combination of noncalendar year filing and filing extensions means that the last Tax Year 2006 returns that the IRS received (those with accounting periods ending in June 2007, which must therefore be filed by October 2007) could be timely filed as late as March 2008, taking into account the sixmonth extension of the October 2007 due date. Normal administrative processing time lags required that the sample selection process remain open for the 2006 study until June 30, 2008. However, a few very large returns for Tax Year 2006 were added to the sample as late as November 2008.

Each tax return posted to the BMF and in the survey population (as defined above) is assigned to a stratum and subjected to sampling. Each filing corporation has a unique Employer Identification Number (EIN). An integer function of the EIN, called the Transformed Taxpayer Identification Number (TTIN), is computed. The number formed by the last four digits of the TTIN is a pseudo-random number. A return for which this pseudo-random number is less than the sampling rate multiplied by 10,000 is selected in the sample.

The algorithm for generating the TTIN does not change from year to year, so any corporation selected into the sample in a given year will be selected again the next year, providing that the corporation files a return using the same EIN in the two years and that it falls into a stratum with the same or higher sampling rate. If the corporation falls into a stratum with a lower rate, the probability of selection will be the ratio of the second year

sampling rate to the first year sampling rate. If the corporation files with a new EIN, the probability of selection will be independent from the prior year selection [2].

# **Data Capture**

Data processing for SOI begins with information already extracted for IRS administrative purposes; over 100 items available from the BMF system are checked and corrected as necessary. Some 1,630 additional data items are extracted from the tax returns during SOI processing. The SOI data capture process can take as little time as fifteen minutes for a small, single entity corporation filing on Form 1120-A, or up to several weeks for a large consolidated corporation filing several hundred attachments and schedules with the return. The process is further complicated by several factors:

- Over 1,630 separate data items may be extracted from any given tax return, and often require totals to be constructed from various other items on other parts of the return.
- Each 1120 form type has a different layout with different types of schedules and attachments, making data extraction less than uniform for the various form types.
- There is no legal requirement that a corporation meet its tax return filing requirements by filling in, line by line, the entire U.S. tax return form. Therefore, many corporate taxpayers report many of their financial details in schedules of their own design, or using commercial taxpreparation software packages.
- There is no single accepted method of corporate accounting used throughout the country, but rather several accepted accounting "guidelines," many of which are unique to geographic locations. SOI staff attempt to standardize these differences during data abstraction and editing.
- Different companies may report the same data item, such as other current liabilities, on different lines of the tax form. Again, SOI staff attempt to standardize these differences.

To help SOI editors overcome these complexities and differences due to taxpayer reporting, SOI staff prepares detailed instructions for the SOI editing unit at the IRS Submission Processing Centers each tax year. For Tax Year 2006, these instructions consisted of almost 1,000 pages covering standard and straightforward procedures and instructions for exceptions that might be encountered.

# **Data Cleaning**

Statistical processing of the corporate returns is performed in an online computer environment, where the data from returns selected for the corporate sample are entered directly into the SOI corporation database. In this context, the term "editing" refers to the combined interactive processes of data extraction, consistency testing, and error resolution. There are over 860 of these tests, which look for such inconsistencies as:

- Impossible conditions, such as incorrect tax data for a particular form type;
- Internal inconsistencies, such as items not adding to totals;
- Questionable values, such as a bank with an unusually large amount reported for cost of goods sold and/or operations; and
- Improper sample class codes, such as when a return has \$100 million in total assets, but was selected as though it had \$1 million because the last two digits of the total assets were mistakenly keyed in as cents.

# **Data Completion**

In addition to the tests mentioned above, missing data problems must be addressed and returns that are to be excluded from the tabulations must be identified. The data completion process focuses on these issues.

If the missing data items are from the balance sheet, then imputation procedures are used. If data for a whole return are missing because the return is unavailable to SOI during the data capture process, imputation procedures are also used in certain cases.

A ratio-based imputation procedure is used to estimate missing balance sheet items for all 1120 forms except those with less than 12-month accounting periods. The ratios are determined using the most recent data available, either the corporation's Tax Year 2005 return if the corporation filed a return for 2005 and the balance sheet was not already imputed for 2005, or the Tax Year 2004 aggregate data for the corporation's minor industrial group, which are the most recent aggregate data available at the time that editing for Tax Year 2006 begins (which is mid-June of Calendar Year 2007). If the reported balance sheet items do not balance (i.e., the sum of asset items does not equal the sum of liability and shareholders' equity items), then missing items are imputed. If the total assets amount is among the missing items, this item is imputed first based on the ratio of total assets to business receipts (or total receipts) from either the corporation's Tax Year 2005 return, or the Tax Year 2004 aggregate data for the corporation's minor industry.

The other missing asset and liability items are then imputed based on the ratios so that the total of all asset items and the total of all liability items are both equal to the total assets amount, whether this amount was reported or imputed. A detailed description of the balance sheet imputation process is given in reference [3]. The following chart shows the number of sampled returns that had balance sheet items imputed, as well as the percentages they represent of the total sample sizes, for Tax Years 2003 through 2006.

Returns with	Tax Year					
imputations	2003	2004	2005	2006		
Number of imputed returns	77	75	62	56		
Percent imputed	0.05	0.05	0.05	0.05		

For Tax Year 2006, there were 56 returns with imputed balance sheets. The amount of imputed total assets represents a negligible fraction of the assets for all active returns in the sample.

Data for unavailable critical corporations are imputed in various ways, depending on what information is available at the time the SOI database produced. Critical corporations include corporations with total assets greater than or equal to 5 percent of the total assets for their minor industrial group, and corporations for which total assets are over a specified limit, which is dependent on form type or minor industry. For critical corporations selected for the sample but unavailable for statistical processing through the regular procedures, electronically filed data were used. For Tax Year 2006, there were 48 returns that met these criteria. For the critical corporations not selected for the sample, if the current tax return is not found in any of the IRS Submission Processing Centers and no other current tax data are available, data from the previous year's return are used with adjustments for tax law changes. There are 17 returns derived from prior year returns in the Tax Year 2006 data.

Another part of the data cleaning process is identifying sampled returns that are not eligible for the sample. The BMF system used for sample selection can include duplicate tax returns and other out-of-scope returns, such as returns of nonprofit corporations, returns having neither current income nor deductions, prior-year tax returns, amended or tentative returns, returns of nonresident foreign corporations having no effectively connected income with a trade or business located within the United States, fraudulent returns, and returns of corporations that are exempt from taxation.

Figure G below displays the number of inactive sampled returns that were excluded from tabulations, as well as the percentages they represent of the total sample sizes, for Tax Years 2003 through 2006.

Figure G.--Number of Inactive Sampled Returns for Tax Years 2003-2006

	Tax Year					
Type of inactive return	2003	2004	2005	2006		
No Income or Deductions	1,897	1,652	1,433	1,580		
Duplicate*	1,111	1,023	1,046	1,194		
Other**	4,005	4,004	3,668	4,640		
Total	7,013	6,679	6,147	7,414		
Percent of sample	4.90	4.60	5.29	6.66		

<sup>\*</sup> Duplicate returns are those that appear more than once in the sample.

Estimates of the number of active corporations by form type for Tax Years 2003 through 2006 are provided in Figure H below.

Figure H.--Estimated Number of Active Returns for Tax Years 2003-2006

		Tax Ye	ear	
Form Type	2003	2004	2005	2006
1120	1,857,667	1,834,390	1,799,530	1,791,344
1120-A	173,759	175,583	157,640	145,220
1120S	3,341,606	3,518,334	3,684,086	3,872,766
1120-L	1,314	1,241	1,145	1,128
1120-PC	4,527	5,641	5,916	6,314
1120-RIC	10,979	10,896	10,959	11,477
1120-REIT	1,059	1,123	1,251	1,409
1120-F*	10, 328	10,758	10,730	11,140
Total	5,401,237	5,557,965	5,671,257	5,840,799

<sup>\*</sup> Foreign Insurance Companies file on Forms 1120-L and 1120-PC, but are counted in Form 1120-F Tables 10 and 11.

### **Estimation**

Estimates of the total number of corporations and associated variables produced in this report are based on weighted sample data. Either a one-step process or a two-step process was used to determine the weights, depending on the return's form type.

Under the one-step process, the weights are assigned as the reciprocal of the realized sampling rate, adjusted for unavailable returns, outliers, and weight trimming. These weights, referred to as the "national weights", are used to produce the estimates published in this report for Forms 1120-F, 1120-L, 1120-PC, 1120-RIC, 1120-REIT and Form

1120 with Form 5735 attached, as well as for Form 1120 and 1120S returns that were sampled with certainty.

The two-step process was used to improve the estimates by industry for Form 1120-A, and Form 1120 and 1120S returns that are not self-representing. The first stage is the one-step process described above, which provides an initial weight for the return. The second stage involves post-stratification by industry and sample selection class. A bounded raking ratio estimation approach is applied in order to determine the final weight, because certain post-stratification cells may have small sample sizes [4]. These final weights are used to produce the aggregated frequency and money amount estimates that are published in this report for these forms.

# Data Limitations and Measures of Variability

Several extensive quality review processes are used to improve data quality, beginning at the sample selection stage with weekly monitoring to ensure that the proper number of returns is being selected. They continue through the data collection, data cleaning, and data completion procedures with consistency testing. Part of the review process includes extensive comparisons between the 2006 data and the 2005 data. A great amount of effort is made at every stage of processing to ensure data integrity.

### Sampling Error

Since the corporation estimates are based on a sample, they may differ from the population aggregates that would have been obtained if a complete census of all income tax returns had been taken. The particular sample used to produce the results in this report is one of a large number of possible samples that could have been selected under the same sample design. Estimates derived from one of the possible samples could differ from those derived from other samples and from the population aggregates. The deviation of a sample estimate from the average of all possible similarly selected samples is called the sampling error.

The standard error (SE), a measure of the average magnitude of the sampling errors over all possible samples, can be estimated from the realized sample. The estimated standard error is usually expressed as a percentage of the value being estimated. This is called the estimated coefficient of variation (CV) of the estimate, and it can be used to assess the reliability of an estimate. The smaller the CV, the more reliable the estimate is judged to be.

<sup>\*\*</sup> Includes prior-year returns.

Note: Detail may not add to total due to rounding.

# 2006 Corporation Returns – Description of the Sample and Limitations of the Data

The estimated coefficient of variation of an estimate is calculated by dividing the estimated standard error by the estimate itself. Estimated coefficients of variation by industrial groupings for the estimated number of returns, as well as for selected money amount estimates, are shown in Table 1 of this report. For the estimated number of returns by asset size and sector, estimated coefficients of variation are given in Figure I on page 15. The corresponding estimates are in Table 4.

The estimated coefficient of variation, CV(X), can be used to construct confidence intervals for the estimate X. The estimated standard error, which is required for the confidence interval, must first be calculated. For example, the estimated number of companies in the manufacturing sector with net income and the corresponding estimated coefficient of variation can be found in Table 1 and used to calculate the estimated standard error:

A 95-percent confidence interval for the estimated number of returns in manufacturing is constructed as follows:

$$X \pm 2 \bullet SE(X) = 166,836 \pm (2 \times 5,355)$$
  
= 166.836 \pm 10.710

The interval estimate is 156,126 returns to 177,546 returns. This means that if all possible samples were selected under the same general conditions and sample design, and if an estimate and its estimated standard error were calculated from each sample, then approximately 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the average estimate derived from all possible samples. Thus, for a particular sample, it can be said with 95-percent confidence that the average of all possible samples is included in the constructed interval. This average of the estimates derived from all possible samples would be equal to or near the value obtained from a census.

# Nonsampling Error

In addition to sampling error, nonsampling error can also affect the estimates. Nonsampling errors can be classified into two groups: random errors, whose effects may cancel out, and systematic errors, whose effects tend to remain somewhat fixed and result in bias.

Nonsampling errors include coverage errors, nonresponse errors, processing errors, or response errors. These errors can be the result of the inability to obtain information about all returns in the sample,

differing interpretations of tax concepts or instructions by the taxpayer, inability to provide accurate information at the time of filing (data are collected before auditing), inability to obtain all tax schedules and attachments, errors in recording or coding the data, errors in collecting or cleaning the data, errors made in estimating for missing data, and failure to represent all population units.

Coverage Errors: Coverage errors in the SOI Corporation data can result from the difference between the time frame for sampling and the actual time needed for filing and processing the returns. Since many of the largest corporations receive extensions to their filing periods, they may file their returns after sample selection has ended for that tax year. However, any of the largest returns found are added into the file until the final file is produced.

Coverage problems within industrial groupings in the SOI Corporation study result from the way consolidated returns may be filed. The Internal Revenue Code permits a parent corporation to file a single return, which includes the combined financial data of the parent and all its subsidiaries. These data are not separated into the different industries but are entered only into the industry with the largest receipts. Thus, there is undercoverage of financial data within certain industries and overcoverage in others. Coverage problems within industrial groupings present a limitation on any analysis done with the sample results.

Nonresponse Errors: Unit nonresponse occurs when a sampled return is unavailable for SOI processing. For example, other areas of the IRS may have the return at the time it is needed for statistical processing. These returns are termed "unavailable returns." In 2006, there were 385 such unavailable returns in the corporation study, which constituted about 0.34 percent of the total sample. The number of unavailable returns and their percentages of the total sample size for Tax Years 2003 through 2006 are shown in the following chart.

	Tax Year							
Unavailable returns	2003	2004	2005	2006				
Number of unavailable returns	181	329	282	385				
Percent unavailable	0.13	0.22	0.24	0.34				

Item nonresponse occurs when certain items are unavailable for a return selected for the sample, even if the return itself is available for SOI processing. An example of item nonresponse would be when items are missing on the balance sheet, even though other balance sheet items are reported.

Figure I.--Coefficients of Variation (CVs) for Number of Returns, by Asset Size and Sector, for Tax Year 2006

Figure ICoefficients of variation (CVS	) ioi ivuiliber	or Returns, by		total assets	11 4000
Sector	All		\$1	\$500,000	\$1,000,000
Sector		7	*	' '	' ' '
	asset	Zero	under	under	under
	sizes	Assets	\$ 500,000	\$1,000,000	\$5,000,000
	(1)	(2)	(3)	(4)	(5)
All industries <sup>1</sup>	0.21	1.62	0.47	1.06	0.62
Agriculture, forestry, fishing, and hunting	2.99	12.66	4.59	4.84	3.75
Mining	7.22	22.66	10.99	16.44	9.90
Utilities	17.08	61.31	24.24	39.51	23.67
Construction	0.94	4.84	1.55	3.25	1.89
Manufacturing	2.34	9.99	3.95	5.53	2.70
Wholesale and retail trade	1.04	4.43	1.62	2.47	1.44
Transportation and warehousing	2.64	7.50	4.21	8.67	5.98
,	4.26	11.36	5.71	13.36	7.24
Information					
Finance and insurance	2.27	8.24	3.56	7.90	5.17
Real estate and rental and leasing	1.18	4.62	2.02	3.06	2.04
Professional, scientific, and technical			4.00	2.12	
services	1.17	4.24	1.66	6.16	4.15
(holding companies)	5.98	15.73	10.16	15.98	9.87
Administrative and support and waste					
management and remediation services	2.70	7.39	3.48	10.51	7.18
Educational services	7.27	15.62	9.33	30.30	22.30
Health care and social assistance	1.35	7.46	1.77	8.53	7.52
Arts. entertainment, and recreation	3.85	10.84	5.24	14.49	10.30
Accommodation and food services	1.66	8.73	2.33	5.87	3.86
Other services	2.05	6.83	2.68	6.79	7.23
Cura curvices	2.00		size of total assets –		7.20
Sector	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000
	under	under	under	under	under
	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	(6)	(7)	(8)	(9)	(10)
All Industries <sup>1</sup>	0.95	0.47	0.56	0.14	0.03
Agriculture, forestry, fishing, and hunting	9.97	4.68	7.96	0.58	0.64
Mining	10.99	5.07	5.00	0.39	0.35
•	20.57	13.73	11.91	0.39	0.53
Utilities		1.46	2.27	0.95	
Construction	2.83				0.20
Manufacturing	3.41	1.39	1.52	0.13	0.12
Wholesale and retail trade	1.97	0.99	1.37	0.14	0.14
Transportation and warehousing	8.75	3.70	5.84	0.44	0.37
Information	8.75	4.14	3.83	0.30	0.31
Finance and insurance	5.36	1.90	1.78	0.42	0.07
Real estate and rental and leasing Professional, scientific, and technical	3.65	1.79	2.41	0.24	0.25
services	5.83	2.93	3.45	0.26	0.27
(holding companies)	11.42	4.27	3.06	0.68	0.07
Administrative and support and waste management and remediation services	13.13	6.13	6.67	0.48	0.44
		14.41		0.46 1.10	0.44
Educational services	37.25		15.59		
Health care and social assistance	12.26	5.99	5.96	0.51	0.52
Arts, entertainment, and recreation	16.73	6.56	8.21	0.70	0.68
Accommodation and food services Other services	10.96	4.13	5.95	0.51	0.51
	14.17	7.91	12.23	0.83	1.15

<sup>&</sup>lt;sup>1</sup>Includes returns not allocable by sector.

Note: Returns with assets of \$250,000,000 or more are self-representing and thus are not subject to sampling error.

Processing Errors: Errors in recording, coding, or processing the data can cause a return to be sampled in the wrong sampling class. This type of error is called a mis-stratification error. One example of how a return might be mis-stratified is the following: a corporation files a return with total assets of \$100,000,023 and net income of \$5,000. A processing error causes the last two digits of the

total assets to be keyed in as cents, so that the return is classified according to total assets of \$1,000,000.23 and net income of \$5,000.00. The return would be mis-stratified according to the incorrect value of the total assets stratifier. To adjust for mis-stratification errors, only returns selected in a non-certainty stratum which really belonged in a certainty stratum were moved to this stratum.

# 2006 Corporation Returns – Description of the Sample and Limitations of the Data

Response errors: Response errors are due to data being captured before audit. Some purely arithmetical errors made by the taxpayer are corrected during the data capture and cleaning processes. Because of time constraints, adjustments to a return during audit are not incorporated into the SOI file.

### References

[1] Jones, H. W., and McMahon, P. B. (1984), "Sampling Corporation Income Tax Returns for Statistics of Income, 1951 to Present," 1984 Proceedings of the Section on Survey Research Methods, American Statistical Association, pp. 437-442.

- [2] Harte, J. M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," 1986 Proceedings of the Section on Survey Research Methods, American Statistical Association, pp. 603-608.
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- [4] Oh, H. L. and Scheuren, F. J. (1987), "Modified Raking Ratio Estimation," *Survey Methodology*, Statistics Canada, Vol. 13, No. 2, pp. 209-219.

# **Section 4**

# **Basic Tables**

# Income and Financial Data by Industry and Selected Tables by Size Category

- Table 1-Returns of active corporations: Number of returns, selected receipts, cost of goods sold, net income, deficit, income subject to tax, total income tax before credits, selected credits, total income tax after total assets. net worth. credits. depreciable assets. depreciation deduction, and coefficients of variation, by minor industry, page 19
- **Table 2 -** Returns of active corporations: Balance sheet, income statement, and selected other items, by size of total assets, **page**
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- Table 4 Returns of active corporations: Selected balance sheet, income statement, and tax items, by sector, by size of total assets, page 43
- **Table 5 -** Returns of active corporations: Selected balance sheet, income statement, and tax items, by sector, by size of business receipts, **page 63**
- Table 6 Returns of active corporations: Balance sheet, income statement, tax, and selected other items, by major industry, page 83
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- Table 23 Returns of active corporations: Alternative minimum tax: Number of returns, adjustments, tax preferences, and related items, by selected sectors, page 170
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- **Table 26 -** Returns of active corporations: Schedule A, cost of goods sold by selected sectors, page 196
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### **Selected Subjects**

Accounting periods (figure D, table 18)
Alternative minimum tax (table 23)
Consolidated returns (table 19)
Cost of goods sold (table 26)
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Returns other than Forms 1120S, 1120-REIT, and 1120-RIC (tables 12,13)
Returns with 50% or more foreign ownership (tables 24,25)
Sample selections (figures E, F)
Size of income tax after credits (table 22)

### **Notes**

All money amounts and frequencies in the tables in the following sections are subject to rounding errors. As a result, a row or column of frequencies or amounts may fail to add exactly to the corresponding total amount. Money amounts are rounded to the nearest \$1,000 at the table level. Amounts of \$500 or more were rounded up to the next thousand. Total amounts under \$500 were entered as zero and noted to indicate that an amount was present and greater than zero, but less than \$500.

Whenever a cell frequency was less than 3, the estimate was combined or deleted in order to avoid disclosure of information about specific corporations. A double asterisk (\*\*) or a (d) indicates combinations or deletions respectively. In other cases, an estimate based on fewer than ten returns, not selected at the 100 percent rate, is indicated by an asterisk (\*) and should be considered statistically unreliable. These estimates should typically be used in combination with other tabulated values due to the small sample size.

The statistical reliability of each cell in the tables was determined separately from all other cells. Thus, it is possible for a total figure to be marked with an asterisk (\*), indicating statistical unreliability, while a subset of the total is not so marked. For example, a sector amount could be based on seven returns, three not sampled at the 100 percent rate. The amount would receive an asterisk. However, a major group within the sector may include all of the four returns sampled at the 100 percent rate and not receive an asterisk.

A dash (-) in place of a frequency or an amount can indicate one of two things. If the returns were sampled at the 100 percent rate, then no returns had that particular characteristic. If returns were sampled at less than the 100 percent rate, then either no return in the population had that characteristic, or the characteristic was so rare that it did not appear in any of the sampled returns.

# **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

All lightes are estimates based on samplesmoney amounts are in thousands or c	Number o	of returns	Total red	ceipts			
Minor industry	Total	With net income	All returns	Returns with net income	Business receipts	Cost of goods sold	Net income
Total returns of active corporations	(1) <b>5,840,799</b>	(2) <b>3,367,313</b>	(3) <b>27,401,873,714</b>	(4) 23,280,072,668	(5) <b>23,310,309,765</b>	(6) <b>14,799,598,760</b>	(7) <b>2,239,614,334</b>
Agriculture, forestry, fishing and hunting	140,525	71,541	142,111,048	97,054,361	127,728,942	69.183.044	8.391.765
Agricultural production	100,992	51,838	101,704,429	67.618.019	89,453,717	46,460,185	5,729,764
Forestry and logging	10,850	5,397	15,651,761	9,600,309	14,807,922	9,792,194	846,793
Support activities and fishing, hunting, and trapping	28,683	14,306	24,754,858	19,836,033	23,467,304	12,930,664	1,815,207
Mining	36,946	23,627	366,513,788	329,437,518	327,272,187	164,046,734	65,315,072
Oil and gas extraction	18,630	12,151	177,100,320	159,219,529	152,711,273	74,173,524	30,897,228
Coal mining	939	245	28,495,873	17,004,948	26,238,743	18,012,808	809,485
Metal ore mining	1,985	670	46,444,173	44,380,776	40,501,806	18,506,879	14,309,620
Nonmetallic mineral mining and quarrying	6,333	3,285	29,998,834	27,476,107	28,760,104	17,941,547	2,640,760
Support activities for mining	9,059	7,275	84,474,588	81,356,157	79,060,261	35,411,975	16,657,979
Utilities	7,636	4,871	626,053,169	540,143,995	585,370,691	346,623,441	43,223,671
Electric power generation, transmission, and distribution	1,272	862	307,050,890	254,791,976	290,534,311	175,696,662	17,992,187
Natural gas distribution	448	380	112,476,794	91,069,830	103,204,257	74,662,836	6,353,896
Water, sewage, and other systems	5,882	3,597	8,965,426	4,971,392	8,469,609	3,165,466	586,114
Combination gas and electric	34	32	197,560,059	189,310,797	183,162,513	93,098,477	18,291,474
Construction.	780,579	489,170	1,608,162,956	1,362,758,238	1,582,459,140	1,169,374,892	89,049,810
Construction of buildings	235,572	141,339	706,574,197	615,717,449	693,085,320	560,930,670	36,529,528
Heavy and civil engineering construction and land subdivision	73,783	32,468	262,276,701	224,893,742	254,976,866	191,612,257	17,369,957
Heavy and civil engineering construction	26,441	17,602	209,961,381	184,622,726	206,293,770	156,125,053	11,599,720
Land subdivision	47,342	14,866	52,315,320	40,271,016	48,683,096	35,487,204	5,770,237
Specialty trade contractors	471,223	315,363	639,312,058	522,147,047	634,396,954	416,831,965	35,150,325
Electrical contractors	54,863	37,517	87,734,104	72,957,401	86,792,214	58,139,384	4,943,038
Plumbing, heating, and air-conditioning contractors	75,812	50,294	125,891,137	104,225,121	125,164,143	82,656,739	5,659,042
Other specialty trade contractors	340,548	227,552	425,686,816	344,964,524	422,440,597	276,035,842	24,548,244
Manufacturing	279,430	166,836	7,575,887,742	6,331,223,199	6,939,924,620	5,099,291,876	549,814,034
Food manufacturing	16,146	7,333	484,193,319	392,051,161	459,884,663	323,535,470	36,534,593
Animal food manufacturing, grain and oilseed milling	2,015	1,079	85,099,801	79,804,803	82,507,710	62,836,592	4,379,011
Sugar and confectionery product	1,150	976	45,519,001	42,733,669	42,868,933	22,461,371	4,332,171
Fruit and vegetable preserving, and specialty food	1,097	311	40,869,908	35,522,893	37,795,122	25,265,902	4,186,921
Dairy product	640	218	30,438,399	23,686,242	30,075,528	23,193,736	905,577
Meat and seafood processing	2,257	1,159	101,325,867	49,458,317	99,799,205	82,947,364	2,017,929
Bakeries and tortilla manufacturing	4,727	1,977	91,411,788	80,197,179	82,129,266	45,651,878	15,952,718
Other food	4,259	1,612	89,528,554	80,648,059	84,708,899	61,178,628	4,760,266
Beverage and tobacco product manufacturing	2,263	976	128,221,570	121,653,058	119,061,488	59,692,422	14,234,217
Soft drink and ice	695	248	58,638,568	54,926,961	52,627,229	27,544,607	6,591,085
Breweries	112	90	26,316,789	26,188,936	25,416,746	11,193,832	2,723,199
Wineries and distilleries	1,422	610	23,769,479	21,649,532	22,405,056	12,690,653	1,678,777
Tobacco manufacturing	35	27	19,496,734	18,887,628	18,612,457	8,263,330	3,241,156
Textile mills and textile product mills	4,897	3,058	42,696,142	27,836,814	41,977,694	29,936,382	1,498,653
Textile mills	1,892	1,014	15,209,272	8,393,604	14,817,891	11,110,041	420,447
Textile product mills	3,006	2,045	27,486,870	19,443,210	27,159,803	18,826,340	1,078,206
Apparel manufacturing	9,402	6,218	62,657,059	53,091,955	59,917,826	39,249,953	3,597,442
Apparel knitting mills	131	60	5,497,483	2,729,034	5,419,567	4,159,102	122,927
Cut and sew apparel contractors and manufacturers	6,258	3,727	48,380,452	44,361,818	45,940,893	29,603,888	3,068,780
Apparel accessories and other apparel	3,014	2,431	8,779,123	6,001,103	8,557,367	5,486,964	405,735
Leather and allied product manufacturing	2,141	1,266	9,099,282	7,628,914	8,832,457	5,676,711	703,010
Wood product manufacturing	12,537	7,818	83,938,850	63,844,796	82,525,311	61,392,540	3,781,744
Paper manufacturing	3,410	2,280	196,090,295	168,310,845	182,086,669	132,818,039	14,848,277
Pulp, paper, and paperboard mills	200	154	107,949,522	90,905,191	101,525,493	78,005,602	5,390,999
Converted paper product	3,210	2,126	88,140,773	77,405,654	80,561,176	54,812,437	9,457,278
Printing and related support activities	34,408	18,396	93,516,810	75,074,493	91,596,845	55,175,329	5,107,394
Petroleum and coal products manufacturing	1,643	558	1,790,161,197	1,774,267,733	1,699,762,249	1,494,699,464	142,713,955
Petroleum refineries (including integrated)	928	171	1,772,672,777	1,760,205,082	1,682,736,166	1,481,679,519	141,961,956
Asphalt paving, roofing, other petroleum and coal products	716	387	17,488,420	14,062,651	17,026,083	13,019,945	751,999
Chemical manufacturing	9,583	5,334	874,118,578	775,881,811	772,822,666	481,074,972	93,611,269
Basic chemical	1,221	987	187,345,033	169,227,952	170,474,535	131,049,851	11,989,196
Resin, synthetic rubber, and fibers and filaments	886	403	44,801,053	41,768,892	40,069,949	28,346,655	3,716,909
Pharmaceutical and medicine		510	367,940,353	336,398,440	304,120,391	151,227,040	56,606,677
Paint, coating, and adhesive	1,668	1,046	48,402,069	41,552,027	46,535,038	30,217,769	3,017,098
Soap, cleaning compound, and toilet preparation	1,385	584	144,496,453	139,059,294	134,472,667	81,935,905	15,009,838
Other chemical product and preparation		1,805	81,133,618	47,875,206	77,150,085	58,297,751	3,271,552
Plastics and rubber products manufacturing		6,971	180,641,552	127,578,042	175,839,997	126,635,963	8,075,114
Plastics product	11,331	6,523	125,538,532	92,034,063	122,831,387	88,739,014	6,787,890
Rubber product	742	448	55,103,020	35,543,980	53,008,610	37,896,948	1,287,224
Nonmetallic mineral product manufacturing	8,719	5,788	138,346,828	108,757,724	133,591,018	87,186,960	10,420,573
Clay, refractory, and other nonmetallic mineral product	2,057	1,307	25,981,077	15,317,714	24,723,260	16,843,126	1,480,001
Glass and glass product		1,306	26,086,728	17,854,430	25,271,073	16,869,741	1,267,194
Cement, concrete, lime and gypsum product	4,670	3,174	86,279,022	75,585,580	83,596,684	53,474,093	7,673,378
Primary metal manufacturing	6,911	4,904	279,131,565	251,667,942	268,481,496	212,674,179	22,981,436
Iron, steel mills and steel product	4,008	3,048	142,087,723	131,154,681	137,379,723	105,136,720	13,138,925
Nonferrous metal production and processing	1,359	847	109,082,902	95,163,319	103,536,005	86,650,841	7,984,503
Endnotes at end of table section. Detail may not add to total because of rounding. See text for "	Explanation of Terms" a	and "Description of the					

# **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]

[All figures are estimates based on samples-money amounts are in thousands of dollars]

	Number of	of returns	Total re	ceipts			
Minor industry	Total	With net	All	Returns with	Business	Cost of	Net income
-		income	returns	net income	receipts	goods sold	
Manufacturingcontinued	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Foundries	1,545	1,009	27,960,940	25,349,942	27,565,768	20,886,618	1,858,008
Fabricated metal product manufacturing	54,360	34,993	331,934,097	286,900,152	320,491,656	220,589,052	22,151,569
Forging and stamping	3,208	2,715	21,977,775	16,969,457	21,571,467	15,776,931	1,333,464
Cutlery, hardware, spring, and wire: machine shops, nut, bolt	22,078	12,485	72,769,899	61,093,605	69,223,205	44,689,656	5,013,510
Architectural and structural metals	7,192 533	4,831 479	52,160,603 24,817,363	44,400,558 21,449,614	51,205,387 24,226,870	35,999,750 20,215,613	3,140,314 1,098,804
Coating, engraving, heat treating, and allied activities	3,917	2,725	16,752,647	13,869,314	16,286,130	10,047,078	994,489
Other fabricated metal product	17,432	11,757	143,455,810	129,117,604	137,978,597	93,860,025	10,570,989
Machinery manufacturing	25,382	15,323	418,360,898	367,955,614	390,304,989	267,320,909	31,478,778
Agriculture, construction, and mining machinery	3,353	2,079	129,436,493	123,187,405	118,126,734	85,157,114	12,495,569
Industrial machinery	3,618	2,316	55,595,783 47,304,832	49,785,816 34,566,468	53,814,790	34,812,106 23,180,696	5,508,655 3,588,924
Commercial and service industry machinery  Ventilation, heating, air-conditioning, and	2,436	1,681	47,304,632	34,300,406	40,712,140	23, 160,090	3,300,924
commercial refrigeration equipment	907	788	37,407,773	33,996,502	35,816,162	26,339,385	2,192,796
Metalworking machinery	6,918	3,572	25,592,592	20,312,291	24,887,749	16,306,980	1,757,555
Engine, turbine and power transmission equipment	213	141	55,396,380	51,029,058	52,317,409	38,613,441	2,201,035
Other general purpose machinery	7,937	4,747	67,627,047	55,078,073	64,630,005	42,911,187	3,734,243
Computer and electronic product manufacturing	14,751	8,314	681,292,455	576,991,187	610,689,953	393,070,202	58,703,481
Computer and peripheral equipment	2,226 1,216	1,187 725	210,187,639 146,678,038	199,805,604 126,703,037	176,264,727 134,231,580	111,824,717 93,190,665	16,025,257 12,484,820
Communications equipment  Audio and video equipment mfg and reproducing	1,210	723	140,070,030	120,703,037	134,231,360	93, 190,003	12,404,020
magnetic and optical media	1,859	874	36,659,900	28,079,754	34,764,924	23,111,092	2,070,633
Semiconductor and other electronic component	6,602	3,957	214,512,024	158,245,103	198,355,155	125,110,129	21,457,317
Navigational, measuring, electromedical, and control instruments	2,848	1,571	73,254,854	64,157,689	67,073,567	39,833,599	6,665,454
Electrical equipment, appliance, and component manufacturing	6,523	3,360	364,907,817	323,528,196	252,184,903	162,330,539	16,694,228
Electrical lighting equipment and household appliance	1,507	692 567	253,190,209	235,010,061	145,045,605	88,786,666	9,223,740
Electrical equipment  Other electrical equipment and component	1,343 3,673	2,101	50,076,366 61,641,242	40,217,697 48,300,439	47,976,482 59,162,816	33,526,823 40,017,050	3,376,960 4,093,528
Transportation equipment manufacturing	9,115	4,492	1,092,419,784	566,060,955	963,563,624	762,996,262	32,677,606
Motor vehicles and parts	4,587	2,311	755,072,286	247,917,912	641,885,178	525,631,457	13,399,096
Aerospace product and parts	1,345	469	270,925,894	258,270,963	257,035,330	189,480,445	13,647,436
Ship and boat building	1,848	1,250	35,340,250	33,011,207	34,759,527	26,380,768	2,864,765
Other transportation equipment and railroad rolling stock	1,335	462	31,081,353	26,860,874	29,883,590	21,503,591	2,766,309
Furniture and related product manufacturing	13,155 32,011	8,934 20,519	86,125,336 238,034,308	74,056,215 188,085,592	84,308,759 222,000,357	55,976,455 127,260,074	4,909,856 25,090,836
Miscellaneous manufacturing  Medical equipment and supplies	8,906	6,116	123,727,629	105,836,338	112,367,009	56,541,129	16,734,050
Other miscellaneous manufacturing	23,105	14,403	114,306,680	82,249,254	109,633,348	70,718,945	8,356,787
Wholesale and retail trade	999,869	583,437	7,255,778,582	6,199,553,812	7,086,916,217	5,571,281,972	261,080,166
Wholesale trade	382,521	241,065	3,683,746,863	3,205,365,375	3,600,433,365	2,963,138,052	131,529,455
Merchant wholesalers, durable goods	232,568	148,818	1,703,160,230	1,478,588,728	1,671,352,482	1,324,944,660	61,303,488
Motor vehicle and motor vehicle parts and supplies	17,685 14,911	12,344 10,050	280,319,779 145,887,610	255,741,707 127,641,729	273,651,472 144,636,675	223,171,465 116,133,896	8,866,884 4,792,995
Lumber and other construction materials  Professional and commercial equipment and supplies	33,191	20,853	203,712,994	173,002,243	199,745,695	152,457,098	7,165,325
Metal and mineral (except petroleum)	5,556	4,631	145,141,051	137,054,245	142,947,163	126,543,031	5,749,097
Electrical and electronic goods	24,771	17,092	312,250,508	257,736,420	305,795,421	249,043,173	8,152,538
Hardware, plumbing, and heating equipment and supplies	15,236	10,528	101,233,724	89,924,297	99,417,091	72,854,147	4,395,238
Machinery, equipment, and supplies	50,764	32,346	253,104,455	225,485,407	248,002,711	186,006,656	12,079,041
Furniture, sports, toys, recycle, jewelry, and other	70.450	40.074	204 540 400	242 002 670	257.156.252	400 705 404	40 400 070
durable goods  Merchant wholesalers, nondurable goods	70,453 134,248	40,974 80,370	261,510,109 1,974,350,004	212,002,679 1,721,610,800	1,923,198,859	198,735,194 1,638,193,291	10,102,370 69.364.406
Paper and paper product	10,073	6,130	53,013,165	44,442,658	52.534.942	43,337,860	1,309,285
Drugs and druggists' sundries	5,473	3,237	421,232,631	412,901,406	410,368,195	357,146,876	15,349,822
Apparel, piece goods, and notions	26,256	16,756	97,352,905	83,826,701	93,764,959	63,205,045	5,571,391
Grocery and related product		21,355	526,061,476		507,809,535	418,218,135	21,666,508
Farm product raw material	5,114	2,645	114,702,485	102,436,655	110,692,273	101,405,955	2,695,573
Chemical and allied products	8,410	5,541	72,504,349	64,213,242	71,202,313	55,802,826 432,906,508	2,691,825
Petroleum and petroleum products	8,519 3,958	5,721 2,176	471,586,790 82,240,383	375,698,169 74,515,732	464,826,256 78,506,665	59,247,159	10,612,345 5,184,171
Miscellaneous nondurable goods	32,582	16,808	135,655,821	112,129,235	133,493,721	106,922,927	4,283,486
Wholesale electronic markets and agents and brokers	15,705	11,877	6,236,628	5,165,848	5,882,024	*101	861,561
Retail trade	614,925	341,719	3,571,556,966	2,993,907,181	3,486,005,061	2,607,731,459	129,544,036
Motor vehicle dealers and parts dealers	93,994	50,155	900,338,160	663,124,659	882,905,571	751,242,865	14,220,797
New and used car dealers	50,905	24,582	738,927,866	532,003,240	724,101,575	635,985,052	8,984,398
Other motor vehicle and parts dealers	43,090 30,554	25,573	161,410,294	131,121,419	158,803,997	115,257,813	5,236,398
Furniture and home furnishings stores	39,554 32,062	20,725 17,791	94,159,489 124,650,607	69,224,209 111,621,159	92,761,314 121,882,040	53,888,158 84,354,380	3,694,285 4,717,891
Electronics and appliance stores  Building material and garden equipment and supplies dealers	32,062	25,783	269,271,452	251,160,666	264,905,409	182,633,273	18,673,441
Homes centers; paint and wallpaper stores	3,340	1,951	148,053,413	145,868,292	145,130,076	96,906,403	14,148,531
Hardware stores	8,218	5,100	22,192,845	18,963,221	21,840,292	14,033,442	826,461
Other building material dealers	19,043	12,000	81,262,447	72,638,893	80,362,426	59,045,127	3,328,229
Lawn and garden equipment and supplies stores	9,386	6,732	17,762,747	13,690,260	17,572,616	12,648,301	370,219

# **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3] [All figures are estimates based on samples-money amounts are in thousands of dollars]

	Number	of returns	Total re	ceipts			
Minor industry		With net	All	Returns with	Business	Cost of	Net income
	Total	income	returns	net income	receipts	goods sold	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Wholesale and retail tradecontinued							
Retail tradecontinued		== ===	=	070 400 005	404 505 400	050 050 004	40 40 = 040
Food, beverage and liquor stores	93,765 74,603	52,685 40,184	490,581,609 469,041,457	372,128,385 355,173,618	481,567,138 460,450,735	358,056,264 341,582,935	12,425,048 11,849,891
Food and beverage stores.	19,163	40,184 12,501	21,540,152	16,954,767	21,116,403	16,473,329	575,157
Beer, wine, and liquor stores  Health and personal care stores	40,975	27,697	232,915,814	217,988,817	229,598,928	164,988,432	8,693,187
Gasoline stations	39,423	23,788	277,642,702	209,606,689	275,461,036	247,738,109	2,990,286
Clothing and clothing accessories stores	51,364	28,371	189,979,924	173,991,960	184,827,125	98,954,802	12,996,263
Sporting goods, hobby, book, and music stores	31,776	16,584	92,043,800	76,545,905	89,726,480	55,907,035	3,225,876
General merchandise stores	10,993	5,880	614,122,955	610,913,099	585,388,007	429,778,902	33,551,714
Miscellaneous store retailers	89,929	47,746	138,407,613	113,338,340	135,725,557	86,393,793	6,166,680
Nonstore retailers	51,103	24,514	147,442,841	124,263,292	141,256,457	93,795,447	8,188,569
Wholesale and retail trade not allocable	2,423	*653	*474,753	*281,255	*477,791	*412,461	*6,67
Transportation and warehousing	<b>199,912</b> 14,063	<b>113,063</b> 5,818	<b>756,588,460</b> 246,669,224	<b>567,362,644</b> 169,750,279	<b>712,406,648</b> 218,062,775	<b>248,752,908</b> 63,588,361	<b>38,664,14</b> 5 13,432,791
Air, rail, and water transportation	8,083	2,243	153,672,048	87,997,120	130,679,646	36,778,663	3,103,655
Rail transportation	425	356	64,410,114	60,184,989	59,763,812	16,623,893	7,993,470
Water transportation	5,555	3,218	28,587,061	21,568,169	27,619,317	10,185,805	2,335,666
Truck transportation.	106,826	64,843	241,528,927	177,071,485	235,132,284	81,739,217	8,810,597
Transit and ground passenger transportation	26,911	14,238	24,356,087	18,038,770	22,778,294	7,867,600	896,793
Pipeline transportation	325	300	10,463,895	6,048,378	9,902,446	6,849,737	900,382
Other transportation and support activities	44,463	23,707	213,342,077	182,143,075	207,502,315	82,337,240	13,271,722
Warehousing and storage	7,324	4,157	20,228,249	14,310,657	19,028,534	6,370,754	1,351,860
Information	128,343	63,980	1,127,994,580	973,196,813	943,412,447	229,566,058	130,076,572
Publishing industries (except Internet)	37,505	19,784	283,742,842	234,540,186	233,614,982	67,622,299	37,797,347
Newspaper publishers Periodical publishers	6,876 8,966	4,892 5,407	63,952,872 30,962,549	57,351,048 21,486,271	56,967,272 28,690,165	14,146,767 11,458,076	9,257,032 1,747,547
Book publishers	6,014	3,275	31,257,397	26,831,862	28,156,562	9,278,912	2,815,664
Database directory and other publishers	5,813	2,867	23,153,459	12,383,057	21,912,842	5,505,695	1,090,793
Software publishers	9,836	3,343	134,416,565	116,487,950	97,888,141	27,232,849	22,886,311
Motion picture and sound recording industries	34,519	16,331	86,821,433	72,906,405	69,706,908	22,430,226	7,067,376
Motion picture and video industries							
(except video rental)	26,868	12,262	74,647,797	64,729,325	61,743,384	19,380,021	5,843,068
Sound recording industries	7,651	4,069	12,173,636	8,177,080	7,963,524	3,050,204	1,224,308
Broadcasting (except Internet)	6,958	3,400	117,063,726	99,560,211	102,716,338	20,529,235	11,358,333
Internet publishing and broadcasting	6,026	2,217	12,931,567	10,984,799	12,243,242	3,145,834	962,675
Telecommunications (including paging, cellular, satellite, cable, etc.)	17,735	7,491	475,287,072	428,696,531	400,222,497	92,454,427	57,039,165
Internet service providers, web search portals, and data	15,634	7,876	119,840,661	99,521,412	95,935,155	16,677,611	12,413,339
processing services Other information services	9,966	6,881	32,307,280	26,987,268	28,973,325	6,706,427	3,438,337
Finance and insurance	249,876	166,229	3,747,501,642	3,445,160,790	1,893,916,912	1,058,360,866	666,304,790
Credit intermediation	59,634	38,641	598,137,435	531,643,055	153,701,282	7,669,379	54,216,993
Depository credit intermediation	3,032	2,406	197,750,782	172,645,098	24,677,428	175,770	23,589,773
Commercial banking	1,800	1,392	96,697,359	77,716,131	10,594,846	-	7,223,459
Savings institutions, credit unions, and other							
depository credit intermediation	1,232	1,014	101,053,423	94,928,967	14,082,582	175,770	16,366,313
Nondepository credit intermediation	56,602	36,235	400,386,653 83,976,625	358,997,957 68,085,919	129,023,853	7,493,609	30,627,220
Credit card issuing and other consumer credit	9,183	4,728	83,976,625	68,085,919	51,171,595	354,791	9,128,064
Real estate credit (including mortgage bankers and originators)	14,338	8,646	56.211.072	41,804,193	27,054,654	1,833,545	4,761,074
International, secondary financing, and other	,000	0,010	00,2,0.2	11,001,100	21,001,001	1,000,010	1,101,01
nondepository credit intermediation	5,468	3,643	215,112,760	210,036,880	11,973,025	527,817	11,509,852
Activities related to credit intermediation						·	
(loan brokers, check clearing, etc.)	27,613	19,218	45,086,195	39,070,965	38,824,579	4,777,457	5,228,230
Securities, commodity contracts, other financial							
investments and related activities	53,284		625,136,870	603,797,429	211,363,736	2,290,781	68,261,159
Investment banking and securities dealing	3,213		249,080,245	247,159,036	53,618,205	*430,319	25,706,413
Securities brokerage	7,700		248,034,946	243,665,029	65,247,988	936,884	15,329,680
Commodity contracts dealing and brokerage	2,094	1,480	6,606,701	5,946,713	2,745,947	29,797	843,027
Securities, commodity exchanges, and other	40,277	21,560	121,414,977	107,026,652	89,751,595	893,781	26,382,039
financial investment activities  Insurance carriers and related activities	112,709	83,281	1,948,421,156	1,760,220,946	1,528,602,155	1,048,396,203	143,880,765
Life insurance	1,130	863	946,307,986	809,842,704	646,128,720	532,037,616	43,798,460
Mutual property and casualty companies (Form 1120-PC)	1,499		237,368,567	229,765,538	209,806,877	137,971,198	23,062,386
Stock property and casualty companies (Form 1120-PC)	4,815		625,560,961	599,165,142	548,884,673	353,940,134	59,735,104
Insurance agencies and brokerages	89,677	67,561	91,660,606	81,781,384	85,249,961	13,056,309	11,658,668
Other insurance related activities							
(including third-party admin. of Ins., etc.)	15,588	9,508	47,523,036	39,666,177	38,531,924	11,390,946	5,626,147
Funds, trusts, and other financial vehicles	24,249		575,806,181	549,499,360	249,740	*4,503	399,945,872
Open-end investment funds (Form 1120-RIC)	11,477	9,554	409,313,942	393,973,558	-	-	304,243,265
Real estate investment trusts (Form 1120-REIT)	1,409	1,029 4,421	143,446,365	139,860,810	240 740	- *4,503	89,207,623
Other financial vehicles	11,364	4,421	23,045,875	15,664,993	249,740	4,503	6,494,984

# **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Number of	freturns	Total red	eipts			
Minor industry	Total	With net income	All returns	Returns with net income	Business receipts	Cost of goods sold	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Finance and insurancecontinued							
Real estate and rental and leasing	655,389	269,934	337,662,228	246,902,536	286,352,886	61,930,219	39,658,460
Real estate	604,284	244,913	196,497,816	140,773,966	162,810,729	28,365,996	28,610,874
Lessors of buildings	219,871	47,597	39,259,630	26,021,826	30,932,465	5,129,670	7,018,056
Lessors of miniwarehouses, self-storage units,							
and other real estate	78,979	28,976	19,659,595	15,384,325	12,650,488	2,010,379	5,645,223
Offices of real estate agents and brokers	127,634	87,301	70,001,699	51,717,108	66,616,022	11,655,737	7,052,917
Other real estate activities	177,800	81,039	67,576,893	47,650,707	52,611,755	9,570,209	8,894,678
Rental and leasing services	50,442	24,672	137,217,942	102,770,102	121,523,505	33,210,306	9,545,679
Automotive equipment rental and leasing	7,836	3,794	61,073,673	47,072,116	52,595,895	11,082,181	3,122,410
Other consumer goods and general rental centers	13,466	6,407	21,820,288	13,361,241	21,205,096	5,747,638	761,109
Commercial and industrial machinery and							
equipment rental and leasing	29,141	14,471	54,323,981	42,336,745	47,722,514	16,380,487	5,662,160
Lessors of nonfinancial intangible assets							
(except copyrighted works)	663	350	3,946,470	3,358,468	2,018,652	353,917	1,501,907
Professional, scientific, and technical services	813,266	523,783	928,555,751	731,458,071	887,903,283	268,885,431	70,575,629
Legal services	102,278	71,330	87,966,309	70,558,869	84,211,558	4,343,475	7,933,503
Accounting, tax preparation, bookkeeping,	.02,2.0	7 1,000	01,000,000	. 0,000,000	01,211,000	1,010,110	,,000,000
	70.697	51,798	37,672,169	30.583.451	34,803,086	4,446,891	3,594,115
and payroll services	100,061	71,879	205,616,359	164,541,358	202,035,189	77,826,335	11,817,970
Architectural, engineering, and related services	38.938	26.097	22,200,176	16.523.110	21,604,461	10.204.050	1.578.374
Specialized design services		-,					
Computer systems design and related services	118,944	69,454	179,052,998	143,640,100	171,291,666	54,829,479	12,603,763
Management, scientific, and technical consulting services	229,657	135,721	191,355,937	153,663,789	183,583,002	54,407,422	16,190,393
Scientific research and development services	13,091	6,490	45,268,895	31,358,996	36,830,438	10,520,910	5,251,545
Advertising and related services	47,226	26,866	79,869,267	62,990,519	76,710,915	29,614,692	5,038,674
Other professional, scientific, and technical services	92,375	64,147	79,553,642	57,597,880	76,832,966	22,692,176	6,567,292
Management of companies (holding companies)	50,261	20,275	1,093,609,157	1,082,930,215	187,755,441	3,287,996	164,297,390
Offices of bank holding companies	5,240	4,505	1,062,564,581	1,053,973,431	185,903,894	2,705,560	142,292,296
Offices of other holding companies	45,021	15,770	31,044,576	28,956,785	1,851,547	582,436	22,005,094
Administrative and support and waste management							
and remediation services	267,624	171,544	461,263,757	360,951,513	448,653,998	198,312,685	23,934,677
Administrative and support services	252.645	161,560	398,587,552	309,983,175	387.616.405	174,770,289	19.758.346
Employment services	27,346	16,390	155,273,632	126,821,151	152,981,025	73,521,378	4,648,021
Travel arrangement and reservation services	22,103	12,614	38,724,171	27,132,507	36,695,478	20,773,683	1,370,750
Other administrative and support services	203,196	132,556	204,589,750	156,029,518	197,939,903	80,475,228	13,739,575
Waste management and remediation services	14.979	9,984	62,676,205	50.968.337	61.037.592	23.542.396	4.176.331
Educational services	47,349	25,887	38,335,549	28,990,303	37,263,167	5,336,054	3,444,051
Health care and social assistance	400,591	263,668	578,938,079	401,938,686	558,081,916	51,705,540	38,166,379
Offices of health practitioners and outpatient care centers	327,877	223,806	380,719,396	258,606,717	369,331,039	30,768,268	24,998,602
	152,424	99,062	232,333,911	150,697,496	224,608,064	9,330,205	12,827,856
Offices of physicians	71,034	53,639	67,726,678				5,491,975
Offices of other health practitioners	98,166	66,845	49,724,070	45,245,301 36,760,548	66,681,703 48,619,868	3,844,674	5,491,975 4,274,354
Offices of other health practitioners			49,724,070 30.934.736	36,760,548 25.903.372		7,722,148	
Outpatient care centers	6,253	4,260			29,421,403	9,871,241	2,404,417
Miscellaneous health care and social assistance	56,138	31,347	85,574,284	60,497,477	83,209,400	16,418,826	5,870,191
Hospitals, nursing, and residential care facilities	16,576	8,514	112,644,399	82,834,492	105,541,477	4,518,446	7,297,587
Arts, entertainment, and recreation	120,163	60,706	95,018,087	64,654,168	85,789,078	17,910,327	8,701,646
Other arts, entertainment, and recreation	66,599	32,758	41,718,882	30,847,745	38,150,188	7,083,314	4,910,871
Amusement, gambling, and recreation industries	53,563	27,948	53,299,205	33,806,423	47,638,890	10,827,013	3,790,774
Accommodation and food services	288,783	145,291	453,707,780	366,661,968	416,996,282	150,710,672	28,004,871
Accommodation	31,228	14,070	105,879,146	85,037,491	87,345,808	13,259,359	7,636,617
Food services and drinking places	257,555	131,221	347,828,634	281,624,477	329,650,474	137,451,313	20,368,255
Other services	369,214	202,487	208,105,146	149,655,351	202,028,115	85,023,927	10,908,515
Repair and maintenance	169,884	94,703	114,138,590	82,069,153	113,031,913	59,671,919	5,300,829
Automotive repair and maintenance	112,477	61,772	72,300,600	47,735,576	71,501,977	37,146,798	3,014,802
Other repair and maintenance	57,407	32,932	41,837,990	34,333,577	41,529,936	22,525,121	2,286,027
Personal and laundry services	153,674	82,750	79,121,163	58,340,580	76,462,412	21,324,516	5,230,026
Religious, grantmaking, civic, professional,	100,014	02,730	7 0, 12 1, 100	55,540,550	70,702,712	21,027,010	5,250,020
and similar organizations	45,656	25,033	14,845,393	9,245,618	12,533,790	4,027,492	377,659
· ·	5,043	25,033 * <b>984</b>	86.212	*38.487	77,796	*14,119	*2,691
Not allocable			,	, .	11,196	14,119	2,691

Endnotes at end of table section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

# **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

		Income	Total income	Foreign	U.S.	General	Prior year
Minor industry	Deficit	subject	tax before	tax	possessions	business	minimum tax
		to tax	credits [7]	credit	tax credit	credit	credit
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total returns of active corporations	306,239,884	1,291,430,767	453,082,065	78,183,457	580,694		5,877,378
Agriculture, forestry, fishing and hunting	5,464,332	2,522,837	751,655	7,260	-	12,194	5,573
Agricultural production	4,288,683 661,189	2,058,845 275,326	605,066 93,761	5,808 *1,452	_	11,374 342	4,255 83
Support activities and fishing, hunting, and trapping	514,460	188,666	52,828	1,432		478	*1,234
Mining	6,470,273	44,645,947	15,598,316	4,171,916	_	123,729	555,330
Oil and gas extraction	4,643,350	20,213,778	6,858,682	996,099	-	85,792	95,843
Coal mining	749,596	404,225	163,117	18	-	124	18,818
Metal ore mining	475,441	12,117,853	4,385,843	2,699,316	-	13,501	389,722
Nonmetallic mineral mining and quarrying	239,677	1,264,469	463,050	14,386	-	8,534	15,650
Support activities for mining	362,208	10,645,622	3,727,624	462,098	-	15,778	35,297
Utilities	6,636,718	33,589,848	12,063,846	171,914	-	1,254,437	666,055
Electric power generation, transmission, and distribution	3,137,754	14,202,397	5,099,135	19,326	-	444,483	404,346
Natural gas distribution	2,985,546 194,904	5,508,686 412,633	1,937,764 144,389	*109,234	-	305,511 327	59,175 *897
Water, sewage, and other systems  Combination gas and electric	318,514	13,466,131	4,882,559	43,355		504,117	201,636
Construction	15,154,985	25,907,362	8,493,781	47,620	_	93,292	36,998
Construction of buildings	5,472,330	15,483,326	5,165,773	29,118	_	61,628	9,293
Heavy and civil engineering construction and land subdivision	3,774,379	4,975,815	1,709,735	11,350	-	19,175	14,967
Heavy and civil engineering construction	1,403,630	3,166,977	1,084,808	8,205	-	14,538	13,482
Land subdivision	2,370,749	1,808,838	624,927	*3,146	-	4,637	*1,485
Specialty trade contractors	5,908,276	5,448,221	1,618,273	7,152	-	12,488	12,738
Electrical contractors	952,382	898,156	277,979	1,371	-	3,552	*4,064
Plumbing, heating, and air-conditioning contractors	798,452	878,040	253,424	*2,068	-	1,676	5,458
Other specialty trade contractors	4,157,442	3,672,024	1,086,870	3,713	-	7,260	3,216
Manufacturing	68,714,697	450,919,225	157,993,100	<b>50,021,975</b> 2.669.473	579,570		1,601,147
Food manufacturing	2,344,445 265,889	30,540,974 3,731,632	10,691,294 1,304,236	2,669,473 144,083	8,473	116,266 23,815	16,948 *4,510
Sugar and confectionery product	256,309	3,512,394	1,227,760	494,158		6,073	*130
Fruit and vegetable preserving, and specialty food	192,963	2,191,754	769,099	270,992	_	20,530	1 1
Dairy product	111,610	572,756	199,404	417	_	1,530	*1,009
Meat and seafood processing	567,336	1,160,569	404,375	*19,096	8,473		1,685
Bakeries and tortilla manufacturing	587,128	15,508,185	5,425,465	1,697,788	-	35,821	7,115
Other food	363,211	3,863,684	1,360,956	42,940	-	11,303	*2,497
Beverage and tobacco product manufacturing	442,293	12,177,892	4,271,023	993,595	-	16,205	7,356
Soft drink and ice	234,163	5,751,316	2,021,573	804,687	-	9,231	6,867
Breweries	*2,539	*2,530,124	*885,648	110,909	-	*2,689	
Wineries and distilleries	182,794	1,263,579	441,006	34,095	-	*3,237	489
Tobacco manufacturing	*22,797	*2,632,872	*922,795	43,904	-	*1,048	*507
Textile mills and textile product mills	1,015,630 459,903	829,831 168,127	285,772 57,254	8,928 1,837	_	5,521 784	*587
Textile product mills	555,726	661,705	228,518	7,090	_	4,737	*587
Apparel manufacturing	781,950	1,764,304	613,661	21,966	7,419		*1,478
Apparel knitting mills	165,753	*49,533	17,340	618	7,419		*149
Cut and sew apparel contractors and manufacturers	362,307	1,572,386	548,365	20,627	-	1,812	690
Apparel accessories and other apparel	253,890	142,385	47,955	722	-	*783	*640
Leather and allied product manufacturing	206,134	370,007	128,218	*24,445	-	2,107	-
Wood product manufacturing	1,874,787	1,387,716	474,424	*1,225	-	14,712	3,219
Paper manufacturing	1,427,316	10,421,481	3,741,087	886,387	-	168,957	55,110
Pulp, paper, and paperboard mills	945,622	2,498,069	965,820	57,091	-	39,577	21,894
Converted paper product	481,694	7,923,411	2,775,266	829,296	-	129,380	33,216
Printing and related support activities	1,116,923 694,217	1,938,337 140,745,907	663,289 49,270,240	23,725 26,594,375	-	5,583	5,678
Petroleum and coal products manufacturing  Petroleum refineries (including integrated)	395,899	140,745,907	49,270,240	26,592,451	_	553,522 550,988	119,120 118,571
Asphalt paving, roofing, other petroleum and coal products	298,318	274,425	95,486	*1,924		2,533	*549
Chemical manufacturing	6,982,957	84,390,087	29,555,132		452,023		151,820
Basic chemical	1,085,104	9,038,231	3,174,494	996,256	-	136,998	99,925
Resin, synthetic rubber, and fibers and filaments	207,505	3,069,402	1,078,459	354,440	-	34,689	*7,436
Pharmaceutical and medicine	3,259,252	53,851,668	18,851,851	2,326,970	432,441	885,369	21,541
Paint, coating, and adhesive	543,719	2,378,226	824,681	160,261	-	57,260	*1,210
Soap, cleaning compound, and toilet preparation	401,765	14,194,903	4,982,163	1,580,059	19,581	54,053	*14,833
Other chemical product and preparation	1,485,611	1,857,658	643,485	155,259		16,653	6,875
Plastics and rubber products manufacturing	4,552,218	3,092,853	1,084,409	193,775	1,001	32,358	13,050
Plastics product	4,061,447	2,554,575	884,273	139,660	1,001	29,376	12,613
Rubber product	490,771 6 773 415	538,279	200,136	54,115 91 247	-	2,982	*437 54,896
Nonmetallic mineral product manufacturing	6,773,415 2,037,739	7,619,072 872,478	2,643,985 297,890	81,247 41,378	_	13,974 6,672	54,896 *758
Glass and glass product	713,497	594,805	206,688	21,315	_	*2,866	311
Cement, concrete, lime and gypsum product	4,022,179	6,151,788	2,139,407	18,554	_	4,436	53,826
Primary metal manufacturing	1,910,579	17,155,958	6,011,355	1,157,622	-	67,000	141,663
Iron, steel mills and steel product	413,722	10,052,306	3,518,663	53,406	-	47,779	68,162
Nonferrous metal production and processing	1,254,749	6.137.060	2,152,435	1,089,378		13,116	60,973

# **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

[All figures are estimates based on samplesmoney amounts are in thousands of d	Ullaisj		ı				
		Income	Total income	Foreign	U.S.	General	Prior year
Minor industry	Deficit	subject	tax before	tax	possessions	business	minimum tax
		to tax	credits [7]	credit	tax credit	credit	credit
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturingcontinued							
Foundries	242,108	966,592	340,257	*14,838	-	6,106	*12,528
Fabricated metal product manufacturing  Forging and stamping	3,375,256 228,232	11,447,649 374,662	3,936,524 126,380		-	96,317 *3,317	31,765 *1,700
Cutlery, hardware, spring, and wire: machine shops, nut, bolt	579,045	2,330,245	785,921	165,004	_	17,736	*1,832
Architectural and structural metals	340,456	1,415,880	484,884	58,546		5,156	*1,058
Boiler, tank, and shipping container	1,056,852	494,527	171,200		-	6,373	*12,735
Coating, engraving, heat treating, and allied activities	224,078	314,678	107,051	*189	-	1,371	2,199
Other fabricated metal product	946,592	6,517,656	2,261,089	321,902	-	62,364	12,239
Machinery manufacturing	3,359,005	23,916,538	8,356,011	1,636,117	4,309	306,663	100,536
Agriculture, construction, and mining machinery	272,560	10,486,874	3,674,339		-	50,683	10,520
Industrial machinery	413,424	4,290,666	1,498,664	, .	-	40,811	14,328
Commercial and service industry machinery	953,803	2,846,660	995,886	242,898	-	27,545	*1,700
Ventilation, heating, air-conditioning, and	243,305	1,351,730	469,543	63,647	4,309	20,294	11,146
commercial refrigeration equipment	338,404	925,880	317,506		4,309	13,448	1,545
Engine, turbine and power transmission equipment	326,084	1,974,718	690,232		-	136,599	59,360
Other general purpose machinery	811,425	2,040,011	709,841	128,002	-	17,283	1,938
Computer and electronic product manufacturing	10,918,213	42,749,950	15,045,035		1,962	1,252,222	649,803
Computer and peripheral equipment	2,195,898	12,489,947	4,376,862	1,595,565	-	314,281	614,390
Communications equipment	2,367,913	9,352,239	3,287,276	1,055,546	-	272,007	10,154
Audio and video equipment mfg and reproducing							
magnetic and optical media	1,030,295		293,789		-	22,096	453
Semiconductor and other electronic component	4,353,231	16,786,262	5,921,659	, . ,	-	526,933	12,334
Navigational, measuring, electromedical, and control instruments	970,876	3,327,416	1,165,449		1,962	116,904	12,472
Electrical equipment, appliance, and component manufacturing	2,935,537	12,993,734 8,089,735	4,601,187	2,435,772	2,635	441,630	135,585
Electrical lighting equipment and household appliance	349,881 1,197,505	2,706,273	2,881,557 947,805	2,221,452 149,010	2,635	340,534 47,453	110,864 22,977
Electrical equipment  Other electrical equipment and component	1,388,150	2,197,726	771,825		2,033	53,643	1,744
Transportation equipment manufacturing	12.204.883	26,978,417	9,506,782		-	649,510	94,632
Motor vehicles and parts	10,902,033	10,315,231	3,649,703		-	79,077	19,960
Aerospace product and parts	691,002	11,904,258	4,192,572		-	549,938	*71,715
Ship and boat building	207,218	2,333,896	813,132	68,606	-	5,630	*1,543
Other transportation equipment and railroad rolling stock	404,631	2,425,032	851,376		-	14,865	1,415
Furniture and related product manufacturing	592,985	2,854,292	986,534		24	19,058	*320
Miscellaneous manufacturing	5,205,956	17,544,225	6,127,139		101,725	235,696	17,584
Medical equipment and supplies	3,033,071	12,511,984	4,381,045		101,725	200,957	14,442
Other miscellaneous manufacturing	2,172,885 <b>33,305,026</b>	5,032,242 <b>174,574,309</b>	1,746,093 <b>59,577,917</b>		1,124	34,738 <b>802,690</b>	3,142 <b>265,945</b>
Wholesale and retail trade Wholesale trade	16,186,903	82,845,734	28,344,857	2,615,213	1,124	386,221	205,945
Wholesale trade, durable goods	10,123,743	30,864,892	10,599,576		638	117,163	154,091
Motor vehicle and motor vehicle parts and supplies	843,164	6,698,399	2,329,378		-	47,729	*104,214
Lumber and other construction materials	451,720	1,490,064	495,433		491	1,806	*665
Professional and commercial equipment and supplies	1,444,133	3,932,534	1,366,234	12,269	148	6,743	1,965
Metal and mineral (except petroleum)	466,826	3,393,329	1,200,946	18,556	-	770	*12,489
Electrical and electronic goods	2,532,930	3,893,341	1,338,477	56,952	-	37,055	16,705
Hardware, plumbing, and heating equipment and supplies	271,922	1,931,984	654,734		-	692	1,754
Machinery, equipment, and supplies	1,237,565	5,566,415	1,890,599	13,565	-	12,951	13,266
Furniture, sports, toys, recycle, jewelry, and other	2,875,482	3,958,825	1,323,776	23,064		9,418	3,033
durable goods	5.911.846	51,707,306	17.657.384		485	269,057	67,231
Wholesale trade, nondurable goods  Paper and paper product	200,457	397,971	17,037,304	6,162	400	269,057	*41
Drugs and druggists' sundries	746,663	13,218,209	4,684,793		485	104,455	*6,720
Apparel, piece goods, and notions	937,570	3,447,450	1,192,579		-	30,653	3,759
Grocery and related product	1,237,902	16,663,392	5,817,967	168,297	-	78,820	3,596
Farm product raw material	203,099	3,273,536	720,450	124,724	-	10,579	*1,983
Chemical and allied products	314,512	1,119,592	383,862		-	23,048	*979
Petroleum and petroleum products	845,655	8,762,541	3,067,424		-	8,924	45,099
Beer, wine, and distilled alcoholic beverage	282,638	2,888,128	1,001,256		-	3,455	*14
Miscellaneous nondurable goods	1,143,350	1,936,488	654,766		-	9,038	*5,039
Wholesale electronic markets and agents and brokers	151,314 <b>17,099,283</b>	273,537 <b>91,728,409</b>	87,897 <b>31,233,036</b>	*25,126 <b>1,550,726</b>	-	416,470	44,622
Retail trade	4,013,479	4,581,833	1,472,086		-	14,705	5,729
Motor vehicle dealers and parts dealers  New and used car dealers	2,938,115		670,214		_	4,718	2,738
Other motor vehicle and parts dealers	1,075,364	2,396,234	801,871	*15,565	_	9,988	2,730
Furniture and home furnishings stores	1,363,743	1,941,092	660,051	1,734	-	2,153	*87
Electronics and appliance stores	886,796	2,863,445	983,434		-	14,523	*4,036
Building material and garden equipment and supplies dealers	640,033	14,484,655	5,022,116	*63,822	-	32,330	*1,112
Homes centers; paint and wallpaper stores	44,222	13,076,314	4,571,848		-	*28,998	-
Hardware stores	151,998	252,722	74,492		-	968	*830
Other building material dealers	257,091	1,079,941	357,304	*852	-	2,362	*282
Lawn and garden equipment and supplies stores  Endnotes at end of table section. Detail may not add to total because of rounding. See text for "I	186,721	75,678	18,472	<u> </u>	-	2	-

# **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

	]	Income	Total income	Foreign	U.S.	General	Prior year
Minor industry	Deficit	subject	tax before	tax	possessions	business	minimum tax
•		to tax	credits [7]	credit	tax credit	credit	credit
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail tradecontinued	(-7	V-7	( - /	. ,	\ /	( - /	\ /
Retail tradecontinued							
Food, beverage and liquor stores	1,728,433	8,467,900	2,925,190	6,446	-	45,931	*357
Food and beverage stores	1,507,923	8,329,712	2,888,655	6,444	-	45,895	*357
Beer, wine, and liquor stores	220,511	138,188	36,534	*2	-	*37	-
Health and personal care stores.	1,128,337 1,196,991	6,204,346 909,803	2,143,566 307,424	104,937 4,318	-	14,200 4,991	*1,831 *1,148
Gasoline stations	1,384,415	10,620,962	3,703,103	145,697		41,739	*16,628
Sporting goods, hobby, book, and music stores	935,043	1,764,056	604,497	124,485		4,522	10,020
General merchandise stores	207,738	32,537,819	10,871,875	859,380	_	161,599	1,221
Miscellaneous store retailers	1,610,573	3,438,457	1,169,640	*136,674		8,581	*5,205
Nonstore retailers	2,003,701	3,914,042	1,370,055	70,642	-	71,196	7,267
Wholesale and retail trade not allocable	*18,840	*165	*25	-	-	-	-
Transportation and warehousing	12,328,758	24,976,483	8,607,675	473,910	-	181,987	113,476
Air, rail, and water transportation	6,048,294	9,262,529	3,237,206	182,707	-	106,790	104,855
Air transportation	4,840,779	560,546	214,979	35,285	-	340	52,654
Rail transportation	441,953	7,680,569	2,696,648	114,206	-	104,097	46,310
Water transportation	765,561	1,021,414	325,580	33,217	-	2,354	*5,891
Truck transportation	2,077,060	3,720,850	1,237,363	12,181	-	4,300	3,484
Transit and ground passenger transportation	309,669	268,053	85,268	2,038	-	1,054	*1,979
Pipeline transportation	518,561 3,040,392	704,244 10,552,359	244,926 3,644,562	*1,249	-	458 68,554	3,076
Other transportation and support activities.	3,040,392	468,448	158,351	274,934 *801	-	830	3,076
Warehousing and storage		85,349,324	30,961,711	3,377,620	-	806,407	66,310
Information	8,304,119	30,403,466	10,636,455	1.890.151		275,790	7,079
Newspaper publishers		8,046,222	2,811,661	72,053		7,107	*408
Periodical publishers	1,081,984	651,475	225,541	*19,842	_	*649	1,485
Book publishers	688,279	1,534,168	533,229	*43,846		16,449	*7
Database directory and other publishers	677,315	630,791	221,362	22,683	_	*1,315	3,228
Software publishers	5,227,615	19,540,811	6,844,663	1,731,726		250,270	1,952
Motion picture and sound recording industries	1,976,620	2,939,059	1,039,651	54,334	-	27,107	25,053
Motion picture and video industries							
(except video rental)	1,721,139	2,858,523	1,015,235	48,368	-	27,107	25,046
Sound recording industries	255,481	80,536	24,416	*5,966	-	-	8
Broadcasting (except Internet)	4,915,867	8,737,304	3,084,359	212,441	-	11,391	11,088
Internet publishing and broadcasting	607,491	727,765	255,149	194	-	*9,085	1,025
Telecommunications (including paging, cellular, satellite, cable, etc.)	8,689,928	37,352,505	13,415,368	888,112	-	267,980	11,327
Internet service providers, web search portals, and data							
processing services	3,325,825	3,527,135	1,957,339	*293,220	-	177,922	514
Other information services	1,157,861	1,662,090	573,389	39,169	-	37,133	10,224
Finance and insurance	34,559,101	<b>222,419,048</b> 44,403,307	<b>80,202,389</b> 15,665,649	<b>8,239,631</b> 433,079	-	<b>2,316,810</b> 914,084	<b>2,090,818</b> 54,620
Credit intermediation	13,378,547 7,560,225	19,960,581	7,068,966	195,346	-	157,350	14,057
Depository credit intermediation  Commercial banking	5,826,968	4,721,294	1,747,126	22,983		23,745	11,247
Savings institutions, credit unions, and other	0,020,000	7,721,207	1,747,120	22,000		20,140	11,247
depository credit intermediation	1,733,256	15,239,287	5,321,841	172,363	_	133,605	2,810
Nondepository credit intermediation	5,818,322	24,442,726	8.596.682	237,733	_	756,734	40,563
Credit card issuing and other consumer credit	1,591,105	6,955,466	2,484,360	125,165		37,358	18,002
Real estate credit (including mortgage				·			
bankers and originators)	2,816,438	3,104,917	1,109,446	*15	-	15,304	873
International, secondary financing, and other							
nondepository credit intermediation	323,764	11,109,152	3,884,801	*49,286	-	*691,301	*20,759
Activities related to credit intermediation							
(loan brokers, check clearing, etc.)	1,087,015	3,273,190	1,118,075	*63,266	-	12,772	*930
Securities, commodity contracts, other financial							
investments and related activities	5,235,288	53,610,460	18,828,302	3,534,780	-	543,146	136,059
Investment banking and securities dealing	556,591	23,626,212	8,289,991	*2,481,557	-	*418,773	109,852
Securities brokerage	572,871	11,845,985	4,150,342	561,090	-	60,272	*21,650
Commodity contracts dealing and brokerage	313,354	635,815	221,682	*3,710	-	28	622
Securities, commodity exchanges, and other	2 702 472	17 502 447	6 166 207	400 400		64.072	2.025
financial investment activities  Insurance carriers and related activities	3,792,472 10,813,625	17,502,447 118,507,900	6,166,287 43,557,414	488,423 3,884,112	_	64,072 831,071	3,935 1,898,717
Life insurance	4,943,673	33,857,989	13,439,306	2,959,914		710,488	247,065
Mutual property and casualty companies (Form 1120-PC)	956,350	21,363,978	7,796,690	97,242	]	16,382	976,202
Stock property and casualty companies (Form 1120-PC)	2.830.603	54,442,046	19,287,194	457,495		80,709	673,144
Insurance agencies and brokerages	1,152,413	4,633,007	1,566,666	364,950		15,245	*1,960
Other insurance related activities	.,.52,710	.,555,567	.,555,566	33.,300		.5,240	.,500
(including third-party admin. of Ins., etc.)	930,586	4,210,879	1,467,559	4,511	-	8,247	346
Funds, trusts, and other financial vehicles	5,131,641	5,897,382	2,151,024	387,660	-	*28,510	1,422
Open-end investment funds (Form 1120-RIC)	2,414,564	4,111	60,954	-	-		-
Real estate investment trusts (Form 1120-REIT)	1,466,308	62,883	61,935	-	-	-	470
	1,250,769	5,830,388	2,028,136	387,660	i	*28,510	952

# **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

		Income	Total income	Foreign	U.S.	General	Prior year
Minor industry	Deficit	subject	tax before	tax	possessions	business	minimum tax
		to tax	credits [7]	credit	tax credit	credit	credit
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance and insurancecontinued		, ,	` '	` '	` ′	` ′	, ,
Real estate and rental and leasing	16,027,287	17,258,671	5,939,914	84,192	-	29,262	26,823
Real estate			3,820,209	11,239	-	14,985	17,110
Lessors of buildings	3,044,086	4,760,227	1,576,782	4,131	-	1,699	9,067
Lessors of miniwarehouses, self-storage units,							
and other real estate			1,007,418	778	-	2,332	3,278
Offices of real estate agents and brokers			273,827	3,859	-	*152	*[1
Other real estate activities		2,861,192	962,182	2,471	-	10,801	4,76
Rental and leasing services			1,778,607	42,140	-	5,459	9,71
Automotive equipment rental and leasing		1,844,480	741,570	31,168		759	3,48
Other consumer goods and general rental centers	430,661	288,880	99,367	990		*1,299	*73
Commercial and industrial machinery and	2,546,540	2,663,221	937,671	9,982		3,402	5,49
equipment rental and leasing	2,546,540	2,003,221	937,071	9,982	·	3,402	5,49
Lessors of nonfinancial intangible assets	91,821	971,512	341,098	30,813		*8,818	
(except copyrighted works)		20,113,808	6,817,173	598,030	·	287.966	69.66 <sup>-</sup>
Professional, scientific, and technical services			186,951	173	•	2,357	*263
Accounting, tax preparation, bookkeeping,	7 10, 194	392,920	100,931	173		2,337	200
and payroll services	603,467	1,271,141	431,042	2,127		2,669	*1,36
Architectural, engineering, and related services		3,763,397	1,297,226	110,976		35,242	28,62
Specialized design services		233,923	64,404	7,071		*604	20,02
Computer systems design and related services			1,666,732	82,075		98,572	10,16
Management, scientific, and technical consulting services		4,753,614	1,583,323	240,414		10,245	14,95
Scientific research and development services			667,059	38,461		128,504	9,150
Advertising and related services			557,843	*110,314		5,372	*2,17
Other professional, scientific, and technical services		1,164,345	362,592	6,418		4,400	2,96
Management of companies (holding companies)		146,174,324	51,106,083	5,659,293		3,326,947	193,11
Offices of bank holding companies		134,448,994	47,011,930	5,217,605		3,259,884	138,534
Offices of other holding companies		11,725,331	4,094,153	441,688		67,064	54,58
Administrative and support and waste management							
and remediation services	10,183,076	9,118,283	3,058,962	226,613		176,677	106,91
Administrative and support services	5,025,136	7,120,131	2,373,199	226,200	-	87,891	85,110
Employment services		1,862,277	640,157	71,586	-	38,430	54
Travel arrangement and reservation services		590,605	200,491	13,551	-	*4,484	*470
Other administrative and support services			1,532,551	141,063	-	44,977	84,10
Waste management and remediation services			685,763	413	-	- 88,786	21,79
Educational services		1,638,012	558,360	*9,994	-	2,025	93
Health care and social assistance		11,354,326	3,877,909	94,224		51,047	15,39
Offices of health practitioners and outpatient care centers		2,942,305	957,955	*11,318	-	7,226	2,83
Offices of physicians			321,251	*63	-	1,722	*86
Offices of dentists		222,776	50,224	-	-	1,333	***
Offices of other health practitioners			131,580	87	-	2,154	*850
Outpatient care centers		1,304,433	454,900	*11,168	-	*2,017	*1,12
Miscellaneous health care and social assistance			975,327	4,716	-	8,518	1,42
Hospitals, nursing, and residential care facilities			1,944,628	78,189		35,302	11,13
Arts, entertainment, and recreation			1,154,388	14,154		- <b>14,539</b> - *686	*4,63
Other arts, entertainment, and recreation		996,053	818,726 335,662	8,030 6,123		13,854	*4,63
Amusement, gambling, and recreation industries			· ·				57,81
Accommodation and food services			<b>5,481,640</b> 1,787,500	<b>778,430</b> 121,842	•	508,175 132,587	55,37
Accommodation Food services and drinking places			3,694,140	656,589	]	375,588	2,43
Other services		2,783,495	837,044	40,742		13,988	*43.
Repair and maintenance		943,095	267,365	*3,615	]	4,800	*4
Automotive repair and maintenance			106,321	*3,283		1,046	*2
Other repair and maintenance		542,911	161,044	*332		3,754	*2
Personal and laundry services	· ·	1,551,753	503,474	37,126		9,082	*32
Religious, grantmaking, civic, professional,		1,001,700	303,474	57,120	1	3,002	32
and similar organizations	237,083	288,647	66,205	*1	] .	*106	*6
Not allocable			*200	]			
Endnotes at end of table section. Detail may not add to total because of rounding. See text	,	, , , ,		to "			

Endnotes at end of table section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

# **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Minor industry	Total income tax after	Total assets	Net worth	Depreciable	Depreciation
	credits [2]			assets [25]	deduction
Total returns of active corporations	(15) <b>353,083,862</b>	(16) <b>73,080,647,385</b>	(17) <b>25,996,023,640</b>	(18) <b>8,817,095,391</b>	(19) <b>563,963,516</b>
Agriculture, forestry, fishing and hunting		133,323,257	41,888,111	100,639,202	6,419,158
Agricultural production	583,629	98,923,922	30,103,614	79,213,199	4,913,349
Forestry and logging		21,127,500	7,599,098	8,490,332	789,952
Support activities and fishing, hunting, and trapping		13,271,836	4,185,399	12,935,671	715,857
Mining		<b>630,278,959</b> 348,219,880	<b>301,618,194</b> 160,619,643	<b>211,501,113</b> 74,612,232	<b>15,288,357</b> 6,434,824
Oil and gas extraction		38,491,157	12,757,295	18,068,197	1,207,296
Metal ore mining		103,394,056	60,567,723	36,695,945	1,415,413
Nonmetallic mineral mining and quarrying		30,568,838	14,073,297	24,541,555	1,488,879
Support activities for mining		109,605,028	53,600,237	57,583,184	4,741,945
Utilities		1,434,173,819	366,318,546	1,039,842,142	35,284,085
Electric power generation, transmission, and distribution  Natural gas distribution		777,080,906 217,744,260	226,173,413 20,505,135	577,617,236 102,492,224	17,807,432 4,274,888
Water, sewage, and other systems		34,923,996	11,887,566	29,721,132	862,175
Combination gas and electric		404,424,657	107,752,431	330,011,551	12,339,590
Construction	8,315,871	802,268,751	235,900,066	260,418,378	19,621,334
Construction of buildings		391,922,521	106,815,804	53,761,924	3,333,156
Heavy and civil engineering construction and land subdivision		214,848,549	67,872,156	88,914,331	6,204,259
Heavy and civil engineering construction		107,716,014 107,132,536	40,028,710 27,843,446	70,947,685 17,966,646	5,529,999 674,260
Land subdivision		195,497,681	27,843,446 61,212,107	117,742,122	10.083.919
Electrical contractors		30,347,737	10,070,657	12,308,629	1,032,434
Plumbing, heating, and air-conditioning contractors		34,568,879	10,128,419	17,556,721	1,342,148
Other specialty trade contractors		130,581,065	41,013,031	87,876,773	7,709,337
Manufacturing		9,894,687,421	3,472,835,947	2,642,257,297	174,854,654
Food manufacturing		738,533,129	229,103,442 21,713,090	163,538,758 32,111,377	8,905,659
Animal food manufacturing, grain and oilseed milling		69,159,014 56,051,954	21,713,090 14,924,156	19,189,812	1,407,260 999,421
Fruit and vegetable preserving, and specialty food		44,096,962	22,318,904	15,047,515	861,275
Dairy product		21,624,701	6,054,107	11,191,506	483,945
Meat and seafood processing		45,344,836	17,866,439	27,455,480	1,437,279
Bakeries and tortilla manufacturing		119,649,984	49,148,856	32,216,177	2,244,397
Other food		382,605,678	97,077,890	26,326,891	1,472,083
Beverage and tobacco product manufacturing		170,331,573 78,438,622	50,112,670 21,018,713	64,089,337 28,104,055	3,350,580 1,699,031
Soft drink and ice	::	29,821,545	6,925,678	22,384,588	928,737
Wineries and distilleries.		34,897,752	12,039,506	9,371,623	589,100
Tobacco manufacturing	*877,843	27,173,654	10,128,774	4,229,071	133,711
Textile mills and textile product mills		34,753,447	16,370,979	20,528,742	978,453
Textile mills		12,253,675	5,213,815		410,445
Textile product mills		22,499,772 44,859,145	11,157,164 16,165,471	12,281,353 11,841,379	568,008 537,198
Apparel manufacturing		6,293,013	1,046,051	2,564,680	64,152
Cut and sew apparel contractors and manufacturers		33,616,395	14,384,579	7,654,249	386,062
Apparel accessories and other apparel		4,949,737	734,840	1,622,449	86,984
Leather and allied product manufacturing		6,601,439	2,821,190	1,963,025	123,116
Wood product manufacturing		50,944,680	22,473,842	31,431,130	1,997,272
Paper manufacturing		265,049,144 147,862,709	93,858,622 50,691,334	145,133,786 94,167,963	5,417,259 3,008,902
Pulp, paper, and paperboard mills		117,186,435	43,167,288	50,965,823	2,408,357
Printing and related support activities.		64,069,453	19,393,864	48,475,036	2,868,238
Petroleum and coal products manufacturing	·	1,926,455,738	704,895,538	351,756,074	14,717,739
Petroleum refineries (including integrated)		1,916,167,003	701,848,677	345,459,612	14,342,509
Asphalt paving, roofing, other petroleum and coal products		10,288,735		6,296,463	375,230
Chemical manufacturing		1,587,435,186	681,864,384	371,902,407	19,009,069
Basic chemical		281,932,652 103,852,947	93,260,167	122,198,817	5,393,297
Resin, synthetic rubber, and fibers and filaments  Pharmaceutical and medicine		843,075,626	53,323,836 366,130,665	33,062,775 127,577,538	1,580,728 7,083,636
Paint, coating, and adhesive		42,745,882	14,651,596	18,809,150	609,708
Soap, cleaning compound, and toilet preparation		245,359,999	129,911,991	38,281,207	2,134,790
Other chemical product and preparation		70,468,080	24,586,128		2,206,910
Plastics and rubber products manufacturing		129,077,994	31,983,502	78,761,886	4,653,222
Plastics product.		86,816,666	23,284,347	52,438,272	3,410,814
Rubber product  Nonmetallic mineral product manufacturing		42,261,328 175,442,314	8,699,155 68,933,551	26,323,614 83,108,531	1,242,408 4,964,555
Clay, refractory, and other nonmetallic mineral product		40,514,996	17,523,143	10,670,881	647,970
Glass and glass product		33,210,489	13,618,208	17,984,932	1,006,041
Cement, concrete, lime and gypsum product	2,062,590	101,716,830	37,792,200	54,452,718	3,310,545
Primary metal manufacturing	4,645,070	271,940,916	116,944,951	108,105,538	4,801,120
Iron, steel mills and steel product		98,540,146	42,612,312		2,624,358
Nonferrous metal production and processing	988,969	151,227,513	64,431,572	39,020,647	1,559,999

# **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

	Total income					
Minor industry	tax after	Total assets	Net worth	Depreciable	Depreciation	
Millor industry	credits [2]	Total assets	iver worth	assets [25]	deduction	
Manufacturing and the desired	(15)	(16)	(17)	(18)	(19)	
Manufacturingcontinued Foundries	306,785	22,173,257	9,901,066	10,675,508	616,763	
Fabricated metal product manufacturing	3,259,359	381,748,507	158,563,653	124.874.279	6.939.106	
Forging and stamping	120,097	15,148,286	6,265,452	10,209,818	568,684	
Cutlery, hardware, spring, and wire: machine shops, nut, bolt	601,348	65,289,848	26,620,950	31,489,106	1,810,076	
Architectural and structural metals	420,124	32,761,706	12,801,339	15,741,086	1,022,487	
Boiler, tank, and shipping container	149,913	25,394,294	6,571,008	9,177,056	444,741	
Coating, engraving, heat treating, and allied activities	103,292	12,622,570	4,724,630	7,962,844	491,496	
Other fabricated metal product	1,864,584	230,531,803	101,580,274	50,294,370	2,601,621	
Machinery manufacturing	6,308,387	477,420,862	155,604,699	125,861,188	9,053,606	
Agriculture, construction, and mining machinery	2,902,945	161,003,604	42,307,699	35,045,140	2,424,863	
Industrial machinery		63,003,637	30,020,186	16,956,149	1,053,438	
Commercial and service industry machinery	723,743	60,140,720	13,648,558	18,747,965	1,792,690	
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	370,147	37,439,168	11,792,745	8,042,073	331,777	
Metalworking machinery	253,441	21,872,834	8,763,310	13,357,666	638,154	
Engine, turbine and power transmission equipment	· ·	53,162,681	18,139,461	16,362,996	1,307,518	
Other general purpose machinery	562,619	80,798,217	30,932,739	17,349,199	1,505,165	
Computer and electronic product manufacturing		861,587,820	414,979,107	231,368,201	18,886,326	
Computer and peripheral equipment	1,852,626	214,980,910	81,418,269	49,146,060	5,298,241	
Communications equipment	1,949,569	198,614,406	96,363,496	34,999,115	2,599,784	
Audio and video equipment mfg and reproducing						
magnetic and optical media	211,424	39,814,154	18,834,429	9,149,257	743,680	
Semiconductor and other electronic component	4,361,042	299,550,639	167,820,853	117,662,272	8,979,045	
Navigational, measuring, electromedical, and control instruments		108,627,712	50,542,061	20,411,497	1,265,576	
Electrical equipment, appliance, and component manufacturing	1,585,565	952,130,918	255,821,371	142,481,928	13,386,859	
Electrical lighting equipment and household appliance	208,706	810,961,273	176,861,675	111,032,062	11,573,672	
Electrical equipment	725,730 651,129	74,217,900 66,951,745	47,439,335 31,520,360	14,065,356 17,384,510	741,219 1,071,968	
Other electrical equipment and component  Transportation equipment manufacturing	· ·	1,433,610,573	280.750.187	444,098,526	48,407,552	
Motor vehicles and parts	2,982,823	1,098,278,464	184,157,905	344,053,178	41,913,058	
Aerospace product and parts	2,844,185	285,447,296	77,492,254	83,166,317	5,407,953	
Ship and boat building	737,352	27,330,391	12,358,546	7,305,628	442,601	
Other transportation equipment and railroad rolling stock		22,554,422	6,741,481	9,573,404	643,940	
Furniture and related product manufacturing	831,499	50,295,158	19,111,069	23,746,127	1,210,610	
Miscellaneous manufacturing	4,098,159	272,399,424	133,083,854	69,191,420	4,647,116	
Medical equipment and supplies	3,086,813	188,093,949	105,484,864	37,382,398	2,650,836	
Other miscellaneous manufacturing		84,305,475	27,598,990	31,809,021	1,996,280	
Wholesale and retail trade	54,342,219	3,410,974,095	1,327,464,603	1,021,673,130	70,262,122	
Wholesale trade	25,120,976	1,887,731,122	792,110,967	434,149,075	31,973,899	
Wholesale trade, durable goods	10,163,323	828,200,348	277,792,641	214,988,673	19,826,656	
Motor vehicle and motor vehicle parts and supplies	2,162,056	163,303,663	41,439,735	67,375,880	7,951,570	
Lumber and other construction materials	471,811 1,345,109	52,677,944 117,923,849	20,180,569 49,202,684	18,694,100 18,369,021	1,203,856 1,943,917	
Professional and commercial equipment and supplies  Metal and mineral (except petroleum)		66,719,827	17,121,876	14,276,679	597,472	
Electrical and electronic goods	1,227,765	142,262,926	50,515,766	25,665,772	1,892,283	
Hardware, plumbing, and heating equipment and supplies	648,372	43.908.711	16.156.083	9,541,062	596,476	
Machinery, equipment, and supplies	1,850,817	126,100,939	44,023,691	36,128,616	· ·	
Furniture, sports, toys, recycle, jewelry, and other	, , .	.,,	,,	, ,	.,.	
durable goods	1,288,261	115,302,489	39,152,238	24,937,544	1,713,559	
Wholesale trade, nondurable goods	14,894,883	1,054,631,696	513,277,114	218,086,242	12,078,253	
Paper and paper product	127,997	16,146,287	3,678,577	3,479,189	195,809	
Drugs and druggists' sundries		179,876,775	73,522,142	17,686,776	1,389,462	
Apparel, piece goods, and notions		54,344,169	24,836,053	11,614,676	672,185	
Grocery and related product		483,780,470	299,595,981	87,283,285	4,594,066	
Farm product raw material	583,164	62,106,822	22,868,897	16,207,660		
Chemical and allied products	310,748 1,544,415	38,729,355 134,966,812	14,127,858 41,908,258	11,973,303 47,755,413	769,541 2,712,441	
Petroleum and petroleum products	968,060	33,296,337	17,466,256	8,200,990	428,302	
Miscellaneous nondurable goods		51,384,669	15,273,092	13,884,951	892,535	
Wholesale electronic markets and agents and brokers	62,770	4,899,078	1,041,212	1.074.160	68,990	
Retail trade	29,221,218	1,522,919,352	535,392,876	587,455,223	38,284,410	
Motor vehicle dealers and parts dealers	1,433,392	270,788,173	62,902,830	59,063,963	4,332,529	
New and used car dealers	660,065	197,851,572	43,063,456	35,880,543	2,455,566	
Other motor vehicle and parts dealers	773,327	72,936,601	19,839,374	23,183,420	1,876,963	
Furniture and home furnishings stores	656,078	42,112,979	13,112,064	18,705,807	993,163	
Electronics and appliance stores	950,544	49,132,366	18,559,082	15,709,538	1,074,874	
Building material and garden equipment and supplies dealers	4,924,852	179,665,098	63,397,181	61,060,093	4,095,998	
Homes centers; paint and wallpaper stores	4,479,880	132,655,031	42,602,767	42,539,567	2,839,739	
Hardware stores	72,694	9,872,018	4,569,034	4,551,278	276,298	
Other building material dealers	353,808	29,984,963	14,199,563	10,980,567	759,763	
Lawn and garden equipment and supplies stores	18,470	7,153,086	2,025,817	2,988,682	220,198	

# **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

	Total income					
Minor industry	tax after	Total assets	Net worth	Depreciable	Depreciation	
	credits [2]			assets [25]	deduction	
	(15)	(16)	(17)	(18)	(19)	
Wholesale and retail tradecontinued Retail tradecontinued	V -7	X -7	, ,	, ,	X -7	
Food, beverage and liquor stores	2,872,455	167,667,681	55,136,061	118,230,413	6,438,817	
Food and beverage stores	2,835,959	161,188,093	53,296,507	116,174,712	6,312,014	
Beer, wine, and liquor stores		6,479,588	1,839,554	2,055,701	126,803	
Health and personal care stores	2,022,597	101,560,383	46,966,349	29,723,264	2,060,155	
Gasoline stations	296,967	45,684,678	12,884,763	34,448,567	2,213,868	
Clothing and clothing accessories stores	3,499,039 475,490	110,488,252 49,542,018	43,778,162 9.745.367	52,701,943 23,346,657	3,266,800 1,323,668	
Sporting goods, hobby, book, and music stores  General merchandise stores	9,849,674	296,872,956	122.155.916	124,793,997	8,952,339	
Miscellaneous store retailers	1,019,180	67,674,893	20,633,335	26,125,582	1,699,426	
Nonstore retailers	1,220,950	141,729,876	66,121,767	23,545,398	1,832,772	
Wholesale and retail trade not allocable	*25	*323,620	*-39,241	*68,832	*3,813	
Transportation and warehousing	7,838,302	629,629,284	169,869,060	543,214,216	34,986,006	
Air, rail, and water transportation	2,842,853	359,823,439	67,901,169	330,678,529	15,328,089	
Air transportation	126,700	162,875,799	-2,696,513	136,625,156	9,113,221	
Rail transportation	2,432,035	164,401,784	57,813,998	167,020,476	4,508,409	
Water transportation	284,118	32,545,856	12,783,684	27,032,896	1,706,459	
Truck transportation	1,217,397 80,197	101,414,594 14,991,254	30,622,192 4,470,664	94,241,949 12,615,856	11,345,392 1,358,084	
Transit and ground passenger transportation  Pipeline transportation	80,197 243,220	14,991,254	4,470,664 7,438,172	8,311,731	1,358,084 410,354	
Other transportation and support activities	3,297,997	114,020,175	48,055,538	82,566,249	5,718,767	
Warehousing and storage	156,638	26,034,038	11,381,324	14,799,903	825,320	
Information	26,711,374	3,222,935,912	1,398,529,600	963,277,981	60,822,621	
Publishing industries (except Internet)	8,463,435	487,192,277	145,440,358	80,501,423	5,732,655	
Newspaper publishers	2,732,094	118,196,003	58,231,737	35,988,870	1,793,445	
Periodical publishers	203,565	41,847,435	5,239,723	6,590,469	432,583	
Book publishers	472,927	50,993,007	11,730,677	6,279,090	848,844	
Database directory and other publishers	194,135	42,979,410	1,451,709	5,778,746	248,144	
Software publishers	4,860,714	233,176,422 585,654,399	68,786,512	25,864,247	2,409,640 4,854,835	
Motion picture and sound recording industries	933,157	363,034,399	341,983,351	34,409,891	4,004,000	
(except video rental)	914,715	534,064,346	323,355,590	32,653,303	4.325.987	
Sound recording industries.	18,443	51,590,053	18,627,762	1,756,588	528,848	
Broadcasting (except Internet)	2,849,438	296,969,634	109,345,558	66,719,003	4,779,613	
Internet publishing and broadcasting	244,846	19,758,769	5,685,864	4,788,072	593,552	
Telecommunications (including paging, cellular, satellite, cable, etc.)	12,247,950	1,406,778,031	646,259,799	728,999,357	39,697,105	
Internet service providers, web search portals, and data						
processing services	1,485,684	382,207,114	134,244,881	41,813,238	4,572,572	
Other information services	486,863	44,375,688	15,569,789	6,046,997	592,289	
Finance and insurance	<b>67,544,669</b> 14,256,493	<b>34,749,728,196</b> 4,763,670,000	<b>15,425,982,243</b> 348,930,204	<b>578,980,809</b> 84,038,036	<b>37,021,278</b> 11,173,639	
Credit intermediation  Depository credit intermediation	6,695,417	1,674,043,027	97,753,132	29,724,254	2,594,914	
Commercial banking	1,683,481	261,442,745	29,033,558	5,516,640	1,011,065	
Savings institutions, credit unions, and other	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,_,,		5,512,515	,,,,,,,,,	
depository credit intermediation	5,011,936	1,412,600,281	68,719,575	24,207,614	1,583,849	
Nondepository credit intermediation	7,561,076	3,089,626,974	251,177,072	54,313,782	8,578,725	
Credit card issuing and other consumer credit	2,303,835	516,649,768	73,951,197	34,901,133	6,758,000	
Real estate credit (including mortgage						
bankers and originators)	1,093,195	334,093,856	32,613,409	6,983,807	661,416	
International, secondary financing, and other	2 422 455	2 005 045 040	04 002 004	4 224 640	404.000	
nondepository credit intermediation	3,123,455	2,085,045,019	94,903,804	4,334,618	464,090	
(loan brokers, check clearing, etc.)	1,040,591	153,838,330	49,708,663	8,094,224	695,218	
Securities, commodity contracts, other financial	1,040,001	100,000,000	40,700,000	0,004,224	000,210	
investments and related activities	14,614,318	8,070,183,747	645,991,368	58,188,994	4,633,485	
Investment banking and securities dealing	5,279,809	4,556,295,418	234,131,812	18,984,870	1,853,763	
Securities brokerage	3,507,329	2,884,244,253	221,568,617	15,407,814	1,269,609	
Commodity contracts dealing and brokerage	217,321	63,236,462	3,977,237	591,743	46,038	
Securities, commodity exchanges, and other						
financial investment activities	5,609,858	566,407,614	186,313,703	23,204,567	1,464,076	
Insurance carriers and related activities	36,940,426	7,756,342,264	1,770,470,898	117,743,423	13,951,660	
Life insurance	9,521,424	5,265,858,312	803,123,736	67,214,620	6,233,398	
Mutual property and casualty companies (Form 1120-PC)	6,706,798	556,700,823	208,301,362	8,599,719	2,111,416	
Stock property and casualty companies (Form 1120-PC)	18,073,239 1,184,510	1,704,483,402 116,061,859	690,423,488 35,253,798	25,124,448 12,398,891	4,469,757 794,167	
Insurance agencies and brokerages  Other insurance related activities	1,104,310	1 10,00 1,009	33,233,190	12,350,091	134,107	
(including third-party admin. of Ins., etc.)	1,454,456	113,237,869	33,368,513	4,405,745	342,922	
Funds, trusts, and other financial vehicles.	1,733,432	14,159,532,185	12,660,589,773	319,010,355	7,262,494	
Open-end investment funds (Form 1120-RIC)	60,954	12,223,856,814	11,600,468,576	16,428	1,406	
Real estate investment trusts (Form 1120-REIT)	61,464	1,499,926,531	939,622,884	318,346,884	7,218,885	
		435,748,840	120,498,312	647,044	42,203	

# **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

	Total income					
Minor industry	tax after credits [2]	Total assets	Net worth	Depreciable assets [25]	Depreciation deduction	
	(15)	(16)	(17)	(18)	(19)	
Finance and insurancecontinued						
Real estate and rental and leasing	5,799,637	802,904,523	234,491,052	475,376,864	31,765,992	
Real estate	3,776,876	562,605,307	171,220,644	305,584,198	5,769,879	
Lessors of buildings	1,561,885	281,289,861	76,614,888	217,908,566	3,070,000	
Lessors of miniwarehouses, self-storage units,						
and other real estate	1,001,029	90,952,950	36,560,172	38,188,739	875,342	
Offices of real estate agents and brokers	269,816	42,482,416	13,237,803	12,373,463	634,012	
Other real estate activities	944,145	147,880,079	44,807,782	37,113,430	1,190,525	
Rental and leasing services	1,721,295	225,035,174	53,768,807	168,994,124	25,943,588	
Automotive equipment rental and leasing	706,156	87,055,320	16,955,699	68,274,228	13,097,623	
Other consumer goods and general rental centers	96,349	17,892,738	3,813,963	16,937,265	2,365,584	
Commercial and industrial machinery and						
equipment rental and leasing	918,790	120,087,116	32,999,145	83,782,631	10,480,381	
Lessors of nonfinancial intangible assets						
(except copyrighted works)	301,466	15,264,042	9,501,600	798,542	52,525	
Professional, scientific, and technical services	5,861,517	680,603,781	241,059,087	150,629,680	11,716,024	
Legal services	184,158	18,645,173	3,741,745	11,719,453	684,884	
Accounting, tax preparation, bookkeeping,	101,100	10,010,110	0,1 11,1 10	11,710,100	001,001	
0	424.878	24.610.309	3.293.284	5,326,886	435,666	
and payroll services	1,122,385	87,523,412	30,445,184	30,907,740	2,414,830	
Architectural, engineering, and related services	1,122,363	9,236,127	2.545,264	3,690,251	2,414,630	
Specialized design services						
Computer systems design and related services	1,475,919	159,096,472	65,820,049	24,642,496	2,463,864	
Management, scientific, and technical consulting services	1,317,705	128,323,384	46,901,890	24,898,790	1,885,118	
Scientific research and development services	490,944	96,502,168	46,248,107	19,497,410	1,464,373	
Advertising and related services	439,986	106,767,790	32,067,519	14,227,473	988,189	
Other professional, scientific, and technical services	348,812	49,898,946	9,996,044	15,719,182	1,092,848	
Management of companies (holding companies)	41,768,161	15,510,259,230	2,469,651,663	184,651,327	27,058,804	
Offices of bank holding companies	38,237,342	15,137,197,253	2,217,803,728	180,316,718	26,896,542	
Offices of other holding companies	3,530,820	373,061,977	251,847,935	4,334,609	162,262	
Administrative and support and waste management						
and remediation services	2,548,758	251,062,284	74,773,046	110,175,243	7,955,479	
Administrative and support services	1,973,991	178,751,613	55,737,303	60,222,950	4,646,412	
Employment services	529,596	38,086,335	16,239,781	6,267,612	447,379	
Travel arrangement and reservation services	181,986	30,840,535	8,134,139	4,558,763	300,069	
Other administrative and support services	1,262,409	109,824,742	31,363,383	49,396,575	3,898,964	
Waste management and remediation services	574.767	72.310.671	19.035.743	49.952.293	3,309,067	
Educational services	545,403	30,890,927	9,292,323	10,749,162	730,137	
Health care and social assistance	3,717,247	259,499,255	53,450,392	143,802,536	9,001,363	
Offices of health practitioners and outpatient care centers	936,576	95,850,748	19,770,770	64,042,936	4,402,135	
·	318,606	34,200,315	4,123,269	31,008,121	2,302,890	
Offices of physicians	48,891	14,901,299	2,540,471	16,844,582	1,088,869	
Offices of dentists	128,489	13,292,120	3,826,229	9,082,986	531,309	
Offices of other health practitioners						
Outpatient care centers	440,590	33,457,014	9,280,801	7,107,248	479,067	
Miscellaneous health care and social assistance	960,672	50,889,734	15,137,709	21,699,469	1,842,007	
Hospitals, nursing, and residential care facilities	1,819,999	112,758,773	18,541,914	58,060,131	2,757,221	
Arts, entertainment, and recreation	1,121,063	107,729,878	20,471,164	71,478,340	3,954,788	
Other arts, entertainment, and recreation	810,011	32,907,881	6,985,941	14,216,212	875,318	
Amusement, gambling, and recreation industries	311,052	74,821,997	13,485,223	57,262,128	3,079,470	
Accommodation and food services	4,137,217	415,742,736	119,639,851	238,753,512	12,629,167	
Accommodation	1,477,693	220,880,951	63,253,385	104,281,471	5,036,035	
Food services and drinking places	2,659,524	194,861,785	56,386,466	134,472,041	7,593,132	
Other services	781,883	113,766,532	32,840,729	69,540,375	4,587,472	
Repair and maintenance	258,906	38,192,795	8,191,227	29,809,569	1,902,225	
Automotive repair and maintenance	101.969	25.531.360	4,905,078	21,763,347	1,298,469	
Other repair and maintenance	156,938	12,661,435	3,286,148	8,046,222	603,756	
	456,946	61,511,982	15,594,622	34,490,839	2,490,479	
Personal and laundry services	430,940	01,311,882	10,094,022	34,490,039	2,490,479	
Religious, grantmaking, civic, professional,	66,030	14,061,755	9,054,880	5,239,967	194,769	
and similar organizations						
Not allocable	*200	*188,545	*-52,037 imitations of the Data."	*134,084	*4,675	

Endnotes at end of table section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

## **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

	Coefficient of variation (Percent)									1
	Number o	of returns	Total re	ceipts					Income	Total income
Minor industry		With net	All	Returns with	Business	Cost of	Net income	Deficit	subject	tax before
	Total	income	returns	net income	receipts	goods sold			to tax	credits [7]
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Total returns of active corporations	0.21	0.61	0.19	0.20	0.22	0.27	0.36	0.53	0.06	0.1
Agriculture, forestry, fishing and hunting	2.99	4.92	3.33	4.17	3.64	4.69	4.56	5.83	3.38	3.4
Agricultural production	3.02	5.30	3.23	3.94	3.58	4.40	4.78	6.72	3.39	3.4
Forestry and logging	15.80	23.11	12.67	15.58	13.26	14.86	17.82	15.48	14.59	14.5
Support activities and fishing, hunting, and trapping	8.53	12.81	11.34	13.48	11.85	16.06	12.27	18.11	15.04	14.7
Mining	7.22	8.91	0.88	0.97	0.99	1.48	0.72	2.85	0.23	0.2
Oil and gas extraction	10.42	12.41	1.15	1.27	1.31	2.07	1.28	3.09	0.36	0.3
Coal mining	46.36	34.25	5.42	8.37	5.85	7.47	12.30	6.55	3.78	3.1
Metal ore mining	37.82	64.76	0.43	0.31	0.41	0.75	0.31	10.55	0.20	0.1
Nonmetallic mineral mining and quarrying	19.54	23.89	5.83	6.28	6.03	6.35	6.49	30.63	1.98	1.8
Support activities for mining	15.96	17.89	1.84	1.84	1.95	2.30	1.69	20.75	0.68	0.6
Jtilities	17.08	22.44	0.21	0.23	0.22	0.32	0.28	0.82	0.12	0.1
Electric power generation, transmission, and distribution	41.81	54.17	0.26	0.28	0.25	0.38	0.17	1.05	0.13	0.1
Natural gas distribution	27.66	31.64	0.76	0.90	0.82	0.94	1.50	0.81	0.44	0.4
Water, sewage, and other systems	20.15	27.29	7.86	13.38	8.28	17.49	12.04	18.78	6.79	6.3
Combination gas and electric	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4
Construction	0.94	1.70	1.02	1.15	1.04	1.15	1.24	3.37	1.60	0.7
Construction of buildings	2.99	4.07	1.84	1.88	1.87	1.98	1.93	5.86	2.42	0.6
Heavy and civil engineering construction and land subdivision	5.39	7.33	2.61	2.94	2.67	2.67	2.93	6.18	2.13	2.0
Heavy and civil engineering construction	8.57	9.80	3.03	3.35	3.07	2.98	3.70	8.65	3.04	2.9
Land subdivision	6.98	11.09	5.07	6.08	5.40	6.29	4.90	8.42	2.52	2.4
Specialty trade contractors	1.79	2.52	2.03	2.34	2.05	2.31	2.59	5.84	3.11	3.1
Electrical contractors	7.20	8.74	5.48	6.21	5.53	5.95	7.96	11.53	7.75	7.7
Plumbing, heating, and air-conditioning contractors	6.13 2.39	7.60	5.07	5.72	5.08	5.36	7.30	13.73	7.82 3.95	7.6
Other specialty trade contractors		3.19	2.70	3.05	2.71	3.08	3.19	7.51		4.1
Manufacturing	<b>2.34</b> 11.04	<b>3.21</b> 16.35	<b>0.16</b> 0.72	<b>0.18</b> 0.82	<b>0.17</b> 0.76	<b>0.17</b> 0.83	<b>0.17</b> 0.49	<b>0.74</b> 4.00	<b>0.06</b> 0.26	<b>0.0</b> 0.2
Food manufacturing	30.84	43.48	2.02	1.85	2.07	2.27	1.74	13.63	0.26	0.2
Animal food manufacturing, grain and oilseed milling	47.23	55.12	2.02	3.08	3.11	4.37	1.74	12.30	0.59	0.5
Sugar and confectionery product	47.23 45.77	29.77	2.94	2.09	2.17	2.50	1.17	16.04	0.59	0.5
Fruit and vegetable preserving, and specialty food  Dairy product	46.05	19.23	3.74	4.45	3.75	3.92	4.38	12.26	4.91	4.7
Meat and seafood processing	31.61	37.31	2.12	3.98	2.14	2.16	4.42	4.49	4.29	4.7
Bakeries and tortilla manufacturing	23.27	36.10	1.47	0.94	1.63	1.51	0.34	10.48	0.12	0.1
Other food	23.24	31.87	1.97	2.11	2.07	2.12	2.22	9.90	1.10	1.0
Beverage and tobacco product manufacturing	23.01	24.52	1.00	0.75	1.06	1.53	0.50	13.50	0.32	0.3
Soft drink and ice	40.70	29.26	1.86	1.43	2.06	2.96	0.75	13.64	0.46	0.4
Breweries	55.72	66.21	0.70	0.62	0.66	0.97	0.82	67.42	0.40	0.2
Wineries and distilleries	30.49	36.15	2.14	1.66	2.23	2.12	2.83	27.36	2.05	2.0
Tobacco manufacturing	32.38	39.12	2.37	1.57	2.41	3.82	0.40	29.67	0.48	0.4
Textile mills and textile product mills	22.44	30.72	3.66	4.50	3.71	3.67	5.83	5.50	3.34	3.2
Textile mills	33.43	51.26	7.03	9.06	7.20	6.79	10.64	8.87	10.16	9.9
Textile product mills	30.03	38.51	4.29	5.21	4.33	4.44	6.99	6.96	3.34	3.1
Apparel manufacturing	16.02	21.06	4.59	5.23	4.78	5.08	4.65	8.36	1.53	1.4
Apparel knitting mills	32.23	33.76	10.15	17.26	10.25	10.73	15.42	11.62	16.03	15.4
Cut and sew apparel contractors and manufacturers	19.62	26.21	5.29	5.58	5.55	5.99	4.52	13.18	1.25	1.1
Apparel accessories and other apparel	30.43	36.33	15.08	20.88	15.34	16.17	23.04	15.98	11.96	11.3
Leather and allied product manufacturing	39.03	51.80	6.76	6.77	6.95	7.64	5.45	39.38	1.97	1.6
Wood product manufacturing	12.90	15.30	4.34	5.30	4.40	4.33	6.46	3.62	3.44	3.3
Paper manufacturing	19.78	20.53	1.35	1.41	1.44	1.46	1.20	8.58	0.31	0.2
Pulp, paper, and paperboard mills	25.95	33.55	0.95	1.08	1.01	1.12	0.61	1.94	0.37	0.3
Converted paper product	20.96	21.91	2.79	2.82	3.04	3.20	1.86	25.16	0.39	0.3
Printing and related support activities	8.53	11.70	3.75	4.40	3.81	3.89	5.87	10.20	2.09	1.9
Petroleum and coal products manufacturing	32.93	30.48	0.09	0.08	0.09	0.09	0.07	12.06	0.02	0.0
Petroleum refineries (including integrated)	54.71	61.89	0.05	0.05	0.05	0.05	0.05	3.60	0.01	0.0
Asphalt paving, roofing, other petroleum and coal products	26.57	34.79	7.65	8.27	7.83	8.36	9.41	27.66	7.57	7.3
Chemical manufacturing	12.19	14.70	0.36	0.39	0.40	0.44	0.27	2.67	0.10	0.1
Basic chemical	29.28	34.48	0.74	0.77	0.81	0.81	1.05	6.66	0.51	0.4
Resin, synthetic rubber, and fibers and filaments	40.49	41.38	2.81	2.96	3.13	2.92	2.64	11.75	0.67	0.6
Pharmaceutical and medicine	26.32	18.19	0.28	0.29	0.33	0.47	0.15	2.13	0.08	0.0
Paint, coating, and adhesive	25.29	31.43	3.90		4.03	4.11	3.81	22.72	1.05	1.0
Soap, cleaning compound, and toilet preparation	31.16	27.66	0.86		0.90	1.01	0.57	12.11	0.23	0.2
Other chemical product and preparation	28.22	32.53	1.68	2.58	1.75	1.48	4.06	5.87	2.40	2.3
Plastics and rubber products manufacturing	11.78	14.33	1.84		1.88	1.84	3.74	3.69	2.00	1.8
Plastics product	12.52	15.24	2.35		2.40	2.31	4.14	4.01	2.27	2.1
Rubber product	21.59	25.17	3.02		3.13	3.17	9.05	8.62	4.41	4.0
Nonmetallic mineral product manufacturing	13.36	15.47	1.78		1.83	1.83	1.85	1.35	0.60	0.5
Clay, refractory, and other nonmetallic mineral product	29.05	30.89	4.50	7.15	4.71	4.82	7.66	2.39	2.62	2.5
Glass and glass product	30.52	38.39	4.84		4.98	4.53	7.07	6.38	3.52	3.3
Cement, concrete, lime and gypsum product	17.60	20.34	2.15		2.19	2.24	1.75	1.59	0.56	0.5
Primary metal manufacturing	17.00	19.41	1.23		1.28	1.32	1.04	2.72	0.30	0.2
Iron, steel mills and steel product	23.42	26.94	1.64		1.69	1.75		9.91	0.39	0.3
Nonferrous metal production and processing	33.09	28.81	2.05	2.29	2.17	2.26	1.53	1.68	0.43	0.4

### **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

	Coefficient of variation (Percent)									
	Number of returns		Total receipts				,		Income	Total income
Minor industry		With net	All	Returns with	Business	Cost of	Net income	Deficit	subject	tax before
Willion Industry	Total	income	returns	net income	receipts	goods sold	14Ct income	Delioit	to tax	credits [7]
						_				
Manufacturing	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Manufacturingcontinued Foundries	37.63	42.72	4.96	5.34	4.95	4.64	6.80	9.93	2.30	2.19
Fabricated metal product manufacturing	5.20	6.58	1.43	1.57	1.47	1.51	1.94	4.40	1.06	1.02
Forging and stamping	24.62	28.65	7.36	8.57	7.47	7.40	6.64	13.81	9.74	9.60
Cutlery, hardware, spring and wire: machine shops, nut, bolt	9.86	12.32	3.64	3.88	3.79	3.93	5.04	14.73	3.37	3.21
Architectural and structural metals	14.62	17.65	5.15	5.53	5.23	5.45	6.88	14.22	3.73	3.65
Boiler, tank, and shipping container	38.75	42.67	3.46	3.89	3.52	3.03	7.72	2.03	5.91	5.80
Coating, engraving, heat treating, and allied activities	20.92	25.82	7.16	7.82	7.22	6.65	10.91	18.98	9.07	8.87
Other fabricated metal product	10.04 8.48	11.97 10.67	2.50 0.94	2.58 1.00	2.58 1.01	2.65 1.03	2.88 1.12	10.64 4.41	1.12 0.44	1.06 0.42
Machinery manufacturing  Agriculture, construction, and mining machinery	23.55	28.12	1.73	1.72	1.89	2.06	1.12	13.37	0.44	0.42
Industrial machinery	21.68	24.06	3.14	3.30	3.22	3.40	2.13	9.55	1.09	1.06
Commercial and service industry machinery	29.87	34.46	3.31	3.95	3.82	4.13	3.65	5.49	0.91	0.87
Ventilation, heating, air-conditioning, and										
commercial refrigeration equipment	27.79	31.17	2.72	2.93	2.83	2.81	3.75	14.59	2.43	2.36
Metalworking machinery	16.75	19.79	6.88	7.70	7.01	7.02	9.97	15.97	3.70	3.51
Engine, turbine and power transmission equipment	19.41	23.41	0.62	0.62	0.65	0.63	1.86	7.63	1.66	1.62
Other general purpose machinery	18.45 10.44	23.63 12.90	2.17 0.44	2.52 0.46	2.26 0.48	2.13 0.49	4.59 0.45	13.33 1.56	2.19	2.12 0.19
Computer and electronic product manufacturing  Computer and peripheral equipment	29.93	36.51	0.44	0.46	0.48	0.49	0.45 0.64	3.32	0.20 0.23	0.19
Communications equipment	26.88	41.43	0.45	0.44	0.49	0.33	0.49	2.93	0.23	0.22
Audio and video equipment manufacturing, and reproducing	20.00		0.10	0.10	0.10	0	0.10	2.00	0.02	0.01
magnetic and optical media	33.19	42.43	2.11	2.53	2.21	2.05	2.91	5.51	2.93	2.68
Semiconductor and other electronic component	16.15	19.42	1.11	1.31	1.19	1.23	1.00	2.33	0.36	0.35
Navigational, measuring, electromedical, and control instruments	22.56	27.48	1.82	1.93	1.98	2.13	1.56	9.20	1.19	1.14
Electrical equipment, appliance, and component manufacturing	15.91	20.79	0.67	0.59	0.97	1.09	1.04	4.47	0.49	0.47
Electrical lighting equipment and household appliance	39.01	61.79	0.41	0.35	0.71	0.84	0.62	12.57	0.25	0.24
Electrical equipment	31.74 20.39	28.55 25.21	2.68 3.02	2.16 3.17	2.78 3.10	3.05 3.20	3.31 3.04	6.83 6.80	1.30 2.30	1.24 2.21
Other electrical equipment and component  Transportation equipment manufacturing	14.37	15.71	0.37	0.66	0.42	0.38	0.63	0.85	0.26	0.25
Motor vehicles and parts	19.67	21.60	0.45	1.27	0.53	0.47	0.94	0.74	0.51	0.49
Aerospace product and parts	38.33	27.44	0.38	0.32	0.40	0.33	0.61	5.02	0.27	0.26
Ship and boat building	34.06	37.54	4.58	4.84	4.64	4.34	4.42	20.26	1.23	1.18
Other transportation equipment and railroad rolling stock	38.72	33.60	4.14	4.53	4.30	4.67	2.71	9.05	0.91	0.86
Furniture and related product manufacturing	13.97	17.28	3.62	3.82	3.68	3.76	4.45	13.47	1.66	1.60
Miscellaneous manufacturing	8.36	10.73	1.50	1.78	1.61	1.82	1.12	3.00	0.42	0.39
Medical equipment and supplies	16.57 10.04	20.63 12.98	1.71 2.63	1.83 3.42	1.88 2.73	2.37 2.76	1.17 2.52	3.29 5.77	0.38 1.17	0.35 1.10
Other miscellaneous manufacturing  Wholesale and retail trade	1.04	1.67	2.03 <b>0.47</b>	0.52	2.73 0.48	0.55	0.44	1.93	0.19	0.15
Wholesale trade	1.71	2.55	0.62	0.68	0.63	0.70	0.64	2.72	0.28	0.26
Merchant wholesalers, durable goods	2.67	3.51	0.88	0.99	0.90	0.96	1.21	3.44	0.66	0.63
Motor vehicle and motor vehicle parts and supplies	11.10	13.31	1.99	2.11	2.04	2.23	1.96	9.67	0.82	0.74
Lumber and other construction materials	11.36	12.33	5.06	5.59	5.08	5.33	6.73	15.72	4.58	
Professional and commercial equipment and supplies	8.82	11.10	3.86	4.47	3.91	4.51	3.96	6.70	1.76	1.68
Metal and mineral (except petroleum)	17.39	18.05	2.45	2.54	2.48	2.48	3.60	6.63	1.71	1.62
Electrical and electronic goods  Hardware, plumbing, heating equipment and supplies	9.45 12.48	11.27 14.51	1.68 4.08	1.96 4.47	1.70 4.12	1.66 4.09	2.93 5.51	6.06 17.27	2.02 3.78	1.96 3.73
Machinery, equipment, and supplies	6.45	7.88	2.69	2.88	2.72	2.78	3.52	9.15	1.83	1.76
Furniture, sports, toys, recycle, jewelry, and other	0.10	1.00	2.00	2.00		20	0.02	0.10	1.00	0
durable goods	5.84	7.65	2.56	2.86	2.60	2.67	3.39	8.76	2.43	2.31
Merchant wholesalers, nondurable goods	3.80	5.02	1.08	1.13	1.10	1.18	0.80	4.71	0.25	0.24
Paper and paper product	17.08	21.62	6.48	7.55	6.50	6.37	13.13	18.40	5.79	5.46
Drugs and druggists' sundries	19.74	25.17	0.55	0.52	0.56	0.49	0.75	11.70	0.37	0.35
Apparel, piece goods, and notions	10.21	12.91	5.91	6.68	5.99	7.18	3.33	15.45	1.28	1.23
Grocery and related product	8.27 19.00	10.42 19.90	2.03 5.16	2.22 5.38	2.10 5.30	2.24 5.48	1.40 5.96	10.15 19.25	0.33 1.12	0.32 1.67
Farm product raw material  Chemical and allied products	17.13	20.70		6.55	6.03	6.16	7.30	12.20	4.34	4.24
Petroleum and petroleum products	14.93	17.40	3.13	3.36	3.16	3.20	1.41	9.83	0.46	
Beer, wine, and distilled alcoholic beverage	19.26	17.35	5.32	5.72	5.50	5.48	3.89	12.05	1.45	1.48
Miscellaneous nondurable goods	8.70	12.03	5.81	6.38	5.89	6.66	5.06	13.02	2.44	2.25
Wholesale electronic markets and agents and brokers	14.40	17.18	16.58	19.96	17.48	99.85	18.06	18.50	4.97	2.37
Retail trade	1.47	2.31	0.74	0.82	0.76	0.89	0.64	2.77	0.27	0.16
Motor vehicle dealers and parts dealers	3.40	5.41	1.44	1.88	1.45	1.58	3.09	6.58	4.46	1.59
New and used car dealers	5.41	7.78	1.88	2.34	1.90	1.99	4.13	7.34	8.97	2.26
Other motor vehicle and parts dealers  Furniture and home furnishings stores	6.53 6.61	8.54 10.11	3.87 4.46	4.42 5.39	3.89 4.51	4.15 4.80	5.23 5.26	15.40 10.19	2.57 1.96	2.35 1.81
Electronics and appliance stores	8.81	11.88	3.65	3.87	3.72	3.92	3.73	11.83	1.43	1.01
Building material and garden equipment and supplies dealers	6.76	8.05	1.91	2.02	1.93	2.06	1.63	14.47	0.45	
Homes centers; paint and wallpaper stores	27.00	29.86	1.24	1.03	1.26	1.33	0.78	54.04	0.19	0.17
Hardware stores	13.25	15.99	11.92	13.62	11.96	12.41	17.05	27.60	11.99	12.72
Other building material dealers	10.87	12.41	5.65	6.23	5.69	5.79		25.08	5.25	
Lawn and garden equipment and supplies stores  Endnotes at end of table section. Detail may not add to total because of rounding. See to	15.83	18.59	10.94	12.83	10.99	10.98	21.82	26.25	18.01	18.37

### **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

					Soemicient of Va	riation (Percent	)			
	Number of		Total re						Income	Total income
Minor industry		With net	All	Returns with	Business	Cost of	Net income	Deficit	subject	tax before
	Total	income	returns	net income	receipts	goods sold			to tax	credits [7]
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Wholesale and retail tradecontinued										
Retail tradecontinued	0.74	5.00	4.74	4.70	4.75	4.00	0.00	0.44	0.74	0.00
Food, beverage and liquor stores	3.71	5.82	1.74		1.75	1.98	2.02	8.14	0.71	0.63
Food and beverage stores	4.64	7.04	1.82		1.82	2.06	2.02	8.36	0.61	0.54
Beer, wine, and liquor stores	11.10	13.91	10.84		10.87	11.11	17.47	30.29	24.78	28.37
Health and personal care stores	6.95 6.31	8.86 9.06	2.37 6.35	2.47	2.40 6.38	2.60 6.61	3.00	9.58 13.03	0.72 2.93	0.64 2.48
Gasoline stations.	5.58	8.35	1.42	7.73 1.41	1.43	1.58	5.96 1.19	5.99	0.31	0.27
Clothing and clothing accessories stores.	8.47	12.39	6.46		6.62	7.81	5.62	12.01	1.32	1.15
Sporting goods, hobby, book, and music stores  General merchandise stores	15.67	21.44	0.40	-	0.02	0.33	0.31	25.02	0.04	0.04
Miscellaneous store retailers	4.43	6.94	2.98		3.02	3.44	4.03	10.05	1.56	1.39
Nonstore retailers	6.44	10.12	3.13		3.25	3.76	2.88	6.13	1.09	1.00
Wholesale and retail trade not allocable	37.21	72.15	59.18		58.81	61.28	97.43	61.66	99.81	99.81
Transportation and warehousing	2.64	4.24	1.35		1.41	2.87	1.40	2.85	0.58	0.47
Air, rail, and water transportation	13.20	20.37	0.97	1.01	1.09	2.50	1.49	4.27	0.57	0.51
Air transportation	18.72	37.54	1.00		1.17	3.10	3.99	3.74	5.55	4.91
Rail transportation	36.51	42.96	0.65		0.66	0.75	0.70	3.97	0.39	0.38
Water transportation	20.60	26.28	6.51	5.60	6.71	11.04	6.64	24.44	3.04	2.44
Truck transportation	3.28	5.56	3.08		3.11	6.01	4.21	9.05	2.08	1.91
Transit and ground passenger transportation	8.93	13.92	9.54	12.38	9.32	15.11	11.50	14.20	16.86	16.59
Pipeline transportation	38.37	41.47	5.81	10.04	6.09	5.87	10.12	3.39	4.09	4.00
Other transportation and support activities	6.60	9.55	2.89		2.97	5.74	2.26	4.06	0.83	0.56
Warehousing and storage	16.95	23.06	8.25		8.58	17.89	8.76	20.45	8.83	7.61
Information	4.26	6.52	0.74		0.88	3.01	0.36	1.35	0.13	0.12
Publishing industries (except Internet)	8.30	11.85	1.20	1.16	1.45	2.42	0.74	3.00	0.24	0.22
Newspaper publishers	20.54	24.39	2.23		2.47	3.72	1.36	15.07	0.44	0.42
Periodical publishers	18.47	24.77	6.47	4.78	6.95	11.83	9.83	12.99	4.36	4.18
Book publishers	22.32	29.34	3.44	3.88	3.78	4.19	4.31	6.86	1.24	1.13
Database directory and other publishers	23.57	32.88	7.71		8.13	10.86	6.74	6.19	5.69	5.47
Software publishers	16.13	27.91	1.08		1.46	1.41	0.59	3.38	0.20	0.19
Motion picture and sound recording industries	8.75	13.93	2.22		2.73	3.19	3.54	8.65	1.15	0.87
Motion picture and video industries	0 0	10.00		2.10	20	0.10	0.01	0.00		0.07
(except video rental)	9.95	16.03	2.50	2.68	3.00	3.64	3.24	9.71	0.93	0.65
Sound recording industries	21.58	29.25	3.95		5.62	4.33	13.52	14.30	26.41	25.42
Broadcasting (except Internet)	18.65	26.35	0.80		0.88	1.52	0.92	2.06	0.25	0.24
Internet publishing and broadcasting	23.61	43.21	2.90		3.02	3.40	4.26	12.78	2.92	2.84
Telecommunications (including paging, cellular,										
satellite, cable, etc.)	11.51	17.91	1.42	1.41	1.68	6.98	0.28	1.97	0.17	0.16
Internet service providers, web search portals, and data							0.20			
processing services	13.56	19.53	2.05	2.15	2.56	7.85	1.48	3.46	0.83	0.43
Other information services	17.21	21.81	5.67	6.57	6.28	16.51	3.85	11.64	2.09	1.55
Finance and insurance	2.27	3.08	0.32		0.42	0.55	1.16	1.00	0.08	0.08
Credit intermediation	5.63	7.62	0.74		2.86	17.41	0.69	1.33	0.15	0.12
Depository credit intermediation	1.73	1.74	0.06		0.41	2.04	0.11	0.53	0.05	0.05
Commercial banking	2.38	2.75	0.11		0.86	_	0.30	0.44	0.21	0.19
Savings institutions, credit unions, and other										
depository credit intermediation	2.80	1.97	0.06	0.04	0.35	2.04	0.09	1.80	0.03	0.03
Nondepository credit intermediation	5.93	8.12	1.10		3.41	17.82	1.22	2.99	0.28	0.22
Credit card issuing and other consumer credit	14.97	18.25	1.25	0.90	2.02	9.16	2.20	8.34	0.44	0.43
Real estate credit (including mortgage										ĺ
bankers and originators)	13.08	17.30	6.28	7.98	13.01	9.31	4.51	2.68	0.80	0.74
International, secondary financing, and other										l
nondepository credit intermediation	20.37	26.57	0.42	0.13	7.50	19.66	0.35	18.52	0.20	0.18
Activities related to credit intermediation										ĺ
(loan brokers, check clearing, etc.)	10.18	12.77	5.40	5.88	6.24	27.65	4.93	5.92	1.60	1.09
Securities, commodity contracts and other financial										
investments and related activities	6.28	9.01	0.44	0.38	1.27	7.37	0.55	3.99	0.17	0.24
Investment banking and securities dealing	27.76	37.53	0.15	0.13	0.68	1.65	0.28	6.90	0.11	0.10
Securities brokerage	16.64	21.95	0.58	0.47	2.14	17.51	1.21	18.20	0.22	0.20
Commodity contracts dealing and brokerage	36.17	43.56	2.49		5.77	[4]	6.26	26.16	2.00	
Securities, commodity exchanges, and other										
financial investment activities	7.67	11.06	1.94	1.87	2.58	4.40	1.23	4.22	0.48	0.71
Insurance carriers and related activities	2.56	3.78	0.36	0.26	0.40	0.54	0.33	1.73	0.12	0.08
Life insurance	1.02	1.76	0.55	0.03	0.59	0.88	0.05	0.57	0.03	0.03
Mutual property and casualty companies (Form 1120-PC)	4.57	5.23	0.09	0.08	0.09	0.10	0.17	1.50	0.16	0.09
Stock property and casualty companies (Form 1120-PC)	1.88	2.30	0.15		0.16		0.17	1.49	0.18	
Insurance agencies and brokerages	3.35	4.56	4.81		5.13		3.82	12.07	1.83	
Other insurance related activities										
(including third-party admin. of Ins., etc.)	13.75	17.74	4.48	3.66	5.24	7.34	2.95	12.56	1.12	1.06
Funds, trusts, and other financial vehicles	6.99	6.70	1.40		24.96	82.49	1.93	1.95	0.71	0.65
Open-end investment funds (Form 1120-RIC)	0.16	0.49	0.22		56	-	0.25	0.83	43.61	1.07
Real estate investment trusts (Form 1120-REIT)	0.49	1.33	5.59		_	-	8.59	2.34	11.05	
Real estate investment trusts (Form 1120-RE11)										

### **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

				(	Coefficient of variation (Percent)					
	Number o	of returns	Total re				,		Income	Total income
Minor industry		With net	All	Returns with	Business	Cost of	Net income	Deficit	subject	tax before
minor inductif	Total	income	returns	net income	receipts	goods sold	1101 111001110	2011011	to tax	credits [7]
					·	_	(2.2)			
Finance and insurancecontinued	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Real estate and rental and leasing	1.18	2.67	2.36	2.80	2.51	5.58	1.91	3.13	1.54	1.49
Real estate	1.16	2.78	3.75	4.52	4.02	11.33	2.46	3.75	2.24	2.25
Lessors of buildings	2.78	5.61	3.94	4.76	4.85	14.72	3.46	5.09	4.01	4.13
Lessors of miniwarehouses, self-storage units,										
and other real estate	5.47	8.68	6.61	7.87	9.87	44.44	4.82	8.05	4.02	3.97
Offices of real estate agents and brokers	4.50	5.63	7.56		7.85	19.87	6.64	12.04	6.48	4.25
Other real estate activities	3.55	5.70	7.32	9.49	6.99	19.91	4.83	6.68	4.26	4.23
Rental and leasing services	6.59	9.62	2.20	2.66	2.46	3.84	2.90	5.51	1.25	1.05
Automotive equipment rental and leasing	17.45	24.71	2.76	3.40	3.16	2.84	2.94	7.21	0.99	0.78 5.95
Other consumer goods and general rental centers  Commercial and industrial machinery and	14.48	21.09	6.70	7.40	6.82	9.09	13.94	24.33	7.93	5.95
equipment rental and leasing	9.07	12.63	4.00	4.82	4.47	6.97	4.34	6.88	2.03	1.84
Lessors of nonfinancial intangible assets	3.07	12.03	4.00	7.02	7.77	0.57	7.54	0.00	2.00	1.04
(except copyrighted works)	38.00	40.65	5.25	5.85	8.91	11.06	5.80	16.87	3.37	3.27
Professional, scientific, and technical services	1.17	1.84	2.06	2.02	2.15	4.28	1.44	1.89	1.12	1.03
Legal services	5.35	6.55	6.33	7.22	6.53	23.74	6.80	16.79	11.60	11.16
Accounting, tax preparation, bookkeeping,										
and payroll services	6.74	8.08	7.96	9.00	8.53	23.99	8.34	11.74	3.85	3.17
Architectural, engineering, and related services	5.43	6.48	6.45	4.01	6.55	8.25	4.64	10.16	2.57	2.51
Specialized design services	9.25	11.46	10.13	12.11	10.36	12.66	13.01	13.18	18.88	19.24
Computer systems design and related services	4.95	6.67	3.00	3.51	3.13	4.99	3.65	3.09	2.22	1.96
Management, scientific, and technical consulting services	3.51	4.78	5.87	6.82	6.02	15.90	3.77	5.96	2.69	2.56
Scientific research and development services	13.15	21.37	5.11	6.65	6.07	6.17	4.25	1.77	2.17	2.04
Advertising and related services	8.20 5.73	11.01	5.95	7.17	6.17	8.57	6.12	9.37 14.53	2.30	1.92 6.66
Other professional, scientific, and technical services	5.73 <b>5.98</b>	7.00 <b>7.53</b>	5.09 <b>0.04</b>	6.19 <b>0.03</b>	5.23 <b>0.09</b>	6.62 <b>4.43</b>	6.75 <b>0.19</b>	14.53 <b>4.96</b>	6.99 <b>0.08</b>	0.00 <b>0.08</b>
Management of companies (holding companies)  Offices of bank holding companies	4.56	0.75	0.04	0.03	0.03	[4]	0.13	1.42	0.00	0.00
Offices of other holding companies	6.66	9.68	1.37	1.25	9.03	25.01	1.39	5.57	1.03	1.00
Administrative and support and waste management	0.00	0.00		1.20	0.00	20.0.	1.00	0.01	1.00	1.00
and remediation services	2.70	3.75	3.78	4.57	3.88	6.42	2.58	2.78	1.27	0.99
Administrative and support services	2.78	3.87	4.32	5.26	4.44	7.24	2.90	5.13	1.45	1.11
Employment services	9.86	12.99	10.09	11.91	10.24	15.45	6.85	15.94	2.34	2.16
Travel arrangement and reservation services	12.00	16.09	10.11	12.41	10.64	15.03	7.90	11.93	4.85	4.40
Other administrative and support services	3.29	4.41	3.44	3.71	3.54	5.98	3.69	6.06	1.96	1.39
Waste management and remediation services	12.18	15.19	4.28	5.02	4.38	6.25	5.70	2.26	2.62	2.20
Educational services	7.27	10.52	5.20	6.12	5.30	8.78	6.10	10.91	2.49	2.28
Health care and social assistance	<b>1.35</b> 1.24	<b>2.25</b> 2.30	<b>2.67</b> 3.87	<b>2.37</b> 3.39	<b>2.76</b> 3.97	<b>5.74</b> 7.29	<b>1.95</b> 2.63	<b>3.48</b> 5.71	<b>1.10</b> 3.64	<b>0.93</b> 3.15
Offices of health practitioners and outpatient care centers  Offices of physicians	3.34	4.62	5.31	5.59 5.51	5.45	18.11	4.90	10.61	7.17	6.62
Offices of dentists	5.62	6.73	13.18	7.57	13.38	12.37	8.51	17.16	25.34	23.57
Offices of other health practitioners	4.96	6.46	7.16	7.91	7.28	16.30	8.43	14.05	12.79	12.67
Outpatient care centers	21.63	26.46	5.85	6.79	6.14	7.09	6.27	6.47	2.41	2.27
Miscellaneous health care and social assistance	6.26	8.87	4.62	5.19	4.72	11.59	4.86	6.36	2.00	1.82
Hospitals, nursing, and residential care facilities	11.22	15.97	2.46	2.63	2.61	9.11	2.89	4.08	0.60	0.49
Arts, entertainment, and recreation	3.85	6.40	3.53	4.81	3.78	5.80	4.50	6.89	3.55	33.47
Other arts, entertainment, and recreation	5.29	8.65	6.03	7.62	6.43	6.53	5.89	10.33	5.06	47.16
Amusement, gambling, and recreation industries	6.60	9.99	4.31	6.11	4.62	8.67	7.10	9.45	4.90	4.50
Accommodation and food services	1.66	3.48	1.37	1.66	1.48	1.84	1.84	4.86	0.62	0.53
Accommodation	6.91	10.60	1.64	1.45	1.96	3.67	2.48	6.53	0.92	0.76
Food services and drinking places	1.67	3.69	1.73	2.12	1.81	1.99	2.36	6.38	0.81	0.70
Other services	<b>2.05</b> 2.92	<b>3.32</b> 4.82	<b>3.89</b> 5.90	<b>5.08</b> 7.84	<b>4.00</b> 5.96	<b>5.56</b> 7.35	<b>4.34</b> 6.81	<b>6.55</b> 9.16	<b>3.47</b> 8.25	<b>3.32</b> 8.52
Repair and maintenance	2.92 4.21	4.82 6.48	5.90 6.36	7.84 8.75	5.96 6.42	7.35 8.37	6.81 9.44	9.16 11.06	8.25 13.82	8.52 14.15
Automotive repair and maintenance	6.82	9.33	12.74	8.75 14.99	12.82	14.61	11.09	16.99	10.68	14.15
Other repair and maintenance  Personal and laundry services	3.44	9.33 5.53	5.56	6.78	5.72	7.97	5.86	10.99	3.14	2.66
Religious, grantmaking, civic, professional,	5.44	0.00	3.30	5.70	J.72	7.57	3.00	10.27	0.14	2.00
and similar organizations	6.52	8.62	7.69	10.93	8.59	12.14	10.82	18.45	11.17	13.90
Not allocable	23.07	49.64	37.97	60.41	40.93	59.13	51.21	64.07	62.78	89.53
Endnotes at and of table section. Detail may not add to total because of recording. Can be										

### **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

				Coefficie	nt of variation	(Percent)			
	Foreign	U.S.	General	Prior year	Total income				
Minor industry	tax	possessions	business	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
	credit	tax credit	credit	credit	credits [2]			assets [25]	deduction
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Total returns of active corporations	0.02	[4]	0.11	0.14	0.12	0.01	0.04	0.13	0.16
Agriculture, forestry, fishing and hunting			16.76		3.53	1.39	5.35	2.91	3.61
Agricultural production		-	17.82		3.49	1.40	6.53	2.73	3.34
Forestry and logging	7.44	-	28.53		14.79	4.12	8.62	16.37	
Support activities and fishing, hunting, and trapping		-	51.74		15.20	7.11	20.74	10.99	
Mining	<b>0.12</b> 0.40	_	<b>0.34</b> 0.15	<b>0.18</b> 0.77	<b>0.32</b> 0.43	<b>0.23</b> 0.34	<b>0.41</b> 0.66	<b>0.72</b> 0.96	<b>0.83</b> 0.84
Oil and gas extraction  Coal mining	[4]	_	[4]	[4]	3.58	1.36	3.03	3.45	
Metal ore mining		_	[4]	[4]	0.61	0.27	0.46	0.45	
Nonmetallic mineral mining and quarrying		-	0.94	4.22	1.93	3.04	3.92	4.53	
Support activities for mining	[4]	-	2.48	0.18	0.76	0.59	0.77	1.23	1.65
Utilities	0.05	-	0.15		0.13	0.05	0.16		0.10
Electric power generation, transmission, and distribution	[4]	-	0.41	[4]	0.14	0.04	0.22	0.05	
Natural gas distribution	0.08	-	[23]	0.39 6.81	0.55	0.16	1.11	0.29	
Water, sewage, and other systems  Combination gas and electric		_	[4] [4]	[4]	6.39 [4]	1.53 [4]	2.25 [4]	2.02 [4]	
Construction	3.42		3.31	16.20	0.76	0.51	1.40	1.48	[4] 1.83
Construction of buildings	0.19	-	2.60		0.62	0.98	1.62	2.66	
Heavy and civil engineering construction and land subdivision		-	10.01	31.46	2.05	1.52	3.53	2.97	3.65
Heavy and civil engineering construction		-	12.86		2.94	1.95	2.65	3.50	
Land subdivision	51.45	-	9.48	16.53	2.40	2.45	7.75	5.33	7.10
Specialty trade contractors	2.27	-	14.69 31.31	21.75 8.67	3.22 7.91	1.69 5.00	3.06 7.27	2.57	2.89 6.78
Electrical contractors		_	49.05		7.91	4.51	7.75	6.46 5.71	6.44
Other specialty trade contractors		_	16.67	34.50	4.13	2.19	3.92	3.30	
Manufacturing	0.02	[4]	0.18	0.20	0.09	0.04	0.11	0.17	0.18
Food manufacturing	0.04	[4]	1.40	6.11	0.34	0.14	0.28	0.69	0.91
Animal food manufacturing, grain and oilseed milling		-	0.96		0.97	0.80	1.29	1.79	1.91
Sugar and confectionery product		-	1.90	73.23	0.95	0.65	1.47	2.15	
Fruit and vegetable preserving, and specialty food		-	0.95		1.11	0.95	0.99	1.89	
Dairy product  Meat and seafood processing	[4] 0.06	- [4]	17.97 5.75	72.70 [4]	4.76 4.81	1.55 1.24	2.80 1.88	3.08 1.73	3.85 2.01
Bakeries and tortilla manufacturing		[F] -	1.44	[4]	0.15	0.39	0.58	1.48	2.73
Other food	2.66	-	9.95		1.07	0.17	0.36	2.73	
Beverage and tobacco product manufacturing	[4]	-	4.32		0.42	0.50	0.96	1.25	
Soft drink and ice	[4]	-	7.12	[4]	0.78	0.50	1.06	1.98	1.23
Breweries	[4]	-	2.21	-	0.26	0.44	0.57	0.62	
Wineries and distilleries	[4]	-	4.69	[4]	2.21	2.11	3.43	6.00	
Tobacco manufacturing.		-	17.17 0.66	10.30	0.47 3.38	0.53 1.83	0.95 2.24	1.73 2.72	3.12 3.98
Textile mills and textile product mills  Textile mills	[4]	_	[4]	10.30	10.47	3.21	4.72	4.57	5.22
Textile product mills		-	0.67	10.30	3.35	2.33	2.51	3.51	5.82
Apparel manufacturing		[4]	16.23	41.41	1.42	2.23	4.07	4.03	3.94
Apparel knitting mills	[4]	[4]	42.78	74.43	29.85	3.77	11.09	8.48	
Cut and sew apparel contractors and manufacturers		-	13.10		1.18	2.55	3.05	4.60	
Apparel accessories and other apparel	[4] 0.26	-	49.25	94.09	10.61 2.05	10.62 3.91	64.34 8.03	15.47 6.96	16.67 9.68
Leather and allied product manufacturing	42.05		[4] 8.90	26.84	3.43	2.27	3.22	3.92	
Paper manufacturing	0.28	_	0.27	0.93	0.40	0.34	0.78	0.81	1.04
Pulp, paper, and paperboard mills	[4]	-	[4]		0.23	0.18	0.40	0.33	
Converted paper product		-	0.35	1.55	0.58	0.76	1.65	2.26	2.31
Printing and related support activities		-	7.83		2.06	2.05	5.02		
Petroleum and coal products manufacturing		-	0.06		0.04	0.03	0.06	0.14	0.30
Petroleum refineries (including integrated)		-	[4]	[4]	0.03	0.01	0.03		
Asphalt paving, roofing, other petroleum and coal products  Chemical manufacturing		- [4]	12.66 0.44	32.85 0.38	7.62 0.12	5.34 0.08	11.89 0.13	7.50 0.32	
Basic chemical	0.10	-	3.54	[4]	0.71	0.00	0.10	0.32	
Resin, synthetic rubber, and fibers and filaments		-	0.50		1.01	0.44	0.52	1.58	
Pharmaceutical and medicine	[4]	[4]	0.14	0.13	0.10	0.07	0.11	0.30	0.33
Paint, coating, and adhesive		-	2.29		1.15	1.69	2.83	3.41	4.72
Soap, cleaning compound, and toilet preparation		[4]	0.39	0.42	0.29	0.20	0.27	0.68	
Other chemical product and preparation	1.55	- [41	5.03		3.04	0.90	1.57	2.23	
Plastics and rubber products manufacturing  Plastics product	0.62 0.80	[4] [4]	3.09 3.40		2.32 2.58	1.03 1.41	2.55 3.27	1.60 2.22	
Rubber product		[4]	3.40 [4]		2.58 5.57	1.41	3.68		
Nonmetallic mineral product manufacturing		_	3.31	0.49	0.59	0.60	1.17	1.48	2.0
Clay, refractory, and other nonmetallic mineral product		-	6.11	6.49	2.97	1.11	3.37	4.16	
Glass and glass product	[4]	-	1.70		3.83	1.41	2.97	3.47	4.65
Cement, concrete, lime and gypsum product	0.01	-	4.77		0.52	0.87	1.04	1.85	
B:	0.24		2.18	1.56	0.36	0.41	0.56	0.97	1.16
Primary metal manufacturing	4.57		1.48		0.38	0.83	1.24	1.41	1.57

### **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

[All figures are estimates based on samplesmoney amounts are in thousan	us or dollarsj			Coefficie	ent of variation (	(Percent)			
	Foreign	U.S.	General	Prior year	Total income				
Minor industry	tax	possessions	business	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
	credit	tax credit	credit	credit	credits [2]			assets [25]	deduction
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Manufacturingcontinued	(30)	(31)	(32)	(33)	(34)	(55)	(30)	(37)	(30)
Foundries	4.75		14.52		2.36	2.46	2.88	5.04	
Fabricated metal product manufacturing	0.11		2.39		1.22	0.50	0.99	1.82	
Forging and stamping  Cutlery, hardware, spring and wire: machine shops, nut, bolt	[4] [4]		4.03 8.89	8.75 19.38	10.08 4.14	5.06 2.00	7.62 4.45	6.79 5.19	
Architectural and structural metals	[4]	-	2.11	28.45	4.21	3.27	4.48		
Boiler, tank, and shipping container	[4]	-	14.65	0.43	6.49	1.42	3.62	1.74	2.06
Coating, engraving, heat treating, and allied activities	55.17	-	7.56		9.12	4.18	8.03	10.16	
Other fabricated metal product	0.17	- 141	2.26		1.28	0.57	0.79	3.01	2.83
Machinery manufacturing  Agriculture, construction, and mining machinery	0.14 0.05		1.05 1.54	0.70 5.10	0.54 0.63	0.39 0.52	0.78 1.19	1.17 1.28	
Industrial machinery	0.26		2.37	0.70	1.40	1.57	1.13	3.51	3.08
Commercial and service industry machinery	0.08	-	4.02	4.57	1.14	1.14	3.88	1.95	1.04
Ventilation, heating, air-conditioning, and									
commercial refrigeration equipment	0.32		5.97	[4]	2.89	1.26	2.20	3.15	
Metalworking machinery	3.54 0.62		13.85 0.17	27.97 [4]	4.06 2.91	4.08 0.48	6.52 0.84	8.11 1.17	
Engine, turbine and power transmission equipment  Other general purpose machinery	0.54		9.30		2.54	0.46	1.62	3.37	
Computer and electronic product manufacturing	0.09		0.37	0.09	0.30	0.16	0.22	0.39	
Computer and peripheral equipment	0.04		0.18		0.50	0.28	0.52	0.51	0.42
Communications equipment	0.11	-	1.26	[4]	0.43	0.18	0.27	0.49	0.40
Audio and video equipment manufacturing, and reproducing	0.58		5.59	[4]	3.43	0.99	1.54	2.24	1.69
magnetic and optical media  Semiconductor and other electronic component	0.03		0.31	3.86	0.46	0.33	0.37	0.68	
Navigational, measuring, electromedical, and control instruments	1.29		2.00	3.14	1.49	0.60	0.81	1.32	
Electrical equipment, appliance, and component manufacturing	0.03	[4]	0.58		1.30	0.12	0.33	0.58	
Electrical lighting equipment and household appliance	[23]	-	0.16		3.30	0.06	0.13	0.21	0.10
Electrical equipment	0.19 1.19		1.30 4.55		1.57 2.45	0.80 1.30	0.51 2.47	1.75 4.37	1.58 2.78
Other electrical equipment and component  Transportation equipment manufacturing	0.02		0.43		0.31	0.09	0.54	0.19	
Motor vehicles and parts	0.04		2.81	1.98	0.57	0.08	0.48	0.18	
Aerospace product and parts	0.01	-	0.24	0.28	0.36	0.18	0.43	0.49	
Ship and boat building	[4]	-	18.91	19.61	1.26	2.21	2.69	4.76	
Other transportation equipment and railroad rolling stock	[4] 0.05	- [4]	1.72 3.07	[4] 24.34	0.89 1.89	2.60 2.06	16.80 4.08	2.98 3.89	
Furniture and related product manufacturing  Miscellaneous manufacturing	0.05		0.84	2.81	0.57	0.53	0.69	1.46	
Medical equipment and supplies	[4]	[4]	0.87	0.78	0.47	0.42	0.43	1.37	
Other miscellaneous manufacturing	0.13		2.66		1.87	1.53	2.97	2.82	
Wholesale and retail trade	0.14		0.39		0.16	0.15	0.28	0.36	
Wholesale trade  Merchant wholesalers, durable goods	<b>0.20</b> 2.22		<b>0.69</b> 2.03		<b>0.30</b> 0.65	<b>0.20</b> 0.47	<b>0.33</b> 0.82	<b>0.61</b> 0.93	<b>0.64</b> 0.91
Motor vehicle and motor vehicle parts and supplies	6.28		0.55		0.78	0.78	1.50	0.62	
Lumber and other construction materials	0.05	[4]	16.33	63.57	4.59	3.31	4.51	5.17	5.32
Professional and commercial equipment and supplies	[4]	[4]	6.40	12.43	1.70	1.26	1.41	3.22	
Metal and mineral (except petroleum)  Electrical and electronic goods	3.10 0.89		2.80 4.33	5.47 3.13	1.65	1.51	3.45		
Hardware, plumbing, heating equipment and supplies	65.21	_	4.33 22.56		2.10 3.71	1.17 2.94	2.03 4.96	1.68 6.78	
Machinery, equipment, and supplies	16.38	-	6.96		1.79	1.88	2.53	2.92	
Furniture, sports, toys, recycle, jewelry, and other									
durable goods	2.47		14.73		2.36	1.90	2.91	4.47	
Merchant wholesalers, nondurable goods  Paper and paper product	0.15 [4]		0.46 18.76		0.28 5.73	0.30 4.41	0.34 8.55	0.89 6.51	
Drugs and druggists' sundries	0.25		0.21	5.10	0.37	0.46	0.81	2.53	
Apparel, piece goods, and notions	0.10		[4]		1.64	2.14	2.50	2.83	
Grocery and related product	[4]	-	1.09	24.24	0.33	0.37	0.27	1.18	1.32
Farm product raw material	[4]	-	0.48		2.03	1.47	1.80		
Chemical and allied products  Petroleum and petroleum products	2.71	-	1.50 8.03	7.87 1.38	5.19 0.82	2.54 1.04	3.45 1.52	5.30 2.49	
Beer, wine, and distilled alcoholic beverage	[23] 0.04		4.44	85.11	1.53	3.14	3.50		
Miscellaneous nondurable goods	2.85		3.06		2.70	2.83	5.28	3.66	
Wholesale electronic markets and agents and brokers	0.35	-	-	-	3.31	6.94	21.03	8.52	
Retail trade	0.17		0.40		0.17	0.27	0.52		
Motor vehicle dealers and parts dealers	5.08		4.79 14.15		1.62 2.28	0.80 1.25	2.14 2.63	1.63 1.84	
New and used car dealers  Other motor vehicle and parts dealers	[23] 5.96		2.32		2.28	1.25 2.98	4.39		
Furniture and home furnishings stores	[4]		17.73		1.82	2.50	5.48		
Electronics and appliance stores	0.15	-	4.20	11.56	1.30	1.93	2.83	3.05	3.84
Building material and garden equipment and supplies dealers	1.13		2.41	66.03	0.42	0.89	1.66		
Homes centers; paint and wallpaper stores	[4]	-	0.49		0.18	0.42	0.85		
Hardware stores Other building material dealers	84.40	]	50.14 25.11	85.99 61.10	12.48 5.19	10.19 4.49	15.14 5.80		
Lawn and garden equipment and supplies stores	-	_	[4]		18.37	10.77	15.06	14.13	

### **RETURNS OF ACTIVE CORPORATIONS**

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	<u> </u>				ent of variation	(rercent)		1	ī
	Foreign	U.S.	General	Prior year	Total income				
Minor industry	tax	possessions	business	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
	credit	tax credit	credit	credit	credits [2]			assets [25]	deduction
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Wholesale and retail tradecontinued									
Retail tradecontinued	9.33		1.80	38.38	0.64	0.78	1.64	1.04	1.02
Food, beverage and liquor stores	9.33		1.80	38.38	0.55	0.78	1.54	1.04 1.06	1.03 1.04
Food and beverage stores  Beer, wine, and liquor stores			7.24	30.30	28.40	10.15	20.86	12.84	14.72
Health and personal care stores		_	[4]	2.25	0.68	0.90	2.01	1.52	1.74
Gasoline stations		-	2.02	15.91	2.53	2.77	6.25	3.53	3.54
Clothing and clothing accessories stores	. 0.03	-	0.83	0.13	0.28	0.95	1.21	0.82	0.84
Sporting goods, hobby, book, and music stores		-	5.05	-	1.46	2.13	6.78	2.32	2.24
General merchandise stores		-	[4]	[4]	0.05		0.23	0.20	0.12
Miscellaneous store retailers		-	4.57	7.14	1.58	1.98	3.64	3.18	3.39
Nonstore retailers  Wholesale and retail trade not allocable	2.68		0.56	3.53	1.10 <b>99.81</b>	0.82 <b>73.94</b>	1.03 <b>59.99</b>	4.73 <b>43.15</b>	5.88 <b>38.62</b>
Transportation and warehousing	0.18	]	3.50	1.40	0.51	0.42	1.05	0.91	1.24
Air, rail, and water transportation		_	5.92	0.30	0.51	0.37	1.91	0.65	1.06
Air transportation	[4]	-	[4]	[4]	8.32	0.60	44.46	1.33	1.26
Rail transportation	[4]	-	6.07	[4]	0.26	0.14	0.24	0.18	0.37
Water transportation	[4]	-	8.29	5.01	2.77	3.01	3.88	4.68	6.87
Truck transportation	0.07	-	4.15	30.10	1.93	1.65	2.81	2.79	3.09
Transit and ground passenger transportation		-	49.42	43.97	17.68	6.17	7.18	9.75	13.52
Pipeline transportation		-	[4]	- 24.00	4.02	2.80	2.52	3.33	3.87
Other transportation and support activities	0.29 6.74	-	0.65 18.61	24.09 68.30	0.61 7.68	0.99 3.20	1.35 4.37	4.01 6.13	1.91 6.56
Warehousing and storage	0.14		0.43	0.44	0.13	0.06	0.21	0.13	0.30
Publishing industries (except Internet)		_	1.08	3.14	0.27	0.28	0.88	1.23	0.96
Newspaper publishers		-	[4]	8.33	0.43	0.62	1.13	2.10	2.11
Periodical publishers	1.23	-	11.35	[4]	4.63	1.81	7.26	6.07	4.28
Book publishers	0.08	-	[4]	86.92	1.27	1.14	4.33	5.30	2.41
Database directory and other publishers		-	36.89	[4]	6.22	1.21	16.48	5.52	6.87
Software publishers		-	1.17	11.04	0.25	0.27	1.26	1.13	1.14
Motion picture and sound recording industries	6.44	-	[4]	[4]	0.87	0.15	0.53	3.47	1.18
Motion picture and video industries (except video rental)	[4]	_	[4]	[4]	0.72	0.13	0.56	3.59	1.30
Sound recording industries			رجا -	[4]	24.99	1.02	1.40	13.19	1.85
Broadcasting (except Internet)			[4]	[4]	0.23	0.27	0.65	0.83	0.85
Internet publishing and broadcasting			0.29	[4]	2.95	1.35	4.77	2.54	1.80
Telecommunications (including paging, cellular,									
satellite, cable, etc.)	0.10	-	0.09	1.65	0.17	0.06	0.23	0.11	0.17
Internet service providers, web search portals, and data									
processing services	0.05	-	0.96	[4]	0.53	0.15	0.45	1.54	1.46
Other information services	[4] 0.03	-	0.81 <b>0.03</b>	[4] 0.09	1.82 <b>0.09</b>	1.10 <b>0.01</b>	4.82 <b>0.01</b>	4.29 <b>0.17</b>	4.07 <b>0.30</b>
Finance and insurance	0.03		0.03	1.57	0.09	0.01	0.30	0.17	0.59
Credit intermediation  Depository credit intermediation	[4]		0.03	0.06	0.15		0.49	0.20	0.16
Commercial banking		_	0.09	0.04	0.20	0.24	0.87	0.99	0.16
Savings institutions, credit unions, and other	'								
depository credit intermediation	[4]	-	[4]	0.29	0.03	0.03	0.59	0.11	0.25
Nondepository credit intermediation	0.30	-	0.03	2.12	0.25	0.06	0.37	0.92	0.77
Credit card issuing and other consumer credit	0.10	-	0.62	[4]	0.46	0.22	0.64	0.87	0.85
Real estate credit (including mortgage									
bankers and originators)	82.92	-	[4]	[4]	0.76	0.39	1.91	3.43	3.03
International, secondary financing, and other	0.21		[23]	0.48	0.22	0.03	0.43	2.98	2.30
nondepository credit intermediation  Activities related to credit intermediation	0.21	_	[23]	0.40	0.22	0.03	0.43	2.90	2.30
(loan brokers, check clearing, etc.)	1.09	_	[4]	91.06	1.15	0.63	0.84	3.78	3.60
Securities, commodity contracts and other financial									
investments and related activities	0.07	-	0.02	0.78	0.31	0.02	0.18	1.05	0.98
Investment banking and securities dealing	[23]	-	0.02	[4]	0.16	0.01	0.11	0.30	0.26
Securities brokerage	0.01		[4]	0.02	0.24	0.02	0.24	0.89	1.42
Commodity contracts dealing and brokerage	4.38	-	[4]	[4]	1.97	0.63	6.61	12.64	5.57
Securities, commodity exchanges, and other	0.50						0.50		
financial investment activities		-	0.13	26.94	0.77	0.24	0.52	2.55	2.83
Insurance carriers and related activities  Life insurance	[23] [23]	· ·	0.06 [23]	0.07 0.14	0.09 0.04	0.02 0.01	0.07 0.01	0.52 0.01	0.34 0.01
Mutual property and casualty companies (Form 1120-PC)		]	[23]	0.14	0.04	0.01	0.01	0.01	0.01
Stock property and casualty companies (Form 1120-PC)		]	0.26	0.07	0.11	0.09	0.13	0.18	0.18
Insurance agencies and brokerages		] .	0.48	16.71	2.30	1.24	2.77	4.26	5.29
Other insurance related activities	]				]			20	
(including third-party admin. of Ins., etc.)	1.97	-	5.65	[4]	1.05	0.62	1.13	7.43	6.47
Funds, trusts, and other financial vehicles		-	0.78	[4]	0.80	0.01	0.01	0.06	0.80
Open-end investment funds (Form 1120-RIC)		-	-	-	1.07	0.01	0.01	1.69	[4]
Real estate investment trusts (Form 1120-REIT)		-	l	[4]	3.96		0.02	0.05	0.80
Other financial vehicles	0.02	I -	0.78	[4]	0.85	0.18	0.53	14.48	14.87

### **RETURNS OF ACTIVE CORPORATIONS**

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

All figures are estimates based on samplesmoney amounts are in thousand	us oi dollarsj			Coefficie	ent of variation	(Percent)			
	Foreign	U.S.	General	Prior year	Total income	(i ercent)			<del></del>
	_			-					
Minor industry	tax	possessions	business	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
	credit	tax credit	credit	credit	credits [2]			assets [25]	deduction
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Finance and insurancecontinued									
Real estate and rental and leasing	2.80	-	8.46		1.52	0.55	1.68		1.12
Real estate	15.08 40.45	-	15.89		2.27	0.73	2.08 3.04		1.95 2.12
Lessors of buildings	40.45	-	18.62	4.50	4.16	1.44	3.04	1.81	2.12
Lessors of miniwarehouses, self-storage units, and other real estate	36.25		36.87	22.26	3.98	2.54	4.31	4.41	6.53
Offices of real estate agents and brokers	[4]	_	32.84	70.53	4.30	2.83	6.71	6.20	7.03
Other real estate activities	1.89		20.35		4.28	1.78	4.89		5.40
Rental and leasing services	3.85	_	11.08		1.05	0.75	3.13		
Automotive equipment rental and leasing	[4]	_	[4]	12.85	0.81	1.12	3.21	1.94	1.55
Other consumer goods and general rental centers	[4]	_	28.96	54.32	6.02	3.75	10.36		7.25
Commercial and industrial machinery and	[.1		20.00	002	0.02	00	10.00		7.20
equipment rental and leasing	16.27	_	14.02	42.93	1.81	1.22	4.71	4.06	2.35
Lessors of nonfinancial intangible assets									
(except copyrighted works)	0.66	-	3.41	-	3.66	1.52	3.21	6.23	5.96
Professional, scientific, and technical services	0.86	_	2.06	2.61	1.18	0.43	1.25	1.46	1.62
Legal services	44.11	-	27.63	13.05	11.30	5.43	15.54	6.69	7.19
Accounting, tax preparation, bookkeeping,									
and payroll services	[4]	-	3.82	0.64	3.21	2.91	13.49	8.14	8.83
Architectural, engineering, and related services	2.20	-	10.09	6.29	2.81	1.67	3.57	4.44	5.00
Specialized design services	[4]	-	69.63	-	21.69	7.96	15.77	9.59	7.94
Computer systems design and related services	0.93	-	4.28	0.75	2.11	0.96	2.01	2.61	4.21
Management, scientific, and technical consulting services	1.56	-	16.51	0.71	3.04	1.40	3.44	3.66	3.63
Scientific research and development services	1.68	-	0.63	[4]	2.73	0.94	1.61	2.31	2.49
Advertising and related services	0.26	-	7.17	7.87	2.42	0.98	1.98		3.56
Other professional, scientific, and technical services	36.37	-	22.13	4.76	6.78	2.40	14.89		5.16
Management of companies (holding companies)	0.08	-	0.02	0.72	0.10	0.01	0.18		0.05
Offices of bank holding companies	[4]	-	[4]	0.03	0.01	0.01	0.01	0.02	0.01
Offices of other holding companies	1.06	-	1.06	2.53	1.15	0.47	1.80	6.32	7.95
Administrative and support and waste management									
and remediation services	0.42	-	0.52		1.18	0.82	1.97	1.99	2.51
Administrative and support services	0.42	-	1.03	0.08	1.32	1.05	2.49		3.53
Employment services	[4] 1.33	-	0.68 5.95	[4] 7.95	2.61	2.51 2.01	4.88 4.26		7.93 10.28
Travel arrangement and reservation services	0.65	-	1.84	0.06	4.78 1.67	1.52	3.50		4.07
Other administrative and support services  Waste management and remediation services	[4]	-	0.18		2.61	1.32	2.66	2.59	3.45
Educational services	4.28	_	38.27	[4] <b>[4]</b>	2.30	2.49	7.21		
Health care and social assistance	0.08	_	5.12		0.96	0.74	4.82		2.67
Offices of health practitioners and outpatient care centers	0.54		26.47	16.43	3.21	1.38	6.42	2.83	4.47
Offices of physicians	97.76	_	74.08		6.66	3.20	24.29		7.36
Offices of dentists	-	_	36.29		24.19	6.12	20.34	6.93	9.60
Offices of other health practitioners	[4]	-	62.94	22.04	12.86	5.62	13.57	8.53	9.15
Outpatient care centers	0.01	-	3.64	9.68	2.35	1.31	4.01	4.35	4.69
Miscellaneous health care and social assistance	[4]	-	19.14	12.38	1.81	2.09	10.62	5.44	7.28
Hospitals, nursing, and residential care facilities	[4]	-	2.02	[4]	0.51	0.88	8.44	1.72	1.30
Arts, entertainment, and recreation	1.78	-	1.12	3.04	34.47	1.60	7.23	3.37	4.64
Other arts, entertainment, and recreation	1.51	-	12.06	-	47.67	2.55	15.61	5.66	11.94
Amusement, gambling, and recreation industries	[4]	-	1.03	3.04	4.86	2.08	7.44	4.03	4.93
Accommodation and food services	0.02	-	1.22	0.52	0.66	0.49	1.45	1.15	1.19
Accommodation	0.13	-	0.48	0.16	0.92	0.63	1.49	1.59	1.25
Food services and drinking places	[4]	-	1.65	11.77	0.90	0.81	2.59	1.65	1.82
Other services	0.54	-	11.77	51.45	3.52	2.10	4.30		3.95
Repair and maintenance	5.90	-	34.30		8.70	4.24	10.91	4.73	5.38
Automotive repair and maintenance	4.09	-	74.87	99.12	14.57	5.93	15.86		
Other repair and maintenance	49.87	-	38.60	69.70	11.32	6.55	14.24	8.59	9.31
Personal and laundry services	[4]	-	0.54	65.81	2.93	2.62	5.91	5.00	6.01
Religious, grantmaking, civic, professional,	70.50		20.22	05.07	40.04	F 00	0.00	0.40	0.00
and similar organizations	72.50	_	20.00	95.37	13.94	5.83	6.68		
Not allocable			-	-	89.53	51.89	101.31	66.35	67.70

### **RETURNS OF ACTIVE CORPORATIONS**

Table 2--Balance Sheet, Income Statement, and Selected Other Items, by Size of Total Assets

[All figures are estimates based on samples-money amounts are in thousands of dollars and size of total assets is in whole dollars]

				Size of total assets		
Item	Total returns of		\$1	\$500,000	\$1,000,000	\$5,000,000
	active corporations	Zero assets	under \$500,000	under \$1,000,000	under \$5.000.000	under \$10,000,000
	(1)	(2)	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000
Number of returns	5,840,799	979,169	3,889,550	383,908	421,002	71,407
Total assets	73,080,647,385	-	394,394,777	269,742,294	889,243,952	501,204,266
Cash	2,901,709,877	-	92,101,700	45,049,120	120,974,059	63,267,371
Notes and accounts receivable  Less: Allowance for bad debts	13,610,860,826 166,537,448	-	41,512,717 404,334	41,019,115 1,065,926	165,901,771 2,820,535	104,916,032 1,382,148
Inventories	1,612,997,968	-	42,561,337	36,148,990	141,526,062	101,359,424
Investments in Government obligations	1,713,665,371	-	315,268	112,840	1,665,623	1,149,172
Tax-exempt securities	1,518,183,368	-	301,064	391,534	1,795,582	1,201,103
Other current assets  Loans to shareholders	5,608,517,505 519,913,546	-	20,234,884 25.593.182	16,593,118 9,716,106	65,036,469 20,550,263	37,596,076 6,807,443
Mortgage and real estate loans	5,231,678,721	-	2,850,019	2,110,089	8,287,015	4,591,702
Other investments	27,903,223,897	-	19,739,054	17,360,879	70,642,868	46,305,756
Depreciable assets [25]	8,817,095,391	-	396,712,966	192,979,093	497,092,249	221,917,090
Less: Accumulated depreciation [25]  Depletable assets	4,241,564,417 382,245,345	-	285,353,466 1,036,695	122,824,073 484,094	289,986,859 2,162,387	125,282,899 1,163,732
Less: Accumulated depletion	132,586,231	-	676,414	199,116	1,122,806	643,226
Land	456,534,251	-	13,876,256	17,451,146	52,093,831	18,691,368
Intangible assets (amortizable)	3,500,596,850	-	31,364,614	15,727,698	32,452,961	15,394,427
Less: Accumulated amortization  Other assets	574,057,109 4,418,169,674	-	14,702,742 7,331,977	5,677,705 4,365,291	13,017,836 16,010,849	5,601,092 9,752,935
Total liabilities	73,080,647,385	_	394,394,777	269,742,294	889,243,952	501,204,266
Accounts payable	7,778,731,433	-	40,418,564	30,966,084	113,529,778	70,489,322
Mortgages, notes, and bonds payable in less than one year	4,709,039,628	-	40,902,047	22,537,841	99,687,909	77,056,212 56,439,402
Other current liabilities  Loans from shareholders	17,598,734,383 688,480,126		46,369,569 119,864,141	22,304,805 38,110,513	85,520,514 85,587,561	56,439,402 24,283,290
Mortgages, notes, and bonds payable in one year or more	9,398,633,789	-	105,000,377	74,682,033	222,232,531	97,581,855
Other liabilities	6,911,004,387	-	12,837,449	6,415,232	31,803,924	17,540,964
Capital stock	2,512,611,862	-	46,166,359	22,524,126	68,914,473	44,452,551
Additional paid-in capitalRetained earnings, appropriated	19,142,047,770 269,600,823	-	89,959,042 1,439,353	43,127,482 1,493,245	155,403,020 2,982,700	90,862,368 851.287
Retained earnings, appropriated	5,494,105,997	-	-94,806,828	16,185,232	45,435,286	31,115,291
Less: Cost of treasury stock	1,422,342,812	-	13,755,294	8,604,299	21,853,743	9,468,277
Total receipts	27,401,873,714	535,489,918	1,924,824,782	685,039,197	1,856,589,822	1,042,833,967
Business receipts	23,310,309,765 2,242,464,157	391,806,872 80,399,830	1,889,669,299 1,506,198	667,861,331 925,829	1,817,007,107 3,289,601	1,021,035,737 2,176,902
Interest on Government obligations: State and local	64,731,038	608,811	132,409	49,819	343,761	205,750
Rents	137,059,289	2,348,420	854,757	669,432	1,359,515	613,112
Royalties	161,655,558	981,318	122,232	82,031	576,464	295,905
Net short-term capital gain reduced by net long-term capital loss  Net long-term capital gain reduced by net short-term capital loss	54,913,226 180,659,860	1,462,177 26,600,370	153,968 2,507,365	46,685 1,357,723	303,705 4,146,542	67,134 1,917,891
Net gain, noncapital assets	88,854,621	4,197,614	3,109,539	1,132,127	3,214,283	1,773,224
Dividends received from domestic corporations	32,501,875	2,285,812	207,529	129,599	374,676	168,327
Dividends received from foreign corporations	72,419,945	201,424	13,200	29,532	21,116	15,846
Other receipts  Total deductions	1,056,304,380 <b>25,501,557,823</b>	24,597,269 <b>506,253,170</b>	26,548,286 <b>1,841,355,782</b>	12,755,090 <b>664,119,968</b>	25,953,053 <b>1,800,985,537</b>	14,564,139 <b>1,011,898,011</b>
Cost of goods sold [19]	14,799,598,760	248,033,017	761,904,735	366,607,876	1,139,329,283	720,812,068
Inventory, beginning of year	1,436,914,292	30,018,595	44,164,710	33,809,209	129,775,335	94,007,307
Purchases	10,657,028,550	178,509,286 10.243.080	517,277,028	262,134,295	818,661,515	556,464,071
Cost of labor Additional inventory costs (section 263A)	998,473,445 74.572.751	744,219	87,519,506 11,393,021	41,073,711 1,559,465	133,114,232 10,474,649	58,105,340 4,720,225
Other costs	2,490,048,767	31,810,820	143,867,999	63,426,096	184,518,542	106,278,502
Less: Inventory, end of year	1,552,624,025	27,381,011	42,388,352	35,421,569	137,741,199	99,680,124
Compensation of officers	473,551,505	13,651,472	189,021,222	38,814,454	72,909,600	25,002,062
Salaries and wagesRepairs	2,457,071,143 160,139,517	43,302,145 3,065,761	282,674,569 17,716,539	86,651,126 6,415,316	202,358,137 13,525,615	92,748,664 5,284,163
Bad debts	105,859,875	1,804,075	2,658,461	1,749,407	4,804,633	1,961,515
Rent paid on business property	462,011,788	10,642,635	85,176,760	22,818,649	47,268,889	20,282,294
Taxes paid	496,638,490	8,769,485 77,266,041	54,142,193 13 131 887	17,522,657 6 741 755	41,806,330	18,572,503
Interest paid Charitable contributions	1,787,103,982 14,786,047	77,266,041 199,961	13,131,887 278,714	6,741,755 101,389	19,837,283 295,000	10,734,648 143,679
Amortization	156,554,689	1,896,600	2,161,498	1,126,417	2,318,828	1,260,933
Depreciation	563,963,516	7,058,648	24,661,283	11,139,908	28,857,438	13,742,113
Depletion	15,180,670	246,717	101,491	33,669	199,512	122,219
Advertising Pension, profit-sharing, etc., plans	277,006,387 151,419,973	3,240,431 1,395,336	20,689,320 15.402.660	6,203,421 3,325,889	14,193,648 8,028,504	7,185,685 3,464,373
Employee benefit programs	315,404,442	3,824,440	20,089,412	6,628,704	20,050,728	10,155,059
Domestic production activities deduction	11,109,676	57,636	37,219	14,186	105,958	86,077
Net loss, noncapital assets	29,547,416	3,821,980	557,108	166,607	949,397	335,446
Other deductions Total receipts less total deductions	3,224,609,946 1,900,315,891	77,976,788 29,236,749	350,950,712 83,469,000	88,058,538 20,919,229	184,146,755 55,604,285	80,004,510 30,935,956
Constructive taxable income from related foreign corporations	97,789,598	135,288	4,585	*380	7,804	44,112
Net income (less deficit)	1,933,374,450	28,763,225	83,341,177	20,869,790	55,268,328	30,774,319
Income subject to tax	1,291,430,767	17,500,365	9,519,195	4,659,036	16,790,075	10,019,374
Total income tax before credits [7]	453,082,065 450,167,880	5,653,680 6,494,661	1,822,271 1,852,716	1,141,582 1,135,787	5,074,998 5,021,171	3,395,659 3,360,124
Alternative minimum tax	3,681,962	112,131	10,321	4,855	42,752	30,934
Foreign tax credit	78,183,457	130,939	4,678	2,030	19,910	27,431
U.S. possessions tax credit	580,694	-	-	- 40.00-	86	2,318
General business credit.	15,187,647 5,877,378	69,491 49,419	29,074 1,497	16,000 965	94,046 27,814	57,156 23,315
Prior year minimum tax credit	353,083,862	5,399,348	1,787,021	1,122,588	4,933,142	3,285,438
Distributions, except Form 1120S:	, ,					
Cash and property except own stock		22,656,896	2,969,606	1,177,042	3,725,032	1,948,365
Corporation's own stock	6,350,714	*700,887	*137,530	*18,818	324,960	34,556

### **RETURNS OF ACTIVE CORPORATIONS**

Table 2--Balance Sheet, Income Statement, and Selected Other Items, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All figures are estimates based on samples-money amounts are in thousands of	donars and Size of (Old)	assets is in Whole dolla		zo of total access	ntinued		
Item	\$10,000,000	\$25,000,000	\$50,000,000	ze of total assetsco \$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
NOITI	under	under	under	under	under	under	or
	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	44,975	16,765	10,570	9,543	4,991	6,351	2,568
Total assets	692,291,681	585,293,602	748,960,076	1,531,023,998	1,818,034,435	7,449,429,552	58,201,028,754
Cash	79,448,485 149,503,701	59,135,121 129,088,120	60,888,193 170,911,449	94,025,249 351,866,926	84,037,545 347,471,177	268,105,131 1,002,009,016	1,934,677,903 11,106,660,803
Notes and accounts receivable  Less: Allowance for bad debts	3,351,220	3,480,978	4,035,623	6,981,181	7,179,961	20,209,648	115,625,892
Inventories	125,646,184	83,424,609	72,724,068	95,723,421	76,503,229	263,073,590	574,307,053
Investments in Government obligations	5,390,557	9,581,165	24,733,350	59,803,084	64,121,060	227,207,784	1,319,585,467
Tax-exempt securities		6,913,758	19,227,386	60,513,189	86,185,172	290,213,615	1,047,361,039
Other current assets	49,721,006	39,584,519	43,391,749	72,910,308	80,650,819	294,973,779	4,887,824,778
Loans to shareholders	7,117,688 7,851,585	3,939,930 8,381,753	3,214,985 19,048,452	3,251,572 55,169,202	2,907,867 81,217,985	22,907,661 299,279,391	413,906,849 4,742,891,527
Mortgage and real estate loans  Other investments	82,956,806	97,257,651	170,199,535	440,687,589	665,861,401	3,298,806,736	22,993,405,621
Depreciable assets [25]	276,610,268	200,470,742	200,812,112	299,697,704	291,358,311	1,102,518,039	5,136,926,816
Less: Accumulated depreciation [25]	150,667,356	106,257,519	102,706,293	148,345,750	140,102,024	497,639,755	2,272,398,422
Depletable assets	2,345,382	3,319,005	4,721,067	9,656,619	11,727,525	77,890,716	267,738,122
Less: Accumulated depletion	885,985 23,728,485	1,286,632	1,479,696	3,255,426 18,668,348	5,019,535	24,757,544 66,792,079	93,259,852
Land	23,728,485 33,022,550	16,901,794 29,190,986	14,278,862 44,004,036	18,668,348	16,444,164 138,580,735	625,330,398	197,607,918 2,431,440,009
Intangible assets (amortizable)  Less: Accumulated amortization	15,523,157	7,826,267	8,959,622	19,159,372	24,216,215	102,786,244	356,586,858
Other assets	15,296,772	16,955,846	17,986,067	42,704,078	47,485,179	255,714,809	3,984,565,871
Total liabilities	692,291,681	585,293,602	748,960,076	1,531,023,998	1,818,034,435	7,449,429,552	58,201,028,754
Accounts payable	96,426,915	73,544,066	83,667,651	155,122,853	154,023,053	572,353,187	6,388,189,959
Mortgages, notes, and bonds payable in less than one year		65,165,776	54,240,560 150 101 516	69,872,691	62,228,397	247,814,127	3,864,888,622
Other current liabilities  Loans from shareholders	82,107,548 26.998.986	85,868,343 15,297,829	150,101,516 11,409,551	356,957,705 15,977,267	390,327,454 6,493,494	1,125,506,509 44,635,018	15,197,231,019 299,822,476
Mortgages, notes, and bonds payable in one year or more	-,,	97,233,356	109,081,855	188,061,908	203,510,084	918,669,099	7,257,442,703
Other liabilities	22,818,592	22,881,756	29,764,329	53,670,334	83,403,775	427,450,749	6,202,417,282
Capital stock	57,192,173	55,526,174	57,682,784	111,169,748	120,836,435	475,644,966	1,452,502,073
Additional paid-in capital	149,641,367	166,658,091	242,760,330	561,803,474	745,009,403	3,212,294,719	13,684,528,474
Retained earnings, appropriated		1,007,086	2,149,253	4,365,364	5,795,475	35,618,181	212,366,576
Retained earnings, unappropriated [26]		10,317,625 8,206,500	16,689,923 8,587,676	30,424,376 16.401.723	65,309,375 18.902.512	554,977,432 165,534,434	4,780,254,721 1,138,615,151
Less: Cost of treasury stock	1,288,058,632	873,746,730	757,043,839	1,052,705,705	920,029,324	3,312,672,451	13,152,839,346
Business receipts	1,255,676,853	845,266,084	721,615,324	974,850,575	823,600,604	2,943,818,688	9,958,101,289
Interest	3,423,166	4,911,587	9,423,398	26,941,627	35,644,152	140,315,618	1,933,506,250
Interest on Government obligations: State and local	398,614	522,935	1,212,739	3,368,668	4,656,890	15,915,241	37,315,403
Rents	1,038,203	1,037,686	1,475,945	3,437,861	4,013,440	15,162,314	105,048,604
Royalties	616,366 202,495	705,956 324,109	939,497 824,049	2,335,491 2,289,818	3,077,111 4,010,636	21,382,677 17,300,787	130,540,510 27,927,664
Net short-term capital gain reduced by net long-term capital loss  Net long-term capital gain reduced by net short-term capital loss	3,840,676	3,201,107	3,988,434	5,956,157	7,146,013	21,951,562	98,046,020
Net gain, noncapital assets	2,246,897	1,663,390	1,763,271	2,186,312	2,651,571	7,625,283	57,291,112
Dividends received from domestic corporations	332,191	253,148	256,072	649,949	2,050,632	3,634,700	22,159,240
Dividends received from foreign corporations	122,393	150,667	235,285	1,183,082	2,341,363	9,471,421	58,634,616
Other receipts	20,160,779 <b>1,250,917,641</b>	15,710,061	15,309,825	29,506,166	30,836,912 <b>858,360,295</b>	116,094,160	724,268,640
Total deductions	915,485,746	<b>848,987,069</b> 611,227,347	<b>729,662,199</b> 496,566,089	<b>999,072,153</b> 659,522,784	542,081,511	<b>3,049,199,556</b> 1,890,498,053	11,940,746,442 6,447,530,251
Cost of goods sold [19] Inventory, beginning of year	114,173,155	75,663,281	63,709,588	83,483,785	71,421,469	234,704,183	461,983,676
Purchases	690,046,388	461,716,046	361,772,536	483,341,622	402,479,436	1,398,267,832	4,526,358,495
Cost of labor	71,871,089	45,407,955	39,177,055	51,425,580	48,224,362	140,147,536	272,164,001
Additional inventory costs (section 263A)	4 = 0 0 0 0 0 0 0	4,774,833	3,111,110	2,772,976	2,135,102	5,468,427	21,152,345
Other costs		102,163,972 83,055,208	93,017,249 72,088,038	121,570,455	85,680,014 79,700,860	303,391,170 257,803,534	1,100,441,924 499,108,518
Less: Inventory, end of year  Compensation of officers	124,018,008 22,521,196	13,035,208	10,458,219	94,237,604 11,693,591	8,385,585	257,803,534	499,108,518
Salaries and wages	106,857,752	73,852,052	70,539,777	97,886,173	87,645,725	325,525,881	987,029,142
Repairs		3,769,272	3,777,183	5,349,067	4,954,515	18,838,585	71,862,098
Bad debts	3,037,043	2,016,545	2,407,639	3,111,506	4,215,366	9,751,098	68,342,587
Rent paid on business property	21,177,132	13,751,491	13,190,873	17,643,870	16,277,661	56,777,762	137,003,772
Taxes paid		14,065,920	13,279,782	18,127,966	16,483,811	65,561,355	206,413,687
Interest paid	13,848,914 191,668	11,233,748 165,572	14,019,061 191,614	27,537,403 368,598	30,179,700 339,115	108,778,453 2,188,202	1,453,795,088 10,322,535
Charitable contributions	2,208,428	2,070,246	2,786,917	5,603,107	6,666,434	23,874,519	104,580,763
Depreciation	17,560,151	13,487,893	13,248,010	19,499,046	20,265,335	69,856,229	324,587,461
Depletion	345,969	248,173	359,196	607,234	798,144	3,235,639	8,882,708
Advertising	10,208,919	7,386,762	6,662,242	10,343,020	8,233,064	36,883,123	145,776,752
Pension, profit-sharing, etc., plans	3,819,566	2,965,667	2,743,991	3,754,975	3,820,648	17,210,266	85,488,100
Employee benefit programs  Domestic production activities deduction	13,766,934 151,972	9,099,886 122,577	9,190,798 145,178	13,938,743 294,804	12,860,628 349,283	49,002,945 1,768,473	146,796,166 7,976,313
Net loss, noncapital assets	656,282	840,369	797,056	1,516,803	1,488,195	3,969,292	14,448,881
Other deductions	91,605,765	69,647,651	69,298,575	102,273,464	93,315,574	342,948,950	1,674,382,662
Total receipts less total deductions	37,140,991	24,759,661	27,381,640	53,633,552	61,669,030	263,472,895	1,212,092,904
Constructive taxable income from related foreign corporations		153,314	282,080	778,714	950,364	12,859,501	82,487,084
Net income (less deficit)	36,828,749	24,390,040	26,450,980	51,043,598	57,962,504	260,417,155	1,257,264,586
Income subject to tax	16,070,288 5 526 867	<b>14,181,105</b> 4 894 547	16,625,496 5 785 304	<b>32,622,746</b>	36,395,441 12,813,235	181,766,728 63.814.598	935,280,917
Total income tax before credits [7]	5,526,867 5,462,924	4,894,547 4,821,086	5,785,394 5,700,523	11,422,225 11,294,753	12,813,235 12,659,752	63,814,598 63,099,736	331,737,009 329,264,646
Alternative minimum tax	52,898	62,429	85,310	121,476	139,111	670,217	2,349,527
Foreign tax credit	64,057	112,080	173,177	585,709	911,181	6,950,542	69,201,723
U.S. possessions tax credit	4,146	1,730	13,767	37,894	20,309	356,760	143,684
General business credit	104,286	87,906	95,221	251,354	257,889	1,543,051	12,582,173
Prior year minimum tax credit	33,450	31,511	45,873	115,559	91,911	592,345	4,863,719
Total income tax after credits [2]	5,320,929	4,661,237	5,456,937	10,431,308	11,530,954	54,366,849	244,788,112
Distributions, except Form 1120S:  Cash and property except own stock	5,085,774	5,155,753	7,984,056	26,633,450	33,863,484	165,588,282	681,780,651
Corporation's own stock	75,526	42,694	195,285	260,167	277,642	1,050,700	3,231,947
				<del> </del>	<u> </u>	• • • • • • • • • • • • • • • • • • • •	

### **RETURNS WITH NET INCOME**

Table 3--Balance Sheet, Income Statement, and Selected Other Items, by Size of Total Assets [All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

				Size of total assets			
Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	
	with net income	Zero assets	under \$500,000	under \$1,000,000	under \$5,000,000	under \$10,000,000	
	(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	3,367,313	456,841	2,289,565	238,378	263,938	49,320	
Total assets	65,983,497,095	-	239,732,876	168,262,996	565,765,722	346,354,602	
Cash	2,579,570,144	-	68,882,740	34,506,735	90,267,636	45,775,510	
Notes and accounts receivable  Less: Allowance for bad debts	12,660,172,581 142,760,448		26,667,087 188,952	28,476,340 204,796	126,040,987 1,407,169	84,997,280 857,391	
Inventories	1,313,657,378	-	25,400,632	23,657,874	100,195,692	74,869,994	
Investments in Government obligations	1,650,317,794	-	235,120	42,943	1,087,818	812,928	
Tax-exempt securities	1,247,306,689	-	263,418 11,954,457	247,491 9,391,568	899,571 40,270,362	827,542 23,521,947	
Other current assets  Loans to shareholders	5,035,737,396 479,343,006		17,864,871	6,333,015	12,513,332	3,965,104	
Mortgage and real estate loans	5,050,629,045	-	1,200,373	763,147	4,447,132	2,529,197	
Other investments	25,599,037,839	-	10,812,177	11,207,768	41,420,874	28,660,626	
Depreciable assets [25]	7,012,598,146 3,426,781,148	-	233,915,458 176,040,085	117,462,570 80,498,982	300,719,037 192,345,249	148,648,028 88,633,821	
Less: Accumulated depreciation [25]  Depletable assets	314,006,632	-	845,317	437,648	1,577,103	1,035,085	
Less: Accumulated depletion	117,119,481	-	597,264	193,991	795,037	640,909	
Land	340,575,934	-	5,033,613	7,779,529	22,995,640	9,459,180	
Intangible assets (amortizable)  Less: Accumulated amortization	2,970,559,829 457,186,734	_	17,245,576 8,024,428	8,706,229 3,315,303	18,623,884 8,350,889	9,073,509 3,274,344	
Other assets	3,873,832,495	_	4,262,765	3,463,209	7,604,998	5,585,137	
Total liabilities	65,983,497,095	-	239,732,876	168,262,996	565,765,722	346,354,602	
Accounts payable	7,133,319,845	-	21,961,494	19,800,993	81,547,307	54,172,112	
Mortgages, notes, and bonds payable in less than one year  Other current liabilities	4,064,126,272 16,497,581,040	_	18,319,916 26,779,324	13,071,786 13,913,319	53,848,740 56,547,746	49,032,913 37,710,562	
Loans from shareholders	457,868,834	-	36,785,003	13,745,264	34,108,315	11,125,250	
Mortgages, notes, and bonds payable in one year or more	7,858,006,455	-	49,157,986	35,993,340	101,069,038	51,410,106	
Other liabilities	5,931,043,223	-	4,105,951 20,336,558	3,265,298	16,748,313	8,901,577	
Capital stock	2,015,842,568 16.400.821.857	-	27,509,378	8,806,645 16,564,423	23,094,166 48,122,031	17,254,998 31.784.119	
Retained earnings, appropriated	231,888,730	-	1,021,142	1,304,479	2,338,518	761,987	
Retained earnings, unappropriated [26]	6,741,469,896	-	42,111,451	47,863,952	163,482,160	90,835,823	
Less: Cost of treasury stock	1,348,471,626 <b>23,280,072,668</b>	370,317,142	8,355,328 <b>1.355.773.572</b>	6,066,503 <b>527,110,730</b>	15,140,612 <b>1,462,495,612</b>	6,634,846 <b>835,699,880</b>	
Total receipts	19,540,418,242	258,888,663	1,328,491,259	513,475,791	1,429,759,775	818,878,884	
Interest	2,094,136,395	56,389,967	990,805	680,390	2,474,324	1,480,844	
Interest on Government obligations: State, local	52,387,148	448,715	114,673	39,639	127,713	159,598	
Rents	110,784,371 134,551,492	2,003,870 391,109	418,949 80,305	413,352 36,532	973,380 422,679	467,448 198,958	
Royalties  Net short-term capital gain reduced by net long-term capital loss	54,348,536	1,439,113	134,245	44,828	289,337	54,494	
Net long-term capital gain reduced by net short-term capital loss	174,238,267	26,219,974	2,145,404	1,262,357	3,821,053	1,732,654	
Net gain, noncapital assets	73,772,295	3,704,989	2,497,553	831,016	2,545,256	1,463,257	
Dividends received from domestic corporations  Dividends received from foreign corporations	29,302,190 68,152,062	145,284 159,212	152,981 *12,340	105,817 26,175	336,347 19,393	155,824 15,134	
Other receipts	947,981,670	20,526,246	20,735,057	10,194,832	21,726,356	11,092,783	
Total deductions	21,080,483,761	309,527,256	1,230,383,307	493,999,443	1,373,913,167	789,025,599	
Cost of goods sold [19]	12,389,461,042 1,150,480,811	162,842,337 16,400,305	525,775,678 25,258,055	277,627,951 22,318,580	893,683,439 91,668,052	577,204,478 68,661,387	
Inventory, beginning of year Purchases	9,057,635,097	136,084,932	364.875.692	200,959,709	640.613.032	442,492,584	
Cost of labor	747,670,858	5,650,044	59,549,195	29,196,524	105,415,325	49,499,100	
Additional inventory costs (section 263A)	59,222,388	322,407	4,136,734	1,045,090	8,338,950	4,077,614	
Other costs Less: Inventory, end of year	1,942,791,058 1,256,803,916	18,451,959 15,693,368	97,379,001 25,438,531	47,407,495 23,308,016	145,941,801 98,564,584	85,929,053 74.068.315	
Compensation of officers	356,055,264	7,707,251	127,268,773	31,165,173	56,564,906	20,734,225	
Salaries and wages	1,998,585,530	24,014,079	185,615,119	65,231,394	152,385,247	68,025,611	
Repairs	129,639,532 84,422,899	1,736,900 522,555	11,787,598 1,169,800	4,681,196 676,511	9,644,058 2,686,278	3,854,723 1,129,275	
Bad debtsRent paid on business property	354,880,346	5,668,770	55,302,113	16,329,157	34,394,410	14,955,148	
Taxes paid	415,323,036	5,455,923	36,112,130	12,743,658	31,253,525	14,326,485	
Interest paid	1,590,167,205	53,007,617	6,785,665	3,916,819	11,528,380	6,769,650	
Charitable contributions	14,664,226 116,757,396	194,475 673,326	232,623 1,243,486	93,676 632,561	282,607 1,160,368	142,563 550,351	
Depreciation	432,629,185	4,096,805	14,438,181	7,257,725	19,751,979	9,621,475	
Depletion	12,340,957	42,637	66,782	33,491	182,397	97,885	
Advertising	227,695,145	1,905,984	13,937,478	4,311,591	9,966,173	5,007,550	
Pension, profit-sharing, etc., plans Employee benefit programs	125,084,829 257,001,875	859,497 1,747,739	10,196,702 11,843,844	2,565,531 4,818,506	6,608,151 15,051,466	3,027,018 7.610.013	
Domestic production activities deduction	11,105,518	57,634	37,219	14,099	105,604	86,061	
Net loss, noncapital assets	16,094,449	671,929	163,870	66,232	215,795	105,103	
Other deductions	2,548,575,325 2,199,588,907	38,321,798 60,789,886	228,406,247 125,390,265	61,834,173 33,111,287	128,448,385 88,582,445	55,777,985 46,674,281	
Total receipts less total deductions  Constructive taxable income from related foreign corporations	92,412,575	97,013	4,585	*279	*5,328	38,055	
Net income	2,239,614,334	60,438,183	125,280,177	33,071,927	88,460,060	46,552,738	
Income subject to tax	1,290,297,300	17,181,289	9,519,195	4,657,639	16,751,438	9,971,333	
Total income tax before credits [7]	452,025,496 449,315,581	5,075,524 5,943,643	1,822,258 1,852,716	1,141,110 1,135,287	5,053,135 5,007,622	3,377,979 3,343,315	
Income tax	3,533,228	110,341	1,052,710	1, 135,267 4,878	40,603	30,341	
Foreign tax credit	78,088,256	130,939	4,678	2,030	19,910	27,431	
U.S. possessions tax credit	580,694	-	-	-	86	2,318	
General business credit Prior year minimum tax credit	15,179,328 5,873,922	69,491 48,957	29,074 1,497	16,000 965	94,049 27,814	57,154 23,315	
Total income tax after credits [2]	352,134,268	4,821,654	1,787,008	1,122,115	4,911,276	3,267,760	
Distributions, except Form 1120S:							
Cash and property except own stock	923,151,597	21,445,983	2,574,804	906,868 *5.873	3,106,958 *106,156	1,588,311	
Corporation's own stock	5,895,032	*658,502	*48,966	*5,873	*196,156	*20,989	

### **RETURNS WITH NET INCOME**

### Table 3--Balance Sheet, Income Statement, and Selected Other Items, by Size of Total Assets [All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All figures are estimates based on samplesmoney amounts are in thousands of d	ioliais and size of total as	isets is in whole dollarsj	0:-		4:		
Item	\$10,000,000	\$25,000,000	\$50,000,000	e of total assetscon \$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
iteiii	under	under	under	under	under	under	92,500,000,000 Or
	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	30,871	11,775	7,674	7,388	4,014	5,311	2,239
Total assets	477,062,219	410,949,370	589,482,061	1,199,213,784	1,467,472,287	7,108,806,905	53,410,394,274
Cash	57,216,756	41,561,336	43,589,069	71,806,651	63,240,253	241,296,609	1,821,426,848
Notes and accounts receivable	118,858,831	101,696,425	150,012,214	302,755,072	305,617,294	1,065,695,405	10,349,355,646
Less: Allowance for bad debts	1,903,236	2,271,082	3,107,529	5,237,001	5,666,974	19,057,012	102,859,308
Inventories	93,993,569	65,239,927	57,722,603	75,455,360	60,696,518	234,433,418	501,991,791
Investments in Government obligations	3,900,791	8,137,288	21,948,457	55,910,700	61,139,399	218,031,667	1,279,070,683
Tax-exempt securities	2,393,935	4,214,116	12,360,458	41,930,073	63,862,858	231,383,694	888,923,532
Other current assets	32,074,367 3,964,407	26,213,644 2,147,012	29,395,982 2,186,096	53,559,421 2,105,245	57,529,048	270,149,533 17,791,911	4,481,677,067 408.601.681
Loans to shareholders  Mortgage and real estate loans	4,932,632	5,599,067	15,416,739	47,875,982	1,870,333 75,962,978	286,135,513	4,605,766,284
Other investments	53,157,612	64,441,804	148,116,631	351,510,398	558,753,614	3,314,054,638	21,016,901,696
Depreciable assets [25]	185,809,868	140,527,678	142,896,788	222,674,746	211,496,477	995,869,145	4,312,578,349
Less: Accumulated depreciation [25]	108,116,118	77,849,027	76,512,046	115,688,759	106,048,847	474,053,374	1,930,994,839
Depletable assets	1,411,670	1,372,163	2,128,704	4,523,738	6,809,407	53,151,921	240,713,876
Less: Accumulated depletion	719,183	651,008	982,895	1,881,686	3,815,194	18,895,154	87,947,159
Land	11,507,122	9,364,404	8,575,284	13,253,724	11,706,482	57,320,095	183,580,860
Intangible assets (amortizable)	13,962,967	15,970,878	29,213,396	60,682,607	88,384,094	502,849,077	2,205,847,613
Less: Accumulated amortization	4,258,769 8,874,999	4,104,625 9,339,372	5,049,337 11,571,445	10,545,959 28,523,471	15,432,633 31,367,180	78,056,589 210,706,407	316,773,859 3,552,533,512
Other assets	477,062,219	410,949,370	589,482,061	1,199,213,784	1,467,472,287	7,108,806,905	53,410,394,274
Total liabilities	72,239,828	55,906,706	84,851,814	124,415,536	127,858,666	514,150,338	5,976,415,050
Mortgages, notes, and bonds payable in less than one year	68,877,644	45,744,533	38,157,159	48,858,125	42,332,919	386,736,760	3,299,145,776
Other current liabilities	57,604,235	63,790,184	120,646,640	306,875,603	350,146,417	1,066,035,145	14,397,531,865
Loans from shareholders	12,421,629	7,762,490	6,290,617	8,736,371	4,204,224	35,739,910	286,949,762
Mortgages, notes, and bonds payable in one year or more	64,473,590	54,766,334	62,471,343	112,861,600	117,903,741	914,694,544	6,293,204,834
Other liabilities	11,521,558	12,171,483	19,532,197	33,507,196	59,151,964	390,888,548	5,371,249,137
Capital stock	20,865,801 53,819,517	21,438,593	37,717,206 132,238,043	68,224,944 366,361,085	84,093,451 542,073,404	386,968,768 2,662,612,658	1,327,041,438
Additional paid-in capital	1,131,994	76,128,416 774,109	1,522,526	3,737,589	5,088,272	31,614,183	12,443,608,781 182,593,929
Retained earnings, appropriated  Retained earnings, unappropriated [26]	123,148,640	78,600,329	93,055,224	138,213,047	149,438,514	905,917,936	4,908,802,819
Less: Cost of treasury stock	9,042,217	6,133,809	7,000,709	12.577.313	14,819,285	186,551,885	1,076,149,119
Total receipts	1,039,359,809	710,211,693	615,893,253	847,174,167	742,364,033	3,086,690,018	11,686,982,759
Business receipts	1,013,394,997	687,512,013	583,663,398	781,392,309	658,889,982	2,648,189,379	8,817,881,792
Interest	2,356,089	3,643,000	7,311,465	23,377,344	31,847,230	181,620,565	1,781,964,372
Interest on Government obligations: State, local	216,162	307,677	757,067	2,242,410	3,311,190	16,807,039	27,855,264
Rents	736,856	761,397	1,145,770	2,644,225	3,223,522	13,562,967	84,432,636
Royalties	533,273 183,816	524,590 292,161	2,209,120 749,693	1,909,541	2,466,107	17,877,098 17,180,429	107,902,180 27,769,256
Net short-term capital gain reduced by net long-term capital loss  Net long-term capital gain reduced by net short-term capital loss	3,383,026	2,923,944	3,833,758	2,247,319 5,445,182	3,963,844 6,741,912	23,344,134	93,384,869
Net gain, noncapital assets	1,732,118	1,292,909	1,519,262	1,782,319	1,882,403	12,709,090	41,812,124
Dividends received from domestic corporations	293,093	225,510	573,570	620,292	2,007,000	3,237,889	21,448,582
Dividends received from foreign corporations	106,723	132,520	223,008	1,223,580	2,084,103	9,855,353	54,294,519
Other receipts	16,423,656	12,595,972	13,907,142	24,289,646	25,946,739	142,306,075	628,237,166
Total deductions	981,946,823	668,734,491	572,810,797	777,701,643	667,648,254	2,778,400,945	10,436,392,034
Cost of goods sold [19]	739,823,702	498,167,808	403,688,971	530,378,887	441,757,815	1,683,670,882	5,654,839,094
Inventory, beginning of year	84,245,378 553,998,308	58,352,935 377,376,667	50,960,264 298,837,766	65,952,974 393,609,930	56,784,905 335,142,725	209,164,105 1,239,273,512	400,713,871 4,074,370,240
Purchases Cost of labor	59.811.699	36,677,407	30,467,286	37,953,726	38,418,100	125,317,205	169,715,246
Additional inventory costs (section 263A)	5,092,525	4,095,229	2,610,881	2,386,829	1,888,402	5,045,216	20,182,510
Other costs	127,952,095	83,651,253	71,458,931	95,634,615	63,455,893	280,745,477	824,783,485
Less: Inventory, end of year	93,184,616	65,217,303	57,574,041	75,100,212	63,843,662	229,764,615	435,046,653
Compensation of officers	18,392,455	10,351,960	8,246,033	8,721,015	6,346,830	19,075,080	41,481,563
Salaries and wages	79,327,368	55,843,976	52,349,994	73,637,755	62,761,599	292,252,453	887,140,934
Repairs	4,041,293	2,808,560	2,709,778	3,953,390	3,659,399	16,712,533	64,050,103
Bad debts	1,550,279	1,238,534 9,992,949	1,237,586	1,956,272	2,546,506	8,623,116	61,086,186
Rent paid on business property  Taxes paid	15,842,760 17.046.697	10.873.777	9,076,104 10,208,030	12,467,676 14,232,388	12,749,749 12,878,099	47,637,623 60,220,839	120,463,887 189,971,485
Interest paid	8,471,391	7,274,685	9,800,099	19,241,341	21,122,447	143,912,896	1,298,336,215
Charitable contributions	190,664	164,685	192,436	356,378	341,700	2,358,456	10,113,964
Amortization	960,946	961,752	1,438,496	2,869,745	3,776,971	18,325,085	84,164,311
Depreciation	12,143,612	9,372,495	9,380,880	13,868,838	13,516,534	65,487,146	253,693,516
Depletion	303,184	173,665	245,930	333,779	498,637	2,618,059	7,744,511
Advertising	7,299,573	5,483,001	5,173,848	7,951,959	6,203,055	31,949,471	128,505,463
Pension, profit-sharing, etc., plans	3,235,302 10,544,990	2,505,105 6,930,234	2,319,571 7,029,710	3,022,654 10,727,888	2,947,363 9,375,853	14,859,922 44,870,266	72,938,013 126,451,368
Employee benefit programs  Domestic production activities deduction	151,944	122,577	145,178	295,393	351,403	1,991,144	7,747,262
Net loss, noncapital assets	178,373	238,734	234,066	430,088	676,334	2,483,965	10,629,960
Other deductions	62,442,289	46,229,995	49,334,086	73,256,199	66,137,958	321,352,011	1,417,034,198
Total receipts less total deductions	57,412,986	41,477,202	43,082,456	69,472,524	74,715,779	308,289,073	1,250,590,725
Constructive taxable income from related foreign corporations	71,177	136,247	328,267	729,599	757,458	20,194,097	70,050,470
Net income	57,268,001	41,305,771	42,653,656	67,959,713	72,162,047	311,676,130	1,292,785,931
Income subject to tax	15,955,485	14,131,969	16,645,718	32,812,479	36,561,358	193,010,373	923,099,023
Total income tax before credits [7]	5,478,634 5,422,775	4,872,160 4,803,854	5,777,621 5,706,980	11,486,128 11,368,312	12,858,311 12,716,888	67,714,135 67,035,894	327,368,502 324,978,296
Income taxAlternative minimum tax	5,422,775 47,320	4,803,854 60,418	5,706,980 71,195	11,368,312	12,716,888	636,809	2,278,289
Foreign tax credit	64,057	112,080	173,177	607,408	893,160	9,393,074	66,660,313
U.S. possessions tax credit	4,146	1,730	13,767	45,313	12,891	356,760	143,684
General business credit	104,246	87,906	95,752	251,325	258,869	1,924,459	12,191,004
Prior year minimum tax credit	33,450	31,511	45,745	115,450	97,345	731,655	4,716,218
Total income tax after credits [2]	5,272,736	4,638,850	5,448,761	10,466,230	11,595,056	55,303,136	243,499,685
Distributions, except Form 1120S:	4.040.751	4 440 000	0.005.005	20.045.776	20 000 505	465 004 076	050 401 010
Cash and property except own stock	4,643,751 38,403	4,443,988 30,906	6,965,283	23,915,770 233,306	32,030,565	165,064,672 1,049,734	656,464,643
Corporation's own stock	30,403	30,800	165,173	233,300	215,077	1,048,734	3,231,947

### **RETURNS OF ACTIVE CORPORATIONS**

### Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All figures are estimates based on samplesmoney amou	nts are in thousands of d	uoliars and SIZE of tot	ai assets is in whole d	oliarsj			0:	atal Assati					
Contor and Harry	Tatal	1	64	\$500,000	\$1,000,000	\$E 000 000		otal Assets	\$E0.000.000	\$100 000 000	\$250 000 000	\$E00.000.000	¢2 500 000 000
Sector and Item	Total returns	Zoro constr	\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under \$500,000	under	under	under	under	under \$50,000,000	under	under \$250,000,000	under	under	or
	corporations (1)	(2)	\$500,000	\$1,000,000 (4)	\$5,000,000 (5)	\$10,000,000 (6)	\$25,000,000	\$50,000,000	\$100,000,000 (9)	\$250,000,000 (10)	\$500,000,000 (11)	\$2,500,000,000	more (13)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All Industries													
Number of returns	5,840,799	979,169	3,889,550	383,908	421,002	71,407	44,975	16,765	10,570	9,543	4,991	6,351	2,568
Total assets	73,080,647,385	-	394,394,777	269,742,294	889,243,952	501,204,266	692,291,681	585,293,602		1,531,023,998			58,201,028,754
Cash	2,901,709,877	-	92,101,700	45,049,120	120,974,059	63,267,371	79,448,485	59,135,121	60,888,193	94,025,249	84,037,545	268,105,131	1,934,677,903
Notes and accounts receivable	13,610,860,826 166,537,448	-	41,512,717 404,334	41,019,115 1,065,926	165,901,771 2,820,535	104,916,032 1,382,148	149,503,701 3,351,220	129,088,120 3,480,978	170,911,449 4,035,623	351,866,926 6,981,181	347,471,177 7,179,961	1,002,009,016 20,209,648	11,106,660,803 115,625,892
Less: Allowance for bad debts	1,612,997,968		42,561,337	36,148,990	141,526,062	101,359,424	125,646,184	83,424,609	72,724,068	95,723,421	7,179,901	263,073,590	574,307,053
U.S. govt. obligations, total	1,713,665,371	_	315,268	112,840	1,665,623	1,149,172	5,390,557	9,581,165	24,733,350	59,803,084	64,121,060	227,207,784	1,319,585,467
Tax-exempt securities	1,518,183,368	-	301,064	391,534	1,795,582	1,201,103	4,079,929	6,913,758	19,227,386	60,513,189	86,185,172	290,213,615	1,047,361,039
Other current assets	5,608,517,505	-	20,234,884	16,593,118	65,036,469	37,596,076	49,721,006	39,584,519	43,391,749	72,910,308	80,650,819	294,973,779	4,887,824,778
Loans to shareholders	519,913,546	-	25,593,182	9,716,106	20,550,263	6,807,443	7,117,688	3,939,930	3,214,985	3,251,572	2,907,867	22,907,661	413,906,849
Mortgage and real estate loans	5,231,678,721 27,903,223,897	-	2,850,019 19,739,054	2,110,089 17,360,879	8,287,015 70,642,868	4,591,702 46,305,756	7,851,585 82,956,806	8,381,753 97,257,651	19,048,452 170,199,535	55,169,202 440,687,589	81,217,985 665,861,401	299,279,391 3,298,806,736	4,742,891,527 22,993,405,621
Other investments  Depreciable assets [25]	8,817,095,391	_	396,712,966	192,979,093	497,092,249	221,917,090	276,610,268	200,470,742	200,812,112	299,697,704	291,358,311	1,102,518,039	5,136,926,816
Less: Accumulated depreciation [25]	4,241,564,417	_	285,353,466	122,824,073	289,986,859	125,282,899	150,667,356	106,257,519	102,706,293	148,345,750	140,102,024	497,639,755	2,272,398,422
Depletable assets	382,245,345	-	1,036,695	484,094	2,162,387	1,163,732	2,345,382	3,319,005	4,721,067	9,656,619	11,727,525	77,890,716	267,738,122
Less: Accumulated depletion	132,586,231	-	676,414	199,116	1,122,806	643,226	885,985	1,286,632	1,479,696	3,255,426	5,019,535	24,757,544	93,259,852
Land	456,534,251	-	13,876,256	17,451,146	52,093,831	18,691,368	23,728,485	16,901,794	14,278,862	18,668,348		66,792,079	197,607,918
Intangible assets (Amortizable)  Less: Accumulated amortization	3,500,596,850 574,057,109	-	31,364,614 14,702,742	15,727,698 5,677,705	32,452,961 13,017,836	15,394,427 5,601,092	33,022,550 15,523,157	29,190,986 7,826,267	44,004,036 8,959,622	104,088,436 19,159,372	138,580,735 24,216,215	625,330,398 102,786,244	2,431,440,009 356,586,858
Other assets	4,418,169,674	_	7,331,977	4,365,291	16,010,849	9,752,935	15,296,772	16,955,846	17,986,067	42,704,078	47,485,179	255,714,809	3,984,565,871
Total liabilities	73,080,647,385	-	394,394,777	269,742,294	889,243,952	501,204,266	692,291,681	585,293,602		1,531,023,998			58,201,028,754
Accounts payable	7,778,731,433	-	40,418,564	30,966,084	113,529,778	70,489,322	96,426,915	73,544,066	83,667,651	155,122,853	154,023,053	572,353,187	6,388,189,959
Mortgages, notes, and bonds under one year.	4,709,039,628	-	40,902,047	22,537,841	99,687,909	77,056,212	104,645,447	65,165,776	54,240,560	69,872,691	62,228,397	247,814,127	3,864,888,622
Other current liabilities	17,598,734,383	-	46,369,569	22,304,805	85,520,514	56,439,402	82,107,548	85,868,343	150,101,516	356,957,705	390,327,454	1,125,506,509	15,197,231,019
Loans from shareholders	688,480,126 9,398,633,789	-	119,864,141 105,000,377	38,110,513 74,682,033	85,587,561 222,232,531	24,283,290 97,581,855	26,998,986 125,137,988	15,297,829 97,233,356	11,409,551 109,081,855	15,977,267 188,061,908	6,493,494 203,510,084	44,635,018 918,669,099	299,822,476 7,257,442,703
Mortgages, notes, bonds, one year or more Other liabilities	6,911,004,387	_	12,837,449	6,415,232	31,803,924	17,540,964	22,818,592	22,881,756	29,764,329	53,670,334	83,403,775	427,450,749	6,202,417,282
Net worth	25,996,023,640	-	29,002,631	74,725,785	250,881,736	157,813,220	234,156,204	225,302,477	310,694,614	691,361,240		4,113,000,863	18,991,036,693
Total receipts	27,401,873,714	535,489,918		685,039,197	1,856,589,822		1,288,058,632	873,746,730	757,043,839	1,052,705,705		3,312,672,451	13,152,839,346
Business receipts	23,310,309,765	391,806,872	1,889,669,299	667,861,331	1,817,007,107	1,021,035,737	1,255,676,853	845,266,084		974,850,575	823,600,604	2,943,818,688	9,958,101,289
Interest	2,242,464,157	80,399,830	1,506,198	925,829	3,289,601	2,176,902	3,423,166	4,911,587	9,423,398	26,941,627	35,644,152	140,315,618	1,933,506,250
Interest on govt. obligations, total	64,731,038 137,059,289	608,811 2.348.420	132,409 854.757	49,819 669,432	343,761 1,359,515	205,750 613,112	398,614 1.038.203	522,935 1,037,686	1,212,739 1,475,945	3,368,668 3,437,861	4,656,890 4,013,440	15,915,241 15,162,314	37,315,403 105.048.604
RentsRoyalties	161,655,558	981,318	122,232	82,031	576,464	295,905	616,366	705,956	939,497	2,335,491	3,077,111	21,382,677	130,540,510
Net S-T capital gain less net LT loss	54,913,226	1,462,177	153,968	46,685	303,705	67,134	202,495	324,109	824,049	2,289,818	4,010,636	17,300,787	27,927,664
Net L-T capital gain less net ST loss	180,659,860	26,600,370	2,507,365	1,357,723	4,146,542	1,917,891	3,840,676	3,201,107	3,988,434	5,956,157	7,146,013	21,951,562	98,046,020
Net gain, noncapital assets	88,854,621	4,197,614	3,109,539	1,132,127	3,214,283	1,773,224	2,246,897	1,663,390	1,763,271	2,186,312	2,651,571	7,625,283	57,291,112
Other receipts	1,056,304,380	24,597,269	26,548,286	12,755,090	25,953,053	14,564,139	20,160,779	15,710,061	15,309,825	29,506,166	30,836,912	116,094,160	724,268,640
Total deductions  Cost of goods	<b>25,501,557,823</b> 14,799,598,760	<b>506,253,170</b> 248,033,017	<b>1,841,355,782</b> 761,904,735	<b>664,119,968</b> 366,607,876	<b>1,800,985,537</b> 1,139,329,283	<b>1,011,898,011</b> 720,812,068	<b>1,250,917,641</b> 915,485,746	<b>848,987,069</b> 611,227,347	<b>729,662,199</b> 496,566,089	999,072,153 659,522,784	<b>858,360,295</b> 542,081,511	<b>3,049,199,556</b> 1,890,498,053	<b>11,940,746,442</b> 6,447,530,251
Compensation of officers	473,551,505	13,651,472	189,021,222	38,814,454	72,909,600	25,002,062	22,521,196	13,035,899	10,458,219	11,693,591	8,385,585	22,530,732	45,527,475
Salaries and wages	2,457,071,143	43,302,145	282,674,569	86,651,126	202,358,137	92,748,664	106,857,752		70,539,777	97,886,173	87,645,725	325,525,881	987,029,142
Rent paid on business property	462,011,788	10,642,635	85,176,760	22,818,649	47,268,889	20,282,294	21,177,132		13,190,873	17,643,870	16,277,661	56,777,762	137,003,772
Taxes paid	496,638,490	8,769,485	54,142,193	17,522,657	41,806,330	18,572,503	21,892,800	14,065,920	13,279,782	18,127,966	16,483,811	65,561,355	206,413,687
Interest paid	1,787,103,982 156,554,689	77,266,041 1,896,600	13,131,887 2,161,498	6,741,755 1,126,417	19,837,283 2,318,828	10,734,648 1,260,933	13,848,914 2,208,428	11,233,748 2,070,246	14,019,061 2,786,917	27,537,403 5,603,107	30,179,700 6,666,434	108,778,453 23,874,519	1,453,795,088 104,580,763
Amortization  Depreciation	563,963,516	7,058,648	24,661,283	11,139,908	28,857,438	13,742,113	2,206,426 17,560,151	13,487,893	13,248,010	19,499,046	20,265,335	69,856,229	324,587,461
Advertising	277,006,387	3,240,431	20,689,320	6,203,421	14,193,648	7,185,685	10,208,919	7,386,762	6,662,242	10,343,020	8,233,064	36,883,123	145,776,752
Pension, profit-sharing, stock, annuity	151,419,973	1,395,336	15,402,660	3,325,889	8,028,504	3,464,373	3,819,566	2,965,667	2,743,991	3,754,975	3,820,648	17,210,266	85,488,100
Employee benefit programs	315,404,442	3,824,440	20,089,412	6,628,704	20,050,728	10,155,059	13,766,934	9,099,886	9,190,798	13,938,743	12,860,628	49,002,945	146,796,166
Net income (less deficit)	1,933,374,450	28,763,225	83,341,177	20,869,790	55,268,328	30,774,319	36,828,749			51,043,598		260,417,155	1,257,264,586
Income subject to tax  Total income tax before credits [7]	<b>1,291,430,767</b> 453,082,065	<b>17,500,365</b> 5,653,680	<b>9,519,195</b> 1,822,271	<b>4,659,036</b> 1,141,582	<b>16,790,075</b> 5,074,998	<b>10,019,374</b> 3,395,659	<b>16,070,288</b> 5,526,867	<b>14,181,105</b> 4,894,547	<b>16,625,496</b> 5,785,394	<b>32,622,746</b> 11,422,225	<b>36,395,441</b> 12,813,235	<b>181,766,728</b> 63,814,598	<b>935,280,917</b> 331,737,009
Income tax	453,082,065	6,494,661	1,822,271	1,141,582	5,074,998 5,021,171	3,395,659	5,526,867 5,462,924	4,894,547 4,821,086	5,785,394 5,700,523	11,422,225	12,659,752	63,099,736	329,264,646
Alternative minimum tax	3,681,962	112,131	10,321	4,855	42,752	30,934	52,898	62,429	85,310	121,476	139,111	670,217	2,349,527
Foreign tax credit	78,183,457	130,939	4,678	2,030	19,910	27,431	64,057	112,080	173,177	585,709	911,181	6,950,542	69,201,723
U.S. Possessions tax credit	580,694	-	-	-	86	2,318	4,146	1,730	13,767	37,894	20,309	356,760	143,684
General business credit	15,187,647	69,491	29,074	16,000	94,046	57,156	104,286	87,906	95,221	251,354	257,889	1,543,051	12,582,173
Prior year minimum tax credit	5,877,378	49,419 <b>5 300 348</b>	1,497	965	27,814 4 933 142	23,315	33,450	31,511 4 661 237	45,873 <b>5 456 937</b>	115,559	91,911	592,345	4,863,719
Total income tax after credits [2]	353,083,862	5,399,348	1,787,021	1,122,588	4,933,142	3,285,438	5,320,929	4,661,237	5,456,937	10,431,308	11,530,954	54,366,849	244,788,112

### **RETURNS OF ACTIVE CORPORATIONS**

### Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

		dollars and size of tota					Size of To	tal Assets					
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Agriculture, Forestry, Fishing, and													
Hunting													
Number of returns	140,525	17,685	84,686	18,736	16,783	1,463	793	181	106	57	19	16	**
Total assets	<b>133,323,257</b> 14,603,713	-	<b>12,985,944</b> 1,986,919	<b>13,212,827</b> 1,581,930	<b>31,137,745</b> 2,957,739	<b>10,176,772</b> 957,627	<b>12,199,546</b> 1,027,881	<b>6,234,166</b> 540,782	<b>7,375,257</b> 491,392	<b>9,063,311</b> 502,303	<b>5,797,273</b> 175,342	<b>25,140,418</b> 4,381,798	**
Cash  Notes and accounts receivable	9,565,476	_	412,894	564,828	1,152,754	705,883	1,261,212	807,966	1,157,529	1,239,747	617,220	1,645,444	**
Less: Allowance for bad debts	92,814		412,004	-	*16,199	*1,447	7,725	14,387	9.587	15.743		24,652	**
Inventories	12,808,026	_	682,567	789,929	2,487,644	1,127,556	2,286,887	1,021,298	1,134,228	1,115,520	594,495	1,567,901	**
U.S. govt. obligations, total	137,496	-	*30	*449	*28,918	*5,534	*59,468	*686	33,125	429	-	8,857	**
Tax-exempt securities	545,572	-	*518	*21,244	*212,862	*1,268	*139,074	*25,701	-	144,904		-	-
Other current assets	5,257,055	-	334,621	522,596	970,858	448,192	600,642	289,490	400,439	503,133		571,593	**
Loans to shareholders	4,093,253	-	1,306,167	653,434	1,256,865	116,972	333,070	104,846		38,265		-	-
Mortgage and real estate loans	1,028,097	-	79,873	*43,100	488,629	*149,616	*131,499	*44,335	60,046	29,759		F 600 350	- **
Other investments	16,921,201 100.639.202	-	933,919 20.934.526	814,756 15.468.979	2,893,856 28.859.048	968,538 8.253.423	1,229,278 6,961,581	842,376 3.467.839	1,045,822 4,254,866	1,394,403 5.551.674	1,107,995 2,591,541	5,690,258 4,295,724	**
Depreciable assets [25] Less: Accumulated depreciation [25]	67,222,875	]	16,278,875	11,717,257	19,981,441	4,765,685	4,123,107	1,957,813	2,314,576	2,963,508	1,207,042	1,913,571	**
Depletable assets	5,229,772	_	*57,929	*74,528	*183,791	*144,759	162,144	*219,976	109,563	124,695		3,964,633	**
Less: Accumulated depletion	731,513	-	*56,886	*468	*98,893	*89,822	*20,568	*47,559	19,647	11,030		316,725	-
Land	22,402,910	-	2,096,536	3,732,912	8,452,430	1,887,679	1,541,805	720,859		731,478		1,805,444	**
Intangible assets (Amortizable)	3,017,036	-	258,263	127,146	259,649	86,714	175,779	63,209	124,375	324,205		1,546,574	**
Less: Accumulated amortization	527,394	-	88,218	44,401	132,185	44,820	43,132	28,156	22,256	34,772	16,772	72,683	**
Other assets	5,649,047	-	325,162	579,122	1,161,420	224,784	483,757	132,717	117,936	387,850	246,478	1,989,822	**
Total liabilities	<b>133,323,257</b> 6.611,261	-	<b>12,985,944</b> 195,069	<b>13,212,827</b> 294,677	<b>31,137,745</b> 724,003	<b>10,176,772</b> 499.827	<b>12,199,546</b> 844,833	<b>6,234,166</b> 434,220	<b>7,375,257</b> 697,124	<b>9,063,311</b> 736,257	<b>5,797,273</b> 326,195	<b>25,140,418</b> 1.859.057	**
Accounts payable  Mortgages, notes, and bonds under one year.	14,708,142		1,756,754	1,533,569	3,753,736	1,885,658	2,039,294	912,358	1,143,187	725,504		553,760	**
Other current liabilities	5,913,448	_	198,952	323,231	992,878	312,805	847,549	401.335	323.055	623,992	279.196	1.610.455	**
Loans from shareholders	16,294,011	-	6,154,628	1,278,875	5,358,159	817,995	1,039,819	399,585	287,536	230,490	19,067	707,856	**
Mortgages, notes, bonds, one year or more	39,345,074	-	4,685,282	3,532,910	8,601,763	2,834,509	3,041,465	1,357,519	1,545,566	2,062,783	1,135,220	10,548,057	**
Other liabilities	8,563,211	-	290,846	299,175	940,908	411,668	421,989	83,487	422,056	439,293		4,722,050	**
Net worth	41,888,111		-295,587	5,950,389	10,766,298	3,414,310	3,964,596	2,645,661	2,956,734	4,244,992		5,139,184	**
Total receipts	142,111,048	<b>2,595,778</b> 2,252,983	25,505,007	16,149,544	30,968,691	11,481,420	13,832,174	5,088,954		10,509,177		13,234,902	**
Business receipts	127,728,942 514,675	2,252,963 5,999	21,563,599 48,547	14,146,146 40,791	26,874,002 103,707	10,434,751 32,893	13,276,906 37,269	4,753,680 21.011	7,822,874 30,567	9,974,843 41,836	4,288,015 20,250	12,341,144 131,805	**
Interest on govt. obligations, total	67,269	5,999	*3,484	*3,496	11,645	1,218	9,979	*2,431	1,080	12,107		13,854	**
Rents	990,902	2,216	212,710	178,756	310,627	79,964	23,818	34,127	34,786	46,998		51,017	**
Royalties	135,325	, -	*7,511	*12,827	20,087	*6,193	*12,404	*522	6,042	22,759		31,969	**
Net S-T capital gain less net LT loss	14,733	*813	*865	*1,760	3,783	*28	*1,510	*61	717	771	5,296	-870	**
Net L-T capital gain less net ST loss	1,237,670	102,615	144,900	147,519	232,840	109,277	102,119	56,138	11,887	87,149	41,905	201,322	**
Net gain, noncapital assets	875,704	70,757	292,169	101,111	204,660	34,365	55,598	32,517	19,839	20,661	23,424	20,602	**
Other receipts	10,250,949 <b>139,214,683</b>	154,717 <b>2,376,328</b>	3,226,001 <b>24,930,458</b>	1,509,388 <b>15,792,612</b>	3,187,653 <b>30,618,456</b>	777,531 <b>11,475,772</b>	302,989 <b>13,579,841</b>	186,138 <b>4,938,462</b>	197,671 <b>8,025,071</b>	258,906 <b>10,039,488</b>		254,085 <b>12,896,272</b>	**
Total deductions  Cost of goods	69,183,044	312.951	7.358.962	5,334,396	12,178,399	5.439.878	9,037,875	3,340,539	5.925.964	6,723,784		9.988.026	**
Compensation of officers	3,090,780	25,996	937,363	614,005	780,501	212,794	204,746	53,621	79,539	83,488		71,411	**
Salaries and wages	10,511,074	298,276	1,950,232	1,354,435	2,955,991	999,701	839,719	235,705	477,461	570,539	121,229	707,787	**
Rent paid on business property	6,555,631	169,322	2,672,440	994,441	1,560,291	336,385	327,311	106,042		100,221	52,605	120,899	**
Taxes paid	2,886,753	65,288	557,814	408,971	822,176	228,070	218,504	95,646		180,558		125,499	**
Interest paid	3,502,549	72,328	573,078	403,310	786,515	293,792	305,348	137,896	166,408	202,241		483,821	**
Amortization	258,576	*3,343	10,779	6,437	22,452	14,805	23,624	18,598	25,961	31,337		52,101	**
DepreciationAdvertising	6,419,158 448,268	83,266 2,239	1,373,803 68,806	954,524 40,920	1,813,421 74,385	596,954 66,597	424,529 47,740	188,863 11,964	232,008 25,424	322,895 26,629	176,567 10,253	252,328 73,310	**
Pension, profit-sharing, stock, annuity	321,360	*4,067	28,129	49,846	69,998	27,286	30,610	9,583	22,236	15,210	19,741	44,654	**
Employee benefit programs	1,315,736	10,278	209,565	165,239	293,536	91,775	107,937	35,628	55,425	86,208		220,378	**
Net income (less deficit)	2,927,432	219,449	571,065	353,436	338,591	4,431	242,354	148,061		467,030		413,553	**
Income subject to tax	2,522,837	86,989	294,771	219,225	448,446	166,503	211,957	104,397		261,663		479,779	**
Total income tax before credits [7]	751,655	22,924	54,825	44,863	118,631	54,414	72,648	36,158	36,127	92,292		167,923	**
Income tax	746,923	22,548	54,736	44,775	118,193	54,237	71,722	35,629	35,597	91,091	50,472	167,923	**
Alternative minimum tax	4,677	*376	*206	*88 *12	*265	*176	*926	*528	530	1,201	379	4.050	-
Foreign tax credit	7,260	-	-	^12	*28	-	*216	*1,422	10	1,313	_	4,259	
U.S. Possessions tax credit  General business credit	12,194	2	1,069	678	4,172	*1,084	*679	*524	372	1,381	368	1,865	]
Prior year minimum tax credit	5,573	-		-	*1,059	*324	*191	*1,461	1,720	673	-	145	-
Total income tax after credits [2]	726,628	22,922	53,756	44,172	113,371	53,006	71,562	32,751	34,025	88,926	50,484	161,653	**

### **RETURNS OF ACTIVE CORPORATIONS**

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Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All figures are estimates based on samplesmoney amount	its are in thousands or t	dollars and size or tota	al assets is ill writie to	oliaisj			C:/ T	atal Assets					
Sector and Item	Total raturna	<del> </del>	\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	stal Assets \$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
Sector and item	Total returns	Zoro const-			\$1,000,000 under			\$25,000,000 under			\$250,000,000 under	\$500,000,000 under	
	of active	Zero assets	under	under		under	under		under	under			or
	corporations	(0)	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000 (11)	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Mining													
Number of returns	36,946	6,329	20,611	3,189	4,128	1,060	740	322	196	152	73	101	45
Total assets	630,278,959	-	2,807,071	2,181,676	8,975,641	7,794,514	11,635,802	11,511,151	13,759,666	23,186,198	25,664,054	131,996,025	390,767,159
Cash	34,621,701	-	725,176	597,010	2,013,988	1,261,986	2,032,448	1,760,666	1,712,460	2,051,632	1,701,911	6,819,090	13,945,333
Notes and accounts receivable	83,088,121	-	345,767	276,657	1,424,842	1,131,070	2,116,286	1,414,078	1,661,863	3,346,087	3,681,722	14,311,453	53,378,296
Less: Allowance for bad debts	493,632	-	-	*16,700	*7,563	*3,823	22,565	10,856		28,350	34,576	133,369	223,767
Inventories	13,509,338	-	*32,266	*42,684	207,719	201,346	500,054	305,534		917,347	531,103	3,377,207	6,928,893
U.S. govt. obligations, total	1,223,592 733,933	-	*16,556 *8,147	-	*4,623 *166,813	*60,379 *214,504	*19,192 *184,057	*72,474 *10,813	26,951 61,849	110,903 43,816	80,170 51	723	832,344 43,158
Other current assets	18,968,000	]	76,797	140.015	371,974	762,980	631,651	496,753	735,481	1,541,161	989,255	3,507,878	9.714.055
Loans to shareholders	4,528,602	_	98,106	59,664	298,674	334,816	109,382	47,390	64,370	95,924	7,794	1,877,041	1,535,440
Mortgage and real estate loans	204,945	-	*25,334	-	*97,447	*21,369	*2,181	1,956	44,543	5,460		6,656	-
Other investments	144,383,329	-	159,626	464,802	831,271	1,384,650	1,607,317	2,427,352	1,892,017	2,990,264	4,574,530	17,121,049	110,930,452
Depreciable assets [25]	211,501,113	-	3,445,759	1,310,895	7,400,402	3,964,432	6,095,846	4,242,521	5,939,788	8,765,342	11,332,649	49,444,370	109,559,108
Less: Accumulated depreciation [25]	97,388,750	-	2,480,703	871,627	5,177,735	2,487,966	3,641,701	2,250,108	2,885,214	4,262,005	5,176,687	20,924,624	47,230,379
Depletable assets	216,352,850	-[	761,689	243,746	1,582,954	908,291	1,885,341	2,825,871	3,987,296	8,367,429	10,754,099	65,525,196	119,510,937
Less: Accumulated depletion	67,947,809 6,207,757	-1	539,171 *49,522	173,611 46,161	908,227 460,570	475,262 87,890	780,806 348,190	1,167,575 355,872	1,333,364 373,250	2,984,782 428,570	4,669,563 666,347	22,857,515 1,005,815	32,057,934 2,385,570
LandIntangible assets (Amortizable)	31,617,657	] ]	49,522 44,716	21,744	186,570	481,855	307,652	348,730	616,640	1,102,727	1,055,437	9,182,932	18,268,654
Less: Accumulated amortization	8,939,188	_	20,830	3,480	62,372	236,467	88,248	122,533	98,176	225,344	156,076	1,697,302	6,228,360
Other assets	38,107,400	-	58,313	43,717	83,690	182,464	329,526	752,214	506,787	920,017	325,888	5,429,424	29,475,360
Total liabilities	630,278,959	-	2,807,071	2,181,676	8,975,641	7,794,514	11,635,802	11,511,151	13,759,666	23,186,198	25,664,054	131,996,025	390,767,159
Accounts payable	55,456,266	-	109,905	237,750	863,326	851,332	1,531,389	1,144,667	1,664,619	2,280,902	1,805,310	8,517,219	36,449,846
Mortgages, notes, and bonds under one year.	15,923,742	-	295,507	70,921	406,282	445,561	645,023	521,968	929,255	710,548	909,181	3,221,418	7,768,078
Other current liabilities	37,734,549 6,712,489	-	139,713 672,841	205,276 235,819	703,853 818,631	392,106 621.020	895,766 542.158	684,432 732,472	791,929 442,354	1,301,490 830,259	1,792,281 344,278	6,990,680 275,607	23,837,023 1,197,050
Loans from shareholders  Mortgages, notes, bonds, one year or more	139,014,610	-	1,110,109	402,582	1,270,053	998,362	1,452,240	1,631,633	2,715,928	5,701,675	5,017,803	32,146,019	86,568,206
Other liabilities	73,819,110	_	103,658	51,129	296,537	247,634	464,644	513,941	758,221	1,250,149	2,367,539	18,615,379	49,150,280
Net worth	301,618,194	_	375,337	978.199	4,616,960	4,238,500	6,104,582	6,282,038	6,457,359	11,111,175		62.229.704	185,796,675
Total receipts	366,513,788	7,307,806	7,314,234	4,672,125	13,983,708	8,846,806	12,430,157	8,077,895		14,494,534		66,444,284	197,851,441
Business receipts	327,272,187	7,153,452	6,997,985	4,404,292	12,996,109	8,120,566	11,529,761	7,300,409	9,055,367	13,104,574	13,344,927	59,912,051	173,352,694
Interest	4,999,401	20,786	8,507	7,551	34,426	29,043	40,651	53,545	78,308	126,412	159,798	683,036	3,757,337
Interest on govt. obligations, total	131,664	736	*679	*150	8,054	16,645	10,030	9,183		19,728	6,973	26,034	27,586
Rents	555,874 1,437,358	*4,644 *53,728	*7,069 *13,051	*2,016 *24,018	27,807 58,564	6,748 57,569	11,319 123,220	17,938 3,097	13,377 74,537	86,619 69,367	99,373 75,008	151,011 228,024	127,953 657,174
Royalties  Net S-T capital gain less net LT loss	1,437,336	55,726	13,031	*252	*1,951	*751	*1,707	*2,701	2,981	3,837	20,283	98,993	18,507
Net L-T capital gain less net ST loss	5,214,139	134,008	*31,092	*59,423	166,044	103,751	129,181	179,311	201,504	293,851	143,983	1,324,169	2,447,822
Net gain, noncapital assets	4,257,376	209,274	53,673	68,337	170,880	131,582	156,051	89,310	538,941	161,777	32,570	1,442,952	1,202,030
Other receipts	18,690,494	-270,042	201,705	104,748	506,156	378,857	422,814	405,263	781,352	582,313	437,593	2,396,634	12,743,101
Total deductions	308,901,236	6,296,547	6,321,000	3,767,530	11,609,807	7,508,923	10,891,698	7,362,552		13,417,748		56,667,409	163,109,389
Cost of goods	164,046,734	1,670,669	1,615,897	1,628,240	4,815,570	4,077,338	6,806,036	3,470,674	4,386,066	7,214,783	6,478,513	25,636,391	96,246,555
Compensation of officers	4,631,918 18,068,645	356,300 698,462	679,536 660,129	204,533 255,885	519,099 1,466,114	183,345 629,063	234,009 732,915	192,150 574,181	162,160 713,735	206,266 873,496	138,335 684,421	559,368 2,858,939	1,196,818 7,921,306
Salaries and wages  Rent paid on business property	6,140,839	74,996	323,330	154,790	547,041	216,720	224,860	175,781	186,628	179,534	245,871	1,368,927	2,442,361
Taxes paid	11,567,547	186,441	269,585	180,365	553,443	248,100	309,735	289,773	313,586	295,767	380,028	2,071,144	6,469,579
Interest paid	11,164,876	408,071	81,992	39,170	167,279	112,568	166,459	129,023	238,082	424,967	326,800	2,496,451	6,574,014
Amortization	3,244,849	89,375	5,947	*1,108	36,299	18,415	36,585	39,971	77,515	153,261	226,001	1,175,192	1,385,180
Depreciation	15,288,357	567,184	288,122	148,804	517,997	365,446	508,109	376,803	544,160	739,404	961,827	4,148,633	6,121,870
Advertising	250,420	6,376	16,741	11,726	24,275	21,575	13,650	11,186	16,041	8,531	9,759	33,209	77,351
Pension, profit-sharing, stock, annuity	1,803,947 3,720,841	*14,192 41.935	81,790 74,942	30,909 29.835	52,089 199,999	23,790 78.239	42,816 96.165	26,950 94,778	49,261 120.044	60,308 158.477	63,073 166,964	268,078 859.310	1,090,691 1.800.153
Employee benefit programs  Net income (less deficit)	58,844,799	41,935 <b>1,010,522</b>	74,942 <b>992,555</b>	29,835 <b>904,445</b>	2,365,847	78,239 <b>1,321,238</b>	1,528,429	706,159		1,059,712		9,872,528	35,943,525
Income subject to tax	44,645,947	918,281	104,643	138,321	377,696	317,731	464,068	344,403		1,155,661	1,607,057	7,804,818	30,765,534
Total income tax before credits [7]	15,598,316	43,978	26,534	41,921	123,299	108,466	159,620	122,146	228,126	410,829	583,201	2,860,605	10,889,590
Income tax	15,803,995	539,865	26,433	41,921	122,875	107,987	157,872	118,547	224,424	402,965	562,339	2,730,864	10,767,903
Alternative minimum tax	289,635	*569	*101	-	*424	*480	1,544	3,438	3,669	7,858	20,850	129,569	121,132
Foreign tax credit	4,171,916	-	-	-	*97	-	*9,769	*12,446	29,769	78,236	190,583	395,347	3,455,670
U.S. Possessions tax credit	400 700	-	+005	-	-	+00.4	-	-	-	-		07.004	
General business credit	123,729 555,330	- *152	*395	*35	117 *91	*304 *118	*827 *2.019	687 *1.414	495 3,871	710 8.279	5,116 8.960	87,861 48,398	27,182 482.027
Prior year minimum tax credit  Total income tax after credits [2]	10,747,340	43,826	26,140	41.883	122.994	108,044	147,005			323,604			482,027 <b>6,924,712</b>
rotal moonie tax after credits [2]	. 5, 1 71, 540	70,020	20, 140	71,000	122,534	100,044	177,000	107,099	100,001	323,004	370,342	2,020,000	5,527,712

### **RETURNS OF ACTIVE CORPORATIONS**

### Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All figures are estimates based on samplesmoney amou	ins are in thousands of (	uonars and size of tot	ai assets is iri whole o	UllarSJ			Cine - CT	atal Assats					
Sector and Item	Total returns	ı	\$1	\$500,000	\$1,000,000	¢5,000,000		otal Assets	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
Seciol and Item	Total returns of active	Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or
	corporations	Zeio asseis	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Utilities	(.,	(2)	(0)	(+)	(0)	(0)	(,,	(0)	(0)	(10)	(11)	(12)	(10)
Utilities													
Number of returns	7,636	624	4,997	617	804	163	131	53	41	44	27	48	87
Total assets	<b>1,434,173,819</b> 32,578,988	-	523,306	<b>392,651</b> 168,605	<b>1,899,602</b> 328,992	<b>1,184,782</b> 129,313	<b>2,827,094</b> 246.012	<b>1,769,086</b> 168,223	<b>2,951,424</b> 287,049	<b>7,152,917</b> 605,904	<b>10,312,830</b> 1,128,443	<b>66,902,003</b> 2,729,687	<b>1,338,258,124</b> 26.650.520
Cash	105,886,579	-	136,240 *71,256	*36,982	227,430	60,915	386,932	276,140	660,390	857,159	698,961	5,114,845	97,495,569
Notes and accounts receivable  Less: Allowance for bad debts	5,929,264		7 1,230	*135	221,430	*2,504	4,160		14,746	8,326	19,568	5,114,645 85,891	5,788,068
Inventories	27,943,904	_	*3,409	*30,684	*17.330	*19,306	57,003	34,371	76,254	231,343	815,115	2,391,689	24,267,400
U.S. govt. obligations, total	1,558,473	-	-	-	*32	-	*1,040	*298	295	-	-	176,650	1,380,159
Tax-exempt securities	1,975	-	-	-	-	-	-	-	100	-	-	618	1,257
Other current assets	121,120,372	-	*3,817	*2,474	128,794	45,550	100,317	293,795	82,243	223,916	622,348	4,085,281	115,531,838
Loans to shareholders	243,590	-	*31	-	*96,310	*291	*2,431	608	8,835	121,569	7,571	5,900	44
Mortgage and real estate loans	*5,480,927 244,590,885	-	*3,553 *5,635	-	*58,400	*202,353	201,746	189,965	709,440	1,010,583	714 826,990	116,129 6,336,568	5,360,531 235,049,205
Other investments  Depreciable assets [25]	1,039,842,142	]	750,771	347,391	1,597,979	885,173	2,365,584	1,127,139	1,815,205	4,621,560	8,020,344	54,547,891	963,763,104
Less: Accumulated depreciation [25]	360.907.340	_	550,501	202,427	674.883	299.542	944.386	450,531	731.943	1,545,924	3,285,716	19,147,193	333,074,294
Depletable assets	17,144,421	-	-	*3	*15,770	*3,166	*7,118		840	103,965	38,046	2,637,603	14,337,910
Less: Accumulated depletion	4,858,972	-	-	*3	*6,818	*1,574	-	-	444	251	15,401	872,027	3,962,455
Land	3,396,705	-	*40,280	*8,330	52,924	*98,103	20,273	*6,187	18,812	24,550	92,328	491,496	2,543,422
Intangible assets (Amortizable)	48,868,695	-	*1,617	*718	*33,692	*34,915	80,941	*25,582	168,785	257,289	680,354	2,645,462	44,939,342
Less: Accumulated amortization Other assets	6,007,139 163,218,879	-	*1,130 *58,327	*204 *233	*19,873 43,524	*5,949 15,267	16,651 322,895	*1,844 105,020	63,497 -66,194	20,308 669,889	137,580 839,881	408,657 6,135,953	5,331,446 155,094,084
Total liabilities	1,434,173,819	_	523,306	392,651	1,899,602	1,184,782	2,827,094	1,769,086	2,951,424	7,152,917	10,312,830		1,338,258,124
Accounts payable	115,015,896	-	*37,816	*54,501	167,716	52,682	310,305	183,222	349,972	863,995	913,259	6,131,644	105,950,784
Mortgages, notes, and bonds under one year.	69,229,399	-	*36,085	*6,630	86,008	*138,470	156,426	56,362	128,104	453,312	649,403	3,973,270	63,545,327
Other current liabilities	119,699,411	-	43,097	*46,761	79,052	55,235	212,881	633,201	150,829	255,612	1,108,488	3,431,170	113,683,084
Loans from shareholders	4,839,316	-	*21,592	*43,029	*54,364	*16,036	*15,957	450,000	111,512	299,780	2,454	234,713	4,039,879
Mortgages, notes, bonds, one year or more	426,071,567 332,999,685	-	*64,618 *13,454	*35,634 *12,561	524,100 466,045	372,214 168,982	755,484 607,337	459,206 352,871	678,254 410,330	2,478,722 1,240,836	3,618,823 1,668,516	25,743,910 10,521,694	391,340,601 317,537,059
Other liabilities Net worth	366,318,546		306.643	193.535	522.316	381.162	768.704	84.225	1,122,423	1,560,659	2,351,886	16,865,602	342.161.390
Total receipts	626,053,169	5,781,436	753,941	430,721	2,127,804	1,310,047	4,164,977	1,977,688	2,507,195	6,616,985	7,634,401	34,883,951	557,864,021
Business receipts	585,370,691	5,242,512	729,623	416,008	2,036,106	1,264,524	3,998,251	1,892,989	2,356,525	6,450,435	7,290,751	32,984,810	520,708,156
Interest	10,664,550	374,827	*1,919	*1,582	8,640	8,630	13,679	21,191	47,018	54,748	75,759	642,507	9,414,051
Interest on govt. obligations, total	390,448	339	+405	+0.000	- *7	*993	*896	*2,667	72	2,703	190	41,466	341,122
Rents	2,718,817 76,899	2,815	*425	*2,698 *21	-7	*2,326 *[1]	*2,511 *598	*2,965 *65	3,027 33	2,752 2,184	1,763	93,764 21,364	2,603,764 52,633
Net S-T capital gain less net LT loss	283,543	]	_	-	-	[1]	390	*44	-	2,104	72	1,411	282,017
Net L-T capital gain less net ST loss	4,735,430	*19,556	*12,347	*42	*1,818	*17,898	*127,673	*20,468	4,946	58,597	27,685	92,833	4,351,566
Net gain, noncapital assets	4,716,838	*9,099	*1,708	*444	*52,300	*3	*4,357	*68	29,433	836	19,703	61,821	4,537,067
Other receipts	15,634,665	131,837	*7,920	*9,925	26,069	15,050	16,831	34,852	65,088	44,435	213,505	871,539	14,197,616
Total deductions	590,120,354	5,776,447	668,443	422,752	2,006,081	1,288,107	4,055,654	1,911,623	<b>2,416,525</b> 1,849,614	6,566,432	<b>7,114,146</b> 5,086,027	<b>34,124,049</b> 23,519,974	523,770,095
Cost of goods  Compensation of officers	346,623,441 2,041,328	*3,618,071 *14,475	110,644 *85,389	*158,692 *45,683	1,294,598 71,878	*898,370 *19,946	3,169,308 53,615	1,456,294 21,726	25,230	4,209,758 28,079	49,861	136,477	301,252,092 1,488,969
Salaries and wages	23,391,641	98,869	*62,161	*16,206	96,205	39,435	250,012	139,129	68,187	126,793	313,131	997,410	21,184,103
Rent paid on business property	4,975,115	26,574	*25,845	*19,301	23,626	31,159	13,653	7,617	19,713	69,453	36,767	509,905	4,191,503
Taxes paid	21,963,282	136,072	24,165	18,009	32,747	30,842	66,417	39,517	43,693	62,885	172,063	873,607	20,463,264
Interest paid	34,694,183	494,140	*3,440	*3,667	45,394	33,699	72,965	22,437	67,221	149,398	247,489	1,605,026	31,949,308
Amortization	7,988,763 35,284,085	*28,439 265,880	*623 25,434	*66 *11,641	3,244 90,170	*3,587 35,421	8,391 84,441	*1,321 42,337	19,938 52,924	14,000 159,489	45,587 262,055	171,332 1,775,422	7,692,235 32,478,870
DepreciationAdvertising	620,861	205,880	*7.014	*1,440	8.466	*2.346	6.312	*3.392	6.374	3,026	13.112	24.464	544,625
Pension, profit-sharing, stock, annuity	5,827,694	6,184	*7,914	*881	*17,696	*2,316	15,509	*4,349	5,766	16,207	28,367	200,714	5,521,790
Employee benefit programs	7,149,202	*57,886	*11,078	*505	*21,014	*7,713	93,283	41,288	14,228	28,285	70,590	269,190	6,534,143
Net income (less deficit)	36,586,953	4,650	85,498	7,969	124,080	20,947	108,426			47,850	520,065	779,686	34,733,522
Income subject to tax	33,589,848	*166,435	*13,452	*13,606	56,562	*37,298	96,989	55,158	52,537	125,875	355,261	1,222,474	31,394,200
Total income tax before credits [7]	12,063,846 11,746,991	*59,946 *57,952	*3,296 *3,296	*4,184 *4,184	18,271 18,050	*12,418 *12,410	33,881 33,189	19,085 18,762	19,003 17,883	43,773 42,921	126,177 123,881	434,997 427,580	11,288,815 10,986,882
Income tax Alternative minimum tax	307,556	200	ა,∠9ნ	4,184	10,050	12,410 *8	33,189 *458		1,120	42,921 852	123,881	427,580 7,344	295,692
Foreign tax credit	171,914	-	- -	]	_	-		*116	- 1,120	1	- 1,077	39,951	131,846
U.S. Possessions tax credit	-	-	-	-	-	-	-		-	] -	-	-	
General business credit	1,254,437	16,955	6	2	*1,848	-	1,591	-	64	2,331	6,731	7,463	1,217,447
Prior year minimum tax credit	666,055	5,019	-	-	-		*230	*257	763	2,251	1,101	705	655,728
Total income tax after credits [2]	9,971,440	*37,972	*3,290	*4,183	16,424	*12,418	32,059	18,712	18,175	39,190	118,346	386,878	9,283,793

### **RETURNS OF ACTIVE CORPORATIONS**

### Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All figures are estimates based on samplesmoney amou	nts are in thousands of C	uoliars and Size of tot	ai assets is in whole o	oliarsj			C:/ T	otal Apacts					
Sector and Item	Total returns	-	\$1	\$500,000	\$1,000,000	\$5,000,000	Size of To \$10,000,000	s25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
Sector and item	Total returns of active	Zero assets	ه۱ under	under	under	\$5,000,000 under	under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or
	corporations	Zeio assets	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Construction	1.7	(=/	(=/	(-7	(-/	(=/	(.,)	(=/	χ=7	, ,	( /	, ,	
Number of returns	780,579	122,771	515,521	54,080	67,775	11,083	6,459		690	353	76	84	16
Total assets	<b>802,268,751</b> 95,899,234	-	<b>49,953,604</b> 12,316,224	<b>38,408,086</b> 6,702,207	<b>144,830,254</b> 18,186,548	<b>77,583,581</b> 9,680,359	<b>97,884,652</b> 12,142,899	<b>57,408,737</b> 6,845,511	<b>48,237,110</b> 5,622,179	<b>57,636,250</b> 6,443,436	<b>27,176,490</b> 2,088,849	<b>87,587,021</b> 6,781,261	<b>115,562,965</b> 9,089,763
Notes and accounts receivable	193,053,944		7,110,681	8,556,178	36,992,803	23,496,981	31,433,859	17,529,507	13,861,386	15,916,258	6,354,920	15,690,462	16,110,909
Less: Allowance for bad debts	1,191,907	-	67,010	18,759	208,025	111,936	179,821	108,168	91,207	90,626	99,969	152,535	63,851
Inventories	160,615,464	-	4,596,995	5,490,804	25,346,838	14,308,541	15,996,225	9,375,031	8,853,095	9,323,353	5,910,370	16,020,296	45,393,917
U.S. govt. obligations, total	780,776	-	*48,387	*12,837	*58,252	*106,359	184,154	*71,500	73,943	93,702	20,728	110,913	
Tax-exempt securities	936,294	-	*25,394	*575	*76,064	*18,745	155,699	170,347	136,013	208,074	24,928	109,754	10,700
Other current assets Loans to shareholders	94,942,083 10,564,838	-	3,291,237 4,046,485	4,402,883 1,441,445	22,542,611 2,440,371	12,161,064 732,333	14,123,919 692,303	6,744,534 364,106	6,166,184 288,036	6,814,312 236,903	2,759,257 43,005	7,376,418 279,850	8,559,664
Mortgage and real estate loans	7,141,974		209,944	205.339	606.526	281,798	258,809		217,813	324,031	187.227	161,419	4.542.368
Other investments	68,009,721	-	1,645,749	1,714,710	8,846,050	3,345,210	5,983,772	3,809,594	4,572,196	5,206,945	3,011,841	13,728,007	16,145,647
Depreciable assets [25]	260,418,378	-	58,809,044	26,368,444	56,747,074	22,809,959	26,275,702	15,327,133	10,959,631	13,730,614	5,395,546	16,131,107	7,864,122
Less: Accumulated depreciation [25]	162,126,022	-	44,902,914	18,706,295	36,005,788	14,039,229	15,441,822	8,328,603	5,949,140	6,694,683	2,346,014	5,759,276	3,952,258
Depletable assets	1,280,710	-	*25,572	*9,414 *1,010	*15,387	8,167	*97,033	76,254	59,495	89,358	93,254	481,817	324,960
Less: Accumulated depletion Land	270,512 33,310,694	-	*8,575 1,711,486	*1,019 1,459,287	*8,334 6,490,361	*2,845 2,913,389	*12,106 4,184,939	20,558 3,341,448	21,871 1,734,396	17,359 1,819,742	16,094 812,380	107,018 5,524,178	54,733 3,319,088
Intangible assets (Amortizable)	15,859,007	_	834,107	225,902	658,957	387,134	350,028	486,468	608,083	2,240,220	1,239,818	5,048,054	3,780,235
Less: Accumulated amortization	3,162,362	-	378,391	68,237	260,075	165,940	105,694	102,808	102,138	536,240	244,594	478,134	720,113
Other assets	26,206,436	-	639,188	612,371	2,304,633	1,653,492	1,744,754	1,680,739	1,249,016	2,528,210	1,941,038	6,640,449	5,212,546
Total liabilities	802,268,751	-	49,953,604	38,408,086	144,830,254	77,583,581	97,884,652		48,237,110	57,636,250	27,176,490		115,562,965
Accounts payable	131,370,251	-	5,467,502	5,241,390	21,616,554	14,421,354	20,407,378		9,289,363	10,825,370	4,475,091	12,574,706	15,559,614
Mortgages, notes, and bonds under one year.  Other current liabilities	89,927,814 111,816,559	-	7,583,566 5,489,377	5,293,723 3,361,019	22,647,952 18,823,057	11,672,959 12,877,997	13,286,683 15,959,900	6,915,533 9,484,597	5,891,320 6,975,232	5,398,361 9,080,566	1,663,036 3,450,366	4,312,167 11,852,434	5,262,515 <b>=</b> 14,462,013
Loans from shareholders	38,480,899		11,496,564	4.200.240	9,905,394	3,382,121	3,751,831	1,740,428	935,443	838,332	65,446	2,165,099	14,402,013
Mortgages, notes, bonds, one year or more	168,407,949	-	13,439,648	7,852,227	27,440,317	12,438,890	16,459,287	10,449,565	9,297,623	11,498,321	7,558,315	19,639,112	32,334,644
Other liabilities	26,365,212	-	1,408,764	620,182	3,934,578	2,235,949	2,950,049	2,294,620	1,876,104	157,190	1,449,435	5,728,902	3,709,440
Net worth	235,900,066	-	5,068,182	11,839,305	40,462,402	20,554,311	25,069,525	15,032,064	13,972,025	19,838,109	8,514,801	31,314,601	44,234,739
Total receipts	1,608,162,956	21,233,934	294,812,391	115,573,867	313,072,124	148,624,785	182,938,528		76,411,867	85,161,773	35,748,701	104,156,467	126,272,582
Business receipts	1,582,459,140	20,722,459 32,188	293,122,093 109,730	114,595,310 83,842	309,978,552 308,861	146,955,125 144,273	180,986,024 170,560	102,783,485 109,877	74,983,049 127,744	82,870,505 151,793	34,871,656 123,022	100,429,843 516,405	120,161,039 1,274,408
Interest on govt. obligations, total	3,152,703 257,519	32,166 401	*167	*4,139	70,454	9,314	24,778		25,254	41,567	22,824	24,919	9,985
Rents	1,491,743	9.902	83,707	66.072	144,577	68,991	115.727	93.329	124,798	166,851	81,471	468.148	68.170
Royalties	250,795	503	254	[1]	*418	*2,995	*2,812	*27,461	6,894	11,283	79	17,107	180,989
Net S-T capital gain less net LT loss	64,274	*417	*13,617	*2,849	9,398	1,158	4,325	2,301	3,515	5,660	3,631	16,849	553
Net L-T capital gain less net ST loss	2,125,122	91,050	95,158	118,919	212,459	80,846	160,068	124,977	56,824	123,780	32,506	520,445	508,091
Net gain, noncapital assets	2,133,324 16,092,664	118,300 258,139	384,253 999.552	230,316 468,941	397,569 1,923,994	203,642 1,151,972	200,106 1,262,610	134,585 846,893	88,596 989,875	98,799 1,677,312	72,268 537,883	108,921 2,003,284	95,969 3,972,208
Other receipts  Total deductions	1,534,065,777	20,262,596	282,910,558		301,584,275		174,784,203		72,794,929	81,792,244	34,163,753	97,501,519	116,013,132
Cost of goods	1,169,374,892	11,720,770	167,704,955	78,382,002	232,042,532	116,286,002	148,613,327	86,015,394	62,775,056	69,864,148	29,829,297	82,103,766	84,037,645
Compensation of officers	46,652,605	1,054,677	18,827,020	4,395,869	10,103,769	3,837,287	3,370,440	1,455,900	872,856	926,558	306,656	785,588	715,984
Salaries and wages	82,039,977	1,292,748	27,699,351	7,711,371	14,595,958	5,285,333	5,908,656	3,211,424	2,595,377	3,057,166	1,294,580	4,049,791	5,338,221
Rent paid on business property	24,838,248	396,633	6,501,322	2,427,608	5,267,141	2,442,253	2,560,750		951,432	944,045	177,929	1,021,765	852,425
Taxes paidInterest paid	26,649,635 13,481,736	439,571 234,440	7,440,568 1,884,455	2,470,881 924,079	5,691,164 2,320,787	2,152,170 924,597	2,382,137 1,163,422	1,154,873 706,452	821,863 590,135	912,183 968,817	278,574 429,402	1,389,378 1,447,381	1,516,274 1,887,769
Amortization	1,091,269	123,661	65,120	14,326	43,417	31,270	40,779	30,474	36,295	154,335	64,699	305,237	181,657
Depreciation	19,621,334	369,245	4,526,258	1,898,324	4,453,343	1,732,299	1,909,470	1,140,671	835,016	1,022,970	345,288	923,661	464,789
Advertising	5,661,901	118,851	1,664,423	551,945	1,014,615	249,613	325,152	232,742	179,279	192,690	83,353	367,428	681,810
Pension, profit-sharing, stock, annuity	4,990,906	92,009	854,221	373,925	1,157,865	655,913	657,472	307,925	202,703	211,689	122,111	256,795	98,277
Employee benefit programs	15,619,253	205,779	3,347,972	1,232,240	3,575,182	1,921,515	2,153,441	971,773	577,477	526,636	177,326	554,387	375,524
Net income (less deficit) Income subject to tax	73,894,825 25,907,362	970,937 242,934	11,901,666 1,138,352	4,340,723 578,454	11,418,348 2,697,505	7,336,288 1,490,809	8,129,619 1,523,816		3,596,608 904,540	3,336,983 1,085,221	1,562,762 396,663	6,647,085 5,046,766	10,270,882 9,851,609
Total income tax before credits [7]	8,493,781	51,573	1,136,332	138,454	700,640	503,196	524,769	328,461	313,328	383,796	142,154	1,770,787	3,449,285
Income tax	8,442,869	56,963	185,206	137,978	688,913	496,707	516,109		310,922	375,504	138,282	1,766,083	3,448,063
Alternative minimum tax	37,224	*334	*6,193	*476	5,293	4,758	4,849	4,614	1,133	4,062	3,212	2,300	-
Foreign tax credit	47,620	129	-	*7	*66	*84	*4	*2,300	6,267	3,086	7,181	5,382	23,113
U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-		-	-
General business credit	93,292 36,998	6 205	1,255 *231	677	4,546 13,046	7,397 9,113	5,860 1,957	*1,846 3,477	2,627 3,184	2,323 3,612	251	9,834 2,170	56,669 2
Prior year minimum tax credit  Total income tax after credits [2]	8,315,871	51,233	185,852	137,770	682,982	9,113 <b>486,602</b>	516,947	3,477 320,838	3,184 <b>301,249</b>	3,612 <b>374,775</b>	134,722	2,170 <b>1,753,400</b>	3,369,501
Total modific tax after credits [2]	0,010,071	01,200	100,002	10.,770	002,002	-00,002	0.10,047	020,000	001,240	5.4,775	10-7,722	1,700,400	0,000,001

### **RETURNS OF ACTIVE CORPORATIONS**

### Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Total service	[All figures are estimates based on samplesmoney amou	nts are in thousands or d	dollars and size of too	ai assets is in whole o	lollarsj			C:/ T	atal Assets					
Part	Sector and Itom	Total raturna	,	¢1	\$500,000	\$1,000,000	\$5,000,000			\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2.500.000.000
Manufacturing   171   62   73   73   73   73   73   73   73   7	Sector and item		Zero accoto											
Manufacturing			Zeio asseis											-
Membed references  9.886.87.41  7.62 9.886.87.41  9.886.8			(2)											
Number of returns	Manufacturius	(17	(2)	(0)	(+)	(0)	(0)	(1)	(0)	(0)	(10)	(117	(12)	(10)
Total seasons.  9.884.677.421  9.89.68.77 41  9.89.68.79 42  9.89.	Manufacturing													
Cash			29,883											343
See an electrone recoverbox   2-66-55-768   5.098.020   5.253-57   26.275-448   16.553.800   22.207.00   25.777.768   25.901.811   40.968.118   40.551.707   13.002.018   17.207.00   17			-											
Least Notemark 1984   1.00								, . ,				-,,	,,	- //-
Value   Valu														14,690,115
Tax-energy securities			-											264,366,666
Charge contract assets for an extension   Charge 24			-											4,719,926
Lace is shareholders.  64,874,675  67,972  67,973  67,973  67,974  67,975  67,			-											5,326,060
Modespare and real estate Learns			-											
Construction   Cons														
Depression beasets   25    242,257.207   -   25,688.557   19,130.003   79,795.000   46,007.221   75,012.659   66,286.333   67,716.209   304,571   60,776.209   394,571   60,776.209   394,571   60,776.209   394,571   61,004.550   50,000.00														2,636,475,141
Less: Accumulated depreciation [27] — 143,345,010 — 20,582,441 — 5034,894 — 72,032 —	Depreciable assets [25]		-											1,652,768,198
Less Accumulated depletion. 50,0585,179   19,402   12,2775   11,347   113,400   15,691   30,072   151,689   190,022   289,572   48,8302. Intamples assets (Arnortzable). 1772,155,786   175,866   1,119,389   3,343,424   30,778,111   6,586,622   30,080,600   1,773,155,786   13,346,114   1,119,389   3,343,424   1,119,389   3,343,424   1,119,389	Less: Accumulated depreciation [25]		-		15,034,894							59,978,139		874,604,204
Land (1988) 1.1072.157.06   297.06.2572   222.755   1.477.2576   1.109.2672   1.109			-		-									96,281,005
Internative amortanion			-		202 755									49,830,228
Less. Accumulated amortization.    204.049,182   - 476.399   410.266   1,329.914   1,434.720   2,396.086   2,247,153   2,642.598   5,682.934   6,700.682   39.816,044   14.02.17   7.041.616.1816.1816   3,844.397   - 2,385.675   13,688.379   109.44,756   67.694.373   17,773.797   109.81.895   124,202.77   2,7330,746   247,756.571   1,792.076   1,792.0			]											
Other sessets 9,884-877 - 130,468 1 13,79 1 1,379 1 1,379 1 1,421,972 1 19,986,865 2 440,079 1 93,881,386 0 1,385,547 1 19,981,888 7 1 1 19,981,888 7 1 1 19,981,888 7 1 1 19,981,888 7 1 1 19,981,888 7 1 19,981,888 7 1 1 19,981,888 7 1 1 19,981,888 7 1 1 19,981,888 7 1 1 19,981,888 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			]											141,021,173
Accounts payable.  Mortgages, notes, and bonds under one year.  18,261,365   2,835,110   1,792,047   9,810,566   0,944,046   1,609,502   1,609,500   1,600,510   1			-											620,523,077
Mortgages, notes, and bonds under on eyear   716.281.3565   -2.817.101   1.792.047   9.810.566   6.568.082   14.221.894   10.865.540   10.844.045   14.099.302   11.686.394   50.00.862   681.3202   10.000.862   10.258.3565   10.258.3565   10.258.3565   10.258.3565   10.258.3565   10.258.3565   10.258.3565   10.258.3565   10.258.3565   10.258.3565   10.258.3565   10.258.3565   14.258.2565   14.772.10.179   -7.638.731   2.900.576   8.386.912   3.572.951   3.822.684   2.697.704   2.309.497   4.001.313   2.309.085   15.10.701   44.526.699.	Total liabilities		-											7,776,183,637
Other courrent liabilities.    647,602,218   54,602,618   52,416,016   52,216,006   54,700,72   52,006   54,700,72   52,006   54,700,72   52,006   54,700,72   54,006   54,000,700   54,000			-											1,570,051,081
Loss from shareholders			-											
Mortgages, notes, bonds, one year or more.   1919,676,974   -   5,226,598   5,182,645   19,877,666   11,790,722   19,567,576   19,811,662   24,226,3714   43,592,971   57,436,034   281,035.795   14,825,699.   14,703,299   14,226,042   31,036,042   27,333,767   48,435,022   48,633,672   52,22,810   94,696,583   106,307,209   447,671,285   44,7671,285			-											
Other isbellies 983,111,499			_											
Total receipts. 6,999,924,620 5,924,033 2,93,43,77 5,94,72,17 5,94,72,94 18,94,74 18			-											819,524,100
Business recepits			-											2,615,652,336
Interest on govt. obligations, total.   84.97.416   40.882   40.743   233.614   171.778   347.904   418.769   568.583   13.07.821   1,808.509   11,153.977   166.5452   1,608.509   1,153.977   1,098.419   89.5240   7,27592   1,097.78   1,097														4,835,483,024
Interest on govt. obligations, total.  8.497.416  29.514  11.226.70  29.507  19.615  22.516  Royalties.  10.1597.628  661.812  10.1597.628  10.1597.62	Interest													
Rents. S. 101,597,628 661.812 110,030	,													7,021,770
Royalities   11,597,628   661,812   *10,803   -   55,981   11,886   87,787   206,826   205,713   684,990   837,682   64,24,889   92,409,24   Net I-T capital gain less net IT loss   35,532,076   344,459   112,701   96,020   210,717   123,757   422,071   569,280   395,881   795,275   1,084,769   3,714,686   27,722,4   32,723,4														27,958,016
Net gain, noncapital assets		101,597,628	661,812		-					205,713	684,990			92,409,260
Net gain, noncapital assets.    28,215,732   638,865   319,565   64,359   362,922   262,535   28,917   239,704   266,726   332,822   379,024   1717,964   23,344,370   24,055,680   24,092,84   24,918,200   15,918,200   27,916,082   27,916,082   27,916,082   27,916,082   27,916,082   27,916,082   218,826,330   187,399,431   174,779,781   272,036,143   263,392,632   962,552,163   48,334,32,68   28,918,200   27,916,082   28,918,760   28,918,200														483,967
Cherreceipts														27,722,461
Total deductions														
Cost of goods														4,533,432,628
Compensation of officers   55,848,750   1,269,263   6,030,648   3,002,542   10,177,117   4,169,025   4,923,422   2,959,174   2,168,148   2,754,836   2,232,876   6,292,065   9,869,658   7,941,967   7,931,83   70,874,897   233,470,378   7,974,897   7,931,83   7,9874,897   7,931,83   7,9874,897   7,931,83   7,9874,897   7,931,83   7,9874,897   7,931,83   7,9874,897   7,931,83   7,9874,897   7,991,851,851,752,852   7,948,665   7,941   7,948,38   7,949,416,475   7,948,368   7,949,416,475   7,948,368   7,949,416,475   7,948,368   7,949,494   7,464,475   7,948,368   7,449,476,475   7,948,368   7,449,476,475   7,948,368   7,449,476,475   7,449,476,475   7,449,476,475   7,449,476,475   7,449,476,475   7,449,476,476   7,449,47													667,795,442	3,260,054,249
Rent paid on business property. 61.469.623 758.046 3.588.934 1.963.768 5.720.528 2.408.150 3.163.707 2.312.939 1.792.544 2.674.808 2.582.079 8.999.446 25.494.676 115.845.799 811.392 2.472.582 1.428.521 5.732.465 2.857.374 4.124.219 3.276.880 2.909.008 4.397.449 1.746.175 20.305.445 62.784.21 1.278.910 1.512.756 2.730.498 2.359.841 2.950.900 84.397.449 1.746.175 20.305.445 62.784.21 1.278.910 1.512.756 2.730.498 2.359.841 2.950.900 84.397.449 1.746.175 20.305.445 62.784.21 1.278.910 1.512.756 2.730.498 2.959.910 1.359.059 804.268 640.844 1.791 76.167 88.917 336.597 252.002 472.392 587.511 837.374 1.547.980 1.979.845 7.692.176 28.1287.4404.911 2.441.91 2	Compensation of officers													9,869,633
Taxes paid														233,470,394
Interest paid														
Amortization	•													
Depreciation														28,128,768
Pension, profit-sharing, stock, annuity 52,575,587 196,489 191,204 155,862 1,106,202 524,865 885,345 883,130 916,360 1,449,202 1,596,314 8,276,924 36,393,61														116,195,491
Employee benefit programs				,										62,221,870
Net income (less deficit)														36,393,691
Income subject to tax														55,851,780
Total income tax before credits [7]														
Income tax				.,										120,147,215
Foreign tax credit														119,859,333
U.S. Possessions tax credit	Alternative minimum tax			-										259,337
General business credit			75,277	*33	*807	*4,352								44,748,196
Prior year minimum tax credit			-	-	-									143,684
				401										
Total income tax after credits [2]				87,205										69,930,161

### **RETURNS OF ACTIVE CORPORATIONS**

### Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and hem	[All figures are estimates based on samples-money amou	its are in thousands or c	uoliais ariu Size of tota	i assets is in whole d	Ullarsj			Cine - CT	atal Assats					
Visible   Company	Contor and Harry	Tatal actions	Т	61	\$500,000	£1,000,000	\$E 000 000			\$50,000,000	\$100 000 000	¢250 000 000	\$500,000,000	\$2 E00 000 000
Workstale and Refail Trade   10.1	Sector and Item		7											
Wholesale and Retail Trade   10			∠ero assets											-
Website   Webs			(0)											
Name or feature		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total assessite	Wholesale and Retail Trade													
Cash	Number of returns	999,869	141,189	625,593	90,296	102,069	21,706	11,965	3,716	1,534	940	335	417	107
Notes and accounts metershabe  15.01.4.4.6.2.5.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	Total assets		-											
Lass: All Norwinson for bad deglets			-		., ,							, ,		, ., .
Inventiones   740,751.07   20,956.499   22,277.200   23,756.07   68,330.59   75,104.477   45,523.98   34,412,194   42,719.977   20,025.616   118,1226.490   118,726.490			-											
U.S. port cologations, front														
Tack-completed sourcested:   17.03.55.01   1.70.325.01			_											
Learn to Indentified series   17,943,940   - 2,852,879   1,334,175   1,568,95   1,284,675   2,685,772   2,675,715			-	*138	*122,320	210,410	*136,142	174,375	85,074	334,128	358,534	41,716		4,035,333
Montgage and read entable loans.   2,871.414   - 100.6869   158,581   74,002   20,833   219,091   20,002   20,007   75,006   20,007   20	Other current assets		-											
Order Forestreets			-											
Depreciable assets   ZS			-		/									
Less: Accumulated depiction [27]														
Deptended assets.  38.1312/10  7.881,574  6.816  7.881,574  6.816  7.881,574  6.816  7.881,574  6.816  8.377,476  8.377,476  9.377,775  9.377,7			_											
Land Bases (Amortizable)			-	*38,463		*60,624	*10,315	*12,456		78,350	141,072	106,353		
Enterprise basses functionable    3710,806,161   - 7,402,503   2,829,535   6,008,624   3,773,330   6,12,682   6,146,999   6,764,176   12,940,724   14,760,305   70,544,100   12,337,715   13,004,120   - 3,233,548   2,240,196   1,860,208   2,240,196   1,860,208   2,240,196   1,860,208   2,240,196   1,860,208   2,240,196   1,860,208   2,240,196   1,860,208   2,240,196   1,860,208   1,860,2			-											
Less Accumulated amorptization.  43.771.775 50er assets 10.004,41.20 51.347,023 1.004,946 52.401.96 1.004,946 544.996,052 544.996,052 545.			-											
Control liabilities			-											
Total Inclusitions			_											
Accounts paywhele			-											
Other current labilities			-					35,974,550	24,890,217	20,289,255				
Leans from shareholders. 97,324,902   23,187,516   7,771,165   16,444,486   5,805,655   6,777,286   4,296,220   2,437,052   3,518,863   416,465   5,723,367   946,819   Mortgages, notes, bonds, on year or more. 210,683,102   10,693,102   10,991,58   22,903,453   15,725,086   15,725,086   12,903,860   16,000,447   16,736,365   20,303,202   19,697,447   121,407,027   266,567,640   16,725,041   17,7368,230   16,725,041   17,7368,230   16,725,041   17,7368,230   16,725,041   17,7368,230   16,725,041   17,7368,230   16,725,041   17,7368,230   16,725,041   17,7368,230   16,725,041   17,7368,230   18,737,230   18,624,348   1,101,466,881			-											
Mortgage, notes, bonds, one year or more.   561,386,390   -   15,601,270   12,561,421   33,215,786   25,726,892   16,090,472   16,078,396   26,681,411   5,707,786   29,323,451   12,770,786   12,770,			-											
Chemicabilities   210,693,102   - 909,188   927,646   3,340,377   2,598,301   2,658,787   2,624,585   2,648,141   5,221,744   7,070,786   29,923,453   152,773,088   7,245,778,582   168,003,003,72   243,936,686   47,345,646   5,047,523   36,046,223   36,036,686			]							, . ,	.,,		-, -,	,.
Net worth			]											
Total receipts. 7,069,016,217   165,009,372   424,925,643   224,890,660   727,968,230   727,968,230   738,298,389   616,696,000   309,322,445   209,386,716   1071,396,746   209,386,716			-											
Interest on govt Obligations, total. 1,149,762 4,611 7,318 6,422 18,368 6,429 1,496,762 38,491 1,496,762 1				424,325,643										
Interest on govt obligations, total														
Rents	,													
Royalites   12,491,329   16,052   *19,775   *15,291   31,591   71,167   97,797   100,580   104,999   230,257   232,247   2,845,604   37,99,949   Ref S-T capital gain less net ST loss   14,246,008   647,732   361,211   115,824   542,799   20,304   231,737   177,748   207,645   379,114   302,546   3,336,114   412,796   885,610   465,5324   47,906   47,906,706   47,90														
Nel S-Capital gain less net LT loss														
Net gain, noncapital assets.  7,048,202  328,049  323,363  342,056  342,056  7,032,653,971  142,851,128  296,448,682  162,307,718  588,491,237  588,491,237  598,591,237  598,491,237  598,492,246  598,591,394  599,592,241,778,33  598,794,297  598,591,291  598,591,291  598,591,291  598,491  598,492  598,591  598,491,291  598,591  598,491,291  598,591  598,491,291  598,591  598,491,291  598,591  598,491,291  598,591  598,491  598,492  598,591  598,491,291  598,591  598,491,291  598,591  598,491  598,491  598,591  598,491  598,491  598,492  598,591  598,591  598,491  598,591  598,491  59														
Other receipts.         93.146,902         1,322,661         3,342,056         2,035,358         6,189,994         5,492,426         7,729,15         4,029,590         3,004,069         3,820,243         3,456,060         14,706,642         330,26,888           Cost of goods.         5,571,281,972         417,966,705         221,215,573         713,216,837         506,579,196         506,779,196         506,779,193         328,409,904         328,409,904         220,04,911         290,781,611         227,777,157         571,371,715         565,594,954           Compensation of officers.         75,151,131         1,442,806         18,554,012         8,489,133         17,448,874         6,898,928         6,194,942         3,060,071         22,177,77         2,046,793         1,492,963         3,901,431         3,435,066         80,373,331         1,448,874         4,996,919,101         3,060,071         22,177,77         2,046,793         1,492,963         3,901,431         3,435,046         80,373,311         3,418,996         2,181,452,51         2,046,793         1,492,963         3,901,431         3,435,046         80,331,431,996         2,181,452,51         2,046,793         1,492,963         3,901,431         3,435,046         80,331,431,993         1,416,01,768         49,050,973         1,170,9859         6,564,764         6,893,5														
Total deductions.   7,032,653,971   166,679,727   417,966,705   221,215,673   713,216,887   528,612,887   506,5791,060   382,177,833   283,409,904   388,239,896   278,773,243   1,061,570,949   2,014,559,258   2,043,914   2,061,750,949   2,014,559,258   2,043,914   2,061,750,949   2,014,559,258   2,043,914   2,061,750,949   2,014,559,258   2,043,914   2,061,750,949   2,014,559,258   2,043,914   2,061,750,949   2,014,559,258   2,043,914   2,017,777   2,046,793   1,149,963   3,901,431   3,433,204   3,041,941   3,041,9														
Cost goods. 55,71 281 972 142,861 128 296 448,682 162,307 718 58,491,237 439,619,016 506,578,938 321,723,904 222,043,914 290,781,611 227,772,157 827,113,715 1,565,549,954 6,000,000,000,000,000,000,000,000,000,0														
Compensation of officers.  75,151,131  1,442,806  8,1554,012  8,459,133  1,442,806  8,159,132  1,800,855  1,80														
Salaries and wages. 491,496,364 6,614,831 28,100,885 17,807,852 49,823,947 32,057,667 36,141,896 21,814,552 18,081,198 22,418,939 16,205,465 80,397,822 162,031,311   Rent paid on business property. 11,709,859 6,564,764 6,983,573 3,598,798 4,952,815 4,160,853 2,399,923 29,9085,391   Interest paid. 87,553,585 1,441,049 7,805,572 3,3938,003 9,537,131   Interest paid. 6365,592 1,059,137 2,189,569 1,336,808 5,468,205 3,818,539 4,417,988 2,895,631 2,478,043 3,243,698 2,634,593 11,649,189 25,174,192   Amortization. 169,841 4,156,726 169,841 452,348 172,921 399,472 312,229 442,442 416,788 387,545 668,593 641,355 2,338,235   Advertising. 77,961,425 948,016 3,740,188 1,966,434 6,243,184 4,388,275 5,139,094 3,051,435 2,680,557 4,195,749 3,072,771 13,573,387 28,952,355   Pension, profit-sharing, stock, annuity. 43,651,136 295,608 1,614,835 1,049,872 3,734,459 2,634,567 2,997,934 1,191,605 1,659,246 2,316,877 1,861,462 3,463,410 2,623,383 2,754,459 3,072,771 13,573,387 28,952,355   Net income (less deficit). 227,775,140 1,460,376 6,351,620 3,668,571 14,733,058 9,639,945 10,887,160 3,268,769 2,997,934 1,191,9605 1,659,246 2,316,877 1,861,146 8,767,462 14,799,525   Net income tax. 59,879,197 509,060 247,370 290,772 1,238,723 7,744,597 1,238,723 7,744,597 1,258,399 1,241,065 1,076,924 1,188,721 2,064,399 1,994,182 13,163,394 35,721,433   Alternative minimum tax. 265,838 2,233 1,114 2,46 8,16 1,474,99 526 1,474,99 5		75,151,131	1,442,806		8,459,133	17,448,874	6,898,928			2,217,777			3,901,431	3,433,204
Taxes paid. 87,553,585 1,441,049 7,805,572 3,938,003 9,537,131 5,794,287 6,390,523 3,742,403 2,963,882 4,311,937 2,513,870 13,193,613 25,921,315 161erest paid. 66,365,592 1,059,137 2,189,569 1,336,808 5,468,205 3,818,539 4,417,988 2,895,631 2,478,043 3,243,698 2,634,593 11,649,189 25,774,192 2,382,235 2,774,192 2,382,235 2,774,192 2,382,235 2,372,146 3,105,318 2,794,319 11,987,540 31,356,675 2,482,143 2,482,144,143 2,482,144 2,482,144 2,482,144 2,482,144 2,482,144 2,482,1	Salaries and wages													
Interest paid   66,365,592   1,059,137   2,189,569   1,336,808   5,468,205   3,818,539   4,417,988   2,895,631   2,478,043   3,243,698   2,634,593   11,649,189   25,174,192   399,472   312,229   442,442   416,788   387,545   668,693   641,355   2,338,235   2,372,146   3,105,318   2,794,319   11,987,545   37,545,555   3,5410   2,623,783   2,372,146   3,105,318   2,794,319   11,987,387   2,985,935   3,245,495   3,453,410   2,623,783   2,372,146   3,105,318   2,794,319   11,987,387   3,255,355   3,280,675   3,459,495   3,455,495														
Amortization														
Depreciation														
Advertising.														
Pension, profit-sharing, stock, annuity.		77,961,425	948,016	3,740,188	1,966,434	6,243,184	4,398,275	5,139,094	3,051,435	2,680,557	4,195,749	3,072,771	13,573,387	28,952,335
Net income (less deficit)	Pension, profit-sharing, stock, annuity													
Income subject to tax														
Total income tax before credits [7]								, ,						
Income tax														
Alternative minimum tax														
Foreign tax credit		265,383	2,213			10,811	13,176	9,154	6,789	19,193	14,439	18,976	55,548	113,018
General business credit	Foreign tax credit		*14,115	*2	*1		362			20,312	66,945	79,816	918,991	3,036,141
Prior year minimum tax credit			- 0.000	4 044	- 0.400		4.055			0.001	47.704	04.040	- 040 400	-
	Total income tax after credits [2]	54,342,219	491,343	246,1 <b>54</b>	288,127	1,219,940	774,083	1,097,607	1,045,027	1,150,056	1,967,501		12,002,110	

### **RETURNS OF ACTIVE CORPORATIONS**

### Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All figures are estimates based on samplesmoney amou	nts are in thousands or t	dollars and size of tota	ii assets is in whole d	lollarsj			O: 17						
<u>.</u>								otal Assets	T	T 4			T
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Transportation and Warehousing													
Number of returns	199,912	47,293	122,361	12,897	12,893	2,328	1,281	352	177	157	68	84	21
Total assets	629,629,284	47,293	11,924,429	8,813,494	27,251,630	16,239,708	19,685,038	12,069,586	12,182,409	25,088,412	26,507,199	117,078,570	352,788,807
Cash	48,656,932	_	1,759,684	1,457,981	2,899,194	2,634,121	1,836,819	1,162,147	1,146,019	1,600,388	1,830,729	6,837,735	25.492.114
Notes and accounts receivable	72,368,469	-	1,645,422	1,258,657	6,539,425	3,896,629	4,728,363	2,456,401	2,735,272	4,345,117	4,132,600	17,773,375	22,857,207
Less: Allowance for bad debts	1,413,491	-	*5,402	*3,926	36,117	39,015	96,023	42,115	54,034	110,457	141,803	424,399	460,199
Inventories	9,439,875	-	213,950	220,300	455,364	310,006	379,332	220,480		425,303	315,110	1,488,178	5,016,858
U.S. govt. obligations, total	310,646	-		-	16		*3,839	*41,737	56,072	42,096		166,885	
Tax-exempt securities	976,269	-	*11,884	- 207.004	*49,166	*20,726	*90,339	-	965	23,399	1,259	178,312	600,220
Other current assets	32,199,975 5,268,406	-	687,036	327,621 866,971	1,734,194 559,619	1,099,231	1,127,859	824,388	916,183 58,395	1,725,171	2,014,607	6,365,166	15,378,520
Loans to shareholders  Mortgage and real estate loans	288,706	-	1,077,892 *66,786	*31.241	*9.471	128,853 *52,220	282,884 *60,505	80,267 *53	1,683	79,615 26.613	12,794	2,121,117 40,134	-
Other investments	57,776,206		223,219	431,897	2,028,723	1,004,841	1,666,421	1,080,350	829,061	2,383,765	2,413,809	18,308,868	27,405,252
Depreciable assets [25]	543,214,216	_	21,475,439	11,629,809	29,179,546	16,418,417	17,145,004	9,995,722	9,827,644	18,438,694	17,972,442	63,874,565	327,256,934
Less: Accumulated depreciation [25]	210,858,094	-	16,108,916	8,049,454	18,519,472	9,865,172	8,914,570	4,640,781	4,796,820	7,896,499	7,029,177	22,223,462	102,813,770
Depletable assets	93,948	-	-	-	*5,060	*9,944	*13,145	*44,133	-	732	-	20,935	-
Less: Accumulated depletion	32,424	-	-	-	*2,054	*4,201	*5,762	*3,933	-	657		15,816	
Land	8,658,772	-	206,655	162,660	678,704	220,783	429,962	233,696		534,355	591,241	2,427,222	2,884,741
Intangible assets (Amortizable)	40,265,524	-	507,986	450,516	1,027,358	231,678	483,162	359,478		2,330,712	3,914,045	10,421,511	19,716,857
Less: Accumulated amortization Other assets	6,711,704 29,127,054	_	168,972 331,765	146,554 175,773	289,083 932,514	90,833 211,481	107,233 560,991	77,152 334,715	287,899 243,903	235,765 1,375,832	459,972 939,516	1,084,120 10,802,367	3,764,121 13,218,196
Total liabilities	629,629,284	_	11,924,429	8,813,494	27,251,630	16,239,708	19,685,038	12,069,586		25,088,412			352,788,807
Accounts payable	52,892,694	_	1,435,607	1,005,737	2,962,865	1,966,895	2,518,055	1,520,415	1,339,592	1,914,740	2,555,128	10,645,313	25,028,349
Mortgages, notes, and bonds under one year.	31,819,560	-	1,081,159	1,268,639	3,247,902	2,158,674	2,310,163	1,158,566	1,086,917	2,052,077	1,276,390	5,595,141	10,583,933
Other current liabilities	65,545,528	-	831,650	409,422	1,418,330	1,403,270	1,649,432	1,334,337	1,500,950	3,915,369	3,360,314	11,448,680	38,273,774
Loans from shareholders	12,435,833	-	2,597,912	1,100,953	3,174,615	619,992	795,918	109,070	339,183	865,985	286,796	2,545,410	-
Mortgages, notes, bonds, one year or more	176,121,368	-	4,905,808	3,108,691	8,680,161	4,082,803	4,962,016	3,635,258	3,396,877	6,942,952	7,663,349	29,439,048	99,304,406
Other liabilities	120,945,240	-	282,269	165,896	657,412	701,832	609,153	507,891	603,097	1,730,990	2,172,564	11,051,673	102,462,464
Net worth	169,869,060 <b>756,588,460</b>	13,005,590	790,024 <b>60,826,265</b>	1,754,156 <b>37,258,661</b>	7,110,345 <b>73,198,805</b>	5,306,243 <b>35,089,136</b>	6,840,302 <b>40,098,993</b>	3,804,050 <b>20,975,948</b>	3,915,794 <b>20,564,240</b>	7,666,300 <b>31,863,803</b>	9,192,659 <b>29,315,689</b>	46,353,306 <b>111,624,050</b>	77,135,882 <b>282,767,281</b>
Total receipts  Business receipts	712,406,648	12,341,783	58,944,842	36,764,063	71,758,642	34,353,867	39,247,845	20,379,411	20,187,865	30,663,948	27,160,538	106,591,794	254,012,049
Interest	5,099,122	19,455	11,579	15,550	56,352	32,667	37,877	50,070	37,165	112,918	120,305	1,407,669	3,197,515
Interest on govt. obligations, total	125,472	*443	*746	*2,017	1,948	2,980	9,777	4,187	5,659	7,533	4,388	58,720	27,074
Rents	1,717,433	*3,312	*6,175	*10,736	66,546	17,967	37,001	55,475	44,911	103,568	79,190	447,420	845,132
Royalties	2,260,125	475	*3	-	*1,541	-	*46,979	*609	1,130	1,885	57,658	179,291	1,970,555
Net S-T capital gain less net LT loss	261,885	210,333	*23,061	-	*1,429	*48	*8,304	*120	12	170	283	17,862	264
Net L-T capital gain less net ST loss	1,446,601	*21,353 369,589	38,504 371,483	*1,993	70,357 340,369	27,141 316,851	85,801 194,555	7,571 120,084	19,096 93,887	18,110 219,717	39,379 193,868	555,721	561,575 365,833
Net gain, noncapital assets Other receipts	3,276,782 29,400,570	38,839	1,429,251	114,810 321,582	885,621	336,393	405.086	342,777	162,195	733,342	1,542,131	575,735 1,491,106	21,712,246
Total deductions	730,735,051	12,950,168	58,838,351	36,708,273	71,451,919	33,891,734	39,041,115	20,554,006		30.969.364			270,341,310
Cost of goods	248,752,908	3,896,615	19,765,443	18,084,568	34,402,725	16,250,539	19,289,300	10,037,183	8,805,377	12,433,422	7,368,558	36,237,459	62,181,721
Compensation of officers	9,542,671	977,306	2,459,935	997,855	1,662,420	545,300	614,525	212,094	166,105	254,504	170,676	579,216	902,734
Salaries and wages	123,679,478	1,436,658	8,360,578	3,906,773	9,113,919	5,003,863	5,153,958	2,479,424	3,161,435	4,887,178	6,052,031	19,573,842	54,549,818
Rent paid on business property	39,371,826	521,713	3,852,287	1,493,020	3,318,406	2,427,959	1,932,550	1,859,540	1,087,003	1,903,592	1,964,954	4,398,495	14,612,308
Taxes paid	23,067,077	225,223	1,781,316	1,331,311	1,870,451	972,682	1,265,551	551,688	759,509	878,840	1,018,875	3,496,860	8,914,772
Interest paid	16,149,646 1,875,304	134,369 26,535	598,368 59,792	324,792 30,480	798,200 71,419	457,407 20,314	506,198 26,791	283,127 36,568	321,769 55,110	658,040 51,916	760,482 219,251	2,999,841 554,806	8,307,053 722,322
Amortization  Depreciation	34,986,006	451,269	1,951,602	1,189,333	2,816,164	1,476,429	1,646,563	882,984	879,188	1,496,215	1,805,721	5,309,583	15,080,955
Advertising	3,353,080	71,610	191,974	82,092	236,474	85,769	91,582	92,928	53,459	75,627	103,761	273,239	1,994,564
Pension, profit-sharing, stock, annuity	8,627,348	6,286	149,425	83,690	155,915	143,006	151,923	54,252	53,083	132,271	196,098	757,785	6,743,614
Employee benefit programs	19,978,097	152,234	466,121	386,245	887,389	440,438	692,221	371,247	378,947	778,538	754,968	3,885,466	10,784,283
Net income (less deficit)	26,335,387	54,978	1,987,168	548,370	1,744,938	1,194,422	1,054,293	425,152		896,490		4,572,481	12,498,592
Income subject to tax	24,976,483	430,210	396,868	115,650	656,572	388,718	635,195	426,960		672,744	614,028	4,804,869	15,468,560
Total income tax before credits [7]	8,607,675 8,559,420	100,896 104,554	69,842	26,450 25,908	202,435 202,137	131,236 130,717	217,151	146,440 141,220	128,673 125,848	237,805	219,442 215,349	1,698,946 1,681,479	5,428,358 5,413,945
Income tax Alternative minimum tax	8,559,420 60,105	*9,231	69,811 *31	25,908 *542	202,137 *298	*520	216,150 910	5,119	2,808	232,302 5,456	215,349 4,041	1,681,479	5,413,945
Foreign tax credit	473,910	643	31	[1]	*104	320 *4	*6,754	*4,775		9,490	3,289	219,331	219,529
U.S. Possessions tax credit	-10,010	-	_	ان ا	-	-		-,,,,,	-	- 5,430	- 5,203	210,001	
General business credit	181,987	3	729	*146	7,783	*166	2,297	3,235	1,239	7,287	427	22,020	136,656
Prior year minimum tax credit	113,476	-	*610	-	2,086	*519	*2,803	*595	3,207	1,152	730	13,864	87,910
Total income tax after credits [2]	7,838,302	100,250	68,503	26,304	192,463	130,547	205,297	137,835	114,238	219,875	214,997	1,443,730	4,984,263

### **RETURNS OF ACTIVE CORPORATIONS**

### Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

All figures are estimates based on samplesmoney amount	its are in thousands or c	dollars and size of tota	ii assets is in whole d	oliarsj			O: 17						
								otal Assets		T 4	[		
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Information													
Number of returns	128,343	25,164	85,372	6,182	7,223	1,583	1,182	579	363	273	134	182	107
Total assets	3,222,935,912	25,104	5,957,356	4,399,707	16,556,537	11,322,586	18,633,998	20,482,362	25,439,934	42,539,135		254,431,121	2,761,664,256
Cash	113.124.174	_	2,052,140	1,021,881	3.441.872	3,072,641	3,874,635	3,318,520	3,294,748	5.141.121	4,966,035	16,672,780	66.267.800
Notes and accounts receivable	278,985,613	-	824,207	956,404	3,829,742	2,513,033	3,290,409	3,922,696	3,426,457	5,997,159		35,049,942	210,516,462
Less: Allowance for bad debts	11,825,046	-	*7,364	24,598	108,141	62,614	106,428	397,559	273,502	295,784	615,237	2,004,583	7,929,238
Inventories	31,979,941	-	256,102	269,510	467,243	220,160	666,220	643,364		973,924		3,598,704	23,678,994
U.S. govt. obligations, total	887,254	-	*23,257	-	*26,529	*53,499	145,921	136,542	159,546	84,370		440	115,712
Tax-exempt securities	2,218,756	-	*41,321	-	*25,373	*57,371	78,899	250,535	22,491	116,831	548,047	1,077,767	120
Other current assets	185,792,349 7,678,219	-	548,959 406,178	306,719 135,196	1,464,981 650,836	1,191,540 95,798	1,391,307 60,989	1,659,303 123,712	1,713,656 286,597	3,404,144 170,669	4,189,726 53,498	15,188,918 859,917	154,733,095 4,834,830
Loans to shareholders  Mortgage and real estate loans	145,480		*25,788	133,190	*11,706	*7.409	*3,478	*17,974	6,480	8.666		4,016	51,389
Other investments	1,180,121,510		289,493	244,525	1,786,632	953,589	2,729,365	3,442,926	4,062,950	5,959,425		61,949,758	1,092,263,755
Depreciable assets [25]	963,277,981	_	5,174,732	3,717,048	8,650,428	4,719,620	10,039,261	9,526,389	12,989,398	16,197,122	25,171,197	57,601,691	809,491,096
Less: Accumulated depreciation [25]	545,049,018	-	4,234,003	2,971,995	5,415,588	3,022,690	6,226,891	5,807,613	7,321,659	9,216,510	14,135,023	30,828,324	455,868,722
Depletable assets	123,316	-	*2,013	*525	-	-	-	-	3,962	125	-	11,186	105,504
Less: Accumulated depletion	*76,130	-	*2,003	*378	-	-	-	-	371		-		73,377
Land	12,820,957	-	76,407	38,646	206,189	113,772	202,436	169,203	168,850	270,797	282,737	1,169,229	10,122,691
Intangible assets (Amortizable)	944,798,842	-	2,633,961	1,228,286	4,223,364 2,882,508	1,495,689	2,742,780	3,792,765 1,402,992	6,406,243	14,610,259	30,240,409 8,250,320	98,674,652 23,252,514	778,750,434
Less: Accumulated amortization Other assets	163,839,109 221,770,823	_	2,329,171 175,340	732,512 210,449	2,882,508 177,878	403,984 317,753	1,068,892 810,509	1,402,992	1,812,314 1,706,008	4,317,778 3,434,595	8,250,320 3,204,316	23,252,514 18,657,542	117,386,124 191,989,834
Total liabilities	3,222,935,912	_	5,957,356	4,399,707	16,556,537	11,322,586	18,633,998	20,482,362	25,439,934	42,539,135		254,431,121	2,761,664,256
Accounts payable	269,832,986	_	872,693	752,189	2,901,407	1,446,643	1,492,396	2,006,943	1,681,005	2,791,518		37,698,029	214,053,447
Mortgages, notes, and bonds under one year.	142,098,540	-	1,024,917	472,977	1,634,953	621,383	1,654,040	1,117,616	1,158,823	2,109,002		5,446,884	124,940,670
Other current liabilities	251,209,338	-	2,181,237	1,290,875	2,939,509	2,317,878	3,407,586	3,921,672	3,560,901	5,912,372	6,687,192	28,469,728	190,520,386
Loans from shareholders	63,380,325	-	5,521,542	1,920,974	3,024,067	790,434	855,939	360,289	808,103	428,498	157,721	965,680	48,547,080
Mortgages, notes, bonds, one year or more	695,432,962	-	1,612,425	1,083,960	3,818,982	2,409,953	3,462,408	5,004,812	5,842,371	11,412,102		78,979,274	566,635,521
Other liabilities	402,452,161	-	1,151,649	309,928	1,978,990	470,466	887,226	1,648,384	2,148,935	3,411,726		32,508,485	345,211,837
Net worth	1,398,529,600 <b>1,127,994,580</b>	10,023,703	-6,407,107 <b>36,632,620</b>	-1,431,196 <b>10,986,546</b>	258,628 <b>35,505,187</b>	3,265,829 <b>14,417,701</b>	6,874,403 <b>19,776,124</b>	6,422,646 <b>18,778,125</b>		16,473,917 <b>28,048,999</b>	20,714,328 <b>39,998,994</b>	70,363,041 <b>107,236,795</b>	1,271,755,313 <b>786,384,919</b>
Total receipts  Business receipts	943,412,447	9,235,106	36,125,547	10,841,210	34,735,742	13,792,628	18,338,495	17,503,770	18,398,099	25,838,514	36,860,499	93,805,493	627,937,345
Interest	47,229,852	140,341	21,698	26,489	81,595	86,672	142,759	168,416	227,169	381,672		1,958,036	43,491,969
Interest on govt. obligations, total	840,658	9,306	*155	-	2,487	5,714	16,461	21,690		31,854		234,094	411,086
Rents	12,565,443	20,839	*6,018	*6,633	9,936	6,406	13,392	29,976	20,052	53,002		121,821	12,166,416
Royalties	25,477,243	*140,214	*10,342	*19,797	*80,662	*75,539	44,821	168,330		372,030		5,049,097	18,804,740
Net S-T capital gain less net LT loss	200,680	*48,399	-	*624	*38,360	*2,392	14,618	1,226	2,923	2,961	11,906	5,651	71,621
Net L-T capital gain less net ST loss	17,765,678 9,695,302	677,447 133,416	*56,089 23,021	*23,878 *5,093	58,409 159,941	116,037	576,514 71,763	323,523 38,248	616,071 46,813	550,362 28,861	445,102 95,178	2,131,447 348,770	12,190,799 8,732,966
Net gain, noncapital assets Other receipts	64,866,289	-394,272	388,704	62,612	332,873	11,233 310,632	534,108	50,240 511,719	687,011	772,355	1,211,243	2,864,064	57,585,242
Total deductions	1,030,014,960	11,101,627	36,369,509	11,000,328	36,669,348	14,818,054	19,498,396	18,461,003		27,275,989		108,414,436	687,766,961
Cost of goods	229,566,058	2,208,036	15,811,304	3,058,774	17,648,939	5,432,549	6,583,872	6,556,604	6,733,284	8,782,568		30,268,772	114,727,746
Compensation of officers	16,349,310	587,146	3,753,452	903,436	2,078,467	677,712	715,970	554,641	609,675	581,539	731,936	1,398,132	3,757,203
Salaries and wages	167,542,227	2,512,786	4,074,268	2,727,817	5,801,573	3,372,138	4,062,096	3,639,695	3,433,683	5,278,570	7,373,552	20,659,102	104,606,949
Rent paid on business property	27,177,450	281,608	934,847	696,783	913,020	420,042	573,105	476,697	491,947	605,565		3,604,027	17,182,802
Taxes paid	27,356,625	387,505	687,753	348,166	776,903	473,121	591,695	523,251	546,282	726,979	1,172,068	2,492,628	18,630,274
Interest paid	79,275,822 29,997,923	862,284 249,163	293,463 120,482	250,569 91,137	447,645 209,614	173,526 181,030	341,788 451,393	420,640 242,777	657,046 383,986	976,231 856,401	2,207,719 1,121,052	6,362,243 4,534,787	66,282,668 21,556,101
Amortization  Depreciation	60,822,621	381,578	404,162	165,753	702,806	355,122	711,856	680,369	921,945	1,216,991	2,461,035	5,336,007	47,484,997
Advertising	28,155,686	130,575	597,765	68,361	464,007	187,075	588,915	395,323	436,280	551,192		3,284,706	20,941,063
Pension, profit-sharing, stock, annuity	9,049,146	101,601	262,552	154,999	99,138	77,924	83,097	89,393	97,197	130,590		592,356	7,142,979
Employee benefit programs	20,236,885	225,190	338,325	186,764	451,607	307,880	394,879	334,270	333,762	529,183	780,479	2,156,014	14,198,532
Net income (less deficit)	101,098,860	-1,080,604	262,956	-13,781	-1,166,120	-406,052	261,933	301,216		831,594			101,650,872
Income subject to tax	85,349,324	1,039,632	250,223	36,760	331,160	344,868	808,988	929,267	1,146,141	1,551,079		3,625,427	73,489,840
Total income tax before credits [7]	30,961,711	364,700	48,033	7,184	108,650	117,300	281,731	324,091	401,612	540,186		1,289,167	26,846,223
Income tax	30,437,956 524,794	360,600 3,796	50,590 *5	6,876 *308	106,864 *1,786	116,160 *1,140	277,175 4,556	319,471 4,620	396,226 5,386	533,475 6,606		1,230,681 58,170	26,412,546 432,896
Alternative minimum tax Foreign tax credit	3,377,620	4,083	5	[1]	*3,322	*275	11,153	6,103		21,775		94,338	3,202,738
U.S. Possessions tax credit	5,577,020	-,003		['1] -	5,522	-	- 11,100	- 0,103	5,799	21,773	50,054	J-1,556 -	
General business credit	806,407	*3,290	53	8	5,219	*415	5,043	3,080	6,502	16,979	16,625	49,820	699,374
Prior year minimum tax credit	66,310	765	-	-	*41	*68	*418	2,491	790	4,072	2,141	11,852	43,672
Total income tax after credits [2]	26,711,374	356,563	47,980	7,176	100,068	116,542	265,117	312,416	390,521	497,360	584,033	1,133,158	22,900,440

### **RETURNS OF ACTIVE CORPORATIONS**

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All figures are estimates based on samplesmoney amou	ills are in thousands or t	Joliai's and size of tota	al assets is ill writie u	loliaisj									
								otal Assets		1	1 .	T .	
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
<u></u>	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Finance and Insurance													
Number of returns	249,876	41,999	153,685	13,768	16,210	4,081	3,796		2,806	3,521	2,394	3,496	1,543
Total assets	34,749,728,196	-	13,545,084	9,920,459	35,765,515	29,518,680	61,667,874	93,000,332	202,990,185	572,702,897	852,743,526	3,860,132,841	29,017,740,803
Cash	743,537,694	-	4,771,330	3,029,280	9,258,667	5,329,088	7,111,163	7,744,925	10,123,335	18,107,080	19,578,245	65,563,339	592,921,244
Notes and accounts receivable	3,688,910,844 23,077,447	-	1,678,989 7,322	2,113,694 *131,681	7,430,301 592,164	5,748,798 93,277	10,334,574 179,359	16,650,448 353,640	30,296,707 444,686	66,276,069 867,896	60,930,946 845,667	218,417,593 2,743,694	3,269,032,724 16,818,061
Less: Allowance for bad debts	1,813,291	-	1,322	*3,050	592, 164 *181	*38,108	*79,412	*29.214	17,460	136,130	17,102	2,743,694	1,216,456
Inventories U.S. govt. obligations, total	1,046,230,726	]	72,467	21,927	529,021	683,387	3,118,033	5,236,809	12,225,194	30,284,159	35,734,339	167,042,527	791,282,862
Tax-exempt securities	1,358,455,633	_	68,807	*29,811	183,038	378,676	2,149,718	4,548,523	14,598,030	48,640,177	74,630,608	264,775,445	948,452,800
Other current assets	3,337,239,903	_	1,101,126	1,068,323	2,901,494	3,063,003	5,022,116	5,583,676	8,294,903	17,589,928	24,291,674	99,672,123	3,168,651,539
Loans to shareholders	36,905,134	-	1,285,386	648,984	655,092	165,319	361,025	293,064	169,997	272,386	856,363	10,125,785	22,071,733
Mortgage and real estate loans	3,569,231,115	-	439,171	*88,124	1,877,152	2,621,624	5,159,252	6,279,360	14,834,587	42,914,242		242,854,148	3,187,367,097
Other investments	18,027,526,787	-	1,313,054	1,452,808	7,996,998	8,810,366	23,519,909	41,760,040	103,551,722	324,930,708	540,867,635	2,630,834,070	14,342,489,478
Depreciable assets [25]	578,980,809	-	6,588,837	2,486,118	5,934,615	2,604,544	3,768,676	3,721,152	6,111,550	15,114,948	20,749,496	87,878,827	424,022,045
Less: Accumulated depreciation [25]	151,598,167	-	4,810,992	1,483,870	3,067,171	1,530,576	1,527,433	1,482,957	2,005,530	4,071,599	4,973,241	18,659,077	107,985,721
Depletable assets	267,272	-	-	*50,957	*9,407	-	*40,800	*301	79,268	16,307	25,025	50	45,157
Less: Accumulated depletion	52,804	-	-	*15,688	*6,314	-	*12,830	42	7,233	4,335	5,305	35	1,021
Land	83,996,258	-[	209,751	13,272	457,153	253,826	340,481	389,878	895,190	2,347,688	3,830,055	14,994,829	60,264,136
Intangible assets (Amortizable)	262,201,164	-	1,350,006	1,649,857	2,272,341	889,211	1,064,673	1,219,680	2,006,616	4,744,308	3,537,601	29,830,825	213,636,045
Less: Accumulated amortization Other assets	38,100,006 2,227,259,990	-	721,659 206,134	634,014 -470,494	794,650 720,354	250,760 807,343	286,527 1,604,193	273,805 1,653,707	413,134 2,656,209	709,565 6,982,163	698,903 9,421,191	5,581,371 54,851,281	27,735,619 2,148,827,910
Total liabilities	34,749,728,196	]	13,545,084	9,920,459	35,765,515	29,518,680	61,667,874	93,000,332		572,702,897	852,743,526		29,017,740,803
Accounts payable	2,667,440,013	_	977,655	990,886	4,664,396	2,772,335	4,233,281	4,373,548	9,632,315	27,517,206		200,113,474	2,371,482,818
Mortgages, notes, and bonds under one year.	2,037,284,560	_	1,065,509	729,201	3,145,802	3,491,098	5,620,420	4,867,101	5,881,125	12,297,305	17,767,337	92,502,600	1,889,917,061
Other current liabilities	7,487,980,375	-	2,300,571	1,258,772	6,344,966	8,075,495	12,265,731	21,821,690	48,571,369	115,104,808	129,258,339	386,889,383	6,756,089,252
Loans from shareholders	44,501,538	-	2,179,549	548,140	2,391,541	1,347,352	1,254,134	978,203	695,645	1,485,499	1,054,014	9,189,050	23,378,411
Mortgages, notes, bonds, one year or more	3,086,166,105	-	2,248,347	1,567,732	5,225,702	3,965,214	6,032,776	6,086,491	8,197,476	20,277,020	31,431,969	129,703,500	2,871,429,878
Other liabilities	4,000,373,363	-	1,614,275	290,263	2,224,076	2,390,603	3,409,020	2,941,610	5,601,864	12,876,500	19,812,666	125,223,880	3,823,988,606
Net worth	15,425,982,243		3,159,178	4,535,465	11,769,032	7,476,583	28,852,513	51,931,690	124,410,391	383,144,559	612,737,101	2,916,510,955	11,281,454,777
Total receipts	3,747,501,642	152,624,790	50,458,862	22,042,962	37,010,560	18,111,201	25,986,490	26,336,359	34,932,233	63,595,681	77,860,455	337,302,226	2,901,239,823
Business receipts	1,893,916,912	38,763,561	48,350,955	21,362,314	33,380,605	15,855,922	22,025,029	19,545,041	24,343,387	33,929,072	35,024,460	162,186,734	1,439,149,832
Interest	1,232,243,236 43,561,840	71,935,733 454,010	307,829 6,097	109,386 *8,765	685,038 20,938	731,384 52,007	1,002,605 110,248	2,185,404 255,315	4,459,457 795,774	13,399,957 2,497,910	18,371,168 3,687,117	80,878,763 12,591,102	1,038,176,512 23,082,557
Interest on govt. obligations, total	50,645,888	1.991.004	16.477	*16,647	61.137	78.274	213,839	299,714	658,268	2,087,855	2,829,641	8,791,238	33.601.793
Royalties	1,016,574	*12,620	*49,540	10,047	*8,663	*165	8,760	*696	15,734	42,194	7,214	92,654	778,333
Net S-T capital gain less net LT loss	51,415,248	1,136,067	5,351	3,183	47,702	29,276	121,081	258,349	676,931	2,156,250	3,900,127	16,670,565	26,410,364
Net L-T capital gain less net ST loss	64,480,290	21,341,985	81,500	102,389	561,721	179,555	475,476	665,736	719,636	1,529,352	2,668,546	5,407,900	30,746,494
Net gain, noncapital assets	9,944,587	1,030,583	14,161	*8,316	45,761	8,177	50,710	85,312	68,681	135,877	741,151	852,419	6,903,440
Other receipts	378,804,006	13,717,785	1,571,814	420,322	2,137,220	1,149,603	1,882,731	2,989,696	3,130,539	7,517,908	10,443,902	48,823,275	285,019,211
Total deductions	3,084,260,530	129,045,601	44,854,305	20,527,678	33,057,623	16,520,310	23,752,583	22,839,139	29,170,792	47,633,002		227,864,595	2,435,961,471
Cost of goods	1,058,360,866	24,308,337	4,807,397	4,471,168	3,235,233	1,794,360	4,713,373	6,884,825	9,316,438	12,227,311	16,829,885	89,165,817	880,606,722
Compensation of officers	40,785,811	872,934	7,214,430	2,081,488	4,206,911	1,625,623	1,416,523	1,506,033	1,515,894	1,824,239	851,276	2,980,927	14,689,532
Salaries and wages	305,521,766 28,332,800	8,757,146 1,186,848	11,336,661 2,342,455	6,879,659 868,465	9,364,231 1,303,637	5,201,363 502,256	5,993,375 572,824	4,572,424 464,957	5,596,067 454,853	7,922,727 754,070	7,608,232 621,142	31,968,539 2,604,062	200,321,341 16,657,233
Rent paid on business property Taxes paid	48,352,000 48,352,018	1,662,853	2,342,455 1,498,167	459,047	996,750	477,425	718,652	601,218	775,354	1,349,101	1,444,047	5,234,264	33,135,140
Interest paid	751,033,980	65,117,275	509,592	235,680	702,962	872,063	979,508	1,302,222	2,117,234	5,832,477	6,512,518	21,609,272	645,243,176
Amortization	27,196,857	299,141	92,324	110,664	151,594	58,889	119,327	137,774	151,618	321,910	331,416	2,018,763	23,403,437
Depreciation	37,021,278	1,040,623	379,890	182,769	342,816	170,106	291,212	258,128	372,023	859,404	996,528	3,483,756	28,644,023
Advertising	21,236,285	308,533	699,790	265,415	404,418	224,544	277,199	303,122	230,680	363,594	388,047	1,900,658	15,870,284
Pension, profit-sharing, stock, annuity	15,617,609	318,711	669,911	178,357	338,205	144,136	134,093	126,898	168,196	237,318	288,619	1,237,393	11,775,773
Employee benefit programs	26,162,231	493,698	728,410	217,235	556,650	258,546	942,240	298,504	436,725	1,411,964	783,867	3,081,667	16,952,725
Net income (less deficit)	631,745,689	23,127,614	5,598,460	1,506,520	3,932,005	1,543,573	2,132,966	3,243,114		13,547,749	' '	97,040,318	453,926,865
Income subject to tax	222,419,048	4,061,073	563,254	239,628	855,690	669,523	1,045,439	1,456,798	1,790,675	4,128,329	4,535,628	22,509,191	180,563,820
Total income tax before credits [7]	80,202,389	1,568,987	113,562	60,408	270,565	226,254	359,517	492,443	593,708	1,427,927	1,598,863	8,058,207	65,431,947
Income tax	78,741,477 1,296,893	1,451,666	113,406 *43	59,944 *413	265,615 4,570	224,439	354,236 4,831	485,937 5,516	581,293 9,701	1,414,678	1,562,519	7,822,192 192,790	64,405,552
Alternative minimum tax	8,239,631	76,921 24,584	[1]	*29	4,570	1,774 *6,306	1,089	3,137	9,701 505	9,313 61,512	21,803 30,969	192,790 240,990	969,218 7,870,108
Foreign tax credit U.S. Possessions tax credit	0,238,031	24,564	ַני <u>ו</u>	29	403	0,300	1,009	3,137	505	01,012	30,809	240,990	1,010,100
General business credit	2,316,810	14,017	93	127	- 772	*248	989	512	944	6,322	5,808	44,948	2,242,030
Prior year minimum tax credit	2,090,818	17,390	*196	*28	664	*372	1,306	2,326	5,859	16,824	17,104	107,798	1,920,952
Total income tax after credits [2]	67,544,669	1,508,514	113,273	60,225	268,726	219,328	356,133	486,454	586,184	1,343,226	1,544,545	7,662,940	53,395,123

### **RETURNS OF ACTIVE CORPORATIONS**

### Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All figures are estimates based on samples-money amou	nts are in thousands or t	uoliais and size of tota	il assets is ill writie t	ioliaisj			0:						
Ocates and Hear			0.1	0500.000	<b>#4</b> 000 000	<b>#F 000 000</b>		otal Assets	#F0 000 000	#400 000 000	#050 000 000	<b>#</b> 500 000 000	#0 F00 000 000
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Real Estate and Rental and Leasing													
Number of returns	655,389	120,747	388,683	60,919	69,430	8,396	4,755	1,361	584	311	87	92	24
Number of returns Total assets	802,904,523	120,747	46,841,958	43,146,966	142,744,669	58,470,219	71,633,399	47,373,805	39,850,749	48,071,763	31,050,410	122,809,226	150,911,358
Cash	62,800,305	_	8,548,051	4.832.106	11,815,403	4,701,088	6,708,101	4,079,470	3,390,510	3,918,565	2,313,076	6,881,867	5,612,069
Notes and accounts receivable	63,675,451	_	1,747,348	1,898,872	6,336,019	2,870,191	3,421,365	3,036,586	2,914,583	3,874,486	2,941,841	11,294,832	23,339,328
Less: Allowance for bad debts	1,555,876	-	*5,914	17,045	30,184	33,420	68,389	55,589	86,779	133,613	181,199	194,168	749,576
Inventories	5,748,986	-	205,836	191,147	316,027	332,548	471,761	543,143	344,048	386,203	555,142	1,443,505	959,625
U.S. govt. obligations, total	1,099,513	-	*42,906	*2,484	322,685	*38,285	176,395	104,529	105,407	126,306	66,618	14,337	99,561
Tax-exempt securities	1,938,685	-	*17,463	*70,892	655,090	*233,093	120,373	263,816	158,411	141,350		22,449	255,746
Other current assets	60,846,966	-	3,379,311	3,099,635	11,823,611	4,204,349	6,876,225	4,586,282		3,282,423	2,372,090	6,576,421	11,039,049
Loans to shareholders	14,737,302 10,962,526	-	2,409,773 1,077,651	1,287,246 1.118.817	4,947,722 3,046,905	2,055,031 1,034,872	1,753,647 1,528,319	647,456 940.741	460,060 864,670	493,569 80.637	79,634 74,958	495,721 546,757	107,444 648,201
Mortgage and real estate loans Other investments	135,572,116	_	4,035,711	3,420,306	15,915,482	9,908,111	11,591,587	9,478,894	9,336,202	12,371,899	8,028,761	28,669,955	22,815,207
Depreciable assets [25]	475,376,864		45,176,502	34,722,476	102,307,635	40,322,497	44,212,793	24,895,181	19,762,078	20,964,262	13,438,196	54,447,961	75,127,282
Less: Accumulated depreciation [25]	176,641,228	-l	26,507,330	15,775,637	39,560,931	16,052,798	16,435,643	9,010,488	6,779,296	5,788,336	4,073,849	15,108,747	21,548,172
Depletable assets	238,176	-l	*27,555	*10,867	*37,673	*5,736	*27,990	*4,248	110,316	13,790	-	-	
Less: Accumulated depletion	48,475	-	*3,999	35	*260	*4,282	*12,666	*3,443	23,773	17	-	-	-
Land	71,510,945	-l	5,539,613	7,388,018	20,600,327	7,119,023	9,361,678	5,214,078	3,959,096	3,651,401	1,223,417	6,030,928	1,423,365
Intangible assets (Amortizable)	42,278,804	-	774,861	877,262	2,013,132	700,987	1,206,250	862,575	790,891	1,633,863	2,204,182	13,598,225	17,616,575
Less: Accumulated amortization	9,665,732	-	379,170	327,034	775,083	280,358	433,189	250,207	258,843	227,609	323,024	4,734,904	1,676,310
Other assets	44,029,196 <b>802,904,523</b>	-	755,790 <b>46,841,958</b>	346,589 <b>43,146,966</b>	2,973,415 <b>142,744,669</b>	1,315,266 <b>58,470,219</b>	1,126,801 <b>71,633,399</b>	2,036,533 <b>47,373,805</b>	1,195,600 <b>39,850,749</b>	3,282,583 <b>48,071,763</b>	2,330,567 <b>31,050,410</b>	12,824,088 <b>122,809,226</b>	15,841,964 <b>150,911,358</b>
Total liabilities Accounts payable	29,059,348	]	1,207,944	761,092	3,311,845	1,158,773	1,607,696	1,085,624	1,144,252	1,549,877	994,296	7,685,083	8,552,866
Mortgages, notes, and bonds under one year.	53,083,606	_	3,047,200	1,681,959	7,812,989	2,890,977	5,677,927	4,259,201	2,914,982	3,356,341	2,047,689	7,033,543	12,360,798
Other current liabilities	49,437,624	-	3,084,942	1,852,351	5,243,786	2,169,965	3,629,018	2,411,816	2,033,530	3,068,587	2,149,114	8,403,109	15,391,405
Loans from shareholders	58,422,226	-	14,603,315	8,155,405	19,481,002	4,658,031	4,454,403	1,877,069	1,147,136	739,832	466,831	2,254,946	584,255
Mortgages, notes, bonds, one year or more	323,508,097	-	15,051,779	18,208,731	65,534,451	25,882,772	31,992,176	19,354,312	15,903,424	18,605,128	11,931,412	46,314,021	54,729,893
Other liabilities	54,902,570	-	1,811,639	1,311,270	6,529,782	2,531,003	3,409,747	3,242,243	2,985,854	2,755,319	3,541,699	8,615,370	18,168,644
Net worth	234,491,052		8,035,139	11,176,159	34,830,813	19,178,698	20,862,432	15,143,540	13,721,571	17,996,679	9,919,370	42,503,155	41,123,497
Total receipts	337,662,228	14,866,590	77,044,944	23,197,735	37,790,483	14,985,947	19,983,253	12,901,855		13,287,101	11,741,443	32,825,671	67,936,197
Business receipts	286,352,886 6,135,130	11,066,921 211,956	73,411,612 229,619	18,524,191 157,021	33,047,549 397,072	13,031,845 190,476	16,399,052 294,158	10,548,136 276,174	8,619,713 330,196	9,689,232 396,429	9,936,958 261,075	25,046,557 1,213,007	57,031,120 2,177,947
Interest on govt. obligations, total	550,081	3,928	5,176	7,563	132,785	33,271	36,194	26,942		25,922	6,450	218,334	31,864
Rents	2,894,881	160.319	245.052	216,312	229.451	107,717	247,387	176,516		278.249	89,712	334,277	671.483
Royalties	2,818,817	*3,592	*3,859	*6,978	90,239	*24,136	88,225	37,350	28,022	232,348	-	969,786	1,334,281
Net S-T capital gain less net LT loss	252,694	17,654	25,103	5,396	14,933	11,298	22,681	6,503	2,441	56,371	6,337	158,471	-74,494
Net L-T capital gain less net ST loss	10,495,436	1,792,097	833,767	317,164	1,207,238	419,373	691,133	565,560	686,534	1,030,823	641,667	1,738,706	571,376
Net gain, noncapital assets	7,374,638	265,576	388,142	103,007	430,291	304,609	520,732	295,139		434,231	283,357	815,243	3,346,576
Other receipts	19,834,481	1,318,690	1,859,400	3,844,158	2,199,119	836,216	1,644,933	951,158	1,073,348	1,092,313	507,673	2,044,517	2,462,955
Total deductions	313,617,608	12,799,816	71,306,808		35,486,251	13,960,938	18,568,358	11,817,412	<b>10,329,473</b> 2,406,974	11,731,876		29,606,943	<b>64,938,578</b> 11,537,388
Cost of goods  Compensation of officers	61,930,219 15,932,943	2,289,127 713,858	11,278,966 8,732,938	5,150,575 1,374,501	6,537,809 1,685,575	2,440,459 813,836	4,634,292 696,090	4,209,447 316,083	2,406,974 374,791	2,918,697 242,126	2,705,350 179,424	5,821,136 468,998	334,722
Salaries and wages	61,495,700	2,980,011	16,617,042	6,531,602	7,403,042	2,645,067	3,042,063	1,103,973	1,564,575	2,076,930	1,057,653	5,069,675	11,404,069
Rent paid on business property	18,656,503	418,733	3,631,192	1,043,177	2,204,078	520,281	706,249	345,210		603,072		1,902,735	4,804,520
Taxes paid	12,637,998	706,181	2,149,820	959,859	2,157,239	1,023,057	988,377	574,027	437,271	408,124		1,102,663	1,889,715
Interest paid	19,313,124	751,676	1,019,871	671,843	2,238,519	1,010,047	1,397,308	1,036,639	880,168	1,062,712		3,111,188	5,348,049
Amortization	1,970,946	73,554	46,155	26,753	94,468	36,028	68,029	70,304	49,419	135,883	210,527	431,223	728,603
Depreciation	31,765,992	577,848	1,463,676	828,504	2,648,156	1,368,192	1,829,097	1,578,034	1,035,632	1,213,386	1,245,019	5,619,492	12,358,955
Advertising	5,383,541	210,161	1,822,438	534,976	422,157	108,192	259,597	89,302	159,442	199,490	77,151	514,296	986,341
Pension, profit-sharing, stock, annuity	1,778,014 4,327,876	40,592 198.018	727,420 713.741	179,985 532,535	196,940 333.086	82,260 193,867	59,068 256.143	28,640 134,153	32,124 108,423	38,911 158,620	25,365 98.105	75,692 358.585	291,016 1,242,599
Employee benefit programs  Net income (less deficit)	23,631,173	2,068,451	5,732,960	1,055,683	2,171,597	991,739	1,382,005	1,057,500		1,532,893		3,018,022	3,058,047
Income subject to tax	17,258,671	1,940,242	1,034,210	549,662	1,749,620	671,144	1,217,002	779,272		1,540,901	786,900	3,343,165	2,908,478
Total income tax before credits [7]	5,939,914	651,605	239,782	144,965	549,575	226,371	422,012	275,391	260,131	550,021	284,354	1,206,900	1,128,806
Income tax	5,711,617	624,675	238,765	144,169	541,929	224,618	416,296	266,689	255,079	536,956	274,362	1,170,194	1,017,883
Alternative minimum tax	182,777	2,464	*214	*512	5,051	1,002	2,843	7,911	5,008	11,357	9,368	33,679	103,367
Foreign tax credit	84,192	*5,821	*148	*1,066	2,225	1,792	933	510	2,138	4,366	2,653	31,420	31,119
U.S. Possessions tax credit	-	-	-	-	-	-	-		-			-	-
General business credit	29,262 26,823	*768 1.062	538 *2	501 *29	1,561 3.836	2,374 *1,379	561 3,157	*2,164 1,852	2,087 2.589	6,276 6,802	76 2.540	10,878 3,575	1,479
Prior year minimum tax credit  Total income tax after credits [2]	5,799,637	643,954	239,094	143,369	5,836 <b>541,953</b>	220,825	417,362	270,866		532,578	2,540 <b>279,086</b>	3,575 <b>1,161,027</b>	1,096,208
TOTAL HICOHIE TAX ALTER CIEURS [2]	5,133,031	J4J,3J4	200,004	140,000	J# 1,333	220,025	417,302	210,000	200,017	332,370	213,000	1,101,027	1,030,200

### **RETURNS OF ACTIVE CORPORATIONS**

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All figures are estimates based on samplesmoney amou	its are in thousands or c	dollars and size of total	al assets is in whole o	oliarsj			0:	-4-1 04-					
0				0.500.000	******	<b>*</b> = 000 000		otal Assets			*****	A=00.000.000	40 500 000 000
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Professional, Scientific, and Technical													
Services	040.000	405.074	500.040	00.500	00.070	0.744	0.055	704	400		400	404	
Number of returns	813,266 680,603,781	165,671	592,942	23,530	23,278	3,744	2,255	781	466 32,782,368	318	130 47,130,602	124 145,663,800	28 213,355,304
Total assets	99,874,602	1	<b>40,885,131</b> 14,554,433	<b>16,516,855</b> 4,130,842	<b>47,712,990</b> 12,822,964	<b>25,689,529</b> 6,755,154	<b>34,297,749</b> 8,486,440	<b>26,767,396</b> 5,738,985	6,405,227	<b>49,802,058</b> 8,851,018	6,700,266	14,569,401	10,859,873
Notes and accounts receivable	146,349,412	]	4,717,070	3,064,068	12,967,017	7,066,188	9,570,516	6,376,300	7,838,274	9,870,577	8,796,014	24,057,974	52,025,415
Less: Allowance for bad debts	2,683,329	_	10,492	9,788	298,461	103,557	246,424	174,988	315,480	270,054	288,466	588,050	377,571
Inventories	13,413,489	_	981,529	667,219	1,642,036	689,986	763,777	630,682		1,156,419		1,564,259	3,516,700
U.S. govt. obligations, total	1,256,260	_	*31,648	-	312,445	*38,342	*131,781	*83,792	94,368	20,458	580	542,845	-
Tax-exempt securities	644,710	-	*46,435	*56,767	*18,691	*31,115	*36,757	*22,171	59,839	40,753	40,563	291,620	-
Other current assets	61,862,692	-	3,138,107	1,502,563	4,062,016	2,202,617	3,482,751	3,050,913	3,628,770	5,699,758	4,712,184	14,996,813	15,386,201
Loans to shareholders	6,907,910	-	3,565,753	600,510	1,090,667	299,769	268,524	208,901	92,991	211,684	155,361	17,897	395,852
Mortgage and real estate loans	8,417,443	-	206,941	*136,635	278,105	*46,695	*16,605	*108,894	53,925	44,878	77	7,524,689	-
Other investments	133,629,122	-	2,402,539	1,450,071	4,580,708	3,295,963	4,381,482	3,610,228	5,280,511	6,917,286	8,998,718	27,746,301	64,965,315
Depreciable assets [25]	150,629,680	-	37,336,491	7,982,456	16,139,151	8,100,554	9,095,176	6,347,829	7,404,905	8,727,079	8,873,089	20,509,707	20,113,242
Less: Accumulated depreciation [25]	95,038,174	-[	28,996,370	5,294,944	10,469,589	4,910,322	5,360,341	3,659,937	4,309,279	4,520,367	5,271,841	10,780,262	11,464,922
Depletable assets	80,147 32,669	-[	59,925 *23,602	*154 *154	*9,399 *6,128	*10,168	*15 *6		-	-	-	456 456	-
Less: Accumulated depletion Land	32,669	1	23,602	486,704	484,980	*2,322 384,767	354,961	[1] 146,721	130.179	- 212,919	- 254,299	347,437	463,319
Intangible assets (Amortizable)	140,837,010	]	2,958,029	1,725,891	3,834,810	1,857,339	10,549,380	3,654,292	5,245,919	12,086,166	11,862,288	41,766,762	45,296,134
Less: Accumulated amortization	29,469,006	_	1,272,579	454,162	1,402,775	752,311	8,448,815	832,805	1,149,011	2,163,022	1,756,984	6,016,417	5,220,126
Other assets	40,421,024	_	952,105	472,023	1,646,954	679,384	1,215,170	1,455,387	1,589,225	2,916,507	2,985,575	9,112,825	17,395,870
Total liabilities	680,603,781	-	40,885,131	16,516,855	47,712,990	25,689,529	34,297,749			49,802,058	47,130,602	145,663,800	213,355,304
Accounts payable	92,167,181	-	3,824,710	1,922,846	6,006,365	3,749,696	3,867,972	3,123,862	4,027,903	4,552,420	3,775,864	10,164,747	47,150,795
Mortgages, notes, and bonds under one year.	49,190,882	-	4,846,983	2,424,492	4,903,670	2,525,335	2,285,284	1,718,751	1,641,544	2,181,344	2,112,631	13,573,397	10,977,449
Other current liabilities	105,325,545	-	9,088,367	2,441,078	10,044,024	5,393,207	7,798,607	5,060,488	6,110,989	8,488,928	7,048,711	20,565,370	23,285,776
Loans from shareholders	27,613,767	-	13,257,041	3,598,364	3,890,063	708,727	891,646	542,146	545,557	845,251	981,139	1,325,318	1,028,514
Mortgages, notes, bonds, one year or more	116,562,681	-	7,702,374	2,995,134	6,826,521	3,722,604	4,047,754	3,078,173	4,528,487	7,962,897	8,071,591	34,427,504	33,199,640
Other liabilities	48,684,638	-	1,317,381	736,687	2,328,160	1,798,674	1,695,995	1,724,215	2,329,986	2,752,699	3,804,423	14,549,627	15,646,791
Net worth	241,059,087 <b>928,555,751</b>	29,039,578	848,274 <b>270,280,945</b>	2,398,254 <b>57,310,955</b>	13,714,185 <b>112,572,391</b>	7,791,284 <b>49,631,313</b>	13,710,491 <b>52,436,105</b>	11,519,760 <b>37,461,314</b>	13,597,902 <b>36,795,880</b>	23,018,518 <b>49,024,522</b>	21,336,241 <b>37,631,042</b>	51,057,836 <b>92,593,794</b>	82,066,340 <b>103,777,913</b>
Total receipts  Business receipts	887,903,283	29,039,576 27,849,687	264,707,043	56,148,626	109,356,972	48,167,451	50,109,190	36,098,889	35,087,944	49,024,522 46,162,273	35,252,764	92,593,794 82,805,880	96,156,564
Interest	8,616,588	120,803	229,279	69,872	261,733	188,707	384,865	283,679	399,575	681,071	578,602	2,681,940	2,736,464
Interest on govt. obligations, total	403,151	5,872	7,327	3,304	18,754	11,359	56,389	10,765		53,264	25,801	106,454	87,039
Rents	474,534	*938	44,459	34,618	37,980	11,550	7,499	15,963	18,814	31,100		131,464	114,090
Royalties	5,774,897	21,408	*5,451	*2,954	198,783	58,356	33,758	60,115	252,490	267,077	313,438	3,445,177	1,115,889
Net S-T capital gain less net LT loss	48,487	*363	6,282	*10,208	7,727	2,875	1,719	*2,785	5,927	1,572	3,788	6,451	-1,211
Net L-T capital gain less net ST loss	2,275,355	207,813	157,529	81,778	206,222	52,015	253,574	116,402	152,741	30,729	359,856	231,046	425,649
Net gain, noncapital assets	1,087,992	120,180	152,466	75,118	118,794	15,352	58,400	111,658	20,931	73,437	183,840	58,518	99,297
Other receipts	20,335,463	702,524	4,958,289	878,416	2,354,384	1,116,818	1,514,696	742,145	805,298	1,613,023	816,683	2,730,200	2,102,988
Total deductions	893,378,642	<b>28,949,932</b> 5,366,759	249,708,761	56,178,569	109,907,115	48,880,410	52,312,900	<b>37,732,331</b> 14,840,203	<b>37,697,742</b> 13,476,593	48,826,249		88,002,342	97,916,573
Cost of goods  Compensation of officers	268,885,431 75,409,275	5,366,759 2,638,592	52,006,937 43,625,797	21,725,148 6,730,711	38,615,326 9,227,998	17,348,271 3,363,707	17,510,426 2,609,314	14,840,203 1,715,341	13,476,593	20,582,530 891,371	14,665,706 681,096	25,939,746 1,748,808	26,807,787 1,107,690
Salaries and wages	211,394,690	5,866,522	53,377,679	10,726,397	28,078,289	12,692,216	14,091,608	8,777,596	8,272,417	10,387,537	8,874,391	24,755,747	25,494,292
Rent paid on business property	31,408,861	1,063,714	11,820,855	1,918,678	3,875,904	1,683,441	1,502,579	1,104,291	1,002,119	1,269,655	963,210	2,453,485	2,750,932
Taxes paid	28,637,596	865,356	8,282,643	1,558,281	3,696,341	1,550,549	1,609,865	1,114,229	1,275,873	1,272,756	940,732	2,710,330	3,760,641
Interest paid	14,022,194	310,367	1,355,107	400,946	909,035	408,699	488,534	424,460	527,372	879,960	769,462	2,892,603	4,655,649
Amortization	6,370,970	160,497	241,018	119,815	391,853	169,908	288,081	259,376	383,773	660,012	591,715	1,386,389	1,718,534
Depreciation	11,716,024	365,308	2,150,084	536,468	1,301,204	791,891	755,051	549,929	617,367	814,926	669,097	1,659,399	1,505,300
Advertising	10,241,079	409,662	3,826,701	522,488	917,844	315,282	1,030,109	765,852	360,623	450,720	192,569	969,566	479,664
Pension, profit-sharing, stock, annuity	10,824,228	250,344	3,939,332	589,699	1,335,695	609,403	532,754	474,304		332,013	281,860	1,145,542	998,829
Employee benefit programs	18,921,065	398,146	4,291,977	770,602	2,068,607	1,172,897	1,189,311	850,819		1,289,372	883,064	2,592,119	2,568,410
Net income (less deficit)	35,921,904 20,113,808	91,334 594,629	20,564,857 1,317,202	1,129,183 325,366	2,648,323 1,169,534	741,138 898,302	95,521 1,335,761	-272,612 816,803		182,416 1,380,236		4,789,147 4,779,574	6,475,521 5,035,140
Income subject to tax  Total income tax before credits [7]	2 <b>0,113,808</b> 6,817,173	<b>594,629</b> 190,715	1,317,202 260,889	325,366 91,453	1,1 <b>69,534</b> 388,218	307,684	461,628	280,383	346,389	1,380,236 486,621	1,482,591 523,026	4,779,574 1,693,522	5,035,140 1,786,645
Income tax	6,729,333	186,035	260,009	91,453	384,753	305,699	457,218	277,046	338,284	479,150	523,026 515,101	1,672,506	1,762,299
Alternative minimum tax	85,253	*2,231	*1,258	*340	3.458	1,985	4,316	3,335	7,979	7,467	7,925	21,011	23,947
Foreign tax credit	598,030	*5,523	*29	4	*2,681	*4,133	7,807	8,729		38,745		177,929	299,876
U.S. Possessions tax credit	-	-[	-	-	-	-	-	-	-	-	-	-	-
General business credit	287,966	1,319	3,953	1,489	7,672	11,858	12,955	10,820	8,222	15,465	22,291	100,928	90,994
Prior year minimum tax credit	69,661	*13	-	1	*1,135	*1,743	1,038	*453	1,634	6,181	19,834	18,870	18,761
Total income tax after credits [2]	5,861,517	183,860	256,907	89,959	376,731	289,950	439,829	260,381	307,654	426,231	457,206	1,395,795	1,377,014

### **RETURNS OF ACTIVE CORPORATIONS**

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All figures are estimates based on samplesmoney amou	nts are in thousands or d	dollars and size or lota	ar assets is in whole o	lollarsj			Cina of T	atal Assats					
Ocatan and Harr			0.1	<b>#</b> 500.000	04 000 000	<b>#F 000 000</b>		otal Assets	#F0 000 000	#400 000 000	#050 000 000	<b>#</b> 500 000 000	#0 F00 000 000
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Management of Companies													
(Holding Companies) Number of returns	50,261	9,199	25,214	3,545	4,447	983	1,225	1,000	1,258	1,642	852	699	198
Total assets	15,510,259,230	3,133	3,137,413	2,580,262	10,199,752	6,798,785	20,009,274	36,606,146	92,109,489	264,073,351	298,830,800	703,122,907	14,072,791,050
Cash	980,941,924	_	664,334	294.907	1,018,783	808,625	1,400,133	2,460,673	5,302,069	11,627,283	12,459,268	31,315,104	913.590.746
Notes and accounts receivable	5,802,302,350	-	150,123	53,223	676,944	115,679	3,218,173	13,452,030	47,725,053	152,341,172	175,796,647	388,342,522	5,020,430,784
Less: Allowance for bad debts	67,852,089	-	-	-	1,464	-	60,560	157,475	587,386	1,770,583	2,070,145	4,639,224	58,565,252
Inventories	318,732	-	-	-	*13,973	-	*2,872	*5,107	16,533	46,049		41,213	188,764
U.S. govt. obligations, total	627,305,673	-	*937	-	*92,344	*42,124	897,154	3,450,752	11,469,910	28,488,922	27,175,807	57,603,219	498,084,504
Tax-exempt securities	131,596,270	-	*24,918	*86,844	*142,678	*79,836	566,752	1,131,456	3,425,645	10,010,468	10,398,305	17,830,757	87,898,611
Other current assets	914,453,205	-	387,756	239,705	1,135,900	783,009	1,144,242	1,797,008	2,907,512	6,047,313	8,173,372	14,932,327	876,905,061
Loans to shareholders	328,244,174 1,582,882,739	-	94,362 *52,736	*71,313 *92,511	363,965 *131,357	*99,992 *22,714	290,629 102.993	737,826 410,069	231,521 2,776,170	263,757 11,574,697	432,156 16,024,662	26,592 47,511,479	325,632,061 1,504,183,350
Mortgage and real estate loans Other investments	4,070,360,570	-	1,584,362	1,552,565	5,947,027	4,445,250	11,089,960	11,789,279	15,516,051	34,528,390	40,461,502	118,920,956	3,824,525,229
Depreciable assets [25]	184,651,327	]	53,177	65,837	493,913	150,338	557,370	1,082,504	3,029,635	8,465,618	8,333,081	18,141,426	144,278,428
Less: Accumulated depreciation [25]	90,679,149	]	25,537	34,702	250,950	66,035	148,820	467,727	1,377,380	3,575,712	3,721,479	7,871,851	73,138,956
Depletable assets	525,210	-	*733	,	*206	*1,194	*1,837	*434	2,274	8,614	813	509,103	-
Less: Accumulated depletion	41,865	-	-	-	*128	-	*850	-	982	1,317	591	37,996	-
Land	17,710,109	-	*79,159	*5,990	310,642	29,691	156,197	182,992		1,202,306	1,084,765	2,391,572	11,951,520
Intangible assets (Amortizable)	360,772,593	-	3,934	*2,385	45,358	3,459	148,829	189,551	477,123	1,661,829	1,705,217	6,515,475	350,019,435
Less: Accumulated amortization	20,689,334	-	2,550	*531	19,749	*358	43,608	49,888	68,586	225,976	437,086	486,349	19,354,653
Other assets	687,456,791	-	68,969 <b>3,137,413</b>	150,216	98,955 <b>10,199,752</b>	283,267 <b>6,798,785</b>	685,970	591,554	949,051	3,380,520	3,010,286	12,076,583	666,161,420
Total liabilities Accounts payable	<b>15,510,259,230</b> 1,937,599,068	-	233,722	<b>2,580,262</b> 11,670	232,277	47,644	<b>20,009,274</b> 1,618,129	<b>36,606,146</b> 4,284,000	<b>92,109,489</b> 13,946,648	<b>264,073,351</b> 38,733,479	<b>298,830,800</b> 41,816,420	<b>703,122,907</b> 67,254,181	<b>14,072,791,050</b> 1,769,420,896
Mortgages, notes, and bonds under one year.	1,113,769,913	]	307,300	*38,634	366,668	105,527	1,291,880	675,459	1,439,323	4,942,184		21,166,189	1,075,736,608
Other current liabilities	8,002,945,444	_	130,579	335,123	250,357	392,270	3,066,009	13,817,026	50,084,506	160,581,482	186,421,843	451,632,932	7,136,233,318
Loans from shareholders	128,766,204	-	759,797	822,069	969,885	293,048	1,013,632	570,995	419,095	992,518	263,279	2,349,027	120,312,860
Mortgages, notes, bonds, one year or more	1,334,974,071	-	1,550,345	*316,733	5,350,074	448,309	1,812,080	1,861,006	4,472,304	10,737,428	11,964,532	33,354,111	1,263,107,149
Other liabilities	522,552,867	-	5,037	*82,636	556,807	297,054	634,519	573,756	1,522,088	3,897,818	4,380,747	17,637,269	492,965,136
Net worth	2,469,651,663	-	150,633	973,398	2,473,684	5,214,933	10,573,025	14,823,905	20,225,525	44,188,442		109,729,199	2,215,015,083
Total receipts	1,093,609,157	13,471,214	755,672	526,804	1,654,067	1,211,529	1,883,379	2,757,330		18,736,405		51,733,878	971,378,263
Business receipts	187,755,441	1,853,855	*101,257	*3,250	23,228	42,850	286,302	427,994	1,756,933	3,731,507	3,838,897	8,546,912	167,142,457
Interest	703,502,457 8,154,376	6,688,094 89,402	61,762 6,907	74,681 11,156	154,916 20,280	43,424 6,980	255,982 36,215	726,965 62,986	2,492,050 169,908	9,145,277 434,747	11,774,327 503,988	31,477,573 928,155	640,607,405 5,883,654
Interest on govt. obligations, total	21,871,112	9,556	*2.022	*198	8,047	*1.521	7,820	61.752	40.258	51.365	64,998	223,181	21.400.394
Royalties	357,149	30,791	*937	*18	*5,302	*10,775	*1,977	12,993	6,795	12,376	38,680	7,391	229,113
Net S-T capital gain less net LT loss	778,112	42,649	*24,223	*2,323	63,669	*2,107	9,337	2,654	62,052	16,538	33,081	101,343	418,135
Net L-T capital gain less net ST loss	17,006,938	811,965	102,018	49,647	373,592	303,402	364,559	288,774	537,043	605,827	742,712	460,322	12,367,077
Net gain, noncapital assets	7,101,718	455,818	*12,577	*1,022	*87,113	*47,547	891	9,975	23,739	167,090	123,477	294,505	5,877,963
Other receipts	138,878,694	3,468,832	395,324	342,407	819,466	699,299	823,279	1,112,968	1,368,379	4,337,458	4,348,387	9,290,609	111,872,287
Total deductions	931,984,836	11,461,512	545,845	177,309	828,874	483,265	1,211,432	2,108,266		14,628,862		39,593,331	838,894,884
Cost of goods	3,287,996	162,680 204,993	26,855	- *10,086	*4,310 69,204	- 33,497	*169,409	*10,357	103,192 500,344	96,165	56,759	47,462 1,651,060	2,637,662
Compensation of officers	11,183,097 121,520,340	204,993 1,134,942	26,855 108,973	*3,922	34,344	33,497 45,526	66,951 62,355	170,097 207,199	748,074	1,102,828 2,245,541	884,734 2,816,881	7,013,086	6,462,450 107,099,497
Rent paid on business property	12,750,791	105,684	*6,854	*1,483	6,968	12,018	5,945	12,870		141,131	180,779	596,815	11,637,317
Taxes paid	16,327,717	220,170	49,863	7,487	36,672	25,494	47,956	81,338		493,216	552,727	1,374,674	13,250,053
Interest paid	482,687,880	5,676,978	87,225	56,105	128,480	57,726	203,266	605,639		6,083,205	7,273,431	18,047,345	442,489,222
Amortization	9,464,510	68,741	*814	*2,037	16,647	14,945	20,642	16,585	23,224	88,253	68,714	194,767	8,949,141
Depreciation	27,058,804	92,730	10,666	2,802	15,635	8,374	16,858	38,849	149,640	412,102	432,274	1,040,944	24,837,930
Advertising	10,546,596	38,822	9	*72	*246	*145	3,487	18,577	86,837	210,516	187,271	571,195	9,429,418
Pension, profit-sharing, stock, annuity	8,478,298	60,684	*2,256	*18	*5,503	*5,617	6,643	20,171	57,144	144,238	186,932	466,209	7,522,883
Employee benefit programs	17,916,549	100,049	30,187	*1,378	4,500	4,815	12,474	45,260		409,547	411,861	860,795	15,889,804
Net income (less deficit) Income subject to tax	157,479,205 146,174,324	1,950,688 1,772,424	207,506 173,774	338,619 58,340	805,203 423,876	732,914 242,529	636,886 568,645	633,911 549,838		3,787,485 2,482,506	5,942,360 3,779,303	11,375,286 9,669,771	130,127,872 125,502,692
Total income tax before credits [7]	51,106,083	621,185	55,514	16,354	140,619	2 <b>42,529</b> 83,681	198,401	192,251	329,769	2, <b>462,506</b> 859,984	1,303,676	3,368,919	43,935,730
Income tax	51,033,744	607,035	54,625	15,731	138,912	83,083	194,278	188,219	327,323	850,678	1,297,087	3,358,007	43,935,730
Alternative minimum tax	45,207	5,154	*155	*218	*923	*476	3,678	3,421	2,431	9,051	6,296	9,834	3,570
Foreign tax credit	5,659,293	762	*3,800	*103	314	*7,867	1,135		901	81,774	89,640	83,276	5,369,303
U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
General business credit	3,326,947	3,864	*31	12	*657	*846	3,411	*219	4,273	7,490	19,908	72,265	3,213,971
Prior year minimum tax credit	193,115	*194	*110	40.000	*248	*1,743	*1,896	*169	480	4,838	2,323	49,693	131,421
Total income tax after credits [2]	41,768,161	616,365	51,573	16,239	139,400	73,225	191,959	171,378	323,911	765,521	1,191,254	3,160,166	35,067,170

### **RETURNS OF ACTIVE CORPORATIONS**

### Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All figures are estimates based on samples-money amou	its are in thousands of C	uoliais ariu Size of tota	ai assets is in whole o	uliaisj			Size of To	otal Assets					
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Administrative and Support and Waste													
Management and Remediation Services	267,624	56,037	190,821	9,918	8,479	1,092	645	247	153	109	51	64	9
Number of returns  Total assets	267,624 251,062,284	56,037	16,354,899	9,918 6,641,815	17,498,310	7,474,918	10,033,434	8,687,732	10,666,158	17,291,035	18,085,520	76,961,879	61,366,584
Cash	24,025,199	-	4,209,085	1,625,146	4,029,122	1,160,851	1,726,215	1,213,464	1,166,800	2,072,156	1,324,533	3,978,156	1,519,671
Notes and accounts receivable	48,624,375	-	2,423,867	1,137,905	4,543,124	2,506,254	2,994,199	1,867,024	2,332,500	3,807,908	3,153,747	13,239,525	10,618,323
Less: Allowance for bad debts	1,034,295	-	*6,205	19,095	44,355	31,542	84,220	67,816	57,874	80,185	120,656	353,139	169,209
Inventories	3,258,312	-	432,791	262,671	430,794	157,225	136,285	209,261	235,750	193,037	150,026	335,030	715,442
U.S. govt. obligations, total	406,491 643,863	-	*387 *8,196	-	- 1,242*	-	*103,213 *44,509	- *11,680	74,563 40,406	10,000 50,251	48,805 49,654	165,601 415,802	3,922 22,123
Tax-exempt securities Other current assets	21,078,506		835,316	516,096	1,366,622	745.660	805,910	700.935	886,866	1,768,971	1,496,468	10,155,925	1,799,736
Loans to shareholders	3,208,815	_	1,537,374	352,246	535,009	182,277	156,381	87,020	82,772	30,420	115,079	130,236	1,700,700
Mortgage and real estate loans	217,017	-	123,221	*14,541	*14,331	*9,937	*11,320	*234	648	42,285	499	-	-
Other investments	30,311,863	-	888,308	402,224	1,540,083	560,291	1,406,238	1,343,656	1,732,939	2,251,713	2,649,839	14,271,641	3,264,930
Depreciable assets [25]	110,175,243	-	20,316,719	5,890,743	10,605,986	3,091,340	3,761,205	3,092,797	3,123,549	4,472,571	4,380,581	15,201,351	36,238,399
Less: Accumulated depreciation [25]	64,754,905 973,931	-	15,814,865 *945	4,030,822	6,941,390	1,716,615	2,173,456 *20,740	1,747,888 *20,169	1,656,101	2,409,321	2,323,657	7,252,935 932,076	18,687,855
Depletable assetsLess: Accumulated depletion	973,931 *197,980	]	"945 1	]	]	-	*20,740 *15,744	*20,169 *9,189	_	]	]	932,076 173,047	-
Land	4,056,644	]	151,478	193,963	476,631	260,001	125,082	240,552	224.811	321,653	262,445	353,706	1,446,322
Intangible assets (Amortizable)	73,241,777	-	1,748,254	285,046	776,010	538,279	932,184	1,386,981	2,278,767	4,762,676	7,500,934	26,928,014	26,104,631
Less: Accumulated amortization	13,343,923	-	743,048	106,147	194,033	144,557	267,583	324,404	329,420	833,094	1,246,417	5,491,033	3,664,188
Other assets	10,171,352	-	243,076	117,296	359,135	155,516	350,957	663,256	529,180	829,995	643,638	4,124,968	2,154,335
Total liabilities	251,062,284	-	16,354,899	6,641,815	17,498,310	7,474,918	10,033,434	8,687,732	10,666,158	17,291,035	18,085,520	76,961,879	61,366,584
Accounts payable	20,136,915	-	1,439,219	837,885	2,557,136	858,557	1,458,871	998,829	1,104,961	1,556,813	1,006,818	5,083,364	3,234,461
Mortgages, notes, and bonds under one year.  Other current liabilities	19,908,832 34,501,467	-	2,486,547 2,428,503	475,265 749,206	2,251,780 2,627,696	1,603,464 1,043,175	785,182 2,277,820	815,665 1,526,187	886,154 1,845,465	764,455 3,385,585	779,045 3,064,730	1,490,139 10,721,709	7,571,137 <b>•</b> 4,831,391
Loans from shareholders	7,637,455	]	3,552,796	931,373	700,935	176,506	267,344	98,113	373,092	250,979	3,004,730	1,245,538	37,668
Mortgages, notes, bonds, one year or more	70,373,562	-	3,949,832	2,087,242	3,203,058	1,726,791	1,921,657	1,877,935	2,751,163	4,285,368	5,315,848	21,496,352	21,758,317
Other liabilities	23,731,006	-	457,975	121,896	894,755	285,668	441,433	643,701	848,838	1,009,147	1,323,926	6,112,655	11,591,012
Net worth	74,773,046	-	2,040,027	1,438,947	5,262,950	1,780,759	2,881,127	2,727,302	2,856,485	6,038,690	6,592,042	30,812,120	12,342,598
Total receipts	461,263,757	9,746,719	107,386,593	21,245,842	70,205,034	20,056,986	27,309,686	15,994,909	18,917,077	24,670,068	28,569,887	87,455,822	29,705,133
Business receipts	448,653,998 1,968,879	9,320,321 23,116	106,659,032 58,558	20,954,875	69,670,082 43,755	19,714,922 36,996	26,800,612 52,301	15,365,545 40,690	18,301,514 71,056	24,006,244 100,598	27,124,794 220,274	82,261,479 843,102	28,474,576 461,948
Interest Interest on govt. obligations, total	203,567	*3,797	*1,158	16,482 4	*4,189	*2,230	3,471	9,222	9,739	20,911	27,721	100,823	20,302
Rents	253,846		11.139	13,063	9.941	*4,361	3.945	9.818	12,110	9.991	14.084	47.768	116,466
Royalties	713,715	9,717	*3,174	-	*1,993	*323	*3,106	*1,698	9,467	5,182	58,030	620,373	653
Net S-T capital gain less net LT loss	27,608	5	*5,463	-	*75	*2,853	*42	*2,845	6,680	-	1,861	6,046	1,738
Net L-T capital gain less net ST loss	1,334,161	*27,086	17,522	*40,926	*2,841	*17,986	31,399	45,116	71,132	22,573	32,592	877,635	147,353
Net gain, noncapital assets	524,837	73,208 287.607	79,673 530.583	89,564	54,040	20,973	50,054	26,505	29,614	24,540	8,247	36,900	31,518
Other receipts  Total deductions	7,022,135 <b>447,584,884</b>		102,483,870	129,223 <b>20,014,026</b>	409,695 <b>67,877,355</b>	250,066 <b>19,563,865</b>	359,570 <b>26,474,638</b>	488,555 <b>15,584,913</b>	384,634 <b>18,627,266</b>	459,780 <b>23,921,875</b>	1,056,358 <b>28,066,778</b>	2,283,856 <b>82,378,481</b>	382,206 <b>32,496,645</b>
Cost of goods	198,312,685	3,034,080	42,256,911	8,373,544	35,692,216	10,167,117	15,207,939	6,206,025	8,688,901	11,273,742	13,902,802	33,044,279	10,465,129
Compensation of officers	13,247,296	434,854	7,021,009	1,334,568	1,692,711	480,378	488,226	346,989	203,920	241,325	187,339	737,143	78,834
Salaries and wages	97,575,545	1,995,501	22,747,358	3,955,122	14,732,544	4,368,826	4,499,212	4,221,975	4,513,462	5,750,391	5,689,505	19,447,459	5,654,191
Rent paid on business property	9,360,517	425,779	2,677,513	707,424	1,286,989	402,377	391,076	280,295	299,040	442,663	405,328	1,488,885	553,148
Taxes paid	19,950,111	308,202	3,958,693	727,883	3,196,494	916,912	1,315,908	641,472	794,807	942,445	1,266,920	4,540,972	1,339,403
Interest paid Amortization	6,836,934 3,453,650	164,678 55,241	519,558 109,342	212,689 21,690	431,330 54,001	167,042 28,986	202,187 40,063	195,115 67,320	286,343 110,426	426,446 253,059	650,977 511,385	1,760,687 1,106,086	1,819,883 1,096,048
Depreciation	7,955,479	217,831	1,445,824	480,163	907,847	278,004	315,635	235,482	250,872	364,508	364,755	1,161,562	1,932,997
Advertising	4,074,087	170,422	1,107,843	237,825	276,476	98,871	215,867	108,559	152,210	187,577	223,643	1,135,916	158,880
Pension, profit-sharing, stock, annuity	1,679,422	19,967	399,346	103,603	189,778	56,042	67,124	58,824	74,988	78,418	125,955	435,893	69,483
Employee benefit programs	10,147,337	97,310	1,658,740	176,734	1,425,275	472,410	649,037	331,749	631,602	489,784	998,383	2,572,266	644,048
Net income (less deficit)	13,751,601	-352,248	4,901,564	1,231,812	2,323,490	492,419	834,111	404,780	308,635	728,319	500,511	5,168,947	-2,790,740
Income subject to tax	<b>9,118,283</b> 3,058,962	138,705	492,938	124,793	<b>348,505</b> 107,808	156,032	235,653	222,206 76 124	<b>303,667</b> 106,386	398,751	463,217	4,822,473	1,411,344
Total income tax before credits [7] Income tax	3,058,962	34,658 33,303	69,915 82,612	28,822 28,822	107,808 107,075	52,299 52,066	81,607 79,983	76,124 75,527	106,386	149,863 147,621	162,476 161,269	1,690,590 1,687,546	498,413 493,870
Alternative minimum tax	16,031	72	-	20,022	*712	*153	1,625	*596	1,848	2,242	1,207	3,033	4,543
Foreign tax credit	226,613		*606	-		-	*606	*2,931	10,975	2,359	11,037	194,158	3,942
U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
General business credit	176,677	-	941	181	1,503	1,663	1,591	1,638	1,469	4,908	9,951	67,302	85,530
Prior year minimum tax credit	106,914	-	-	-	2	*44	70 111	*318	305	192	1,014	83,754	21,285
Total income tax after credits [2]	2,548,758	34,658	68,368	28,641	106,303	50,592	79,411	71,237	93,638	142,404	140,474	1,345,376	387,655

### **RETURNS OF ACTIVE CORPORATIONS**

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

All figures are estimates based on samplesmoney amou	nts are in thousands or c	ioliars and size of tota	ai assets is in whole o	lollarsj			0: 17						
0 / 10				4500.000	******	<b>AT 000 000</b>		otal Assets	<b>*=</b> 0.000.000		4050 000 000	<b>*</b> =00.000.000	40 500 000 000
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Educational Services													
Number of returns	47,349	11,541	33,252	1,175	1,064	108	109	28	28	27			**
Total assets	30,890,927	11,541	2,646,093	809,950	2,160,773	801,721	1,750,428	997,718		4,332,977	2,895,665	12,475,486	**
Cash	4,664,175	_	779,396	205,877	675,535	237,857	356,094	164,994	267,915	511,115	160,133	1,305,259	**
Notes and accounts receivable	5,009,178	-	295,100	78,471	419,346	285,449	298,727	188,118		775,010	596,398	1,695,328	**
Less: Allowance for bad debts	422,222	-	*7,269	*1,113	32,986	13,279	23,735	23,246	42,236	93,275	14,784	170,300	**
Inventories	364,408	-	79,606	*5,656	*7,227	*51,738	23,322	22,588	37,874	46,691	28,038	61,668	**
U.S. govt. obligations, total	44	-	-	-	-	-	-	44	-			-	-
Tax-exempt securities	119,965	-	-	+07.044	-	-	-	74.005	-	60	119,905	700.007	-
Other current assets	1,669,518	-	104,763	*27,614	100,602	28,202 *9,108	185,959 *20,047	74,605 *2,666	114,074 4,069	222,856 859	44,145	766,697	^^
Loans to shareholders	332,605 *46,670	-	244,897 *30,593	*13,501	*37,459	9,106	20,047 *516	12.571	2.081	831	-	-	-
Mortgage and real estate loans Other investments	2,922,117	]	15,771	*61,726	61,203	*9,227	222,125	*119,968		251,709	411,929	1,698,010	**
Depreciable assets [25]	10,749,162	_]	2,038,154	405,540	1,382,593	234,946	675,181	314,178	954,458	1,431,951	733,061	2,579,101	**
Less: Accumulated depreciation [25]	5,260,477	-	1,323,406	212,973	663,298	127,097	287,796		405,908	690,276	204,435	1,195,426	**
Depletable assets	*4,395	-	-	*4,395	-	-	-	-	-	-	-	-	-
Less: Accumulated depletion	*4,153	-	-	*4,153	-	-							-
Land	440,852	-	*46,577	*71,072	*29,582	*9,281	*36,634	*10,191	36,356	54,168	27,747	119,243	**
Intangible assets (Amortizable)	9,562,617	-	381,568	*170,632	81,015	*76,545	249,272	209,105		1,532,402	921,363	5,317,410	**
Less: Accumulated amortization Other assets	890,853 1,582,926	_	126,144 86,486	*43,560 *27,264	11,114 73,611	*33,876 *33,544	90,245 84,326	26,914 78,710	60,031 40,481	114,238 403,113	151,063 223,227	233,667 532,163	**
Total liabilities	30,890,927	_	2,646,093	809,950	2,160,773	801,721	1,750,428			4,332,977	2,895,665		**
Accounts payable	2,981,302	_	222,893	*29,154	302,094	57,950	90,457	70,709		207,376		1,527,878	**
Mortgages, notes, and bonds under one year.	1,464,489	-	289,268	*1,561	67,376	*93,387	101,116			159,107	365,990	296,989	**
Other current liabilities	6,096,334	-	519,332	299,550	816,304	326,616	435,924	240,787	462,516	1,064,867	246,429	1,684,009	**
Loans from shareholders	1,528,415	-	1,170,353	*86,264	*196,556	-	*26,849	-	10,014	-	26,095	12,283	-
Mortgages, notes, bonds, one year or more	6,648,641	-	811,341	*237,707	382,377	*110,191	389,305	89,062		805,525	701,889	2,579,480	**
Other liabilities	2,879,423	-	*10,176	*26,800	68,874	*30,780	182,468	25,793		328,431	338,003	1,740,757	**
Net worth  Total receipts	9,292,323 <b>38,335,549</b>	1,028,131	-377,271 <b>10,099,264</b>	128,913 <b>1,663,747</b>	327,191 <b>3,887,701</b>	182,798 <b>1,311,830</b>	524,309 <b>2,379,595</b>	532,273 <b>1,213,050</b>	721,728 <b>2,108,908</b>	1,767,672 <b>4,556,695</b>	850,620 <b>1,462,358</b>	4,634,091 <b>8,624,271</b>	**
Business receipts	37,263,167	1,018,540	9,994,115	1,642,202	3,774,258	1,261,146	2,295,176	1,152,053	2,042,413	4,483,568	1,405,082	8,194,613	**
Interest	166,289	*416	7,208	2,985	12,987	2,850	10,351	7,227	6,167	25,501	7,678	82,919	**
Interest on govt. obligations, total	46,418	-	-	-	-	*82	-		2,285	821	3,371	39,859	**
Rents	23,728	-	-	-	*439	*378	*4	615	2,267	11,276	612	8,137	**
Royalties	186,257	-	-	-	-	*29,813	-	16,760	782	3,383	33,325	102,193	**
Net S-T capital gain less net LT loss	*286	- *97	+0.040	-	- *12,714	-	*50 *298	*116	-	236	-	40.700	-
Net L-T capital gain less net ST loss	40,125 12,169	97	*3,818 *1,904	*442	*5,627	*16	*2,168	*26	565 150	2,980 1,828	804	18,733	-
Net gain, noncapital assets Other receipts	581,727	*9.078	91.033	17,377	81,676	17,545	69,146	32,806		27,003	9.782	172.002	**
Total deductions	35,898,876	917,433	9,601,942	1,600,712	3,654,900	1,249,337	2,361,872			4,354,801	1,420,873	7,577,109	**
Cost of goods	5,336,054	85,056	964,344	479,335	356,178	270,580	761,511	180,541	147,945	1,175,870	145,224	769,470	**
Compensation of officers	1,972,809	63,637	1,097,235	*111,123	267,499	58,185	51,794	21,102		72,005	13,765	181,448	**
Salaries and wages	11,190,676	199,099	2,653,946	463,743	1,255,273	424,359	613,356	414,716		1,181,314	512,964	2,697,662	**
Rent paid on business property	2,547,785	102,946	820,364	89,922	299,550	70,972	121,940	90,317		201,564	73,652	518,616	**
Taxes paid	1,419,725 776,845	70,183 *1,080	465,990 105,632	58,946 28,934	168,808 31,012	49,015 9,383	75,223 27,400	45,119 11,057	85,598 34,475	123,092 112,387	56,439 63,424	221,311 352,061	**
Interest paidAmortization	776,845 336,510	*3,440	30,353	28,934 *1,272	12,168	9,383 *5,727	27,400 9,485	11,057	34,475 31,988	63,903	53,424	352,061 106,188	**
Depreciation	730,137	12,563	128,360	34,965	60,424	15,163	54,310	23,936	72,649	90,906	40,359	196,503	**
Advertising	1,965,463	34,039	220,532	36,530	121,981	72,947	106,212	79,970	124,347	217,336	79,360	872,209	**
Pension, profit-sharing, stock, annuity	182,680	*654	78,395	*7,645	16,512	*6,462	10,065	*6,033	13,999	20,067	5,160	17,687	**
Employee benefit programs	770,644	*7,711	184,524	*31,120	63,908	14,851	45,855	31,138		54,761	61,720	239,890	**
Net income (less deficit)	2,400,974	110,697	497,322	63,034	232,801	62,718	17,723			201,077	41,572		**
Income subject to tax	1,638,012	*8,248	60,815	*23,323	46,072	*53,754 *40,300	*38,840	*51,765		158,740	94,496	1,048,790	**
Total income tax before credits [7]	558,360 557,816	*1,921 *1,918	12,782 12,781	*6,088 *6,088	14,533 14,533	*18,389 *18,389	*13,235 *13,206	*17,643 *17,643	18,116 18,115	55,535 55,025	33,074 33,074	367,044 367,044	**
Income tax Alternative minimum tax	*525	1,810	12,761	0,000	14,533	10,369	13,206 *30	17,043	10,115	55,025	33,074	307,044	_
Foreign tax credit	*9,994	]	ניו -		]	*480	-	*1,971	l '-	98	6,632	813	**
U.S. Possessions tax credit	-	_	-	_	-	-	-		-	-		-	-
General business credit	2,025	-	67	[1]	28	*616	*259	*758	123	88	-	87	-
Prior year minimum tax credit	939	-	-	-	-	-	-	-	-	788	-	151	**
Total income tax after credits [2]	545,403	*1,921	12,715	*6,088	14,505	*17,294	*12,976	*14,914	17,993	54,562	26,442	365,994	**

### **RETURNS OF ACTIVE CORPORATIONS**

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All figures are estimates based on samples-money amou	nts are in thousands or t	uoliais ailu size oi tota	ii assets is iii wilole u	loliarsj			0:						
On store and House			0.4	<b>#</b> 500.000	04 000 000	<b>#F 000 000</b>		otal Assets	#F0 000 000	#400 000 000	#050 000 000	<b>#</b> 500 000 000	#0.500.000.000
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Health Care and Social Assistance													
Number of returns	400,591	51,706	324,524	13,609	8,681	1,043	490	215	131	96	44	45	
Total assets	259,499,255	51,706	30,607,511	9,318,747	16,336,774	7,490,112	7,263,711	7,411,493	9,068,601	15,639,081	15,203,246	73,974,891	67,185,088
Cash	25,881,918	_	8,777,943	1,807,520	3,024,648	1,469,140	1,217,226	873,058	1,102,559	1,238,345	1,433,310	3.997.429	940.739
Notes and accounts receivable	43,397,241	-	1,719,866	1,576,462	3,291,465	1,374,700	2,544,374	2,322,114	2,438,388	3,790,596	3,108,423	9,806,924	11,423,930
Less: Allowance for bad debts	11,812,714	-	115,041	578,383	554,311	167,095	831,969	451,831	588,951	818,828	836,444	1,915,569	4,954,292
Inventories	1,817,706	-	332,964	68,775	249,635	37,823	98,151	62,058	146,929	184,249	127,656	508,512	954
U.S. govt. obligations, total	366,922	-	*493	*5,576	*39,465	-	*31,318	*17,101	46,419	53,799	136,121	6,183	30,448
Tax-exempt securities	1,191,451	-	*6,008	*1,182	*10,688		*7,137		1,845	43,139		406,542	714,911
Other current assets	16,132,038	-	1,103,711	460,639	924,057	775,770	676,803	733,811	724,617	1,228,032	1,596,945	4,758,674	3,148,977
Loans to shareholders	5,300,315 129,386	-	3,427,394 *35,989	647,552 *469	597,955 *14,698	331,850	156,027 *21,785	*22,246 *26,881	63,336	15,752 175	1,025	37,178 29.389	-
Mortgage and real estate loans	44,213,826		1,605,496	638,969	1,420,242	724,494	733,177	784,457	1,191,915	1,818,100	879,747	10,491,259	23,925,970
Other investments  Depreciable assets [25]	143,802,536	]	41,139,502	7,452,906	13,368,577	5,513,022	4,073,484	3,467,343	3,955,215	5,508,675	5,173,776	20,243,246	33,906,791
Less: Accumulated depreciation [25]	76,495,858	_	30,219,418	4,187,676	7,644,652	2,901,853	2,193,263	1,688,535	1,771,220	2,397,944	1,926,635	8,592,963	12,971,700
Depletable assets	*197,699	-	*39,116	-	*158,583	-	-	-	l ' '	-	-	-	-
Less: Accumulated depletion	*26,648	-	*13,996	-	*12,652	-	-	-	-	-	-	-	-
Land	5,068,934	-	446,591	205,398	413,176	141,790	105,870	142,375	199,019	268,049	229,448	1,133,128	1,784,093
Intangible assets (Amortizable)	59,631,290	-	3,709,087	1,411,754	987,739	476,011	608,475	783,744		4,479,416	5,053,235	33,474,966	7,278,886
Less: Accumulated amortization	8,279,983	-	1,732,057	446,171	273,461	270,073	183,649	112,177	177,539	428,151	403,390	3,107,626	1,145,690
Other assets	8,983,197 <b>259,499,255</b>	-	343,863 <b>30,607,511</b>	253,776 <b>9,318,747</b>	320,920 <b>16,336,774</b>	-15,465 <b>7,490,112</b>	198,765 <b>7,263,711</b>	428,849	368,092 <b>9,068,601</b>	655,678 <b>15,639,081</b>	630,028 <b>15,203,246</b>	2,697,618 <b>73,974,891</b>	3,101,072 <b>67,185,088</b>
Total liabilities Accounts payable	13,257,473	]	1,301,284	442,446	995,813	7,490,112	1,048,282	<b>7,411,493</b> 844,590	930,071	2,119,221	15,203,246 888,474	2,098,148	1,846,292
Mortgages, notes, and bonds under one year.	14,384,064		4,100,582	674,388	2,158,054	1,325,974	919,560	801,125	582,993	867,190	203.219	2,288,535	462,443
Other current liabilities	35,535,411	_	5,726,241	1,382,829	2,712,234	1,273,759	1,475,353	1,501,887	1,519,808	2,352,862	2,209,806	8,766,808	6,613,826
Loans from shareholders	10,517,887	-	6,986,062	857,893	1,885,360	285,968	270,981	85,521	81,897	64,204	-	-	-
Mortgages, notes, bonds, one year or more	110,285,381	-	9,865,461	5,036,677	5,794,690	2,772,779	2,191,146	1,949,928	3,050,399	5,269,101	5,539,454	28,623,953	40,191,793
Other liabilities	22,068,647	-	976,244	406,558	412,922	284,140	382,158	818,500	408,122	901,708	2,018,869	8,640,014	6,819,412
Net worth	53,450,392		1,651,636	517,956	2,377,700	804,640	976,230	1,409,943	2,495,311	4,064,795	4,343,424	23,557,434	11,251,323
Total receipts	578,938,079	12,930,459	250,861,767	34,171,155	61,356,697	22,243,225	18,311,974	16,508,666		19,203,067	17,541,170	66,196,040	46,062,942
Business receipts	558,081,916 1,749,660	11,376,689 21,639	245,506,967 101,746	33,551,501 21,419	59,998,157 59,727	21,720,652 37,627	17,804,867 39,191	15,745,373 54,808	12,968,792 69,754	18,241,384 115,477	16,522,359 169,334	62,135,945 539,441	42,509,229 519,499
Interest on govt. obligations, total	211,792	1,198	*82,258	*246	*1,529	*1,185	*1,316	*3,118		7,536	7,182	101,849	461
Rents	653.083	12,323	68,503	*3,852	36,547	*10,365	5.903	23.626		25.826	16.253	115.953	250,246
Royalties	105,759	*18,399	-		-	-	*1,403	*288	34,149	29,319	13,005	9,196	-
Net S-T capital gain less net LT loss	102,394	723	*36,405	*1,432	*10,723	-	*9	*49	417	7,010	1,476	4,622	39,527
Net L-T capital gain less net ST loss	2,354,352	218,049	270,983	*22,678	16,849	*33,759	38,268	38,098	123,527	135,614	37,686	829,093	589,747
Net gain, noncapital assets	610,705	89,078	167,774	*2,476	31,399	14,039	3,115	32,920	16,422	63,845	3,841	66,182	119,613
Other receipts	14,703,952	1,192,357	4,623,484	565,586	1,195,801	425,295	415,790	609,147	248,874	568,832	768,569	2,296,972	1,793,245
Total deductions	550,506,861	<b>12,824,625</b> 1,351,668	234,945,092	32,042,615	59,200,959	21,889,507	17,984,663	16,314,606		19,050,253		62,568,884	<b>42,833,633</b> 402,851
Cost of goods  Compensation of officers	51,705,540 74,971,406	2,154,246	13,451,529 54,988,799	2,102,468 6,081,882	4,963,889 8,669,657	2,913,060 1,490,784	4,264,384 405,406	3,299,630 188,058	2,065,440 187,656	3,652,646 119,526	3,191,262 109,603	10,046,713 369,649	206,139
Salaries and wages	164,241,255	2,652,825	61,022,171	9,514,938	20,279,883	5,540,123	5,390,935	5,473,897	4,569,534	6,155,169	5,252,293	20,619,769	17,769,718
Rent paid on business property	25,035,773	804,288	12,521,676	1,593,039	2,880,869	887,670	731,475	421,698	480,604	643,633	561,278	2,497,279	1,012,264
Taxes paid	20,546,751	466,661	8,294,799	1,201,971	2,373,725	548,538	725,340	555,782		722,878		2,617,580	1,933,347
Interest paid	9,338,674	293,893	1,237,902	339,231	529,071	221,252	195,175	223,137		514,410	615,632	2,797,769	2,099,272
Amortization	2,514,020	40,971	270,063	120,703	66,907	22,891	38,177	56,693	92,337	195,350	284,343	974,290	351,294
Depreciation	9,001,363	148,254	2,274,874	543,753	1,013,877	570,310	252,841	196,721	237,953	341,548	385,449	1,397,229	1,638,552
Advertising	4,210,582	135,507	2,508,843	283,220	410,481	64,837	80,132	53,049	69,297	118,894	97,752	195,714	192,855
Pension, profit-sharing, stock, annuity	10,698,443 14,072,837	115,797 201.006	6,502,523 3,786,654	760,293 568.062	1,306,142 1,456,090	246,823 404.110	197,959 467,866	178,027 472.687	103,026 521,603	76,545 578.991	56,303 649.361	677,430 2.690,104	477,577 2.276.302
Employee benefit programs  Net income (less deficit)	28,318,468	104,636	15,834,417	2,128,294	2,154,209	352,533	325,995	190,942		145,350		2,690,104 <b>3,555,505</b>	3,296,008
Income subject to tax	11,354,326	195,031	746,155	117,508	287,651	80,875	158,638	272,027		381,899	493,854	4,120,706	4,194,463
Total income tax before credits [7]	3,877,909	56,233	179,253	36,552	96,740	28,128	55,103	96,138	108,188	133,823	173,189	1,446,501	1,468,062
Income tax	3,879,680	56,004	197,092	36,214	95,985	27,466	54,000	93,029	105,513	132,279	172,038	1,441,999	1,468,062
Alternative minimum tax	15,368	211	*89	*338	754	*662	1,103	2,991	2,676	1,182		4,502	-
Foreign tax credit	94,224	-	*62	-	-	-	[1]	*2	424	718	63	27,703	65,253
U.S. Possessions tax credit		-	-	-	-					-	-		
General business credit	51,047	63	4,528	342	3,002	*507	*904 170	*756	978	3,986	1,904	21,679	12,400
Prior year minimum tax credit  Total income tax after credits [2]	15,392 <b>3,717,247</b>	56,170	*144 <b>174,519</b>	*185 <b>36,025</b>	*386 <b>93,352</b>	*271 <b>27,351</b>	54,029	*1,346 <b>94,033</b>	591 <b>106,195</b>	780 <b>128,340</b>	377 <b>170,846</b>	10,411 <b>1,386,709</b>	732 <b>1,389,677</b>
TOTAL HICOHIE TAX ALTER CIEURS [2]	5,111,241	30,170	114,513	30,023	90,002	21,551	J <del>4</del> ,029	∂ <del>4</del> ,∪33	100,195	120,340	170,040	1,300,709	1,303,011

### **RETURNS OF ACTIVE CORPORATIONS**

### Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

All figures are estimates based on samplesmoney amou	nts are in thousands or d	dollars and size of tota	il assets is ill writie t	lollarsj			0: 17						
0 4 4 4			21	4500.000	******	<b>*= ***</b>		otal Assets			4050 000 000	4500 000 000	** *** ***
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Arts, Entertainment, and Recreation													
Number of returns	120,163	24,359	83,574	5,411	5,215	793	452	190	68	51	22	24	4
Total assets	107,729,878	24,359	6,762,251	3,788,229	10,416,843	5,559,930	6,759,912	6,753,546	4,787,722	8,881,484		28,709,079	17,403,830
Cash	10,539,475	_	1,904,801	698,917	1,391,241	716,506	749,588	718,054	497,174	1,035,066	801,218	1,756,199	270,711
Notes and accounts receivable	7,135,873	-	232,988	117,218	584,747	502,311	602,224	559,604	306,418	773,740	304,532	1,695,144	1,456,948
Less: Allowance for bad debts	493,722	-	-	-	*6,612	8,699	74,534	29,278	10,720	29,568	28,523	301,297	4,492
Inventories	2,233,140	-	288,926	48,459	523,764	158,082	156,112	135,652		139,190	50,347	572,707	70,929
U.S. govt. obligations, total	*56,924	-		-		-	*1,302		55,622	-	-		-
Tax-exempt securities	*219,209	-	*17,603	- 00 470	*8,954	400.055	-	*80,929	-	-	-	111,723	-
Other current assets	5,062,314 3,864,899	-	500,301 494,659	68,479 *190,251	646,847 192,043	439,855 *26,056	410,248 76,379	381,823 *25,640	211,644 51,217	559,973 55,081	580,641 2,126	1,149,888	112,615 2,751,447
Loans to shareholders  Mortgage and real estate loans	207,599	_	*95,344	190,251	353	*2,551	*51,564	*32,282	5,127	20.377	2,120	_	2,731,447
Other investments	18,048,914		205,431	423,884	812,537	572,602	817,737	1,128,555	929,849	1,150,479	902,426	5,605,464	5,499,950
Depreciable assets [25]	71,478,340		8,571,946	4,200,421	10,472,082	5,232,592	4,855,645	4,776,018	2,432,693	5,384,964	4,479,386	14,617,591	6,455,003
Less: Accumulated depreciation [25]	34,744,117	-	6,266,599	2,640,536	5,945,837	2,906,410	2,273,191	2,219,336	814,066	2,669,751	1,667,052	4,508,002	2,833,337
Depletable assets	*504	-	-	-	*136	-	-	*49	-	319	-	-	-
Less: Accumulated depletion	*443	-	-	-	*136	-		*10		297		-	-
Land	7,169,798	-	333,317	405,357	1,054,598	533,266	799,406	828,414		406,011	330,640	1,899,804	203,150
Intangible assets (Amortizable)	13,360,721	-[	571,968	253,449	612,032	317,157	219,563	208,975		1,683,110	1,428,544	4,305,316 450,049	3,256,545
Less: Accumulated amortization Other assets	2,333,985 5,924,436	_	249,074 60,640	94,401 116,733	164,611 234,704	104,742 78,804	77,428 445,296	109,491 235,668	86,156 240,052	486,077 858,868	187,912 910,678	2,254,590	324,044 488,404
Total liabilities	107,729,878	_	6,762,251	3,788,229	10,416,843	5,559,930	6,759,912	6,753,546		8,881,484		28,709,079	17,403,830
Accounts payable	4,855,830	_	325,098	177,007	324,344	533,716	233,400	267,312		440,798		1,703,239	313,751
Mortgages, notes, and bonds under one year.	7,450,032	-	690,107	313,987	1,132,006	651,100	520,238	384,787		417,347	798,736	1,246,750	997,987
Other current liabilities	10,908,492	-	1,073,871	246,289	1,072,547	670,518	625,035	772,130	537,594	1,437,536	938,929	2,945,726	588,318
Loans from shareholders	12,608,786	-	3,600,066	501,205	2,059,441	441,576	310,564	*468,349	260,762	329,134	1,923	111,779	4,523,987
Mortgages, notes, bonds, one year or more	40,964,254	-	1,727,359	1,062,734	3,509,481	2,176,229	1,867,149	1,120,470	1,471,778	3,009,482		12,720,813	9,351,171
Other liabilities	10,471,320	-	179,515	114,093	322,167	718,889	626,847	378,269	583,764	1,260,103		4,277,562	945,885
Net worth	20,471,164 <b>95,018,087</b>	2,041,709	-833,764 <b>22,950,993</b>	1,372,915 <b>5,632,495</b>	1,996,858 <b>13,796,254</b>	367,902 <b>4,840,605</b>	2,576,679 <b>4,963,337</b>	3,362,231 <b>3,942,794</b>	1,452,669 <b>3,550,232</b>	1,987,084 <b>6,967,506</b>		5,703,211 <b>15,736,952</b>	682,731 <b>4,496,561</b>
Total receipts  Business receipts	85,789,078	1,585,656	22,416,530	4,708,113	13,042,096	4,521,890	4,288,535	3,384,455	3,283,509	5,919,066	5,339,297	13,565,230	3,734,701
Interest	803,966	1,352	18,835	9,157	28,887	12,574	17,571	15,718	29,492	39,392		265,763	268,291
Interest on govt. obligations, total	42,560	-	*528	*74	*4,971	*2,677	1,796	9,137	1,681	4,682		3,014	5,141
Rents	273,952	*235	*5,700	*4,721	7,642	18,139	7,541	7,987	5,962	27,824	31,480	135,019	21,703
Royalties	197,248	*912	-	*58	*21,006	-	-	-	547	86,395		14,673	50,667
Net S-T capital gain less net LT loss	70,025	*20	*2,834	-	*7,888	*109	*285	19,016	35	1,782	315	37,743	[1]
Net L-T capital gain less net ST loss	800,623	*23,117	*28,129	*122,654	*39,236	*63,837	*10,431	*5,944	67,320	30,720	18,756	313,810	76,667
Net gain, noncapital assets Other receipts	388,816 6,482,706	*57,782 372,601	44,578 430,248	*8,041 777,612	53,955 590,114	*1,327 219,801	1,316 626,787	6,032 493,893	9,251 144,809	28,826 819,661	1,945 572,829	134,169 1,190,463	41,593 243,889
Total deductions	90,468,142	2,064,231	21,713,513	5,267,259	12,997,580	4,711,051	4,737,239	3,819,963		6,648,220		14,780,589	4,435,725
Cost of goods	17,910,327	230,706	3,533,101	879,251	3,162,648	653,798	1,250,639	658,071	956,176	1,106,582		2,928,805	855,429
Compensation of officers	6,642,352	116,303	3,639,711	239,689	1,605,151	233,832	132,770	57,633	100,276	116,304	93,430	148,859	158,394
Salaries and wages	17,873,241	287,901	3,029,196	1,039,045	2,527,855	1,188,115	1,155,502	1,002,266	857,123	2,004,701	1,319,735	2,897,143	564,658
Rent paid on business property	5,423,942	115,564	1,922,243	427,890	687,461	142,946	215,720	143,518	134,363	383,716		756,541	114,054
Taxes paid	4,926,947	72,414	721,779	271,413	666,375	290,342	283,985	219,277	146,426	250,459		975,793	753,894
Interest paid	3,314,864 755,545	21,177 *3,978	250,984 27,232	94,541 63,003	318,720 36,785	167,345 16,496	138,031 22,400	87,041 17,832	120,490 30,018	238,984		909,071 175,069	661,673
Amortization  Depreciation	755,545 3,954,788	30,731	590,194	233,685	36,785 597,886	256,918	22,400 235,401	234,360	124,803	216,469 273,735	75,390 226,970	842,819	70,873 307,286
Advertising	2,087,634	44,800	448,223	125,147	204,478	94,465	96,242	115,924	71,324	171,267	98,580	457,477	159,709
Pension, profit-sharing, stock, annuity	881,740	*8,322	437,726	76,062	94,778	12,795	8,639	19,508	12,986	97,222		56,846	10,439
Employee benefit programs	1,279,724	53,136	181,002	51,232	148,746	31,793	98,041	79,942	38,255	130,451	107,785	256,235	103,107
Net income (less deficit)	4,538,143	-22,522	1,236,953	365,161	793,704	126,876	224,301	116,468		314,923		979,222	56,684
Income subject to tax	2,252,546	194,283	95,040	28,248	143,087	86,055	64,788	133,537		227,410		642,079	262,102
Total income tax before credits [7]	1,154,388	453,382	16,320	6,626	45,994 45,035	28,912	22,744	46,335		79,991	73,519	230,385	91,736
Income tax	1,141,757 9,745	450,138	16,989 *543	6,054 572	45,035 *708	28,912	22,121 *483	46,007 *216	57,563 881	79,056 935		224,627 5,406	91,736
Alternative minimum tax Foreign tax credit	9,745 14,154	]	543	5/2	700	_	*13	*3,508		2,660		4,122	_
U.S. Possessions tax credit	14,134	]	-			_	-	- 5,506	1,137	2,000	2,095	-, 122	_
General business credit	14,539	17	16	_	*42	*234	*31	*38	104	622	364	11,902	1,169
Prior year minimum tax credit	*4,632	-	-	-	*114	-	*115	-	40	-	-	4,363	· -
Total income tax after credits [2]	1,121,063	453,365	16,304	6,626	45,837	28,679	22,585	42,790	57,143	76,709	70,461	209,999	90,566

### **RETURNS OF ACTIVE CORPORATIONS**

### Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

All figures are estimates based on samplesmoney amou	nts are in thousands or t	dollars and size of tota	ii assets is in whole d	ollarsj			O: 17						
<b>.</b>								otal Assets		T +	T +		
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
-	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Accommodation and Food Services													
Number of returns	288,783	37,711	212,039	19,573	16,746	1,353	747	248	136	98	48	55	27
Total assets	415,742,736	37,711	25,029,291	13,078,844	33,260,407	9,048,140	11,337,335	8,347,874	9,150,243	16,544,239	16,667,669	53,073,455	220,205,240
Cash	28,755,443	_	4,385,245	1,697,623	3,641,735	1,127,509	1,145,019	819,428	902,658	1,389,365	1,391,793	4,288,463	7.966.606
Notes and accounts receivable	23,379,865	-	639,998	511,827	1,269,161	287,491	635,315	384,574	775,043	962,649	914,729	3,730,853	13,268,224
Less: Allowance for bad debts	975,877	-	*15,391	*99	3,395	*2,816	19,334	15,167	25,066	25,689	19,424	195,638	653,858
Inventories	8,096,367	-	1,305,627	426,047	636,163	127,724	310,018	160,469		304,499		1,104,874	3,244,892
U.S. govt. obligations, total	217,560	-	*16,623		*29,975	-	8,663		22,226	24,065	68,312	-	47,697
Tax-exempt securities	60,329	-	*22,822	*1,599	*14	- 000 004	*14,010	*21,884	400.005	700 404		0.500.754	- 0.050.004
Other current assets	12,823,079 3,670,938	-	869,590 1,187,607	442,917 337,937	1,700,306 1,094,896	228,294 321,117	704,290 167,056	446,795 34,685	489,995 98,971	769,131 175,343	686,611 170,864	2,528,754 2,206	3,956,394 80,256
Loans to shareholders  Mortgage and real estate loans	1,349,162	_	*100,287	*169.170	578,122	*31.182	163,532	*1.447	26,468	17,558	6,840	247,441	7,114
Other investments	87,058,384		735,272	868,642	1,331,220	420,643	1,303,863	794,065	1,011,655	1,645,982	1,637,165	6,102,682	71,207,195
Depreciable assets [25]	238,753,512	-	30,017,004	12,827,402	32,538,771	9,148,782	9,430,918	6,920,805	6,883,920	11,757,666	11,948,302	30,978,586	76,301,357
Less: Accumulated depreciation [25]	103,295,048	-	18,175,719	6,448,713	16,211,025	4,162,230	4,474,494	3,252,529	2,895,830	5,123,565	5,433,492	10,905,524	26,211,927
Depletable assets	219,951	-	*13,342	*85,766	*30,695	*59,548	-	8,269	11,484	10,847	-	-	-
Less: Accumulated depletion	*91,593	-	*11,963	*844	*15,958	*54,087	-		204	8,538	-		-
Land	32,185,303	-	507,672	875,224	3,509,710	887,830	1,013,000	889,242		1,250,362	1,502,285	4,010,966	17,048,745
Intangible assets (Amortizable)	53,643,958	-	4,124,303	1,863,144	3,916,027	757,123	876,861	1,158,444	728,428	2,684,207	2,365,891	7,400,922	27,768,608
Less: Accumulated amortization Other assets	10,442,484 40,333,887	_	1,554,365 861,336	820,221 241,423	1,511,823 725,812	322,183 192,212	307,568 366,185	243,211 218,674	137,422 363,572	387,355 1,097,712	447,920 1,603,736	989,383 4,768,254	3,721,033 29,894,970
Total liabilities	415,742,736	_	25,029,291	13,078,844	33,260,407	9,048,140	11,337,335	8,347,874			16,667,669		220,205,240
Accounts payable	20,834,046	_	2,017,903	776,885	1,547,704	476,873	1,059,970	461,092		970,245	996,777	2,200,315	9,671,740
Mortgages, notes, and bonds under one year.	14,256,746	-	1,895,722	720,027	1,583,000	323,412	937,751	684,531	518,470	728,114	389,650	985,765	5,490,304
Other current liabilities	37,291,801	-	2,243,449	870,660	2,390,559	523,332	980,954	918,821	1,319,285	1,793,125	1,652,218	4,996,034	19,603,365
Loans from shareholders	19,812,227	-	10,033,944	2,145,645	4,532,802	660,667	785,669	297,229	155,332	137,603	95,791	133,978	833,567
Mortgages, notes, bonds, one year or more	147,599,977	-	7,978,950	5,279,824	16,569,724	4,839,636	4,576,541	3,495,617	3,383,618	5,915,373	7,047,902	19,378,880	69,133,912
Other liabilities	56,308,088	-	1,028,168	277,269	1,016,013	153,799	349,498	844,198	412,195	1,336,291	1,424,823	7,542,306	41,923,529
Net worth  Total receipts	119,639,851 <b>453,707,780</b>	8,611,226	-168,845 <b>105,330,595</b>	3,008,533 <b>30,402,164</b>	5,620,606 <b>51,911,999</b>	2,070,420 <b>12,676,728</b>	2,646,952 <b>15,143,900</b>	1,646,385 <b>10,375,044</b>		5,663,489 <b>18,970,601</b>	5,060,509 <b>17,217,950</b>	17,836,179 <b>45,911,026</b>	73,548,823 <b>123,343,807</b>
Business receipts	416,996,282	8,160,898	104,011,354	30,029,628	50,769,187	12,442,328	14,383,571	10,001,746	13,308,215	17,397,148	15,361,669	40,630,997	100,499,542
Interest	4,138,932	23,060	23,308	18,248	50,513	10,371	31,214	25,305	35,237	106,641	112,886	629,651	3,072,498
Interest on govt. obligations, total	65,676	*4,889	-	*843	*715	*635	3,638	3,306		4,196	5,761	11,797	27,518
Rents	1,096,472	*34,696	18,094	9,723	19,891	6,811	14,704	16,113		93,908	63,660	353,660	440,528
Royalties	6,534,542	6,718	*8,531	70	*1,634	*966	62,666	*68,433		172,055	791,497	1,198,871	4,165,274
Net S-T capital gain less net LT loss	41,989	400.040	*11	*9	*29,862	+07.700	*260	-	980	835	8,261	419	1,353
Net L-T capital gain less net ST loss	2,164,183 1,076,091	130,248 99,831	61,271 248,971	*31,675 26,319	161,027 89,513	*37,789 86,607	134,349 30,078	41,937 28,731	106,356 76,696	241,592 24,729	399,044 50,504	134,877 192,714	684,017 121,400
Net gain, noncapital assets Other receipts	20,962,583	150,854	958,547	285,384	787,261	91,221	481,529	174,710	200,212	921,778	417,394	2,663,526	13,830,168
Total deductions	433,966,992	9,159,323	103,244,064	29,255,340	49,896,639	12,117,572	14,726,957	10,064,794				43,558,448	114,276,159
Cost of goods	150,710,672	2,980,076	42,595,580	10,731,674	18,174,164	4,329,119	5,924,276	3,935,324	4,267,112	6,342,292	5,128,387	16,135,349	30,167,320
Compensation of officers	9,699,358	197,169	4,690,924	849,995	1,391,733	180,881	206,082	141,209	118,593	145,670	211,716	440,216	1,125,168
Salaries and wages	89,111,597	1,627,311	17,275,492	6,235,990	9,686,300	2,251,274	2,698,068	1,816,150	2,369,885	3,247,483	3,882,160	8,402,209	29,619,276
Rent paid on business property	30,685,603	918,650	9,493,146	2,289,660	3,317,733	941,200	874,503	517,896		1,548,448	683,207	2,797,173	5,612,839
Taxes paid	19,981,445 13,864,576	485,651 252,765	4,709,496 802,438	1,320,807 432,059	2,199,737 1,334,445	528,188 387,772	576,516 384,635	427,710 317,289	466,660 298,820	693,271 555,659	659,698 616,136	2,261,985 1,669,102	5,651,728 6,813,456
Interest paid Amortization	2,299,272	39,597	340,267	151,340	229,382	58,160	75,376	27,708	50,405	121,401	99,547	264,477	841,612
Depreciation	12,629,167	223,815	1,722,937	588,579	1,445,992	383,156	440,632	342,046	375,533	629,949	628,952	1,668,702	4,178,872
Advertising	10,912,107	154,427	1,680,796	828,552	1,540,303	357,978	402,242	317,496	338,091	488,143	397,399	1,320,698	3,085,983
Pension, profit-sharing, stock, annuity	973,866	52,486	59,688	18,841	17,468	10,469	28,136	18,938	28,308	37,406	95,314	129,604	477,208
Employee benefit programs	6,193,850	95,018	569,286	261,378	461,839	164,868	204,248	138,957	235,578	294,710	236,760	755,980	2,775,230
Net income (less deficit)	20,536,940	-552,986	2,086,531	1,145,980	2,014,645	558,520	413,305	306,944		833,833	, ,	2,364,383	9,872,409
Income subject to tax	15,831,015	216,492	432,911	197,513	355,667	97,344	186,726	130,082		628,581	1,133,478	2,374,328	9,891,540
Total income tax before credits [7]	5,481,640 5,424,122	71,824 71,066	78,656 78,654	50,231 50,231	111,242 108,711	32,863 32,820	64,220 63,254	46,706 44,411	64,995 63,972	222,680 218,419	396,934 396,180	829,902 800,033	3,511,388 3,496,373
Income taxAlternative minimum tax	5,424,122	71,000 418	70,004	50,231	*2,458	32,620 *43	966	2,295		4,261	754	29,869	3,496,373 8,392
Foreign tax credit	778,430	1	-	]	2,430	-1	*251	2,293	97	2,268	9,257	21,669	744,888
U.S. Possessions tax credit		]	-	_	_	-	-	-	-			,000	
General business credit	508,175	*918	13,081	8,864	12,500	3,821	10,916	4,760	7,735	27,135	22,643	113,239	282,561
Prior year minimum tax credit	57,818	4,719	-	-	*114	65	*428	*279	698	572	3,276	2,373	45,293
Total income tax after credits [2]	4,137,217	66,186	65,575	41,367	98,627	28,976	52,625	41,667	56,465	192,705	361,758	692,621	2,438,646

### **RETURNS OF ACTIVE CORPORATIONS**

### Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All figures are estimates based on samplesmoney amou	ints are in thousands of t	uoliars and Size of tot	ai assets is in whole o	ioliarsj			Cina of T	otal Assets					
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	otal Assets \$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
Sector and item	of active	Zero assets	ه۱ under	under	under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or
	corporations	Zeio asseis	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0.11	(1)	(2)	(5)	(+)	(5)	(0)	(7)	(0)	(9)	(10)	(11)	(12)	(13)
Other Services													
Number of returns	369,214	66,845	270,630	18,765	11,485	937	371		53	23	9	12	**
Total assets	113,766,532	-	23,935,469	12,918,254	21,966,197	6,645,524	5,720,049	2,766,081	3,775,706	3,966,489	3,103,757	28,969,007	**
Cash	15,593,762	-	6,132,551	2,707,846	3,836,864	896,917	680,913	269,811	235,008	311,314	168,164	354,374	**
Notes and accounts receivable	11,238,609 322,124	-	1,912,974	1,408,874	2,598,456	903,643	1,001,966 23,823	533,838	602,008	614,163	172,406	1,490,281	**
Less: Allowance for bad debts	7,321,221	-	48,725 1,754,640	12,908 806,494	26,571 1,371,485	12,431 652,143	23,623 575,731	36,924 281,657	19,034 266,009	25,511 189,853	5,391 202,333	110,807 1,220,877	**
Inventories U.S. govt. obligations, total	261,678		*32,879	*57,186	*50,239	*12,669	*42,184	201,037	11,748	20,761	202,333	34,012	_
Tax-exempt securities	*216,057	_	*548	-	*2,378	*12,211	*11,679	_	652	20,701	_	188,588	_
Other current assets	5,431,802	-	861,573	465,577	1,006,696	349,366	271,998	329,280	291,313	171,179	230,339	1,454,481	**
Loans to shareholders	2,133,154	-	942,879	461,791	535,716	50,446	70,660	*42,490	23,372	1,412	-	4,387	**
Mortgage and real estate loans	279,947	-	*108,245	*30,419	*66,169	*40,170	*34,706	*216	-	-	-	21	-
Other investments	16,530,453	-	1,106,824	793,330	1,568,237	450,700	509,628		542,990	286,175	94,073	10,916,804	**
Depreciable assets [25]	69,540,375	-	25,021,953	10,018,579	13,291,080	4,694,818	3,210,452	1,356,284	2,172,389	1,387,367	1,647,200	6,740,252	**
Less: Accumulated depreciation [25]	40,378,176	-	17,090,826	5,912,153	6,643,279	2,450,176	1,615,759	735,892	1,143,576	703,204	919,932	3,163,379	^^
Depletable assets  Less: Accumulated depletion	*14,799 *5,487	-	_	]	-	-	*6,484 *5,487	] -	1 -	· -	· -	8,315	
Land	7,680,678		686,874	741,761	2,202,753	454,181	431,351	69,664	180.448	121,906	95.997	2,695,743	**
Intangible assets (Amortizable)	17,664,906	_	2,990,526	1,485,045	2,259,644	208,190	337,246	292,190	604,355	1,529,169	1,353,145	6,605,395	**
Less: Accumulated amortization	3,833,936	-	1,165,424	423,050	506,891	119,907	120,882	47,461	105,153	178,736	296,683	869,749	**
Other assets	4,398,815	-	687,977	289,463	353,221	502,583	301,001	149,235	113,177	240,641	362,105	1,399,412	**
Total liabilities	113,766,532	-	23,935,469	12,918,254	21,966,197	6,645,524	5,720,049		3,775,706	3,966,489	3,103,757	28,969,007	**
Accounts payable	8,603,369	-	2,181,757	1,194,328	1,703,933	612,695	580,168		398,291	395,114	132,484	1,087,178	**
Mortgages, notes, and bonds under one year.	6,248,693	-	1,638,431	631,765	1,609,861	519,595	506,081	155,902	407,131	40,453	29,255	710,219	** 7
Other current liabilities	9,578,562 10,392,201	-	2,161,713 6,430,425	998,146 1,012,533	1,423,982 2.313.337	915,094 85,574	512,339 122,164	550,161 *44.436	500,799 50,340	517,385 118,726	297,928	1,701,016 214.668	
Loans from shareholders  Mortgages, notes, bonds, one year or more	36,019,483		7,425,223	4,109,450	6,376,586	1,284,790	1,313,068	710,260	941,095	1,467,038	1,259,727	11,132,246	**
Other liabilities	10,083,494	_	916,273	227,923	1,726,190	520,362	238,448	252,902	325,624	519,526	343,021	5,013,223	**
Net worth	32,840,729	-	3,181,648	4,744,108	6,812,308	2,707,414	2,447,782	734,997	1,152,426	908,247	1,041,341	9,110,458	**
Total receipts	208,105,146	6,330,345	95,057,991	26,253,077	33,751,777	7,933,028	7,667,746	4,595,773	6,162,021	3,894,426	3,126,822	13,332,140	**
Business receipts	202,028,115	6,101,973	93,574,735	25,444,579	32,774,063	7,473,740	7,412,949	4,450,816	5,904,936	3,547,085	3,042,682	12,300,557	**
Interest	839,606	6,553	104,180	59,452	120,150		25,770	17,649	19,588	17,828	8,613	429,246	**
Interest on govt. obligations, total	31,368	*362 *268	*8,898	*781	8,708	*1,960	*521 8.568	*2,114 *1.388	1,515 1,945	890 717	18 8.298	5,600 28,231	**
Rents	105,410 223,870	4,348	19,132	12,677	21,477	*2,708 [1]	*53	*1,388	2,002	90,406	8,298 1,910		**
Royalties  Net S-T capital gain less net LT loss	16,869	4,346	*7,116	*2,261	*2.092	*520	*2	*544	1,661	3,204	1,910	-531	**
Net L-T capital gain less net ST loss	395,584	*9,591	98,826	25,196	61,760	*31,164	*6,025	34,408	9,726	19,709	36,474	62,705	**
Net gain, noncapital assets	513,808	128,210	230,060	42,775	30,533	13,534	6,891	8,824	10,405	3,946	26,368	12,264	**
Other receipts	3,833,114	78,938	1,010,171	661,944	726,927	376,085	199,938	76,558	209,982	203,818	1,766	286,987	**
Total deductions	201,596,928	6,140,374	92,423,036		32,964,674	7,517,603	7,318,203		6,146,199	3,804,965	3,089,788	12,072,239	**
Cost of goods	85,023,927	1,755,922	37,268,552	12,474,679	14,191,642	3,212,564	3,713,209	1,786,064	3,672,485	1,740,842	1,272,238	3,935,731	**
Compensation of officers	10,378,900 31,178,854	507,151 606,290	6,656,168 14,254,186	1,377,356	1,251,034 5,637,021	177,001 1,040,321	136,369 1,165,739	63,778 869,613	51,391 873,319	56,131 596,731	22,586 594,319	79,936 2,535,002	**
Salaries and wages  Rent paid on business property	12,675,118	614,150	6,306,969	3,006,314 1,224,104	2,345,789	271,700	275,314	274,463	278,510	225,886	119,454	738,780	**
Taxes paid	6,962,704	218,913	2,968,117	832,735	1,296,361	406,340	202,198		139,443	106,025	87,245	573,610	**
Interest paid	3,383,971	52,324	811,404	346,489	709,357	106,434	128,206	76,103	133,275	135,739	121.098	763,541	**
Amortization	1,137,471	19,291	212,665	103,747	142,512	15,252	24,451	23,883	39,985	69,043	93,243	393,399	**
Depreciation	4,587,472	179,491	1,674,784	594,497	745,424	293,877	228,028	117,834	126,278	90,907	113,933	422,420	**
Advertising	3,129,805	128,064	1,545,958	349,975	395,840	90,337	124,386	180,179	44,395	47,339	40,327	183,006	**
Pension, profit-sharing, stock, annuity	595,877	*8,361	171,591	65,820	92,786	27,707	43,912	19,728	31,321	18,978	14,410	101,264	**
Employee benefit programs	2,973,963	53,113	792,117	325,480 573 309	764,341	130,259	130,736	140,846	188,795	87,331	64,053	296,891	**
Net income (less deficit) Income subject to tax	6,520,052 2,783,495	189,609 141,312	2,626,057 382,247	572,298 215,263	778,395 341,409	413,465 145,555	349,022 221,289	154,510 83,898	20,947 52,751	90,563 92,347	39,182 41,372	1,286,004 1,066,051	**
Total income tax before credits [7]	837,044	27,109	70,542	49,844	95,825	48,917	75,530	28,695	18,583	32,285	14,380	375,333	**
Income tax	838,367	29,649	73,744	49,691	95,785	48,561	75,330 75,219		17,967	31,794	14,380	373,018	**
Alternative minimum tax	4,266	-	-	-	*41	*356	*311	*136	616	491	-	2,315	**
Foreign tax credit	40,742	-	-	-	-	*37	-	*237	2,126	1,659	1,148	35,536	-
U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
General business credit	13,988	2	907	56	2,119	*296	*1,703	*273	18	198	60	8,357	**
Prior year minimum tax credit	*432	*211	-	*24	- 02 700	*121	*20		46.440	56	42.470	224 440	-
Total income tax after credits [2]	781,883	26,896	69,635	49,765	93,706	48,463	73,807	28,185	16,440	30,373	13,173	331,440	××

### **RETURNS OF ACTIVE CORPORATIONS**

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

0	and Itam	Tatal actions	ı	¢4	¢500.000	£1 000 000	¢E 000 000		otal Assets	¢50,000,000	¢100 000 000	¢250,000,000	¢500 000 000	¢2 500 000 000
Sector a	and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
		of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
		corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Not All	llocable													
Number of returns		5,043	*2,414	2,565	**	*63	-	-	-	-	-	-	-	
Total assets		*188,545	-	*47,298	**	*141,247	-	-	-	-	-	•	•	•
		*32,175	-	*2,070	-	*30,105	-	-	-	-	-	-	-	·
Notes and accounts re		*3,072	-	*3,072	-	-	-	-	-	-	-	-	-	
	bad debts	-	-	-	-	- +4 047	-	-	-	-	-	-	-	
Inventories		*1,017	-	-	-	*1,017	-	1 -	1 -	-	-	-	1	1
	, total	-	-	-	-	-	-	1 -	1 -	-	-	-	1	1
	S	*400	-	-	-	*400	-	1 -	1	1 -	-	1	1	
Other current assets		400	-	_	_	400	-	1	1 -	1	1	1	1	
	S	-	-	_	_	-	-	1	1 -	1	1	1	1	
Other investments	tate loans	-	-	-	_	-	-	1	1 -	1	-	1		
	)E1	*134.084		*34.535	**	*99.549	· ·	1	1	1	_	1	1	
	5]depreciation [25]	*3,888	]	*848	_	*3,040		.]		]	]	]		
Depletable assets		5,000	]		]	5,040	]	.[	.1					.]
	depletion		]	_		_								.[
	uepietioi1	*8,411		*8,411		_								
Intangible assets (Amo		*13,293	_	77	**	*13,216		.] .	.  .				.] .	
	amortization	13	_	13	**	-	_	.  -		_	_			
Other assets	anorazado	-6	-	-6	**	-	-	.  -		_	-			
Total liabilities		*188,545	-	*47,298	**	*141,247	-	.  .	-					
Accounts payable		*49,984	-	· -	-	*49,984	-	.  -		-	-			
	d bonds under one year.	*103,676	-	-	-	*103,676	-	.  -		-	-			
Other current liabilities		*10,814	-	-	-	*10,814	-		-	-	-		-	
Loans from sharehold	lers	*1,464	-	*1,464	**	-	-	.  -		-	-			
Mortgages, notes, bon	nds, one year or more	*74,644	-	*43,607	**	*31,038	-	.  -		-	-	-		
Other liabilities		-	-	-	-	-	-	-		-	-	-	-	
Net worth		*-52,037	-	*2,227	**	*-54,264	-	-		-	-	-	-	
Total receipts		86,212		41,714	**	*13,708	-	-		-	-		-	
Business receipts		77,796	*30,273	41,714	**	*5,809	-	-	-	-	-	-	-	•
		*314	*314	-	-	*[1]	-	-	-	-	-	-	-	•
Interest on govt. obliga	ations, total	-	-	-	-	-	-	-	-	-	-	-	-	•
			. 5	-	-	-	-	-	-	-	-	-	-	•
Royalties		30	30	-	-	-	-	-	-	-	-	-	-	
	ess net LT loss	+7.000	-	-	-	+7.000	-	-	-	-	-	-	-	
	ess net ST loss	*7,999	100	-	-	*7,899	-	1 -	1 -	-	-	-	1	1
	ssets	- *73	- *73	-	-	-	-	1 -	1 -	-	-	-	1	1
		118,644		43,986	-	*40,793	-	1 -	1	1 -	-	1	1	
Total deductions		*14,119	*7,795	*6,324		40,793	-	1	1	-	-	•	•	
	pers	*19,765	*19,765	0,324	_	-	-	1	1 -	1	1	-	1	
	:ers	*18,349	19,705	*18,349	]			]						
	s property	*3,603	*1,180	*2,423	]			]						
	s property	5,176	*358	*3,469	**	*1,349								
		*7,358	-	*3,540	**	*3,818		.l .	.l .	_	_			
•		6 . ,	_	6	**			.l .	.  .	_	_		.l .	
		*4,675	_	*1,635	_	*3,040	_	.  -		_	_			
		*1,157	*614	*543	**	-,	-	.] -	.  -	_	-	.] .	.] .	.[
	g, stock, annuity	-,			_	-	-	.] -	.  -	_	-	.] .	.] .	.[
	grams	-	-	-	-	-	-	.] -	.  -	-	-	.] .	-	.[
Net income (less defic		-32,432	*-3,075	-2,272	**	*-27,085		.] .	.] -	-				.[
Income subject to tax.		*1,904	*715	*1,189	-	-		.] .	.] -	-				.[
Total income tax before		*200	*22	*178	-	-	-	-		-			-	
		*200	*22	*178	-	-	-	-	-	-	-		-  -	
Alternative minimum ta	ax	-	-	-	-	-	-	-	-	-	-		-  -	
		-	-	-	-	-	-	.  -		-	-		.  -	
U.S. Possessions tax cr	credit	-	-	-	-	-	-	-	-  -	-	-		-	·[
General business credit		-	-	-	-	-	-	-		-	-	-	-	·
Prior year minimum tax		-	-	-	-	-	-	-		-	-	-	-	·
	r credits [2]	*200	*22	*178	-	-			-1 -	1 -			-1 -	.1

### **RETURNS OF ACTIVE CORPORATIONS**

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

(All figures are estimates based on samplesmoney amou	ints are in thousands of o	dollars and size of bus	siness receipts is in wi	noie dollars)			0: (5 :						
Cooker and Harry	Takala 1	-	#0F 600	#400 CCC	0050 000	<b>#500.000</b>		ness Receipts	#F 000 000	#40.000.000	<b>050 000 00</b> -	0400 000 000	#050 0C2 222
Sector and Item	Total returns	110.1	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
-	corporations (1)	\$25,000 [21] (2)	\$100,000 (3)	\$250,000 (4)	\$500,000 (5)	\$1,000,000 (6)	\$2,500,000	\$5,000,000 (8)	\$10,000,000 (9)	\$50,000,000 (10)	\$100,000,000 (11)	\$250,000,000 (12)	more (13)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All Industries													
Number of returns	5,840,799	1,363,053	894,589	1,002,543	777,880	667,997	590,036	246,101	136,103	128,484	16,897	9,929	7,187
Total assets	73,080,647,385	816,791,356	101,130,631	138,065,160	178,153,197	273,596,240	620,779,988	694,534,543	1,077,094,376	4,422,822,326	2,768,567,008	4,419,686,567	57,569,425,993
Cash	2,901,709,877	60,275,891	13,872,419	21,379,249	27,207,750	39,240,934	70,414,287	62,228,809	71,611,840	187,251,276	92,542,529	145,396,210	2,110,288,683
Notes and accounts receivable Less: Allowance for bad debts	13,610,860,826 166,537,448	71,913,903 4,618,000	5,204,755 53,147	9,396,850 265,970	12,691,202 95,317	26,681,216 253,430	70,746,786 865,775	110,786,750 1,642,936	200,778,334 3,202,851	770,514,063 10,933,835	373,296,420 5,350,126	530,857,279 9,893,622	11,427,993,270 129,362,441
Inventories	1,612,997,968	12,107,294	2,542,408	7,194,039	12,591,982	23,850,640	49,488,765	53,729,834	68,915,086	216,746,572	96,316,002	112,808,943	956,706,402
U.S. govt. obligations, total	1,713,665,371	1,512,962	716,795	872,396	791,267	2,665,468	8,661,296	18,394,885	38,649,669	160,113,955	109,512,412	191,313,220	1,180,461,044
Tax-exempt securities	1,518,183,368	5,469,598	1,217,684	1,961,986	899,998	1,636,852	7,180,210	18,423,173	39,666,939	207,564,280	134,500,796	188,882,017	910,779,835
Other current assets	5,608,517,505	48,238,441	7,355,481	9,330,147	9,821,420	16,523,184	33,054,361	36,592,253	44,454,809	149,672,079	89,570,942	158,866,087	5,005,038,302
Loans to shareholders	519,913,546	15,981,319	3,185,702	5,127,642	8,028,006	8,455,156	12,203,770	7,588,775	6,573,028	10,499,789	5,332,115	18,983,320	417,954,922
Mortgage and real estate loans	5,231,678,721 27,903,223,897	9,603,260 351,726,013	1,362,453 26,961,446	1,662,853 29,819,136	1,894,053 39,668,787	2,950,862 62,111,001	6,633,677 182,420,899	15,257,264 252,227,545	31,217,895 445,907,983	197,113,594 2,111,550,299	102,218,945 1,510,333,895	228,208,886 2,361,693,127	4,633,554,979 20,528,803,767
Other investments  Depreciable assets [25]	8,817,095,391	195,089,082	44,730,648	77,278,323	109,188,750	160,763,746	262,733,984	222,303,813	226,018,858	544,578,748	253,493,662	406,567,052	6,314,348,724
Less: Accumulated depreciation [25]	4,241,564,417	74,361,658	23,167,402	43,584,212	68,230,248	102,825,210	167,604,556	137,581,496	138,452,693	297,406,219	121,737,379	180,709,899	2,885,903,446
Depletable assets	382,245,345	6,630,653	4,051,211	427,907	664,733	1,131,362	1,595,263	2,721,910	2,231,012	12,067,491	5,371,250	24,820,979	320,531,573
Less: Accumulated depletion	132,586,231	542,992	1,181,608	178,618	207,973	509,653	771,049	884,961	835,168	4,520,590	1,673,883	8,044,000	113,235,736
Land	456,534,251	52,572,943	8,348,166	8,893,361	10,650,412	12,827,591	17,078,324	13,982,138	14,105,912	32,777,370	15,625,176	29,982,696	239,690,164
Intangible assets (Amortizable)	3,500,596,850	17,630,472	3,780,898	7,201,184	10,183,944	16,014,952	19,470,713	14,317,341	25,397,903	103,756,027	72,573,599	169,685,101	3,040,584,716
Less: Accumulated amortization Other assets	574,057,109 4,418,169,674	6,021,094 53,583,269	1,307,794 3,510,515	2,405,695 3,954,580	3,585,074 5,989,506	5,894,621 8,226,189	7,266,790 55,605,822	4,984,091 11,073,537	9,097,383 13,153,203	26,847,196 58,324,622	11,944,143 48,584,797	29,757,506 80,026,677	464,945,722 4,076,136,956
Total liabilities	73,080,647,385		101,130,631	138,065,160	178,153,197	273,596,240	620,779,988	694,534,543		4,422,822,326	2,768,567,008	4,419,686,567	57,569,425,993
Accounts payable	7,778,731,433	21,081,383	3,997,936	5,712,480	10,207,098	19,200,428	51,211,034	68,218,556	113,767,658	389,095,114	203,247,474	275,766,776	6,617,225,496
Mortgages, notes, and bonds under one year.	4,709,039,628	45,634,159	5,978,601	8,959,142	15,338,868	24,567,983	37,415,750	45,351,874	56,606,501	219,074,565	121,784,783	252,706,772	3,875,620,630
Other current liabilities	17,598,734,383	34,505,624	8,247,720	10,165,171	16,529,796	24,748,095	62,215,746	96,705,971	188,171,950	779,255,620	362,999,854	534,754,031	15,480,434,805
Loans from shareholders	688,480,126	87,008,071	21,081,071	29,050,340	29,971,621	35,279,657	40,257,690	27,058,557	22,507,476	43,195,669	14,961,957	17,476,337	320,631,680
Mortgages, notes, bonds, one year or more Other liabilities	9,398,633,789 6,911,004,387	165,853,290 41,657,827	23,056,878 9,114,857	36,635,678 5,001,981	48,959,143 8,471,006	66,383,950 9,396,482	111,640,686 61,829,942	95,772,889 15,848,305	97,836,819 21,921,502	297,526,414 96,576,751	183,195,851 70,981,541	352,042,455 169,120,888	7,919,729,734 6,401,083,304
Net worth	25,996,023,640	421.051.002	29.653.568	42.540.368	48,675,665	94,019,645	256.209.140	345.578.390	576.282.469	2.598.098.193	1.811.395.547	2.817.819.309	16.954.700.345
Total receipts	27,401,873,714	63,353,202	59,294,879	171,678,555	286,139,645	482,606,021	951,631,400		966,730,083	2,683,432,349		1,554,111,942	18,102,625,061
Business receipts	23,310,309,765	6,161,483	52,845,683	164,189,185	276,734,280	470,913,219	925,413,639	855,156,683	923,185,175	2,489,870,810	1,077,368,610	1,351,542,099	14,716,928,899
Interest	2,242,464,157	5,798,934	504,233	704,911	797,745	1,224,772	3,369,074	6,261,797	13,528,401	76,169,135	49,081,138	94,005,527	1,991,018,488
Interest on govt. obligations, total	64,731,038	246,939	54,230	59,175	88,533	125,466	515,833	1,150,855	2,230,046	11,661,170	6,915,461	8,310,804	33,372,527
Rents	137,059,289 161,655,558	1,751,845 1,986,122	168,854 59,180	207,999 165,701	318,681 134,973	532,313 248,016	926,824 222,146	752,996 293,104	880,075 387,729	5,069,787 2,130,438	2,887,541 1,607,205	8,740,555 3,963,974	114,821,820 150,456,970
Royalties  Net S-T capital gain less net LT loss	54,913,226	427,725	36,720	77,685	65,336	156,798	425,962	789,246	1,845,986	10,901,991	9,132,131	11,446,411	19,607,234
Net L-T capital gain less net ST loss	180,659,860	7,121,768	956,337	1,226,195	1,218,182	931,296	2,054,992	2,642,421	2,452,325	8,783,493	6,357,309	9,735,804	137,179,738
Net gain, noncapital assets	88,854,621	2,650,473	546,496	818,686	950,402	1,084,592	1,809,662	1,701,605	1,832,474	5,034,161	2,397,470	3,645,737	66,382,862
Other receipts	1,056,304,380	36,466,482	4,014,320	4,101,915	5,635,576	7,275,419	16,653,078	13,793,525	20,070,845	72,552,649	40,594,603	59,544,079	775,601,889
Total deductions	25,501,557,823	72,519,526	59,206,680	162,011,648	273,803,340	463,383,173	913,546,903	847,671,679	923,308,710		1,108,491,173	1,416,950,377	16,730,761,870
Cost of goods  Compensation of officers	14,799,598,760 473,551,505	1,876,611 5,433,824	9,839,323 7,373,732	41,228,940 21,142,983	85,794,790 31,707,401	170,135,895 47,186,281	417,720,816 71,300,438	458,712,345 52,632,734	546,255,890 43,277,290	1,659,833,266 81,172,348	747,457,658 18,161,211	923,357,526 17,136,373	9,737,385,700 77,026,889
Salaries and wages	2,457,071,143	9,267,079	4,529,329	17,292,037	40,455,802	75,176,263	140,529,730	112,205,708	114,759,483	261,537,796	108,719,306	139,268,371	1,433,330,238
Rent paid on business property	462,011,788	2,575,973	4,616,202	11,613,022	17,344,871	24,467,669	36,083,350	28,050,389	24,168,379	51,821,758	17,328,546	24,757,835	219,183,793
Taxes paid	496,638,490	3,408,863	2,366,765	5,879,447	9,612,150	15,837,779	28,165,265	21,899,102	21,908,564	48,531,745	19,203,153	25,659,716	294,165,941
Interest paid	1,787,103,982	6,431,798	1,950,494	3,319,889	4,723,212	6,734,478	11,397,703	10,869,418	15,184,760	55,711,172	29,606,682	53,269,411	1,587,904,966
Amortization	156,554,689	891,048	291,612	556,198	854,421	1,109,739	1,487,990	1,171,046	1,640,162	5,256,531	3,876,257	7,836,272	131,583,414
Depreciation	563,963,516 277,006,387	2,827,535 657,698	2,693,324 886,735	5,195,787 2,361,225	6,455,330 3,618,890	9,814,794 5,933,839	16,391,337 10,542,102	14,241,778 7,406,171	15,079,335 8,256,324	37,221,064 19,308,435	17,161,616 9,652,814	26,236,043 12,832,149	410,645,573 195,550,005
Advertising Pension, profit-sharing, stock, annuity	151,419,973	699,180	332,398	1,384,068	2,077,231	3,409,570	5,952,510	4,688,117	4,614,665	11,911,003	9,052,614 3,773,108	5,325,920	195,550,005
Employee benefit programs	315.404.442	922.576	658.803	1,442,160	2,694,613	5.426.784	10.680.635	9.580.342	11.860.474	28.398.765	12.391.063	18.025.643	213.322.584
Net income (less deficit)	1,933,374,450		45,588	9,614,824	12,264,004	19,114,681	37,580,705	34,079,302	41,371,822	142,401,223	83,027,291	130,201,947	1,432,633,122
Income subject to tax	1,291,430,767	14,590,208	1,603,044	2,641,083	2,998,554	3,289,097	7,445,995	8,753,714	11,946,472	44,345,583	24,994,878	43,734,237	1,125,087,900
Total income tax before credits [7]	453,082,065	5,381,044	343,803	518,053	682,634	743,221	1,963,964	2,662,039	3,821,034	15,270,907	8,692,197	15,365,447	397,637,722
Income tax	450,167,880	5,320,370	336,956	530,539	671,426	747,559	1,959,801	2,642,387	3,761,717	15,056,709	8,569,721	15,200,056	395,370,639
Alternative minimum tax  Foreign tax credit	3,681,962 78,183,457	31,963 104,789	882 4,211	4,274 3,945	9,567 4,018	6,204 2,368	12,922 7,784	16,085 16,571	44,315 80,698	162,819 280,880	104,625 493,628	170,743 1,105,960	3,117,562 76,078,604
U.S. Possessions tax credit	580,694	143,684	7,211	5,945	4,016	2,306	7,764	10,571	1,226	152,240	4,396	33,944	245,117
General business credit	15,187,647	64,309	1,918	2,465	4,511	8,491	29,269	58,912	54,474	261,942	166,642	297,081	14,237,631
Prior year minimum tax credit	5,877,378	13,436	1,225	813	1,855	2,004	6,151	10,685	15,654	109,171	59,826	119,191	5,537,368
Total income tax after credits [2]	353,083,862	5,054,825	336,448	510,830	672,251	730,358	1,920,607	2,575,788	3,668,571	14,463,882	7,966,455	13,806,959	301,376,887

### **RETURNS OF ACTIVE CORPORATIONS**

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

				nole dollars)			Size of Busin	ess Receipts					
Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Agriculture, Forestry, Fishing, and													
Hunting													
Number of returns	140,525	53,144	19,805	21,011	16,730	11,729	10,973	4,158	1,578	1,166	112	96	24
Total assets	133,323,257	26,796,733	5,776,876	7,196,650	9,226,955	8,171,112	11,220,407	8,888,975	7,156,821	16,118,495	5,799,244	11,654,237	15,316,752
Cash	14,603,713	4,641,655	681,996	594,738	1,297,422	966,268	997,129	1,426,946	874,178	1,478,414	411,134	613,256	620,576
Notes and accounts receivable	9,565,476 92,814	534,167 *7,896	156,852	110,317	178,015	353,220	451,757	601,032 *3,550	697,826 4,770	1,968,117 20,642	889,603 9,017	1,517,861 17,184	2,106,710 29,755
Less: Allowance for bad debts	12,808,026	654,684	192,047	128,650	568,690	410,270	1,429,989	1,152,261	919,532	2,746,542	1,088,791	1,520,295	1,996,273
U.S. govt. obligations, total	137.496	034,004	*38.472	120,030	*449	*53,632	*1.594	*20.530	*3.264	*10.521	1,000,791	6,735	2,124
Tax-exempt securities	545,572	*207,193	*15,590	*27,181	*654	-	*9,965	*95,589	*18,795	*61,328	109,277	-	2,123
Other current assets	5,257,055	1,006,649	115,950	135,108	205,480	138,638	272,115	560,606	235,046	883,268	205,196	1,075,923	423,078
Loans to shareholders	4,093,253	1,265,569	203,226	301,368	546,256	291,858	546,285	290,959	91,985	388,031	87,564	80,040	112
Mortgage and real estate loans	1,028,097	126,804	*46,235	315,268	*225,487	*105,810	*50,494	*52,309	*7,098	93,616	4,342	-	633
Other investments	16,921,201	4,143,938	406,031	675,198	823,091	695,548	981,835	583,153	640,652	1,689,039	690,100	1,734,693	3,857,922
Depreciable assets [25]	100,639,202	12,631,484	4,227,364	7,095,157	9,500,491	10,998,996	14,440,185	8,969,015	5,705,004	11,633,335	3,549,752	5,427,480	6,460,939
Less: Accumulated depreciation [25]	67,222,875	8,404,482	2,965,852	4,979,561	6,984,978	8,411,621	9,987,614	6,415,643	3,701,066	7,296,917	1,933,430	2,988,178	3,153,534
Depletable assets	5,229,772	2,696,119	*14,892	*7,106	*165,276	*66,212	*1,409	*503,564	*48,177	*218,530	-	1,507,417	1,068
Less: Accumulated depletion	731,513	*152,326 6,779,897	*9,368 2,274,333	26 2,256,300	*90,016 2,397,744	*2,814	- 1,555,361	22,168	*16,293 830,433	*47,200	403.125	390,644 542,880	657 703,928
LandIntangible assets (Amortizable)	22,402,910 3,017,036	6,779,897 64,529	2,274,333 74,507	2,256,300 163,359	2,397,744	2,295,315 19,444	1,555,361	935,634 208,842	830,433 131,343	1,427,958 220,739	403,125 214,541	542,880 504,010	703,928 1,233,156
Less: Accumulated amortization	527.394	32.913	41.066	19.029	28.154	15,469	37.211	112.029	43.208	61.021	22.685	33.808	80,802
Other assets	5.649.047	641.661	345.669	385.515	340.124	205,802	405,471	41,925	718,824	724,837	110.778	553,460	1,174,981
Total liabilities	133,323,257	26,796,733	5,776,876	7,196,650	9,226,955	8,171,112	11,220,407	8,888,975	7,156,821	16,118,495	5,799,244	11,654,237	15,316,752
Accounts payable	6,611,261	253,105	27,431	22,703	118,855	75,253	316,435	391,263	380,174	1,492,101	371,378	893,079	2,269,484
Mortgages, notes, and bonds under one year.	14,708,142	1,421,776	521,352	482,929	1,502,252	769,758	1,628,215	1,389,699	1,522,647	2,948,298	918,662	1,078,440	524,114
Other current liabilities	5,913,448	518,503	51,347	63,457	192,653	126,271	231,893	495,937	606,797	938,325	556,131	887,622	1,244,513
Loans from shareholders	16,294,011	6,051,024	1,519,640	1,505,354	1,947,646	1,581,498	1,018,915	538,256	375,079	605,504	125,128	311,566	714,401
Mortgages, notes, bonds, one year or more	39,345,074	8,055,898	1,100,107	2,361,571	2,889,219	2,889,984	4,130,229	2,776,817	2,132,393	3,788,778	1,112,912	3,334,908	4,772,257
Other liabilities	8,563,211	1,859,489	117,918	206,879	134,949	405,034	381,200	94,564	171,155	411,624	364,328	645,965	3,770,107
Net worth	41,888,111	8,636,939	2,439,082	2,553,757	2,441,380	2,323,314	3,513,520	3,202,440	1,968,574	5,933,865	2,350,705	4,502,657	2,021,878
Total receipts	142,111,048	5,844,388	1,690,592	4,661,750	7,526,059	9,077,883	18,784,350	15,217,711	11,306,682	23,742,446		16,482,875	
Business receipts	127,728,942 514,675	201,008 144,571	1,077,727 20,773	3,625,811 17,911	6,156,903 27,469	8,053,211 29,607	17,415,544 28,784	14,553,096 32,894	10,848,742 33,514	22,841,494 52,302	7,673,902 24,998	15,770,688 68,590	19,510,816 33,263
Interest on govt. obligations, total	67,269	11,045	*2,694	*2,830	*343	*670	*3,839	*9,467	*1,789	8,801	3,948	5,145	16,697
Rents	990,902	287,393	54,317	63,722	129,761	129,436	89,350	74,923	27,991	58,086	4,823	50,823	20,279
Royalties	135,325	27,906	*12.402	*13,517	*1.933	*4,479	*5.586	*5,208	*912	*6,429	7,810	19.090	30.053
Net S-T capital gain less net LT loss	14,733	1,952	*176	*631	*1,884	*896	*1,826	*1,064	*1,026	*82	3,075	3,370	-1,248
Net L-T capital gain less net ST loss	1,237,670	352,828	51,252	75,461	84,293	77,095	98,429	64,780	72,035	72,973	*2,393	178,267	107,865
Net gain, noncapital assets	875,704	132,517	64,578	165,487	71,542	65,755	115,456	94,289	30,410	80,656	4,304	22,690	28,020
Other receipts	10,250,949	4,656,648	399,056	694,769	1,049,661	712,832	1,020,851	374,415	284,775	581,520	-133,301	325,222	284,499
Total deductions	139,214,683	6,359,371	1,834,899	4,437,871	7,457,990	8,973,462	18,076,714	14,850,492	11,154,506	23,101,097	7,317,557	15,908,136	19,742,589
Cost of goods	69,183,044	82,316	103,720	536,965	1,028,043	1,770,789	5,706,908	7,242,949	6,193,357	12,821,099	5,491,584	12,838,336	15,366,977
Compensation of officers	3,090,780	159,868	89,542	279,998	227,444	353,931	553,659	520,559	269,986	380,056	61,814	105,854	88,069
Salaries and wages	10,511,074	582,919	174,838	330,872	561,891	822,181	1,816,682	1,237,256	1,002,060	2,102,284	343,666	573,615	962,811
Rent paid on business property	6,555,631 2,886,753	618,543 282,324	213,845 114,155	477,654 146,646	987,608 183,251	1,066,698 248,011	881,568 383,539	603,777 303,497	366,216 260,878	858,219 469,530	132,000 101,919	163,296 185,762	186,208 207,240
Taxes paidInterest paid	2,886,753 3,502,549	282,324 397,643	152,263	191,939	325,286	248,011 291,937	450,800	272,808	260,878	469,530 427,277	101,919	318,362	322,640
Amortization	258,576	9,750	4,151	1,958	4.014	1,461	10,083	14,900	10,970	37,999	19,497	55,287	88,506
Depreciation	6,419,158	649,072	167,069	445,413	613,887	807,744	1,035,416	624,300	386,116	800,968	197,991	283,483	407,698
Advertising	448,268	8,001	1,084	9,503	16,494	28,783	53,811	24,064	40,512	119,424	20,485	41,571	84,536
Pension, profit-sharing, stock, annuity	321,360	4,206	*599	10,573	8,625	15,017	16,281	82,016	25,574	57,403	20,099	26,317	54,650
Employee benefit programs	1,315,736	74,324	33,192	47,692	73,173	97,163	135,234	120,298	119,791	204,310	45,083	101,906	263,570
Net income (less deficit)	2,927,432	-526,028	-147,001	221,048	67,725	103,751	703,797	357,751	150,387	641,755	271,432	569,835	512,979
Income subject to tax	2,522,837	569,149	95,110	94,811	117,597	148,090	104,678	96,125	89,637	268,601	87,819	420,350	430,871
Total income tax before credits [7]	751,655	153,001	21,623	17,749	23,196	32,734	27,120	26,721	29,604	91,134	30,152	147,822	150,800
Income tax	746,923	152,734	21,507	17,749	23,178	32,909	26,759	26,265	28,801	90,203	30,000	146,101	150,718
Alternative minimum tax	4,677	*153	-	-	*18	-	*361	*457	*802	*930	152	*1,721	82
Foreign tax credit	7,260	*97	*18	-	-	-	-	-	*20	*195	1,358	2,221	3,351
U.S. Possessions tax credit	- 12,194	- 1,221	- *88	*262	- 754	- 1,596	225	- *451	2,053	1,802	312	3,063	368
General business credit  Prior year minimum tax credit	12,194 5,573	1,221 *275		202 *2	754	1,596	*310	*175	2,053 *412	*3,000	312 146	3,063 1,252	368
Total income tax after credits [2]	726,628	151,408	21,517	17,484	22,442	31,137	26,584	26,096	27,120	86,136	28,336	1,252 141,286	147,082

### **RETURNS OF ACTIVE CORPORATIONS**

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

								Cito of Buoin					·	
	Sector and Item	Total returns		\$25,000	\$100.000	\$250.000	\$500.000	\$1.000.000	ess Receipts \$2.500.000	\$5.000.000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	Occior and item	of active	Under	under	under	under	under	under	φ2,300,000 under	under	under	under	under	9230,000,000 or
		corporations	\$25,000 [21]	\$100,000	\$250,000	\$500.000	\$1.000.000	\$2,500,000	\$5,000,000	\$10.000.000	\$50.000.000	\$100.000.000	\$250,000,000	more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Mining	(-7	ν=7	(=/	(-7	χ=7	(=7	(- /	(=)	(-/	(,	, , , ,	( /	(10)
	•													
	of returns	36,946 630,278,959	11,717 17,030,954	2,652 5,353,225	7,055 2,049,862	3,938 5,551,126	2,994 2,983,493	3,650 6,298,044	2,179 7,343,990	1,419 10,231,230	931 29,649,588	149 13,437,072	105 39,773,354	157 490.577.021
Cash	ets	34,621,701	1,615,227	533,943	349,268	645,892	821,517	1,385,964	1,322,702	1,890,124	3,232,406	1,194,155	2,289,636	19,340,868
	id accounts receivable	83,088,121	1,882,431	547,046	302,791	371,949	278,712	543,510	1,067,058	1,318,273	5,192,619	2,007,715	5,295,530	64,280,489
	Allowance for bad debts	493,632	*3,075	24	-	*1,088	*504	*16,439	*10,700	9,378	45,107	16,159	28,061	363,096
	es	13,509,338	238,458	*19,232	*13,882	*17,080	19,554	99,543	113,646	221,473	987,961	340,127	1,047,056	10,391,328
	t. obligations, total	1,223,592	*6,756	-	-	*21,296	-	*58,320	*3,550	*67,133	*69,461	*22,832	138,489	835,755
	npt securities	733,933	*74,339	*17,339	-	*4,512	477.054	*94,195	*339,728	*596	*148,056	10	11,276	43,881
	rrent assets	18,968,000	869,727	195,873	273,113	213,396	177,054	412,336	445,480	584,016	1,398,570	797,624	977,619	12,623,191
	shareholderse and real estate loans	4,528,602 204,945	134,297 *38,147	*19,357	*20,429	*98,247 *126	65,535 *95,198	274,640 *7,822	85,403 *2,249	170,703 *41,802	149,966 *7,052	*7,709 5,249	86,366 644	3,415,950 6,656
- 0	vestments	144,383,329	5,799,142	378,322	518,640	3,246,137	440,668	1,344,215	984,621	1,250,215	3,461,318	1,248,074	6,723,825	118,988,152
	ible assets [25]	211,501,113	3,071,343	403,977	909,678	858,863	1,507,883	3,599,350	3,577,487	5,636,941	13,310,795	6,492,857	10,213,796	161,918,143
	Accumulated depreciation [25]	97,388,750	1,477,813	197,529	621,935	479,542	1,011,837	2,556,615	2,290,321	3,365,016	7,055,819	3,389,645	4,387,787	70,554,890
	le assets	216,352,850	3,636,802	*4,016,013	381,244	416,013	719,068	1,364,301	1,986,714	2,088,933	10,684,255	4,865,850	22,332,543	163,861,113
	Accumulated depletion	67,947,809	369,797	*1,171,797	154,787	84,071	479,404	698,865	771,643	778,275	4,172,191	1,584,313	7,382,708	50,299,960
		6,207,757	557,121 334,862	*13,052 *28,960	*27,588 20,913	*52,278 *113,303	150,051	168,633 99,532	116,347 152,752	423,590 675,234	615,089	273,954 848,612	296,740 1,395,044	3,513,314
	e assets (Amortizable)	31,617,657 8,939,188	29,729	*7,334	20,913 *3.498	*24.066	47,677 2.142	23.974	39.977	286,965	1,057,274 251.567	198,577	132,469	26,843,493 7,938,890
Other as		38,107,400	652,716	556,795	12,536	80.798	154,463	141.577	258,896	301.831	859,449	520.999	895,815	33,671,524
	ilities	630,278,959	17,030,954	5,353,225	2,049,862	5,551,126	2,983,493	6,298,044	7,343,990	10,231,230	29,649,588	13,437,072	39,773,354	490,577,021
	s payable	55,456,266	797,746	583,066	58,409	149,381	399,430	548,141	926,119	1,007,441	3,118,159	1,201,933	3,305,399	43,361,042
	es, notes, and bonds under one year.	15,923,742	742,722	*57,392	205,371	84,884	80,700	251,732	601,462	432,538	1,068,597	727,027	1,643,522	10,027,795
	rrent liabilities	37,734,549	398,557	210,291	100,909	127,737	176,770	361,877	685,099	630,311	1,969,084	587,258	1,974,036	30,512,619
	om shareholders	6,712,489 139,014,610	1,280,212 1,932,055	*267,380 280,036	305,256 423,503	*183,606 1,079,817	382,057 414,707	236,979 1,022,829	322,482 938,726	371,710 2,222,807	1,167,562 5,284,117	305,173 3,087,949	202,142 8,779,865	1,687,929 113,548,200
	es, notes, bonds, one year or more bilities	73,819,110	1,295,045	*3,603,837	74,161	229,358	73,767	80,158	326,554	396,310	1,885,297	684,489	4,023,852	61,146,281
	1	301,618,194	10,584,617	351,223	882,254	3,696,342	1,456,061	3,796,328	3,543,547	5,170,112	15,156,773	6,843,243	19,844,539	230,293,155
	eipts	366,513,788	2,619,664	428,887	1,469,193	1,744,585	2,519,670	6,209,068	8,769,683	10,349,720	23,274,112	10,901,578	17,940,838	280,286,789
Business	receipts	327,272,187	57,221	214,034	1,132,178	1,422,636	2,084,276	5,649,339	8,259,815	9,832,872	21,339,774	10,138,503	16,533,384	250,608,155
Interest		4,999,401	115,409	11,820	6,169	59,799	9,350	42,261	39,396	42,570	116,295	75,918	281,601	4,198,814
	on govt. obligations, total	131,664	12,061	*1,615	*3,120 *2,384	*1,987	*605 *222	*8,210 849	15,496	3,542	13,031	6,775	4,921	60,301
Rents	3	555,874 1,437,358	85,250 125,991	*3,639 *76	28,209	*4,916 *81,786	56,134	11.678	4,640 31,009	15,620 64.049	25,386 23,611	13,690 111.892	65,892 141.071	333,386 761.854
	capital gain less net LT loss	152,525	*3,186	15	*859	*701	*51	164	*2,876	*1,459	4,635	2,935	39,884	95,761
	capital gain less net ST loss	5,214,139	207,218	*17,508	95,697	*52,711	*71,244	167,372	70,341	65,744	361,089	123,330	149,874	3,832,012
	noncapital assets	4,257,376	366,323	*20,053	15,739	*3,092	24,944	93,946	181,940	69,660	515,550	242,088	130,723	2,593,318
	ceipts	18,690,494	1,640,130	159,686	180,352	107,978	269,968	227,876	162,990	249,329	856,178	180,891	548,382	14,106,734
	uctions	308,901,236	2,357,414	339,080	1,330,193	1,750,286	1,907,496	4,983,613	7,572,662	8,807,936	20,509,260	9,658,577	16,531,409	233,153,312
	oods	164,046,734 4,631,918	9,990 99,032	*62,626 *28,646	125,625 131,796	286,887 243,817	342,654 228,459	1,299,167 323,239	2,934,960 402,284	3,682,040 283,699	10,511,056 446,500	4,623,503 185,215	6,880,574 184,199	133,287,652 2,075,031
	sation of officersand wages	18,068,645	253,382	65,852	131,790	173,224	185,778	699,735	754,948	889,934	1,677,736	694,653	1,174,328	11,367,245
	d on business property	6,140,839	47,322	5,207	43,879	101,652	177,171	108,222	468,411	197,477	481,239	252,119	321,902	3,936,237
Taxes pa		11,567,547	61,800	15,375	58,519	87,882	90,515	254,194	319,564	395,815	673,766	337,761	469,109	8,803,248
Interest p	oaid	11,164,876	181,031	11,940	41,831	70,808	33,778	91,961	133,224	177,887	471,020	243,856	679,857	9,027,682
	tion	3,244,849	22,565	*10,757	5,590	*18,258	2,870	35,818	23,430	52,420	151,321	65,591	449,225	2,407,005
	tion	15,288,357	54,534	35,666	60,180	80,781	105,946	263,583	301,962	521,369	1,174,535	637,014	1,065,743	10,987,046
	ng	250,420 1,803,947	849 32,452	*777 *4,222	6,178 *20,244	5,635 *10,231	1,630 *12,419	8,875 19,377	24,734 82,796	33,174 48,266	30,463	7,407 29,238	9,495 56,901	121,203 1,409,436
	profit-sharing, stock, annuitye benefit programs	3,720,841	32,452 13,515	*4,138	7,102	33,692	18,487	59,548	107,042	116,820	78,365 257,429	29,236 118,891	178,404	2,805,773
	ne (less deficit)	58,844,799	251,335	88,192	135,881	-7,688	611,569	1,217,246	1,181,525	1,538,242	2,751,820	1,236,243	1,499,699	48,340,735
	ubject to tax	44,645,947	482,805	*35,497	72,438	110,242	90,477	245,537	148,744	222,786	1,021,658	851,130	1,116,621	40,248,014
	me tax before credits [7]	15,598,316	167,008	*11,876	22,882	31,993	28,606	80,377	47,737	76,672	361,239	298,761	402,665	14,068,500
	ax	15,803,995	165,750	*11,539	22,882	31,892	28,606	79,455	47,391	75,323	350,521	295,797	389,389	14,305,449
	/e minimum tax	289,635	315	*290		*101		*921	*141	*1,348	10,718	2,943	12,810	260,046
	x credit	4,171,916	*3,884	*86	*176	101	*2	-	-	*3,883	7,914	77,482	156,008	3,922,380
	essions tax credit	- 123,729	- [1]	- *572	-	-	-	*424	- *4,513	*312	*634	- 778	- 840	- 115,652
	usiness credit minimum tax credit	555,330	729	3/2	3_	]	*442	*45	4,513 *7	*222	3,544	8,358	5,103	536,880
	ome tax after credits [2]	10,747,340	162,395	*11,219	22,703	31,891	28,160	79,909	43,217	72,254	349,148	212,142	240,714	9,493,588

### **RETURNS OF ACTIVE CORPORATIONS**

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

							Size of Busin			T			
Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Utilities													
		4 004	4 000		4 =0=	* 4 = 0		400		4.40	40	40	
Number of returns	7,636 1,434,173,819	1,691 4,643,152	1,930 354,079	855 *300,386	1,587 987,773	*459 *531,314	333 1,423,340	186 1,597,515	226 1,443,191	142 9,951,217	43 5,603,350	46 17,301,530	1,390,036,9
Total assets	32,578,988	4, <b>643</b> ,1 <b>52</b> 699.107	88,137	*23.087	177,963	*61,771	251.508	187,087	150,738	553,547	487.827	589.285	29.308.9
Cash	105,886,579	1,480,302	*27.115	*235,294	26,699	*14,088	46,199	197,067	182,983	464,778	374,320	1,335,204	101,501,6
Notes and accounts receivable  Less: Allowance for bad debts	5,929,264	1,460,302	27,115 50	235,294	20,099	14,000	46, 199 *42	197,911 *516	*412	7,624	3,493	30,749	5,886,0
	27,943,904	*13,571	50	-	*2,188	-	*34.174	*10,381	*14,060	293,307	210,479	464,623	26,901,1
Inventories U.S. govt. obligations, total	1,558,473	13,37 1	]	]	2,100	]	*1,072	10,301	14,000	*592	210,479	95,934	1,460,8
Tax-exempt securities	1,975	_					1,072		_	-	100	33,334	1,400,0
Other current assets	121,120,372	857,445	*11.991	*686	*7.514	*2.063	84.124	52.835	112.533	250.627	250.425	510.380	118.979.7
Loans to shareholders	243,590	*4,382	-	-	*31	*291	*39,414	*2,776	*1,870	*49,210	16,406	*7,598	121,6
Mortgage and real estate loans	*5,480,927	*4,267	-	-	-	-	-	-	-	-	-	116,129	5,360,5
Other investments	244,590,885	881,699	*8,073	-	*143,278	*29,362	281,864	347,979	*175,376	1,770,632	799,339	1,814,625	238,338,6
Depreciable assets [25]	1,039,842,142	939,196	*222,779	*131,713	980,636	*674,443	1,009,858	1,170,744	1,082,483	7,048,472	3,703,512	14,184,801	1,008,693,50
Less: Accumulated depreciation [25]	360,907,340	168,152	*98,862	*68,151	401,796	*386,861	352,776	481,144	359,181	2,200,351	1,182,169	4,061,278	351,146,6
Depletable assets	17,144,421	*7,118	*3	*15,770	-	101,720	-	-	-	*1,900	*5,663	1,848	17,010,3
Less: Accumulated depletion	4,858,972	-[	*3	*6,818	-	40	-	-	-	*1,574	3,732	31	4,846,7
Land	3,396,705	5,031	*37,454	*95,930	30,764	*10,590	*8,933	*20,340	*11,662	57,760	68,073	158,696	2,891,4
Intangible assets (Amortizable)	48,868,695	*50,685	*11,971	-	*8,679	*492	*9,051	41,785	*21,157	1,093,032	304,587	707,071	46,620,1
Less: Accumulated amortization	6,007,139	*594	*857		*8,157	*241	*2,101	14,874	*2,498	97,490	47,624	275,742	5,556,9
Other assets	163,218,879	*-130,557	*46,327	*-127,125	*19,974	*23,636	12,062	62,212	*52,421	674,398	619,637	1,683,135	160,282,7
Total liabilities	1,434,173,819	4,643,152	354,079	*300,386	987,773	*531,314	1,423,340	1,597,515	1,443,191	9,951,217	5,603,350	17,301,530	
Accounts payable	115,015,896	3,137,524 *270,742	*24,447	*9,205	34,124	*4,350 *522	49,265	104,054	160,049	367,069	237,140	1,422,836	109,465,8
Mortgages, notes, and bonds under one year.	69,229,399 119,699,411	756,530	*85,022 *33,958	*4,647	*60,024 58,619	*12,240	79,621 82,800	73,382 97,024	55,886 50,691	968,923 368,266	146,756 473,443	374,669 465,868	67,113,8 117,295,3
Other current liabilities	4.839.316	*4.940	*4.599	4,047	*22.031	*10.718	*68.814	*23.116	50,691	*135,920	473,443 2.481	342.964	4.223.7
Loans from shareholders  Mortgages, notes, bonds, one year or more	426,071,567	1,025,726	*16,826	*102,445	263,948	*107,799	405,507	462,973	182,484	3,309,391	2,356,133	6,029,149	411,809,1
Other liabilities	332,999,685	29,377	*8,430	*2,850	*218,293	*118,398	413,600	337,474	276,556	1,557,495	1,041,197	4,350,635	324,645,38
Net worth	366,318,546	-581.687	180.796	*181,222	330.735	*277,286	323.733	499,492	717,525	3,244,152	1,346,199	4,315,411	355.483.68
Total receipts	626,053,169		109,135	189,616	610,194	*306,548	618,484	739,565	1,271,804	3,506,204	3,239,395	7,513,439	
Business receipts	585,370,691	*19,868	89,768	136,033	582,486	*271,795	591,190	653,106	1,233,614	3,084,083	3,095,516	7,233,244	568,379,98
Interest	10,664,550	359,886	*2,351	*19,724	*1,510	*1,040	12,954	10,817	8,745	62,762	25,409	146,717	10,012,63
Interest on govt. obligations, total	390,448	*[1]	· -					4	*993	*4,261	235	7,600	377,3
Rents	2,718,817		12	-	*1,348	-	*1,986	*2,871	*1,987	4,748	1,465	10,495	2,693,90
Royalties	76,899	69	*21	-	*65	*[1]	*598	-	-	21,259	33	2,184	52,60
Net S-T capital gain less net LT loss	283,543	-	-	-	-	-	-	*14	-	*30	-	71	283,42
Net L-T capital gain less net ST loss	4,735,430	*130,084	*10,661	*9,311	*91	-	*225	*19,197	*1,041	62,938	46,183	1,623	4,454,0
Net gain, noncapital assets	4,716,838	*2,637	3,937	*8,180	*1,004	*29,222	-	*21,624	*146	22,292	*12,608	*649	4,614,5
Other receipts	15,634,665	107,036	*2,385	*16,368	23,568	*4,491	10,810	31,919	24,655	240,832	56,708	101,530	15,014,3
Total deductions	590,120,354	726,312	104,044	180,660	634,197	*229,556	623,824	724,535	1,138,969	3,241,258	3,239,698	7,348,923	571,928,3
Cost of goods	346,623,441	*8,662 *26,894	*10,206 *7,675	*00.000	*63,095	*74,810 *2.201	262,503	286,065	850,997	1,742,828	1,868,302	4,723,344 40,037	336,732,6
Compensation of officers	2,041,328 23,391,641	*14,368	*7,675 *6,229	*23,996 *17,247	97,401 62,379	*3,291 *3,025	*18,423 33,570	26,096 80,486	52,536 34,726	34,837 134,163	60,336 295,995	40,037 283,389	1,649,8 22,426,0
Salaries and wages	4,975,115	*1,992	*3,207	*22,711	62,379 11,149	*2,648	33,570 13,818	16,709	34,726 4,065	60,670	295,995 66,209	283,389 90,826	4,681,1
Rent paid on business property  Taxes paid	21,963,282	3.986	3,207 3.940	*4.470	32.994	2,046 *11.077	17,270	20,945	26.435	122,201	86,792	90,826 151,824	21,481,3
Interest paid	34,694,183	312,609	*5,380	*5,450	16,420	*8,949	40,829	38,553	19,194	257,500	147,379	403,115	33,438,8
Amortization	7,988,763	8,661	*1,019	*32	*896	*48	3,756	3,603	*401	43,665	19,852	28,124	7,878,7
Depreciation	35,284,085	23,688	*6,087	*8,028	42,469	*21,466	34,758	40,869	44,255	242,075	140,801	367,333	
Advertising	620,861	*2,779	-,501	-,320	*5,388	*515	*237	7,455	*2,971	6,397	12,841	11,879	570,3
Pension, profit-sharing, stock, annuity	5,827,694	333	-	*62	*8,415	*942	*1,920	15,285	*4,853	20,947	10,118	25,262	5,739,5
Employee benefit programs	7,149,202	*755	297	*290	*14,500	*665	*2,173	12,604	18,843	42,253	121,306	64,075	6,871,4
Net income (less deficit)	36,586,953	-101,511	5,091	8,955	-23,740	*76,992	-5,340	15,026	131,842	260,685	-538	156,917	36,062,5
Income subject to tax	33,589,848	*52,486	*15,796	*20,094	*1,934	*22,695	*10,583	39,873	*38,204	210,170	100,570	199,702	32,877,7
Total income tax before credits [7]	12,063,846	17,644	*4,736	*6,386	*363	*7,371	*3,378	13,751	*13,297	75,943	35,886	70,786	11,814,3
Income tax	11,746,991	*17,134	*4,736	*6,368	*363	*7,371	*3,378	13,314	*12,980	72,070	34,546	69,254	11,505,4
Alternative minimum tax	307,556	289	-	18	-	-	-	*437	-	1,771	920	1,533	302,
Foreign tax credit	171,914	-[	-	-	-	-	-	-	-	-	*116	-	171,7
U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	
General business credit	1,254,437	1,562	-	2	-	-	*1,853	30	*[1]	6,021	351	5,084	1,239,
Prior year minimum tax credit	666,055	-					- *1,524	*31 <b>13,690</b>	*72 <b>*13,225</b>	*2,192 <b>67,730</b>	900	296	662,5
Total income tax after credits [2]	9,971,440	16,082	*4,736	*6,385	*363	*7,371					34,519	65,406	9,740,4

### **RETURNS OF ACTIVE CORPORATIONS**

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

(All figures are estimates based on samplesmoney amour	its are in thousands or t	Juliais and Size of Dus	siriess receipts is iii wi	iole dollars)			0'(D'-	D					
Sector and Item	Tatal saturas		#2F 000	£400.000	6250,000	<b>#</b> 500,000		ess Receipts	<b>¢</b> E 000 000	£40,000,000	\$50,000,000	£400,000,000	£250 000 000
Sector and item	Total returns	l la da a	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	of active corporations	Under \$25,000 [21]	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	under \$2,500,000	under \$5,000,000	under \$10,000,000	under \$50,000,000	under \$100,000,000	under \$250.000.000	or more
	(1)	(2)	(3)	(4)	(5)	\$1,000,000	\$2,500,000	\$5,000,000	(9)	(10)	(11)	(12)	(13)
Construction	(1)	(2)	(0)	(+)	(0)	(0)	(,,	(0)	(0)	(10)	(11)	(12)	(10)
Construction													
Number of returns	780,579	127,241	106,174	133,610	123,315	97,566	104,263	42,515	23,883	19,029	1,837	820	325
Total assets	<b>802,268,751</b> 95,899,234	<b>41,775,681</b> 3,104,015	<b>5,130,118</b> 759,713	<b>11,570,691</b> 1,621,937	<b>16,333,100</b> 2,678,892	<b>30,843,699</b> 4,782,924	<b>65,594,341</b> 10,083,621	<b>60,767,013</b> 7,869,944	<b>68,274,558</b> 8,327,980	<b>153,868,471</b> 21,037,637	<b>56,695,002</b> 7,527,224	<b>58,633,925</b> 6,922,493	<b>232,782,152</b> 21,182,854
Cash  Notes and accounts receivable	193,053,944	1,960,247	396,124	1,174,089	1,498,142	2,806,145	9,724,173	12,275,001	16,968,613	54,642,526	20,549,270	20,931,311	50,128,303
Less: Allowance for bad debts	1,191,907	17,010	*8,066	*731	8,221	51,476	32,034	54,617	124,458	316,195	137,525	177,978	263,595
Inventories	160,615,464	7,923,907	337,271	1,755,603	3,106,891	6,574,462	12,609,788	11,720,210	13,712,498	20,846,662	8,448,628	7,719,554	65,859,989
U.S. govt. obligations, total	780,776	*52,670	-	*12,047	*148	*6,977	*33,324	*35,693	9,628	294,854	*29,237	142,814	163,384
Tax-exempt securities	936,294	*4,955	*20,518	4 507 000	*91	*50,474	*32,136	*64,677	*11,254	269,516	71,732	157,750	253,192
Other current assets	94,942,083 10,564,838	6,084,309 997,953	430,931 273,659	1,527,866 506,628	1,659,415 973,115	4,148,364 1,267,755	9,732,458 2,285,424	9,457,672 1,231,842	10,556,283 1,023,585	19,982,247 1,166,155	6,810,248 281,644	5,391,639 232,381	19,160,652 324,696
Loans to shareholders  Mortgage and real estate loans	7,141,974	552,612	*92.240	*92,049	62,349	293,524	191.282	1,231,642	244.533	415,052	342,458	47.862	4,707,104
Other investments	68,009,721	7,138,544	567,743	1,083,758	937,401	2,261,528	4,127,604	3,532,378	3,921,885	8,504,280	2,705,103	5,276,958	27,952,538
Depreciable assets [25]	260,418,378	6,870,345	2,904,703	6,772,986	15,019,915	20,148,288	37,095,853	30,207,331	28,146,225	51,036,428	16,442,173	15,129,605	30,644,528
Less: Accumulated depreciation [25]	162,126,022	2,369,927	1,673,514	4,392,570	10,786,323	14,401,901	26,293,017	19,927,516	18,312,665	31,758,384	9,468,835	8,131,782	14,609,588
Depletable assets	1,280,710	-	*303	*5,001	*20,710	165	*13,137	*39,337	*19,511	95,309	72,900	91,822	922,516
Less: Accumulated depletionLand	270,512 33,310,694	- 6,143,572	*303 846,603	*1,484 969,460	*7,091 681,127	- 2,145,273	*3,281 2,422,512	*35 2,419,350	*8,119 2,479,864	23,608 4,614,360	27,281 1,301,764	37,463 1,074,409	161,848 8,212,400
Intangible assets (Amortizable)	15,859,007	624,100	25,097	145,373	119,388	264,066	372,795	595,825	422,268	979,511	621,165	1,791,460	9,897,959
Less: Accumulated amortization	3,162,362	225,271	7,940	60,772	47,646	147,945	170,233	163,249	107,532	261,204	83,159	300,666	1,586,745
Other assets	26,206,436	2,930,660	165,036	359,450	424,798	695,076	3,368,801	1,362,260	983,208	2,343,326	1,208,257	2,371,755	9,993,811
Total liabilities	802,268,751	41,775,681	5,130,118	11,570,691	16,333,100	30,843,699	65,594,341	60,767,013	68,274,558	153,868,471	56,695,002	58,633,925	232,782,152
Accounts payable	131,370,251	1,500,635	365,818	413,786	1,051,423	1,970,257	6,422,723	7,714,529	10,641,145	32,385,273	13,320,969	14,133,011	41,450,682
Mortgages, notes, and bonds under one year.  Other current liabilities	89,927,814 111,816,559	5,946,545 2,633,223	551,809 205,324	945,413 688,504	2,751,953 1,919,587	5,564,907 2,293,201	10,606,019 8,421,070	11,354,061 7,517,901	11,018,452 10,697,201	19,437,320 24,769,746	6,047,046 8,994,070	4,369,208 9,411,460	11,335,081 <b>-</b> 34,265,273
Loans from shareholders	38,480,899	6,872,224	1,103,816	2,210,359	3,507,855	3,845,662	5,067,542	4,455,476	2.717.819	4,957,799	841,370	582,246	2,318,729
Mortgages, notes, bonds, one year or more	168,407,949	14,636,298	1,340,366	4,127,023	4,446,048	8,470,794	16,100,946	13,605,070	12,965,750	21,773,684	8,261,534	11,512,314	51,168,122
Other liabilities	26,365,212	3,591,349	197,974	335,009	458,876	916,616	1,967,927	2,160,858	1,983,102	4,056,431	2,040,526	1,886,790	6,769,754
Net worth	235,900,066	6,595,406	1,365,011	2,850,596	2,197,360	7,782,261	17,008,115	13,959,117	18,251,089	46,488,217	17,189,488	16,738,896	85,474,511
Total receipts	1,608,162,956	3,600,087	6,733,063	22,663,805	44,625,606	68,657,744	168,511,212	150,328,124	<b>169,772,262</b> 168,432,873	<b>383,269,530</b> 379,630,738	125,895,021	122,510,776	341,595,726
Business receipts Interest	1,582,459,140 3,152,703	610,265 109,234	6,522,516 21,842	22,252,613 36,297	44,205,378 28,367	68,080,244 51,609	166,670,425 133,783	148,993,705 131,281	148,631	379,630,736	124,457,195 107,936	120,760,389 169,433	331,842,800 1,816,855
Interest on govt. obligations, total	257,519	18,185	*2,991	*78	*119	6,246	6,077	1,617	6,542	102,217	22,662	25,214	65,570
Rents	1,491,743	172,867	21,005	24,694	27,197	48,759	69,947	110,395	84,311	215,718	71,221	162,942	482,688
Royalties	250,795	254	*23	*52	-	*95	*649	*1,745	*4,173	*924	*35,082	14,079	193,718
Net S-T capital gain less net LT loss	64,274	4,253	*258	*15,391	*1,450	*441	10,628	*657	4,811	6,398	5,200	6,107	8,680
Net L-T capital gain less net ST loss	2,125,122 2,133,324	166,293 136,845	7,993 *36.541	110,781 32,604	67,533 117,159	24,875 136,796	210,546 325,738	192,593 199,805	67,652 177,998	185,050 402,415	84,406 177,584	333,257 124,095	674,144 265,745
Net gain, noncapital assets Other receipts	16,092,664	2,365,440	119.768	189,706	177,139	305,730	1,058,916	687,518	835.987	2,306,870	928.006	911,543	6,206,146
Total deductions	1,534,065,777	3,785,436	6,268,945	20,938,562	42,492,285	65,127,695	161,748,991	145,288,052	162,907,520	366,945,577	119,702,292	117,254,264	321,606,159
Cost of goods	1,169,374,892	257,661	2,008,396	8,931,512	21,275,827	37,585,233	99,282,253	104,324,458	124,888,545	304,495,621	100,789,873	101,174,374	264,361,139
Compensation of officers	46,652,605	231,537	789,244	2,369,554	3,759,307	4,665,615	9,135,912	5,753,348	5,537,704	8,763,592	1,874,868	1,292,249	2,479,677
Salaries and wages	82,039,977	529,909	380,496	1,489,924	4,138,136	6,893,763	15,600,868	9,426,734	8,914,047	14,045,954	4,044,630	4,230,335	12,345,180
Rent paid on business property Taxes paid	24,838,248 26,649,635	82,049 243,330	196,434 238,708	641,686 630,051	1,053,656 1,213,994	1,334,678 1,801,289	3,569,771 4,234,852	3,004,113 3,118,806	2,790,116 3,137,775	6,209,253 5,471,637	1,762,656 1,488,694	1,410,456 1,331,524	2,783,380 3,738,976
Interest paid	13,481,736	472,222	133,524	369,591	475,454	714,036	1,445,965	1,163,934	1,283,276	2,149,361	718.122	947.648	3,608,603
Amortization	1,091,269	56,202	1,850	10,895	9,257	15,725	28,462	41,996	119,246	75,194	42,683	79,981	609,779
Depreciation	19,621,334	265,877	258,457	555,815	1,105,804	1,454,974	2,665,575	2,351,397	2,240,442	4,012,104	1,337,903	1,225,364	2,147,623
Advertising	5,661,901	36,785	55,545	144,069	338,084	399,653	775,676	737,641	614,103	861,822	252,550	245,334	1,200,638
Pension, profit-sharing, stock, annuity	4,990,906	41,823	4,080	120,856	94,215	155,231	718,813	511,847	624,986	1,352,803	389,279	342,060	634,913
Employee benefit programs  Net income (less deficit)	15,619,253 <b>73,894,825</b>	59,853 <b>-203,534</b>	67,068 <b>461,127</b>	166,355 <b>1,725,166</b>	439,363 <b>2,133,202</b>	628,904 <b>3,523,803</b>	2,179,762 <b>6,756,144</b>	1,631,142 <b>5,048,942</b>	2,200,517 <b>6,858,200</b>	4,506,471 <b>16,228,199</b>	1,312,283 <b>6,171,423</b>	923,362 <b>5,236,573</b>	1,504,171 <b>19,955,582</b>
Income subject to tax	25,907,362	393,578	90.127	1,725,166	256,358	377,503	873,084	997,529	1,682,823	3,098,050	1,174,486	1,366,895	15,424,209
Total income tax before credits [7]	8,493,781	126,904	13,642	23,050	44,348	69,229	202,250	262,902	414,609	1,048,317	405,694	477,903	5,404,934
Income tax	8,442,869	125,888	8,252	27,740	43,727	66,997	199,646	261,984	408,373	1,032,907	400,788	470,853	5,395,713
Alternative minimum tax	37,224	*26	-	1,225	*621	*2,232	*4,000	*913	6,043	11,529	2,440	4,180	4,016
Foreign tax credit	47,620	*82	-	*5	-]	*60	*108	*622	*9	*5,912	*1,222	3,075	36,526
U.S. Possessions tax credit  General business credit	93,292	- 26	- *24	- 12	29	- 54	2,931	2,038	2,018	9,624	5,129	- 2,596	- 68,810
Prior year minimum tax credit	36,998	*3,743	*45	-	*79	-	*1,041	*1,042	*1,574	22,314	4,108	347	2,706
Total income tax after credits [2]	8,315,871	123,053	13,574	23,033	44,241	69,115	198,170	259,200	411,007	1,010,467	395,235	471,885	5,296,891

### **RETURNS OF ACTIVE CORPORATIONS**

### Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

(All figures are estimates based on samplesmoney amou	nts are in thousands of d	dollars and size of bus	siness receipts is in wr	noie dollars)			Size of Rusin	ess Receipts					
Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Manufacturing													
Number of returns	279,430	38,694	24,939	33,270	32,172	36,465	45,162	24,419	18,256	19,052	3,020	2,022	1.959
Total assets	9,894,687,421	33,120,557	2,430,771	4,037,434	5,873,864	13,551,896	31,828,661	41,203,766	73,429,230	245,078,076	165,365,893	263,497,392	
Cash	341,355,694	4,754,306	503,791	1,028,481	1,433,127	2,194,049	5,223,432	5,786,606	8,445,554	22,922,899	12,710,260	20,991,872	255,361,316
Notes and accounts receivable	2,495,951,758	9,844,487	152,195	193,727	1,041,281	2,340,213	7,467,275	9,556,417	20,017,024	57,735,548	32,358,670	48,500,590	2,306,744,330
Less: Allowance for bad debts	23,306,908	16,161	*1,835	*2,100	22,799	10,853	60,284	65,170	189,129	1,068,225	742,622	1,329,931	19,797,798
Inventories	571,739,645	835,852	148,617	474,416	826,489	2,668,486	5,413,168	8,056,559	13,702,968	52,548,874	27,580,957	39,553,673	419,929,584
U.S. govt. obligations, total	7,342,197 10,445,894	*323,945 112	-	-	-	*11,687 *298	*38,864 *100,478	613 *23,456	*64,265 *45,915	534,240 629,109	127,989 325,357	288,064 648,933	5,952,531 8,672,237
Tax-exempt securities Other current assets	548,619,017	2.304.270	158.288	313.012	176.161	631.474	1,237,678	1,904,175	2,887,412	11,930,474	8.948.360	15,272,721	502.854.991
Loans to shareholders	64,887,451	223,421	*30,020	87,903	281,601	345,990	1,018,452	603,781	748,652	1,408,839	410,868	628,455	59,099,469
Mortgage and real estate loans	40,993,577	*2,450	-	*55,232	*8,668	*12,871	170,844	*142,064	64,930	185,791	84,544	62,218	40,203,965
Other investments	2,952,339,457	8,691,543	471,150	426,468	472,747	694,511	1,918,887	2,792,401	7,015,800	19,914,989	25,751,730	35,865,959	2,848,323,273
Depreciable assets [25]	2,642,257,297	3,066,342	1,142,889	2,916,187	6,069,420	11,839,298	29,255,672	34,193,790	46,712,441	143,383,051	76,378,343	115,354,724	2,171,945,138
Less: Accumulated depreciation [25]	1,463,345,016	1,513,794	651,870	1,776,305	4,849,518 54	8,583,728	21,942,683	24,262,101	32,552,515	89,451,669	45,121,209	64,840,880	1,167,798,744
Depletable assets  Less: Accumulated depletion	101,367,035 50,585,179	*19,998	-]	-1	54 49	-	*9,413 *9,402	6,918 4,250	*2,467 *2,343	365,593 112,766	343,952 33,354	734,271 161,282	99,884,369 50,261,734
Land	53,034,583	193.045	*12.569	69,395	63,379	226,229	631,375	617,349	2,343 777,845	3,202,655	1,901,757	2,833,009	42,505,976
Intangible assets (Amortizable)	1,072,155,796	2,722,209	292,242	250,326	510,771	942,161	1,555,650	1,547,366	6,218,208	19,613,021	23,174,243	43,683,769	971,645,831
Less: Accumulated amortization	204,049,182	158,951	74,264	73,699	203,127	274,537	673,677	535,595	1,862,681	4,629,908	3,809,476	7,178,599	184,574,668
Other assets	733,484,307	1,827,483	246,980	74,391	65,658	513,747	473,519	839,388	1,332,416	5,965,559	4,975,525	12,589,826	704,579,816
Total liabilities	9,894,687,421	33,120,557	2,430,771	4,037,434	5,873,864	13,551,896	31,828,661	41,203,766	73,429,230	245,078,076	165,365,893	263,497,392	
Accounts payable	1,805,968,899	2,807,970	147,386	276,532	839,371	1,641,013	4,580,593	6,222,408	12,991,657	33,978,607	18,667,303	29,983,897	1,693,832,162
Mortgages, notes, and bonds under one year.  Other current liabilities	718,281,355 847,602,818	1,945,525 3,437,570	266,119 132,214	470,256 346,112	792,126 703,878	1,301,491 1,056,939	2,754,091 2,727,356	3,994,188 3,429,255	6,241,748 6,656,876	23,060,570 21,426,212	12,529,054 14,540,973	16,435,332 24,307,375	648,490,856 <b>7</b> 768,838,059
Loans from shareholders	147,210,179	2,757,531	555,719	1.129.400	1,890,268	2,125,662	4,393,814	3,720,265	4,385,752	7,473,893	2,393,248	4,288,233	112,096,396
Mortgages, notes, bonds, one year or more	1,919,676,974	6,027,356	606,398	1,131,731	1,885,272	3,897,723	7,575,227	8,522,239	12,428,741	41,621,452	31,813,127	61,283,706	1,742,884,000
Other liabilities	983,111,249	4,302,412	346,942	195,518	489,394	313,581	1,002,526	145,808	1,897,668	6,919,130	7,253,706	14,278,751	945,965,814
Net worth	3,472,835,947	11,842,193	375,992	487,885	-726,445	3,215,487	8,795,054	15,169,603	28,826,788	110,598,213	78,168,483	112,920,099	
Total receipts	7,575,887,742	4,944,706	1,618,609	5,750,392	11,680,275	27,201,019	74,156,408	88,063,783	129,787,292	407,705,619		319,760,591	6,287,794,994
Business receipts	6,939,924,620	167,156	1,373,328	5,513,640	11,357,708	26,397,330	72,785,750	86,391,825	126,924,592	398,837,996	212,623,635	309,959,655	5,687,592,004
InterestInterest on govt. obligations, total	183,115,312 8,497,416	805,076 15,930	12,275	31,183 *458	30,091 *641	41,917 *3,696	115,845 13,390	154,634 8,506	449,573 18,087	1,068,190 118,441	764,935 117,837	1,611,225 145,845	178,030,367 8,054,586
Rents	31,226,570	*1.574	*25	*1.235	16	32.970	30.920	40.999	47.158	162,532	93.106	162.652	30,653,383
Royalties	101,597,628	357,430	-	*27,341	*113	*16,144	*27,603	16,770	139,723	654,936	509,734	954,811	98,893,025
Net S-T capital gain less net LT loss	726,722	4,861	*702	*1,229	-	-	*15,207	29,516	2,384	62,477	33,829	23,914	552,603
Net L-T capital gain less net ST loss	35,532,076	235,856	17,317	*92,886	*146,402	52,899	79,550	464,436	156,412	1,114,039	688,571	647,969	31,835,740
Net gain, noncapital assets	28,215,732	160,074	*23,314	32,685	62,140	141,899	211,088	186,152	296,512	674,808	314,931	492,950	25,619,178
Other receipts	196,782,912 <b>7,152,468,845</b>	3,137,718 <b>5,086,129</b>	190,581 <b>1,994,509</b>	46,878 <b>6,400,465</b>	79,736 <b>11,867,288</b>	508,659 <b>27,448,382</b>	868,731 <b>72,659,390</b>	750,912 <b>85,723,615</b>	1,729,613 <b>125.130.042</b>	4,795,268 <b>388,712,425</b>	1,996,142 <b>208,496,496</b>	4,404,394 <b>306,051,736</b>	178,274,280 <b>5,912,898,369</b>
Total deductions Cost of goods	5,099,291,876	311,293	508,349	2,334,897	4,776,440	13,651,501	41,938,250	53,742,238	82,870,022	276,215,290	151,254,076	220,098,502	4,251,591,018
Compensation of officers	55,848,750	202,567	154,612	747,946	1,003,868	2,398,655	4,525,296	4,375,034	5,497,581	10,794,084	3,438,148	3,702,395	19,008,563
Salaries and wages	429,219,723	757,965	188,272	679,630	1,912,974	3,142,636	7,039,686	8,185,369	11,778,521	30,544,071	15,305,819	22,774,663	326,910,117
Rent paid on business property	61,469,623	126,250	134,014	419,136	760,674	1,209,615	2,721,954	2,555,547	3,151,821	6,451,777	2,586,468	3,199,606	38,152,760
Taxes paid	115,845,799	214,617	49,383	192,377	425,478	925,741	2,189,841	2,294,084	3,159,780	8,244,089	3,656,315	5,182,137	89,311,958
Interest paid	257,889,179	228,135	72,560	109,322	274,128	393,485	973,555	1,044,219	1,627,162	5,333,319	3,495,123	6,208,377	238,129,793
Amortization  Depreciation	42,441,520 174,854,654	106,932 110,777	19,099 106,542	40,193 252,065	49,244 313,345	76,104 600,015	121,434 1,806,907	196,396 2,010,155	266,960 2,626,225	1,103,708 8,304,604	1,059,416 4,634,347	1,920,503 7,209,194	37,481,530 146,880,479
Advertising	86,766,411	38.390	15,799	91.665	73.104	207,773	477.486	425,942	881.215	2,472,308	1,742,606	2,885,896	77,454,227
Pension, profit-sharing, stock, annuity	52,575,587	14,020	*767	7,084	26,034	77,411	235,835	388,593	638,797	1,756,633	947,460	1,648,833	46,834,122
Employee benefit programs	100,967,214	84,806	17,653	74,226	152,518	460,863	1,061,102	1,374,176	2,114,589	6,018,029	3,071,289	5,274,003	81,263,962
Net income (less deficit)	481,099,337	-49,447	-375,901	-650,531	-187,654	-250,538	1,486,611	2,331,664	4,657,475	19,094,371	9,551,124	14,096,121	431,396,042
Income subject to tax	450,919,225	2,577,813	8,927	82,263	83,338	183,849	540,050	1,501,907	2,208,680	8,950,090	5,752,705	9,718,046	419,311,557
Total income tax before credits [7]	157,993,100	898,399	1,491	17,740	16,073	37,750	136,344	471,783	740,245	3,072,665	1,993,947	3,414,871	147,191,793
Income tax	157,486,688 486,055	894,324 3,271	1,452 *39	17,623 118	14,316 *2,395	36,922 *827	135,845 *463	471,152 *495	735,338 4,720	3,050,712 24,846	1,975,049 19,220	3,373,863 40,532	146,780,092 389,129
Alternative minimum tax  Foreign tax credit	50,021,975	3,271 *663	*112	*6	2,395	027	*178	*5,072	*7,405	67,110	237,841	338,724	49,364,864
U.S. Possessions tax credit	579,570	143,684	-	-	-	_	-	5,072	821	151,755	4,249	33,944	245,117
General business credit	5,185,475	29,220	2	12	40	137	1,843	9,230	17,706	113,553	65,186	119,960	4,828,586
Prior year minimum tax credit	1,601,147	143	-	-	*12	-	*514	*978	1,411	28,389	13,538	32,257	1,523,904
Total income tax after credits [2]	100,604,933	724,689	1,378	17,723	16,021	37,612	133,808	456,503	712,901	2,711,859	1,673,132	2,889,987	91,229,320

## **RETURNS OF ACTIVE CORPORATIONS**

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

(All figures are estimates based on samplesmoney amou	nts are in thousands of	dollars and size of bus	siness receipts is in wh	nole dollars)			Size of Bucin	oce Doccinto					
Sector and Item	Total returns	ı	\$25,000	\$100.000	\$250.000	\$500.000	Size of Busin \$1.000.000	\$2,500,000	\$5,000,000	\$10,000,000	\$50.000.000	\$100.000.000	\$250,000,000
ocolor and item	of active	Under	under	under	پرون under	under	under	\$2,500,000 under	under	under	under	\$100,000,000 under	\$250,000,000 or
	corporations	\$25,000 [21]	\$100.000	\$250.000	\$500.000	\$1.000.000	\$2.500.000	\$5.000.000	\$10.000.000	\$50.000.000	\$100.000.000	\$250.000.000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Wholesale and Retail Trade	(-/	χ=7	(-/	(-7	(-/	(-)	(-7	(=/	(=)	, ,	, , , ,	( /	(1-7
Number of returns	999,869	142,701	111,397	158,925	129,197	131,416	144,417	75,325	44,042	49,883	6,983	3,637	1,946
Total assets	<b>3,410,974,095</b> 224,222,769	<b>23,066,237</b> 2,452,567	<b>5,331,325</b> 985,720	<b>12,967,204</b> 2,802,483	<b>18,499,927</b> 2,793,208	<b>32,659,680</b> 5,199,033	<b>73,403,112</b> 11,200,268	<b>82,660,546</b> 11,428,427	<b>95,904,795</b> 11,188,082	<b>321,884,379</b> 30,938,711	<b>150,329,489</b> 12,956,089	<b>181,047,168</b> 14,012,871	<b>2,413,220,232</b> 118,265,312
Notes and accounts receivable	531,934,595	2,416,882	415,244	748,876	1,762,594	4,491,913	12,548,196	15,735,837	22,467,352	72,461,850	36,040,082	42,126,569	320,719,202
Less: Allowance for bad debts	12,054,689	63,520	*1,369	*34,555	7,549	12,493	219,882	216,690	313,029	1,158,016	644,679	1,233,320	8,149,587
Inventories	740,575,107	1,596,922	1,437,516	3,922,093	6,681,155	11,818,646	25,663,810	29,771,575	36,589,648	131,534,225	55,056,912	56,797,838	379,704,767
U.S. govt. obligations, total	24,223,144	*41,968	*539	*1,328	*1,005	-	*46,821	*65,971	*163,370	166,899	62,535	196,909	23,475,799
Tax-exempt securities	7,238,503	*192,669	*65	22,392	*27,120	*32	*107,953	*198,609	*29,859	248,521	334,175	148,016	5,929,092
Other current assets	165,018,234 17,343,940	1,446,401 591,345	123,133 172,855	459,413 452,804	743,219 617,378	943,511 1,066,447	2,551,175 1,508,364	3,651,903 1,450,745	3,904,411 1,435,567	14,835,381 2,710,531	5,957,469 1,071,942	10,029,734 753,215	120,372,486 5,512,747
Loans to shareholders  Mortgage and real estate loans	2,671,414	555,846	*4,383	*6,253	*20,124	*27,682	185,236	317,585	199,543	273,859	1,071,942	211,716	724,009
Other investments	672,907,434	9,927,857	467,757	750,886	554,922	810,852	3,132,312	4,493,173	3,501,845	14,311,936	8,566,214	12,524,937	613,864,744
Depreciable assets [25]	1,021,673,130	4,235,570	2,272,158	6,018,513	9,325,149	15,006,235	33,765,887	32,225,940	33,189,002	88,155,768	38,453,700	50,903,637	708,121,570
Less: Accumulated depreciation [25]	495,778,113	2,150,357	1,175,440	3,676,147	5,939,648	9,857,625	22,231,719	21,196,792	21,676,942	51,999,444	21,596,357	26,565,360	307,712,281
Depletable assets	38,131,210	*36,745	-	-	*637	*65,477	*2,739	*45,510	*289	68,123	*73,170	45,078	37,793,441
Less: Accumulated depletion	7,581,574 83,370,486	*1,822 443,736	- 138.706	- 157,564	- 426,745	*7,686 870,784	*2,067 1,828,038	*43,261 1,968,527	*3 1,539,786	45,729 4,474,079	*22,737 2,164,346	*16,097 3,054,577	7,442,172 66,303,599
LandIntangible assets (Amortizable)	310,806,161	676,926	413,452	1,301,401	1,787,054	2,355,501	3,710,507	3,079,065	3,570,144	12,312,633	10,492,048	15,990,596	255,116,835
Less: Accumulated amortization	43,771,775	278,478	87,378	556,630	686,211	901,828	1,369,019	1,232,249	1,300,113	2,471,662	1,815,833	2,760,363	30,312,011
Other assets	130,044,120	944,981	163,985	590,532	393,026	783,199	974,492	916,670	1,415,986	5,066,715	3,035,238	4,826,614	110,932,682
Total liabilities	3,410,974,095	23,066,237	5,331,325	12,967,204	18,499,927	32,659,680	73,403,112	82,660,546	95,904,795	321,884,379	150,329,489	181,047,168	2,413,220,232
Accounts payable	544,598,652	2,991,440	757,465	1,489,435	2,649,029	5,432,390	13,851,884	16,509,482	21,917,319	63,902,080	26,750,369	32,385,073	355,962,686
Mortgages, notes, and bonds under one year.	309,905,582	1,723,703 3.345.166	304,380 435,656	842,887 852,671	1,530,531 1,363,592	2,486,106 2,126,789	5,912,558 4,519,299	9,102,540 6,513,835	13,601,609 8,146,012	76,254,258 25,585,839	38,637,831 11,711,340	35,215,092 15,988,622	124,294,088 • 299.012.042
Other current liabilities Loans from shareholders	379,600,863 77,324,902	3,345,160	2,724,909	5.895.580	5,080,663	7,196,757	8,706,801	6.932.639	6,119,480	13,158,003	4.820.198	5,049,588	8.479.816
Mortgages, notes, bonds, one year or more	561,386,390	3,835,842	1,414,274	1,936,150	4,300,046	6,852,363	14,546,723	14,897,817	13,410,439	41,719,721	19,771,236	28,199,982	410,501,799
Other liabilities	210,693,102	988,926	5,476	196,930	519,952	393,973	1,359,377	1,663,649	1,969,902	5,110,529	2,695,870	5,233,034	190,555,485
Net worth	1,327,464,603	7,020,693	-310,834	1,753,551	3,056,115	8,171,302	24,506,468	27,040,585	30,740,035	96,153,949		58,975,777	1,024,414,316
Total receipts	7,255,778,582	4,177,738	6,764,121	28,047,431	47,836,085	96,054,333	237,867,263	271,853,754		1,060,854,028	' '	553,373,286	4,149,631,804
Business receipts	7,086,916,217 27,523,485	802,722 225,605	6,406,134 26,498	27,193,673 36,200	47,208,888 60,842	94,831,735 72,984	235,042,917 187,300	268,565,359 216,158	307,011,526 324,199	1,044,757,213 1,144,114	481,524,647 539,277	545,387,602 692,964	4,028,183,801 23,997,344
InterestInterest on govt. obligations, total	1,149,762	16,932	*718	*1,370	*390	*1,724	12,853	8,957	12,077	77,071	30,971	37,370	949,330
Rents	7,499,601	3,093	*206	*1,776	6,929	17,817	97,916	97,600	143,356	372,112		253,209	6,328,666
Royalties	12,491,329	*33,675	*6,725		*26,218	*2,218	*3,677	33,719	49,955	168,231	157,272	147,572	11,862,068
Net S-T capital gain less net LT loss	455,151	4,289	*1,304	*567	*34	*737	16,833	804	15,077	11,213		8,215	349,071
Net L-T capital gain less net ST loss	11,248,098	214,848	28,433	78,601	79,197	118,205	178,048	215,007	273,623	569,849	170,504	514,291	8,807,491
Net gain, noncapital assets	7,048,202 93,146,902	176,550 2,665,586	33,692 260,088	61,275 669,517	96,660 353,925	103,793 898,891	250,992 2,044,298	206,279 2,489,249	327,204 2,435,227	970,500 12,691,021	415,849 5,562,886	553,097 5,654,186	3,852,311 57,422,027
Other receipts  Total deductions	7,032,653,971	4,105,562	7,455,937	28,088,271	47,410,296	94,920,647	233,048,552	265,952,397	303,884,240	1,038,447,687	479,872,021	540,951,895	3,988,516,466
Cost of goods	5,571,281,972	662,806	3,136,345	13,517,273	26,996,886	58,374,463	161,350,084	198,805,990	230,843,697	843,916,149		451,098,074	3,181,264,884
Compensation of officers	75,151,131	324,849	471,937	2,392,051	3,143,333	5,299,479	10,137,702	8,937,819	8,354,280	16,523,680	4,635,534	3,863,176	11,067,291
Salaries and wages	491,496,364	215,735	335,273	1,922,125	4,263,578	8,698,264	19,427,019	20,017,395	23,564,232	67,883,379	27,966,063	31,931,488	285,271,813
Rent paid on business property	114,601,758	208,148	755,323	2,560,452	2,892,735	4,799,328	7,330,411	5,440,466	5,677,909	13,556,008	5,277,158	6,254,672	59,849,148
Taxes paidInterest paid	87,553,585 66,365,592	167,089 210,028	179,112 108,125	753,945 383,324	1,233,070 487,362	2,165,060 836,768	4,677,877 1,672,145	4,418,328 2,079,329	4,358,186 2,271,583	12,322,985 8,473,882	4,799,039 3,771,122	5,390,423 4,193,840	47,088,472 41,878,085
Amortization	14,156,726	61,156	23,146	81,634	133,107	137,402	226,032	203,512	202,586	774,618	567,584	684,371	11,061,577
Depreciation	70,262,122	154,394	149,749	419,874	499,337	961,779	1,994,184	1,939,336	2,109,741	6,201,923	2,871,233	3,799,358	49,161,213
Advertising	77,961,425	66,447	123,037	429,306	637,897	1,321,330	2,475,823	2,190,522	2,551,979	9,367,595	4,287,178	4,805,870	49,704,441
Pension, profit-sharing, stock, annuity	16,513,809	25,797	*7,915	89,559	144,242	209,326	612,629	638,278	772,029	1,978,914	704,670	879,740	10,450,708
Employee benefit programs	43,651,136	51,095	58,634	124,997	237,088	515,130	1,223,640	1,294,436	1,741,167	5,387,292	2,417,827	3,004,605	27,595,225
Net income (less deficit) Income subject to tax	227,775,140 174,574,309	56,004 350,220	-692,534 77,372	-42,210 194,854	425,399 258,726	1,131,962 477,852	4,806,008 1,551,517	5,895,658 1,610,597	6,729,428 1,954,433	22,366,913 7,659,346		12,491,187 5,342,314	165,743,094 151,847,743
Total income tax before credits [7]	59,577,917	118,513	11,801	33,733	45,055	88,613	304,466	435,874	588,293	2,588,286	3,249,336 1,122,849	1,867,062	52,373,372
Income tax	59,830,692	111,585	11,557	33,241	45,035	88,577	303,808	435,017	581,800	2,561,912	1,104,612	1,843,367	52,710,182
Alternative minimum tax	265,383	*4,217	*243	*440	*21	*36	870	781	6,256	25,680	11,458	23,791	191,589
Foreign tax credit	4,165,939	*4,065	-	-	*39	*69	*17	*3,139	*666	28,317	18,740	50,797	4,060,092
U.S. Possessions tax credit	1,124	-	-	-	,	-	86	-	405	485	148	-	
General business credit	802,690 265,945	*302 *901	3	19	154	421 *228	1,355 *236	4,205 *982	3,511	19,797	11,483	17,829	743,610
Prior year minimum tax credit  Total income tax after credits [2]	265,945 <b>54,342,219</b>	*801 <b>113,344</b>	*519 <b>11,278</b>	33,714	44.863	87,895	302,773	^982 <b>427,548</b>	2,640 <b>581,070</b>	8,035 <b>2,531,652</b>	5,797 <b>1,086,682</b>	11,763 <b>1,786,673</b>	234,943 <b>47,334,728</b>
rotar income tax after credits [2]	J <del>-</del> ,J42,213	113,344	11,410	33,1 14	44,000	01,033	304,113	<del>4</del> ∠1,540	301,070	2,001,002	1,000,002	1,100,013	71,004,120

## **RETURNS OF ACTIVE CORPORATIONS**

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

0 1 1 "		_	00=	0100	0055	0506		ess Receipts	0= 06	040 055 55	0=0 0	0100 0	0055
Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,0
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Transportation and Warehousing													
•	400.040	20.074	20.000	40.000	00.750	40.040	40.000	40.050	5.000	4.750	450	0.40	
Number of returns	199,912 629,629,284	32,271 8,064,099	39,923 2,879,238	46,069 3,332,301	22,758 3,329,632	18,016 5,833,347	19,303 11,016,149	10,252 12,587,391	5,663 13,162,653	4,753 41,039,083	450 16,216,473	248 24,128,083	488.040
Total assets	48,656,932	956,207	241,982	377,016	528,218	502,608	1,535,647	1,687,743	2,078,448	4,318,310	1,178,835	1,402,375	33,849
Notes and accounts receivable	72,368,469	526,597	151,772	180,218	595,433	597,737	1,800,793	2,121,788	2,643,561	9,888,988	3,636,120	4,779,349	45,44
Less: Allowance for bad debts	1,413,491	704	-	*442	*817	*75	5,893	9,913	20,475	135,503	68,283	147,497	1,02
Inventories	9,439,875	*9,181	*17,229	*2,704	*113,361	23,560	255,460	178,858	196,528	956,388	213,566	579,383	6,89
U.S. govt. obligations, total	310,646	*1,429	-	-	-	-	-	46,076	*1,614	*55,565	11,303	*40,696	15
Tax-exempt securities		*10,351	-	-	*142	-	*17,522	*102,518	-	*95,522	*45,772	6,209	69
Other current assets	32,199,975	662,294	66,882	159,057	175,409	517,052	567,958	663,015	827,095	2,569,644	839,912	1,154,802	23,99
Loans to shareholders	5,268,406	256,367	573,131	170,231	240,134	144,682	739,422	239,216	226,800	336,896	107,048	85,752	2,14
Mortgage and real estate loans		-	*43,767	-	*6,070	*9,572	*4,448	*41,330	*52,946	*62,193	23,954	4,292	4
Other investments	57,776,206	2,002,110	228,438	*24,254	*240,456	468,844	1,628,398	837,761	825,956	3,510,811	851,128	1,615,921	45,54
Depreciable assets [25]	543,214,216	7,051,284	2,034,950	4,812,582	4,330,511	8,989,082	13,233,297	16,002,801	14,814,073	33,459,261	13,059,427	19,281,257	406,14
Less: Accumulated depreciation [25]	210,858,094 93,948	4,270,466 *5,487	1,255,809 *40	3,016,708 *237	3,052,745	5,955,116	9,281,158	10,207,169 *42,655	9,219,495 *2,904	18,005,839 *21,690	5,779,301	8,383,850	132,43 2
Depletable assets  Less: Accumulated depletion	93,948	*474	*16	*237	]	_	-	*3,229	*2,904	*10,388	]	1	1
Less: Accumulated depletion	8,658,772	217,485	*179,159	65,645	38.977	115,240	240,885	3,229 174,076	2,264 271,193	810,343	241.746	473,680	5,83
Intangible assets (Amortizable)		238,225	284,799	392,304	24,358	143,218	209,409	420,022	468,357	2,662,429	1,170,689	1,932,780	32,31
Less: Accumulated amortization	6,711,704	40,305	95,499	77,855	8.073	42,252	132,279	94.931	113,855	283.080	124.484	331,869	5,36
Other assets	29,127,054	439,032	408,414	243,294	98,198	319,196	202,239	344,774	109,266	725,851	809,041	1,634,803	23,79
Total liabilities	629,629,284	8,064,099	2,879,238	3,332,301	3,329,632	5,833,347	11,016,149	12,587,391	13,162,653	41,039,083	16,216,473	24,128,083	488,04
Accounts payable	52,892,694	356,565	70,254	73,391	300,281	475,580	942,591	1,352,983	1,342,841	5,676,649	2,450,488	2,428,476	37,42
Mortgages, notes, and bonds under one year.		381,256	129,193	303,577	398,425	387,522	884,953	1,764,479	1,938,396	4,452,252	1,423,208	2,068,051	17,68
Other current liabilities	65,545,528	416,794	51,268	93,634	135,948	201,657	631,617	923,947	1,126,094	3,531,563	1,575,907	2,913,657	53,94
Loans from shareholders	12,435,833	771,158	622,916	1,478,187	1,239,320	658,445	1,522,169	1,157,959	587,607	1,017,457	133,481	509,731	2,73
Mortgages, notes, bonds, one year or more	176,121,368	1,948,798	1,520,505	1,260,157	1,184,613	2,674,672	3,752,309	4,192,087	4,019,134	10,897,593	4,706,720	7,826,591	132,13
Other liabilities	120,945,240	443,819	*8,202	318,190	155,948	111,187	296,140	200,367	531,587	2,076,474	898,024	1,962,849	113,94
Net worth  Total receipts	169,869,060 <b>756,588,460</b>	3,745,708 <b>2,883,602</b>	476,900 <b>2,559,303</b>	-194,835 <b>7,330,056</b>	-84,903 <b>8,269,452</b>	1,324,285 <b>13,110,572</b>	2,986,370 <b>30,921,508</b>	2,995,569 <b>36,633,696</b>	3,616,993 <b>40,776,830</b>	13,387,093 <b>95,402,891</b>	5,028,645 <b>32,031,440</b>	6,418,729 <b>38,797,900</b>	130,16 <b>447,87</b>
Business receipts		194,194	2,470,649	7,171,936	8,280,631	12,736,068	30,743,639	35,651,596	39,853,801	93,515,876	31,535,051	37,421,553	412,83
Interest		48,206	6.269	4,742	2,611	3,361	24,177	49.991	35,399	153,788	41,557	87,054	4,64
Interest on govt. obligations, total		*4,863	*8	*[1]	*607	*23	*2,237	*4,777	3,255	11,556	4,641	2,540	1,0
Rents	1,717,433	*1,473	_	*1,807	*1,248	*6,833	15,134	34,606	30,862	68,269	52,028	129,257	1,37
Royalties	2,260,125	422	-	*907	-	-	-	*46,734	*353	*1,109	2,019	58,680	2,14
Net S-T capital gain less net LT loss	261,885	*240,335	-	*35	*15	-	*[1]	*1,423	*33	*190	*177	*1,553	1
Net L-T capital gain less net ST loss		*8,694	*690	*5,541	*59,238	*4,338	32,644	33,086	45,098	76,589	34,057	15,221	1,13
Net gain, noncapital assets		258,305	*47,763	84,445	93,763	160,702	132,690	274,410	306,056	437,437	136,234	192,757	1,15
Other receipts		2,109,901	33,804	60,629	-187,015	199,246	-39,137	517,888	493,105	1,131,951	224,905	865,638	23,98
Total deductions		2,484,354	2,780,102	7,288,995	8,088,693	12,697,753	30,731,196	35,380,465	39,757,559	92,502,146	31,175,212	37,809,176	430,03
Cost of goods	248,752,908	*16,783	265,465	1,259,461	1,794,799	2,311,123	10,401,972	12,597,631	18,533,318	48,488,775	16,618,006	17,079,166	119,38
Compensation of officers		59,283	170,822 108,460	473,392 501,442	463,630	661,838 2,450,053	1,706,989 3,934,412	967,786 5,647,452	965,409 4,787,976	1,551,576	370,082 3,760,874	445,314 5,265,782	1,70 83,08
Salaries and wages  Rent paid on business property		880,144 64,249	124,314	390,306	1,357,288 378,698	2,450,053 577,167	1,997,091	2,300,022	2,238,733	11,902,397 4,845,565	1,229,752	2,532,611	22,69
Taxes paid		145,716	82,373	252,064	270,708	416,499	1,005,139	1,076,166	1,322,383	2,546,577	917,206	1,007,368	14,02
Interest paid	16,149,646	72,378	124,118	205,379	161,120	228,749	382,214	410,398	392,271	1,097,144	403,253	757,612	11,91
Amortization	1,875,304	-43.349	30,852	31,821	5,711	8,322	25,442	45,436	12,944	105,923	60,810	108,156	1,48
Depreciation		97,708	203,793	688,254	410,574	803,911	1,266,210	1,654,716	1,510,773	3,225,658	1,240,818	1,600,808	22,28
Advertising	3,353,080	7,757	12,169	42,229	22,125	81,693	83,587	135,141	123,208	214,937	63,138	121,124	2,44
Pension, profit-sharing, stock, annuity	8,627,348	*78,494	-	*8,895	10,563	10,739	48,525	84,442	114,527	268,278	108,609	196,345	7,69
Employee benefit programs		11,090	18,976	55,895	53,213	59,802	374,858	475,447	509,944	1,282,653	536,705	712,004	15,88
Net income (less deficit)		399,954	-220,807	41,061	180,152	412,796	188,075	1,248,454	1,016,016	2,909,492	852,350	1,021,101	18,28
Income subject to tax	24,976,483	351,723	38,984	105,484	175,565	91,000	261,329	266,772	295,297	1,169,628	445,248	787,669	20,98
Total income tax before credits [7]		117,235	6,005	17,418	28,519	19,657	70,364	82,433	91,374	393,442	155,887	261,431	7,36
Income tax	8,559,420	116,178	6,097	17,418	28,356	19,156	70,283	79,204	90,676	387,363	152,164	273,611	7,31
Alternative minimum tax	60,105	883 *6 610	-	-	*117	*462	81	*3,210	698 *6	5,865	2,902	10,585	3
Foreign tax credit	473,910	*6,610	-	*4	-	-	-	[1]	*6	3,462	*51	23,546	44
U.S. Possessions tax credit	- 181,987	- 65	- 10	*238	60	- 26	941	7.356	903	4,636	4,065	- 4,275	15
General business credit  Prior year minimum tax credit	113,476	05	10	238	60	26	941 *0	7,356 *676	*291	4,636 6,140	4,065 1,138	4,275 2,799	10
Total income tax after credits [2]	7,838,302	110,561	5.995	17,177	28,459	19,630	69,415	74,401	90.175	379,204	150,633	230,810	6,66

## **RETURNS OF ACTIVE CORPORATIONS**

# Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

(All	figures are estimates based on samplesmoney amour	nts are in thousands of d	dollars and size of bus	iness receipts is in wi	noie dollars)			Cino of Decin	one Bossints					
	Sector and Item	Total returns	ı	\$25.000	\$100.000	\$250,000	\$500.000	Size of Busin \$1.000.000	\$2,500,000	\$5,000,000	\$10,000,000	\$50.000.000	\$100,000,000	\$250,000,000
	Occioi and item	of active	Under	\$25,000 under	\$100,000 under	\$250,000 under	φουσ,σου under	\$1,000,000 under	\$2,500,000 under	ຸສອ,ບບບ,ບບບ under	under	under	\$100,000,000 under	\$250,000,000 or
		corporations	\$25,000 [21]	\$100.000	\$250.000	\$500.000	\$1.000.000	\$2.500.000	\$5.000.000	\$10.000.000	\$50,000,000	\$100.000.000	\$250.000.000	more
_		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Information	(.,	(=)	(0)	(.,	(0)	(0)	(. /	(0)	(0)	(10)	()	(12)	(10)
	mber of returns	128,343	43,006	17,873	20,741	14,242	11,156	9,899	5,208	2,501	2,803	338	266	310
	tal assetsash	<b>3,222,935,912</b> 113,124,174	<b>204,579,947</b> 2,490,852	<b>2,893,113</b> 855,002	<b>1,910,876</b> 517,807	<b>2,448,006</b> 726,793	<b>4,091,169</b> 1,194,103	<b>9,837,540</b> 2,229,404	<b>9,201,446</b> 1,580,770	<b>15,063,153</b> 3,033,462	<b>70,331,981</b> 8,088,447	<b>42,175,980</b> 4,382,829	<b>104,396,090</b> 8,168,468	<b>2,756,006,613</b> 79,856,237
_	otes and accounts receivable	278,985,613	2,510,406	126,876	386,672	276,145	499,776	1,238,849	1,551,374	2,323,020	9,433,118	6,452,139	12,672,260	241,514,977
	_ess: Allowance for bad debts	11,825,046	6,815	*365	*187,232	985	4,621	15,288	47,426	46,388	346,543	247,368	894,309	10,027,707
Ir	ventories	31,979,941	176,432	69,970	110,078	15,418	226,861	212,088	203,972	441,849	1,113,916		1,514,937	27,270,365
	.S. govt. obligations, total	887,254	54,685	*61,320	-	50,784	*34,296	*16,124	*29,010	158,317	151,636	*87,204	46,136	197,743
	ax-exempt securities	2,218,756 185,792,349	*41,321 3,277,642	20,448 256,895	- 193,120	234,853	*4,273 350,992	*51,711 645,285	*254,053 914,544	*56,605 799,971	75,541 5,104,477	291,297 2,606,558	959,094 6,927,018	464,413 164,480,996
	ther current assets	7,678,219	211,844	*55,061	92,105	*42,205	112,404	318,021	419,095	97,156	423,574	2,606,556	89,912	5,679,411
	ortgage and real estate loans	145,480	*2,528	*4,486	*11,063		*19,940	310,021	*358	*25,318	*7,179	11,367	6,533	56,709
	ther investments	1,180,121,510	173,992,239	366,973	336,974	168,585	365,324	1,403,100	828,301	2,758,230	9,631,376	13,249,356	20,373,378	956,647,673
	epreciable assets [25]	963,277,981	1,574,256	788,403	684,321	1,762,882	2,215,465	5,719,154	6,094,295	7,370,037	28,027,107	11,080,285	28,097,779	869,863,996
	Less: Accumulated depreciation [25]	545,049,018	726,252	491,802	546,078	1,114,593	1,574,504	3,801,966	4,165,054	4,719,472	16,704,659	5,972,352	15,027,233	490,205,053
	epletable assets	123,316	*525 *378	-	-	*1,913	-	*100	-	-	3,962	125	80,362 50,786	36,328
	Less: Accumulated depletion	*76,130 12,820,957	*39,201	*28,563	- *90	*1,913 *27,816	39.992	*90 195,722	134,317	88,808	371 457,748	224,307	50,786 353,400	22,591 11,230,991
_	tangible assets (Amortizable)	944,798,842	4,825,451	445,133	242,573	250,203	1,236,364	2,157,422	1,321,604	4,369,085	24,429,967	8,774,739	43,353,145	853,393,156
	_ess: Accumulated amortization	163,839,109	3,437,964	250,951	58,155	64,626	822,918	818,584	321,828	2,414,957	3,771,517	2,466,341	10,306,006	139,105,261
	Other assets	221,770,823	19,553,975	557,102	127,538	72,525	193,422	286,490	404,058	722,110	4,207,023	2,940,347	8,032,002	184,674,229
	tal liabilities	3,222,935,912	204,579,947	2,893,113	1,910,876	2,448,006	4,091,169	9,837,540	9,201,446	15,063,153	70,331,981	42,175,980	104,396,090	2,756,006,613
	ccounts payable	269,832,986 142,098,540	1,410,515 1,260,605	57,444 67,784	405,112 102,126	240,099 176,564	464,923 660,772	840,426 1,413,471	910,537 604,532	1,037,505 1,101,521	5,021,955 2,882,269	3,494,177 1,954,904	8,601,786 2,906,301	247,348,508 128,967,689
	ortgages, notes, and bonds under one year. ther current liabilities	251,209,338	2.420.917	269,912	515,125	205,372	956,626	2,108,362	1,344,235	2,712,896	2,002,209 8,841,239	5.091.744	10,549,938	216.192.974
	pans from shareholders	63,380,325	16,727,888	738,498	749,473	622.199	1,294,625	1,721,158	1,203,812	1,122,663	1,337,629	673,958	159.043	37,029,379
	ortgages, notes, bonds, one year or more	695,432,962	3,628,999	621,279	1,172,002	772,233	861,746	2,715,495	1,910,495	2,913,365	16,930,868	8,195,140	24,503,720	631,207,620
C	ther liabilities	402,452,161	4,413,216	387,504	273,854	148,916	208,319	853,024	572,115	963,266	15,140,006	2,705,971	19,833,795	356,952,174
	et worth	1,398,529,600	174,717,807	750,692	-1,306,818	282,622	-355,841	185,603	2,655,720	5,211,936	20,178,015		37,841,507	1,138,308,271
	tal receiptsusiness receipts	<b>1,127,994,580</b> 943,412,447	<b>5,544,714</b> 164,155	<b>1,296,191</b> 1,042,452	<b>3,529,387</b> 3,338,863	<b>5,334,697</b> 5,138,589	<b>7,950,367</b> 7,744,375	<b>15,989,880</b> 15,229,741	<b>20,329,149</b> 19,507,475	<b>18,045,419</b> 16,978,082	<b>57,851,123</b> 53,915,438	<b>25,194,468</b> 23,549,759	<b>52,792,667</b> 48,418,426	<b>914,136,518</b> 748,385,091
	terest	47,229,852	437,484	16,651	14,022	18,003	30,807	65,614	69,663	112,937	611,742	23,349,759	867,693	44,712,382
	terest on govt. obligations, total	840,658	3,700	*1,115	*4,448	*1,163	*1,320	4,921	15,199	6,462	34,531	51,139	127,853	588,807
	ents	12,565,443	*4,570	*192	*1,941	*120	*7,829	7,337	9,258	8,330	39,347	42,407	119,195	12,324,917
	oyalties	25,477,243	287,483	*18,209	-	-		*71,220	*7,588	*48,743	225,758	154,284	870,981	23,792,979
	et S-T capital gain less net LT loss	200,680	*53,477	*40	+00.544	- *57.824	*327	*1,168	*3,024	47,951	4,335	*2,637	13,227	74,495
	et L-T capital gain less net ST loss et gain, noncapital assets	17,765,678 9,695,302	445,002 77,583	*93,602 *8,978	*80,511 *2,778	*57,824 *20.017	*71,166 26.903	95,536 106,403	376,003 34,284	330,081 6,901	847,301 72,974	230,407 48,106	987,428 199,407	14,150,815 9,090,968
	ther receipts	64,866,289	3,876,372	114,886	86,789	98,750	63,127	405,172	293,694	493,650	2,042,112	833,349	1,125,017	55,433,371
	tal deductions	1,030,014,960	5,468,367	1,548,196	3,638,490	5,576,531	8,128,209	16,808,518	19,837,966	17,797,599	57,457,441	24,136,153	51,833,814	817,783,676
	ost of goods	229,566,058	110,588	174,281	788,172	1,510,884	2,095,699	4,949,396	6,317,726	6,660,012	22,380,856	7,565,473	15,656,640	161,356,332
	ompensation of officers	16,349,310	153,200	192,756	477,695	551,620	1,003,563	2,171,981	1,272,577	841,707	2,339,188		1,155,515	5,585,900
	alaries and wages	167,542,227 27,177,450	653,697 120,089	227,256 111,243	411,076 153,585	975,775 357,737	1,230,926 235,308	3,112,312 583,285	4,053,701 727,085	3,559,964 503,592	10,401,944 1,355,070	5,210,654 657,850	9,575,119 1,287,427	128,129,804 21,085,179
	ent paid on business propertyaxes paid	27,177,430	274,622	49,830	105,197	139,009	218,987	490,228	493,263	485,776	1,494,501	725,511	1,321,280	21,558,421
	terest paid	79,275,822	1,124,407	31,699	62,675	71,139	160,614	374,190	227,325	266,807	1,303,373	881,530	3,261,104	71,510,958
	mortization	29,997,923	81,304	15,197	11,997	84,515	62,698	178,636	116,615	270,294	836,055	615,927	1,637,275	26,087,408
	epreciation	60,822,621	111,134	40,714	52,819	85,656	134,600	452,865	415,780	500,142	1,972,986	899,333	2,719,612	53,436,982
	dvertising	28,155,686	40,714	20,702	79,478	129,801	155,486	130,041	353,622	316,060	735,942	551,833	1,206,922	24,435,086
	ension, profit-sharing, stock, annuity	9,049,146 20,236,885	17,734 31,704	*8,007	37,823 67,410	23,411 72,921	78,782	180,422 238,031	167,851 286,124	58,784 299,334	217,003	113,687 475,591	232,025 917,983	7,913,617 16,752,237
	mployee benefit programst income (less deficit)	101,098,860	205,626	28,377 - <b>253,120</b>	-113,551	-242,997	114,461 - <b>179,162</b>	- <b>821,017</b>	476,595	299,334 <b>241,657</b>	952,711 <b>425,041</b>	1,023,308	917,963 <b>941,665</b>	99,394,816
	come subject to tax	85,349,324	3,043,564	*80,593	63,796	80,690	105,469	232,041	486,674	546,376	2,488,950		2,482,764	74,578,539
	tal income tax before credits [7]	30,961,711	1,065,838	*21,125	20,382	20,241	24,758	67,272	162,118	186,558	868,555	404,668	874,299	27,245,896
	come tax	30,437,956	1,061,783	*21,125	19,984	20,241	27,271	67,062	160,848	183,739	858,748	396,700	865,805	26,754,651
	Iternative minimum tax	524,794	3,755	-	*394	-	*54	*206	*1,270	2,818	9,517	7,968	8,376	490,435
	reign tax credit	3,377,620	*7,673	-]	-	-	-	*248	*651	*4,024	25,262	7,849	28,464	3,303,448
	S. Possessions tax creditneral business credit	- 806,407	- 815	_	- 5	- 14	-	- *286	*3,424	*2,565	- 8,183	- 11,318	- 21,820	- 757,977
	or year minimum tax credit	66,310	588	]	-	-		-1	*816	*354	3,979	*1,267	3,620	55,687
	tal income tax after credits [2]	26,711,374	1,056,762	*21,125	20,377	20,227	24,758	66,738	157,227	179,615	831,131	384,234	820,395	23,128,784

## **RETURNS OF ACTIVE CORPORATIONS**

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

(All figures are estimates based on samplesmoney amou	unts are in thousands or o	dollars and size of bus	iness receipts is in wr	iole dollars)									
			-				Size of Busin						
Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Finance and Insurance													
Number of returns	249,876	55,714	38,735	51,614	34,359	24,559	18,550	9,380	5,542	7,556		1,207	1,157
Total assets	<b>34,749,728,196</b> 743,537,694	<b>65,647,789</b> 2,494,172	<b>15,919,227</b> 1,671,096	<b>25,745,227</b> 2.862.346	<b>33,428,265</b> 2,627,610	<b>68,217,770</b> 3,956,968	<b>242,381,897</b> 8.607,117	<b>310,660,485</b> 9.819,237	<b>557,661,519</b> 12.408.655	<b>2,681,845,843</b> 37,912,510	<b>1,893,476,114</b> 24.871.872	<b>3,137,743,692</b> 50.392,731	<b>25,717,000,367</b> 585,913,380
Notes and accounts receivable	3,688,910,844	29,541,050	1,020,773	2,187,743	2,139,688	7,656,816	15,038,043	26,624,541	44,612,825	144,557,888	89,729,019	158,220,536	3,167,581,923
Less: Allowance for bad debts	23,077,447	*4,375,047	*18,850	21,729	11,174	50,984	166,549	465,928	838,873	1,664,106	677,369	1,186,403	13,600,436
Inventories	1,813,291	-,010,041	-		568	637	*74,263	*9,041	*15,306	170,148	35,862	153,689	1,353,778
U.S. govt. obligations, total	1,046,230,726	223,373	183,359	660,756	631,743	2,183,962	5,570,966	10,579,652	21,688,024	99,980,593	85,179,605	161,948,052	657,400,640
Tax-exempt securities	1,358,455,633	3,907,128	929,680	1,810,918	505,559	1,258,055	5,601,564	14,886,856	33,763,927	184,330,687	126,160,077	178,341,788	806,959,395
Other current assets	3,337,239,903	3,810,863	2,098,824	1,344,882	1,392,841	2,893,856	6,585,794	8,910,881	13,192,218	59,685,848	46,113,943	98,357,496	3,092,852,456
Loans to shareholders	36,905,134	371,045	149,016	451,431	1,024,883	230,731	583,967	423,081	834,564	1,535,151	2,589,433	16,423,508	12,288,325
Mortgage and real estate loans	3,569,231,115	1,070,810	362,363	371,344	598,114	1,561,406	4,889,335	12,345,889	24,813,880	161,067,838	76,633,661	193,274,620	3,092,241,856
Other investments	18,027,526,787	24,355,553	8,509,397	14,406,728	19,710,559	42,662,637	144,176,666	214,158,847	395,884,279	1,935,029,247	1,392,232,925	2,173,922,532	11,662,477,418
Depreciable assets [25]	578,980,809 151,598,167	2,503,206 396,431	767,534 419,793	2,140,706 1,052,155	2,393,887 1,328,120	3,651,541 2,106,668	6,031,430 2,190,936	11,627,777 2.641.678	9,403,672 3.038.554	38,499,598 8,379,267	22,372,713 4,867,358	70,581,521 13.643.172	409,007,225 111.534.035
Less: Accumulated depreciation [25]  Depletable assets	267,272	390,431	*6,511	1,052,155 *66	1,326,120 *1,260	2,100,000	*125,205	2,041,076 *34,575	*16,071	6,379,267 11,473	4,667,356 9,509	8,667	53,895
Less: Accumulated depletion	52,804	]	*15	-	*455	40	*19,239	*12,855	*6,434	3.515	2.465	4,468	3,317
Land	83,996,258	272,491	184,590	182,578	199,468	259,379	762,606	1,505,495	1,233,495	6,751,139	3,962,065	15,226,652	53,456,301
Intangible assets (Amortizable)	262,201,164	338,026	140,204	418,813	1,197,820	1,515,866	1,448,805	1,124,564	1,469,138	5,720,634	4,557,157	11,111,259	233,158,878
Less: Accumulated amortization	38,100,006	82,600	62,785	221,581	365,444	481,573	519,838	435,604	420,597	985,356	665,418	2,115,234	31,743,975
Other assets	2,227,259,990	1,614,150	397,321	202,381	2,709,460	3,025,142	45,782,700	2,166,117	2,629,923	17,625,335	25,240,882	26,729,917	2,099,136,660
Total liabilities	34,749,728,196	65,647,789	15,919,227	25,745,227	33,428,265	68,217,770	242,381,897	310,660,485	557,661,519	2,681,845,843		3,137,743,692	25,717,000,367
Accounts payable	2,667,440,013	699,634	673,125	924,910	1,248,569	3,736,696	11,295,623	18,427,132	33,708,980	141,168,026	95,225,595	143,944,679	2,216,387,045
Mortgages, notes, and bonds under one year.	2,037,284,560	7,354,438	627,752 2,594,712	803,737	1,228,509	5,390,489	3,352,913 18,252,997	6,326,960	8,671,713 64,042,440	50,645,219	41,749,028 117,949,994	165,297,460 196,275,973	1,745,836,341
Other current liabilities Loans from shareholders	7,487,980,375 44.501.538	5,240,084 1,644,384	2,594,712 678,479	2,951,965 1.038.097	4,841,230 602,896	6,739,471 1,357,057	3.789.113	35,722,171 550,459	1,287,862	265,617,114 5.667.661	3.471.946	3.478.097	6,767,752,224 20.935.488
Mortgages, notes, bonds, one year or more	3,086,166,105	4,986,366	1,475,724	1,726,398	2,589,089	3,096,599	9,231,643	12,882,120	11,291,814	66,311,515	46,159,769	119,200,098	2,807,214,969
Other liabilities	4,000,373,363	1,677,371	2,045,341	870,680	3,546,355	2,031,323	48,793,418	4,669,339	7,270,218	36,089,609	37,621,495	88,452,440	3,767,305,772
Net worth	15,425,982,243	44,045,512	7,824,093	17,429,440	19,371,617	45,866,136	147,666,189	232,082,304	431,388,492	2,116,346,700		2,421,094,945	8,391,568,528
_ Total receipts	3,747,501,642	-910,556	2,231,842	8,160,094	12,502,701	17,436,635	28,461,574	32,575,053	39,553,155	161,622,840	106,414,820	189,791,398	3,149,662,086
Business receipts	1,893,916,912	322,349	1,962,968	7,550,439	11,594,861	15,609,835	23,360,552	23,005,276	21,067,919	58,136,045	29,799,579	51,807,546	1,649,699,542
Interest	1,232,243,236	1,212,204	109,653	169,679	187,525	435,821	1,643,307	3,563,432	7,522,383	45,577,022	33,276,521	69,828,553	1,068,717,136
Interest on govt. obligations, total	43,561,840	4,031	10,283	18,431	31,209	71,320	307,268	932,877	1,914,204	9,837,383	6,277,349	7,354,232	16,803,253
Rents	50,645,888	3,617 *628	4,290 *2,082	15,332 *47,448	15,154	55,333 *157	112,098 *300	220,097 *3,049	350,281	3,553,128	2,105,442	7,361,751 12,767	36,849,367 865,713
Royalties  Net S-T capital gain less net LT loss	1,016,574 51,415,248	815	2,062 6,531	47,446 15,816	*8,529 33,739	98,548	345,883	728,069	9,173 1,561,083	14,350 10,666,906	52,379 8,958,343	11,217,118	17,782,396
Net L-T capital gain less net ST loss	64,480,290	9,481	17,243	23,127	89,099	69,185	177,168	130,542	305,534	2,291,386	2,000,646	4,817,828	54,549,053
Net gain, noncapital assets	9,944,587	172	13,886	*11,858	16,290	9,535	27,446	27,771	57,186	395,115	229,929	845,918	8,309,482
Other receipts	378,804,006	-2,468,558	87,099	300,362	474,594	1,050,257	2,424,156	3,911,020	6,703,684	30,783,201	23,476,882	35,981,247	276,080,064
Total deductions	3,084,260,530	2,906,589	2,384,306	6,883,687	10,892,006	15,571,705	25,003,709	26,853,440	28,680,452	98,058,340	55,172,445	102,299,912	2,709,553,939
Cost of goods	1,058,360,866	26,765	72,491	157,200	408,438	1,507,625	2,252,874	3,297,136	1,699,631	15,552,662	8,236,910	19,203,300	1,005,945,833
Compensation of officers	40,785,811	102,069	207,446	1,137,366	1,817,285	2,532,043	3,130,721	2,741,302	2,750,927	4,723,793	1,816,028	1,672,583	18,154,249
Salaries and wages	305,521,766	208,527	252,505	1,267,252	2,783,420	3,711,262	6,469,883	7,065,722	7,446,556	18,422,505	8,548,522	12,855,424	236,490,189
Rent paid on business property	28,332,800 48,352,018	58,877 52,717	158,264 78,369	471,118 245,526	671,074 414,455	916,145 505,998	973,109 885,202	941,488 782,545	967,972 894,164	1,625,387 2,512,777	758,549 1,410,402	1,238,983 2,529,758	19,551,835 38,040,106
Taxes paidInterest paid	751,033,980	371,761	152,834	160,029	344.954	427,040	1,032,172	1,631,846	2,879,822	14,885,803	8,939,676	2,529,756	698,951,317
Amortization	27,196,857	24,510	11,521	39,500	83,445	70,364	106,551	94,274	128,090	422,831	399,615	752,400	25,063,758
Depreciation	37,021,278	30,885	53,846	111,865	108,252	203,208	266,637	314,242	386,717	1,596,935	841,509	2,028,346	31,078,837
Advertising	21,236,285	20,359	63,999	164,995	288,415	262,501	292,901	272,253	296,449	866,575	375,011	597,782	17,735,046
Pension, profit-sharing, stock, annuity	15,617,609	4,587	*3,151	56,146	99,911	250,068	431,364	252,907	236,362	667,942	262,377	528,258	12,824,535
Employee benefit programs	26,162,231	11,127	50,327	86,684	138,767	310,810	421,073	443,786	483,406	1,207,901	686,286	1,753,194	20,568,870
Net income (less deficit)	631,745,689	-3,814,768	-162,747	1,257,975	1,588,777	1,808,922	3,155,389	4,788,795	8,967,762	53,737,223	45,021,834	80,412,427	434,984,099
Income subject to tax	222,419,048	32,766	101,374	227,819	338,228	273,009	631,327	932,005	1,334,036	6,156,682	4,844,450	10,814,073	196,733,279
Total income tax before credits [7]	80,202,389 78,741,477	59,067 59,036	17,114 16.751	36,133 35,334	90,373 86,751	70,653 69,188	196,379 192,656	303,181 299,673	459,406 448,974	2,156,732	1,661,024 1,642,881	3,799,506 3,767,167	71,352,823 70,025,409
Income tax Alternative minimum tax	1,296,893	59,036	16,751 *175	35,334 207	3.191	69,188 486	1,479	299,673	448,974 6,185	2,097,658 19,837	1,642,881	3,767,167 20,491	70,025,409 1,229,835
Foreign tax credit	8,239,631		*103	*Q	*207	*58	*575	2,087	8,450	22,283	62,584	322,501	7,822,572
U.S. Possessions tax credit	5,255,051	]	-	-	207	-	5/5	290		- 22,203	02,004	522,501	- ,522,512
General business credit	2,316,810	_	*12	351	41	91	304	685	1,638	10,364	6,245	24,195	2,272,885
Prior year minimum tax credit	2,090,818	*2	150	333	*1,087	*139	*477	1,407	1,973	13,145	12,314	28,778	2,031,013
Total income tax after credits [2]	67,544,669	59,065	16,849	35,440	89,038	70,365	195,024	300,724	447,319	2,109,335	1,579,723	3,424,031	59,217,755

## **RETURNS OF ACTIVE CORPORATIONS**

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

(All figures are estimates based on samplesmoney amou	nts are in thousands of c	dollars and size of bu	siness receipts is in wh	nole dollars)									
0 4 4 4 4								ness Receipts					
Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Real Estate and Rental and Leasing													
Number of returns	655,389	357,599	107,767	73,789	48,878	34,802	21,034	5,731	3,624	1,855	173	70	67
Total assets	802,904,523	253,473,974	27,970,564	29,901,471	28,808,848	30,824,729	42,789,519	31,877,185	33,814,799	59,467,315	49,266,189	39,131,865	175,578,062
Cash	62,800,305	19,376,156	2,719,107	3,613,809	3,067,856	3,896,835	5,146,372	3,122,761	3,329,822	5,344,869	3,552,357	2,168,139	7,462,221
Notes and accounts receivable	63,675,451	7,845,694	1,262,887	1,596,173	1,542,144	1,756,319	1,899,267	2,219,820	1,896,851	6,867,792	5,100,602	6,808,807	24,879,094
Less: Allowance for bad debts	1,555,876	35,337	*8,118	*8,531	10,073	8,246	16,298	32,879	43,667	287,559	98,628	177,416	829,124
Inventories	5,748,986	38,244	*19,448	94,872	87,386	90,251	234,954	249,064	296,695	1,130,460	447,931	864,140	2,195,540
U.S. govt. obligations, total	1,099,513 1,938,685	366,969 832,299	*78,735 *98,901	*63,192 *70,149	*47,792 *67,275	*57,387 *83,800	107,925 161,434	*58,712 *151,996	65,971 *33,700	118,842 *183,384	24,710	1,456	107,822 255,746
Tax-exempt securities	60,846,966	18,179,962	2,001,925	2,946,988	2,212,265	3,042,731	4,099,943	2,539,999	2,732,314	4,808,813	4,038,949	688,794	13,554,285
Other current assets  Loans to shareholders	14,737,302	8,878,583	786,278	1,041,135	971,327	787,698	613,402	718,970	379,217	297,621	148,149	*3,202	111,718
Mortgage and real estate loans	10.962.526	5.977.576	629.875	685,827	431.868	534.100	471.056	474,838	296.178	606,330	525.243	59.134	270.503
Other investments	135,572,116	50,986,735	5,699,163	3,180,658	3,860,758	4,127,949	4,930,728	4,684,094	7,425,746	11,888,879	10,066,844	7,730,496	20,990,066
Depreciable assets [25]	475,376,864	138,704,456	18,182,879	20,819,271	21,033,394	22,983,555	34,802,707	25,323,991	20,633,016	34,153,343	23,782,805	17,739,401	97,218,046
Less: Accumulated depreciation [25]	176,641,228	46,571,497	7,471,570	8,785,196	9,685,188	10,725,979	15,960,490	12,514,069	9,012,471	13,762,863	4,097,059	5,829,015	32,225,832
Depletable assets	238,176	121,817	10,397	*668	*22,402	*11,815	*284	*48,049	*22,394	350	-	-	-
Less: Accumulated depletion	48,475	9,101	17	*266	*12,106	*615		21,860	*4,509	-	-	-	-
Land	71,510,945		3,492,111	3,612,955	4,227,127 324,078	3,216,933 464,238	4,937,609	3,608,034	4,030,716	2,980,528	2,176,966	1,580,727 5,202,494	1,846,536
Intangible assets (Amortizable)  Less: Accumulated amortization	42,278,804 9,665,732	3,102,355 988,199	298,419 130,263	366,287 220,800	324,078 137,302	464,238 211,666	693,866 247,803	621,926 271,050	647,518 210,297	2,564,286 520,161	1,736,966 178,209	5,202,494 317,495	26,256,372 6,232,487
Other assets	44,029,196	10,866,560	300,409	824,281	757,845	717,623	914,564	894,790	1,295,604	3,092,400	2,038,562	2,609,001	19,717,557
Total liabilities	802,904,523		27,970,564	29,901,471	28,808,848	30,824,729	42,789,519	31,877,185	33,814,799	59,467,315	49,266,189	39,131,865	175,578,062
Accounts payable	29,059,348	3,300,887	453,548	451,645	400,923	1,107,212	1,137,257	910,126	1,354,844	3,044,334	2,942,856	2,274,379	11,681,337
Mortgages, notes, and bonds under one year.	53,083,606	11,449,832	1,525,639	1,362,324	3,267,553	2,009,201	2,478,769	2,571,889	2,230,639	5,820,023	1,485,038	1,767,706	17,114,992
Other current liabilities	49,437,624	8,323,898	2,173,133	1,333,870	1,578,674	2,058,198	2,097,715	1,876,808	2,031,857	3,672,619	2,868,917	2,697,191	18,724,742
Loans from shareholders	58,422,226	31,883,934	5,943,940	3,938,319	3,755,507	4,339,783	2,261,057	1,454,138	1,239,484	1,161,030	232,223	1,235,343	977,467
Mortgages, notes, bonds, one year or more	323,508,097	106,122,057	9,829,401	12,259,964	10,956,356	13,996,512	20,282,081	12,777,035	13,113,986	21,926,203	23,380,291	16,205,222	62,658,989
Other liabilities Net worth	54,902,570 234,491,052	13,638,493 78,754,872	1,096,782 6.948,120	1,270,917 9,284,432	1,382,891 7,466,944	1,916,882 5.396.941	1,404,582 13,128,058	1,465,207 10.821.983	1,710,757 12,133,232	4,684,631 19,158,475	3,640,880 14,715,985	2,719,338 12,232,686	19,971,211 44,449,324
Net worth	337,662,228	14,601,938	7,647,798	12,756,626	18,382,264	26,105,927	38,581,433	21,655,768	26,410,800	40,928,815	15,636,117	15,432,182	99,522,560
Business receipts	286,352,886	900,045	6,264,067	11,589,076	17,111,546	24,470,564	33,375,331	20,021,698	24,462,784	36,217,113	12,458,894	12,318,842	87,162,927
Interest	6,135,130	1,070,678	153,418	184,278	130,987	184,017	234,762	233,609	250,954	549,715	374,230	486,820	2,281,663
Interest on govt. obligations, total	550,081	101,066	9,586	7,653	8,211	8,288	13,384	17,399	9,706	324,954	4,422	9,998	35,414
Rents	2,894,881	1,157,036	78,312	71,892	98,971	134,398	395,632	71,324	41,111	198,703	115,958	27,623	503,924
Royalties	2,818,817	328,409	*15,417	*18,310	*6,377	*55,628	*17,811	*17,316	*634	622,889	[1]	*284,015	1,452,009
Net S-T capital gain less net LT loss	252,694 10,495,436	88,840 4,657,462	7,826 511,764	17,391 398,398	*746 250,960	3,918 190,643	6,536 323,365	6,726 437,411	162,607 383,736	19,071 600,087	9,966 1,542,530	4,418 651,004	-75,352 548,075
Net L-T capital gain less net ST loss  Net gain, noncapital assets	7,374,638	4,657,462 955,544	129,529	52,922	160,431	72,374	265,007	213,135	250,613	707,630	227,000	687,216	3,653,238
Other receipts	19,834,481	5,075,650	451,195	386,163	593,591	978,149	3,935,989	616,726	820,817	1,656,394	799.437	957,093	3,563,278
Total deductions	313,617,608	11,442,199	6,955,653	10,817,718	16,796,670	24,668,135	36,248,583	20,157,650	24,658,524	37,592,952	14,640,187	14,241,082	95,398,255
Cost of goods	61,930,219	46,721	207,429	512,484	1,820,700	4,234,113	5,291,413	4,955,262	6,408,940	10,561,307	3,588,581	3,259,403	21,043,866
Compensation of officers	15,932,943	578,445	877,771	1,340,181	2,278,427	2,730,466	2,928,812	1,181,575	1,460,028	1,187,067	287,455	355,257	727,457
Salaries and wages	61,495,700	545,283	415,602	1,281,731	2,785,409	4,981,953	10,549,253	4,589,413	5,885,016	8,117,569	3,106,983	1,651,694	17,585,796
Rent paid on business property	18,656,503	234,534	313,478	626,916	888,496	1,216,552	1,416,910	927,364	1,012,537	2,297,274	597,521	2,018,739	7,106,181
Taxes paidInterest paid	12,637,998 19,313,124	1,034,923 1,816,490	535,571 613,165	675,438 735,098	884,407 916,338	1,088,313 1,004,539	1,771,049 1,420,979	1,039,821 931,870	806,831 1,015,242	1,208,575 1,830,267	553,136 1,418,728	440,729 1,451,013	2,599,203 6,159,393
Amortization	1,970,946	79,277	18,357	21,551	25,728	43,476	56,649	45,148	49,872	186,754	114,509	183,191	1,146,435
Depreciation	31,765,992	655,423	672,444	678,577	850,065	1,012,631	1,926,668	1,373,131	1,403,303	3,146,472	1,767,396	2,010,836	16,269,045
Advertising	5,383,541	100,116	150,867	298,932	349,810	507,508	753,595	398,737	429,690	485,143	237,411	99,917	1,571,815
Pension, profit-sharing, stock, annuity	1,778,014	87,278	84,585	82,158	246,330	265,331	257,705	85,004	144,317	93,575	32,665	53,113	345,952
Employee benefit programs	4,327,876	78,507	65,156	136,615	207,885	333,661	690,694	195,625	203,556	379,585	186,221	157,251	1,693,120
Net income (less deficit)	23,631,173		682,559	1,931,255	1,577,383	1,429,504	2,319,466	1,505,050	1,745,116	3,012,969	991,675	1,186,263	4,187,804
Income subject to tax	17,258,671	4,935,693	578,796	603,371	515,837	436,322	793,245	735,312	686,652	1,703,385	1,299,196	1,351,582	3,619,279
Total income tax before credits [7]	5,939,914 5,711,617	1,680,918 1,649,819	145,901 145,036	146,617 143,726	139,953 137,142	122,003 121,432	257,326 253,812	246,527 244,305	248,648 233,287	601,777 590,301	473,531 453,746	483,382 472,529	1,393,331 1,266,483
Income tax Alternative minimum tax	182,777	12,439	145,036	*1,302	*2,388	*251	1,843	1,351	7,363	8,612	453,746 19,397	472,529 10.853	1,266,463
Foreign tax credit	84,192		*65	*62	*1,055	*1,659	*342	3,957	119	31,620	102	5,677	36,996
U.S. Possessions tax credit	,	_,	-	-	-,130	-,250			-		-	-,	,
General business credit	29,262	4,170	*77	43	396	*345	1,154	7,693	360	10,805	[1]	294	3,927
Prior year minimum tax credit	26,823	4,150	*430	*280	*18	*276	*3,033	*1,886	3,552	4,986	2,518	3,560	2,134
Total income tax after credits [2]	5,799,637	1,670,060	145,329	146,232	138,484	119,723	252,798	232,991	244,618	554,367	470,910	473,851	1,350,275

## **RETURNS OF ACTIVE CORPORATIONS**

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

(All figures are estimates based on samplesmoney amou	unts are in thousands of	dollars and size of bus	siness receipts is in wh	nole dollars)			Cizo of Buoin	ann Banninta					
Sector and Item	Total returns		\$25.000	\$100.000	\$250.000	\$500,000	\$1.000.000	s2.500.000	\$5.000.000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
Sector and item	of active	Under	φ25,000 under	under	under	under	9230,000,000 or						
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500.000	\$1.000.000	\$2,500,000	\$5,000,000	\$10.000.000	\$50.000.000	\$100.000.000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Professional, Scientific, and Technical	` '	` ′	, , ,	` ′	X-7	, . ,	, ,	, ,	, , ,	, ,	, ,	` '	
Services													
Number of returns	813,266 680,603,781	216,699	159,601	154,562 10,848,732	103,063 13.534.985	73,928	65,371	20,810 22,133,997	10,058	7,709	795	409 59.816.081	261 356.769.444
Total assets	99,874,602	<b>33,430,770</b> 9,665,671	<b>6,155,592</b> 1,920,436	3,155,293	4,161,233	<b>15,910,326</b> 5,457,862	<b>28,271,283</b> 9,226,930	5,862,792	<b>27,113,062</b> 6,573,838	<b>71,551,934</b> 14,063,357	<b>35,067,576</b> 5,692,828	7,994,556	26,099,806
Notes and accounts receivable	146,349,412	4,075,323	186,484	1,142,643	1,181,858	1,942,266	4,271,066	4,725,845	6,907,238	19,642,119	7,432,543	12,685,573	82,156,454
Less: Allowance for bad debts	2,683,329	42,106	*919	*1,977	9,418	9,337	29,674	33,176	248,667	465,636	176,303	468,442	1,197,674
Inventories	13,413,489	402,872	107,464	125,776	271,608	387,203	1,059,627	622,272	1,036,765	1,547,473	997,592	1,030,826	5,824,009
U.S. govt. obligations, total	1,256,260	240,940	*251,591	*9,159	*13,499	*36,373	*24,957	*24,058	*69,799	*22,212	411	172,971	390,290
Tax-exempt securities	644,710 61,862,692	*840 3,811,332	*64 528,251	759.968	*80,203 1,026,400	*24,295 1,543,854	*561 2,344,208	*2,776 1,946,577	*10,689 2,714,988	78,561 7,552,575	66,341 4,865,546	225,077 5,932,691	155,303 28,836,304
Other current assets  Loans to shareholders	6,907,910	747,857	266,526	637,191	1,142,704	611,678	1,130,941	567,221	604,451	344,225	113,671	287,230	454,215
Mortgage and real estate loans	8,417,443	*305,763	*9,458	*64,360	*70,749	*124,976	*28,853	*140,224	*114,219	*87,596	13,100	-	7,458,145
Other investments	133,629,122	7,446,989	1,202,877	1,941,735	2,494,777	1,459,070	2,908,974	2,867,213	2,972,274	8,980,713	5,469,810	9,860,517	86,024,172
Depreciable assets [25]	150,629,680	4,607,289	3,159,723	5,094,969	6,083,995	9,750,629	16,630,759	9,474,105	12,059,780	18,929,859	8,080,381	12,855,179	43,903,013
Less: Accumulated depreciation [25]	95,038,174	2,485,669	2,211,853	3,396,151	4,257,086	7,235,050	12,063,777	6,678,120	8,439,459	11,565,416	4,710,508	7,155,885	24,839,199
Depletable assets  Less: Accumulated depletion	80,147 32,669	*5,926 *3,652	*732	*4,395 *3,037	*36,468 *12,272	*2,252 *1,571	*16,910 *6,557	*12,729 *5,092	*250 *31	30 [1]	-	-	456 456
Land	3,503,457	249,459	153,550	234,851	183,016	255,876	364,489	195,483	119,262	440,443	280,233	- 159,650	867,145
Intangible assets (Amortizable)	140,837,010	2,823,558	565,807	885,327	1,355,560	1,477,379	2,614,814	1,679,457	2,799,176	18,406,598	6,209,232	16,285,720	85,734,380
Less: Accumulated amortization	29,469,006	387,278	118,597	339,550	426,986	487,308	784,172	524,260	918,077	10,166,409	954,700	2,831,218	11,530,453
Other assets	40,421,024	1,965,654	133,998	533,778	138,677	569,878	532,375	1,253,894	736,565	3,653,635	1,687,399	2,781,635	26,433,535
Total liabilities	680,603,781	33,430,770	6,155,592	10,848,732	13,534,985	15,910,326	28,271,283	22,133,997	27,113,062	71,551,934	35,067,576	59,816,081	356,769,444
Accounts payable	92,167,181 49,190,882	1,891,589 1,987,897	342,162 893,771	480,745 1,094,882	858,487 1,153,497	986,785 1,755,564	3,044,876 2,513,504	2,537,011 2,261,775	3,689,614 3,268,791	8,477,231 4,419,304	3,737,699 1,517,548	5,275,714 2,495,177	60,845,268 25,829,172
Mortgages, notes, and bonds under one year.  Other current liabilities	105,325,545	3.453.126	835,565	1,611,801	2,289,076	3,463,730	5,002,880	3,880,072	6,321,986	14,667,264	6,164,695	9.484.589	48,150,762
Loans from shareholders	27,613,767	6,367,159	1,541,789	2,734,546	3,109,391	3,160,564	2,644,762	2,109,924	898,635	1,536,296	1,044,408	711,257	1,755,036
Mortgages, notes, bonds, one year or more	116,562,681	3,551,078	1,052,524	1,962,407	2,221,942	2,802,462	5,453,827	3,310,317	4,466,903	10,110,397	6,363,829	12,552,220	62,714,775
Other liabilities	48,684,638	2,207,360	120,316	552,937	328,737	639,802	1,884,793	1,219,223	1,753,866	5,413,292	2,140,862	4,621,919	27,801,532
Net worth	241,059,087	13,972,561 <b>9,925,966</b>	1,369,464 <b>10,539,295</b>	2,411,413 <b>25,346,130</b>	3,573,855 <b>37,002,124</b>	3,101,419 <b>53,066,494</b>	7,726,641	6,815,675 <b>74,359,367</b>	6,713,267 <b>73,278,381</b>	26,928,152 <b>157,916,519</b>	14,098,535	24,675,205 <b>66,123,950</b>	129,672,900 <b>260,707,744</b>
Total receipts  Business receipts	<b>928,555,751</b> 887,903,283	1,214,796	9,801,814	24,684,556	35,946,104	52,072,298	<b>103,516,685</b> 101,898,053	72,900,726	71,137,696	154,898,184	<b>56,773,096</b> 55,031,402	62,987,763	245,329,890
Interest	8,616,588	647,649	59,503	57,063	93.797	129,699	174,989	227,080	218,560	804,905	356,785	581,399	5,265,159
Interest on govt. obligations, total	403,151	26,581	*312	*6,972	*6,922	*3,195	5,095	7,966	6,448	63,335	22,928	48,243	205,153
Rents	474,534	5,604	*629	*3,148	*3,803	13,387	34,318	31,082	26,231	41,559	29,053	23,782	261,939
Royalties	5,774,897	764,833	*3,255	*26,369 *11	*5,114	*105,578	*42,290	111,609	44,562	231,831	120,379	983,998	3,335,079
Net S-T capital gain less net LT loss Net L-T capital gain less net ST loss	48,487 2,275,355	14,787 194.815	*270 68.141	80,698	*5,526 92,559	*1,818 46,613	*1,733 181.520	*2,569 169,407	4,523 143.005	7,300 260,769	*4,667 346,061	*1,440 70,185	3,842 621.580
Net gain, noncapital assets	1,087,992	46,072	*15.006	71,797	69,797	65,496	33,807	83,175	95,677	174,994	191.858	69,772	170,543
Other receipts	20,335,463	6,952,425	564,582	414,178	776,626	622,806	1,138,701	814,036	1,555,491	1,392,112	639,915	1,290,848	4,173,745
Total deductions	893,378,642	14,199,008	9,609,648	22,135,292	34,131,364	50,432,152	98,493,877	72,344,943	71,176,055	153,605,743	54,767,711	64,431,926	248,050,924
Cost of goods	268,885,431	127,087	754,353	2,301,901	5,190,306	8,854,322	25,901,332	18,951,414	20,167,954	55,183,948	22,473,621	23,760,313	85,218,881
Compensation of officers	75,409,275 211,394,690	1,730,459 2,981,224	1,792,905 968,901	5,627,640 2,805,933	6,568,250 5,551,371	8,982,317 11,960,836	13,115,984 24,586,244	10,401,326 16,896,703	6,452,900 18,145,965	12,587,277 36,778,175	2,268,745 12,964,371	2,075,562 15,158,305	3,805,909 62,596,662
Salaries and wages  Rent paid on business property	31,408,861	502,437	626,247	1,147,250	2,124,901	2,372,634	4,218,397	3,817,720	2,515,924	4,412,661	1,337,782	1,799,019	6,533,891
Taxes paid	28,637,596	454,709	375,379	914,254	1,120,657	1,989,553	3,418,177	2,336,567	2,163,668	4,428,702	1,467,336	1,796,672	8,171,922
Interest paid	14,022,194	353,067	184,219	243,886	355,032	477,142	692,041	502,521	619,570	1,141,344	611,404	1,078,428	7,763,539
Amortization	6,370,970	281,687	48,350	65,745	144,272	129,840	210,136	172,910	263,701	692,382	363,520	706,268	3,292,160
Depreciation	11,716,024	328,826	212,041	407,722	414,498	520,260	992,066	742,613	979,822	1,657,162	721,171	1,108,992	3,630,853
Advertising  Pension, profit-sharing, stock, annuity	10,241,079 10,824,228	228,824 252,029	133,543 87,043	363,908 595,732	444,487 630,023	728,974 898,867	1,888,143 1,188,380	739,555 832,730	921,932 776,192	1,223,311 1,698,529	964,250 456,393	855,781 584,029	1,748,373 2,824,282
Employee benefit programs	18,921,065	292,226	141,221	327,642	510,422	1,076,569	1,570,112	1,364,186	1,607,465	2,883,032	1,229,758	1,452,641	6,465,791
Net income (less deficit)	35,921,904	-4,282,794	929,335	3,203,866	2,863,837	2,631,229	5,018,709	2,007,468	2,100,623	4,268,326	2,030,018	1,701,516	13,449,771
Income subject to tax	20,113,808	875,973	159,140	377,150	365,171	285,183	484,938	462,195	763,853	2,471,168	1,019,418	1,842,945	11,006,674
Total income tax before credits [7]	6,817,173	291,763	28,180	64,237	83,839	66,025	135,035	136,030	256,386	850,634	362,394	652,305	3,890,346
Income tax	6,729,333	289,357 2,212	28,507 *88	64,081 *570	83,661 *112	65,380 *633	133,149	135,298 *715	252,946	840,791	350,751	637,241	3,848,172
Alternative minimum tax Foreign tax credit	85,253 598,030	2,212	. 88°	*762	^112 *412	*632 *324	*1,514 *164	^/15 *5	3,284 *4,105	9,798 16,054	11,641 14,722	15,058 53,815	39,629 478,980
U.S. Possessions tax credit	-	20,000	]		+12	-	-	-	7,103	10,034	- 17,722	-	
General business credit	287,966	25,949	*435	*1,175	486	56	1,971	2,793	13,326	20,796	21,255	15,189	184,535
Prior year minimum tax credit	69,661	*1,785	*81	-	*214	*199	*59	*115	-	1,525	3,973	6,416	55,295
Total income tax after credits [2]	5,861,517	235,343	27,664	62,300	82,726	65,447	132,842	133,116	238,954	812,260	322,445	576,885	3,171,536

# **RETURNS OF ACTIVE CORPORATIONS**

Table 5---Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

_					,			Size of Busin	ess Receipts					
	Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		of active	Under	under	under	under	under	under	under	under	under	under	under	or
		corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Management of Companies													
	(Holding Companies)  lumber of returns	50.261	35.545	3,406	2.268	1.301	963	1.427	1.136	1.397	2,141	323	190	163
	otal assets	15,510,259,230	67,562,721	10,137,513	7,826,078	7,058,943	8,498,462	29,090,234	59,348,746	130,810,279	629,603,765	287,208,571	394,703,360	
	Cash	980,941,924	2,221,703	809,833	746,362	762,350	845,189	2,044,449	2,840,979	6,568,858	25,151,200	12,909,847	22,109,772	903,931,383
	Notes and accounts receivable	5,802,302,350	1,500,728	265,109	364,154	316,089	730,347	9,388,872	28,265,138	73,945,048	372,519,147	161,400,338	201,250,569	4,952,356,811
	Less: Allowance for bad debts	67,852,089	932	755	*3,578	-	23,191	120,054	328,489	869,468	4,158,220	1,919,350	2,335,274	58,092,777
	Inventories	318,732	*13,615	*400.740	*30,164	+04.050	400.000	*785	*5,416	1,266	58,832	16,597	3,293	188,764
	U.S. govt. obligations, total  Tax-exempt securities	627,305,673 131,596,270	*110,155 *190,246	*102,748 *108,531	*101,823 *23,151	*21,252 *190,657	183,838 215,612	2,711,410 990.615	7,480,209 2,224,457	16,320,715 5,653,810	58,520,293 21,364,157	23,845,829 6,985,935	27,973,866 8,275,705	489,933,534 85,373,395
	Other current assets	914,453,205	2,835,996	801,858	440,631	671,702	255,046	1,401,970	3,003,643	2,925,644	15,008,664	4,980,961	7,397,476	874,729,614
	Loans to shareholders	328,244,174	1,064,316	181,698	212,086	59,195	*97,111	129,251	249,386	157,659	421,765	17,577	22,068	325,632,061
	Mortgage and real estate loans	1,582,882,739	*151,873	*123,119	*38,485	*6,214	*48,617	251,697	1,601,153	5,287,825	34,197,942	24,353,185	34,363,945	1,482,458,685
	Other investments	4,070,360,570	47,753,164	7,667,393	5,434,385	4,557,002	5,676,874	11,134,761	12,174,087	15,649,403	81,686,757	42,436,108	72,408,554	3,763,782,082
	Depreciable assets [25]	184,651,327	1,001,343	231,551	262,265	102,500	120,833	711,127	1,706,882	4,188,018	17,957,295	7,838,404	10,502,570	140,028,539
	Less: Accumulated depreciation [25]	90,679,149 525,210	253,844 *733	110,740 *259	91,132 *78	56,339	28,392 *1.634	332,041 *723	774,473 *1,860	1,891,347 *8.571	7,698,686 510,950	3,487,749 81	3,986,467 320	71,967,939
	Depletable assets  Less: Accumulated depletion	525,210 41,865	133	209	78		*677	*693	569	*1,109	38,496	81	320 320	
	Land	17,710,109	274,017	100,884	*27,431	254,598	*141,932	118,872	199,040	484,763	2,279,924	1,035,238	1,141,799	11,651,610
	Intangible assets (Amortizable)	360,772,593	130,868	*50,807	103,833	7,968	12,644	161,353	290,432	615,409	3,689,174	3,309,256	4,946,612	347,454,236
	Less: Accumulated amortization	20,689,334	24,619	*14,590	*20,958	*2,565	2,789	28,867	53,935	98,317	680,409	204,358	288,163	19,269,763
	Other assets	687,456,791	10,593,362	-180,192	156,897	168,322	223,834	526,004	463,528	1,863,531	8,813,476	3,690,671	10,917,035	650,220,323
	otal liabilities	15,510,259,230	67,562,721	10,137,513	7,826,078	7,058,943	8,498,462	29,090,234	59,348,746		629,603,765	287,208,571	394,703,360	13,878,410,557
	Accounts payable	1,937,599,068	624,371 2.037,273	79,778 226,246	243,197	579,182 162.028	241,685 271,432	3,264,644 232,983	8,416,980 816,126	20,988,133	82,481,329	31,234,484 10.424.306	24,989,548 14.034.473	1,764,455,738 1.062.907.257
	Mortgages, notes, and bonds under one year.  Other current liabilities	1,113,769,913 8,002,945,444	757,156	487,851	833,278 404,290	411,510	492,263	10,097,669	29,134,949	2,510,256 79,301,965	19,314,255 393,759,504	185,678,734	248,016,514	7,054,403,038
	Loans from shareholders	128,766,204	3,050,192	531,031	865,042	139,657	406,573	1,038,298	280,212	275,098	1,559,599	2,087	107,232	120,511,182
	Mortgages, notes, bonds, one year or more	1,334,974,071	4,049,332	950,518	1,249,910	5,072,408	549,118	942,990	3,052,025	4,941,212	28,868,337	13,014,563	22,407,898	1,249,875,759
	Other liabilities	522,552,867	2,388,527	422,552	354,402	144,264	161,435	863,657	1,426,982	1,285,442	6,820,271	7,084,017	13,380,392	488,220,926
	Net worth	2,469,651,663	54,655,871	7,439,537	3,875,958	549,893	6,375,956	12,649,993	16,221,470	21,508,172	96,800,470	39,770,381	71,767,305	2,138,036,657
	otal receipts	1,093,609,157	-1,577,798	162,051	360,447	474,169	650,942	2,373,544	4,109,760	10,005,939	46,329,807	22,436,530	29,195,282	979,088,485
"	Business receipts	187,755,441 703,502,457	13,287 116,168	*5,100 31,782	*2,223 55,351	*7,347 47,377	17,811 104,585	237,644 524,784	766,839 1,397,737	2,005,242 4,193,566	8,132,005 25,136,800	3,389,886 12,977,435	3,877,376 18,474,081	169,300,681 640,442,790
	Interest on govt. obligations, total	8,154,376	22,822	13,563	10,827	31,193	20,032	60,251	111,815	237,426	1,021,498	349,111	499.563	5,776,274
	Rents	21,871,112	2,672	*1,608	*2,315	*4,841	*1,446	9,257	13,539	38,315	194,462	91,217	161,967	21,349,475
	Royalties	357,149	*1,502	*28	*227	*4,444	*596	*1,427	18,116	3,993	16,369	46,897	34,486	229,062
	Net S-T capital gain less net LT loss	778,112	1,608	9,670	3,778	7,629	14,951	16,408	8,072	43,340	95,603	58,256	101,388	417,408
	Net L-T capital gain less net ST loss	17,006,938	14,703	18,310	41,474	93,633	43,454	151,745	270,318	398,765	1,596,079	774,045	1,008,001	12,596,410
	Net gain, noncapital assets	7,101,718 138,878,694	*70,141 -1,832,876	5,220 51,849	1 201,367	*1,853 195,930	*2,896 413,152	22,701 1,299,749	34,358 1,383,580	61,392 2,950,230	255,061 9,582,087	253,898 4,182,834	192,256 4,008,925	6,201,940 116,441,868
	Other receipts  otal deductions	931,984,836	1,458,809	360,460	451,932	456,965	384,785	1,299,749	3,158,819	2,950,230 <b>7,435,874</b>	35,772,260	16,991,489	4,006,925 <b>20,902,832</b>	842,898,118
	Cost of goods	3,287,996	- 1,430,003	-	*1,569	*35	*2,141	*2,752	*10,357	*6,316	258,263	105,569	263,529	2,637,465
	Compensation of officers	11,183,097	20,851	*19,128	35,352	13,629	18,848	143,589	319,022	644,306	2,038,775	695,789	763,581	6,470,227
	Salaries and wages	121,520,340	52,583	3,907	9,241	11,985	34,461	145,346	409,895	1,072,284	5,846,807	2,990,401	3,456,290	107,487,141
	Rent paid on business property	12,750,791	12,178	380	5,867	1,851	2,380	8,440	25,640	57,210	384,170	218,204	301,041	11,733,431
	Taxes paid	16,327,717	44,112	9,484	10,181	11,975	15,590	62,896	118,313	266,840	1,206,543	528,211	672,498 9,886,292	13,381,074
	Interest paidAmortization	482,687,880 9,464,510	305,898 8,490	30,713 11,596	44,122 13,541	63,688 1,793	83,501 12,085	375,032 8,206	1,067,262 15,650	3,127,317 43,181	15,892,923 162,638	7,471,346 136,147	9,000,292	444,339,786 8,926,890
	Depreciation	27,058,804	6,490	7,737	13,433	4,156	11,766	35,603	73,859	201,975	939,987	450,573	541,495	24,771,731
	Advertising	10,546,596	*230	*130	*641	*357	1,015	9,438	33,076	77,055	396,930	203,994	363,412	9,460,318
	Pension, profit-sharing, stock, annuity	8,478,298	*1,111	*1,392	*7,717	7,266	2,160	12,112	29,618	76,390	382,444	189,297	230,569	7,538,222
	Employee benefit programs	17,916,549	21,760	*2,403	10,198	2,036	4,034	32,690	87,431	200,649	871,601	378,972	441,900	15,862,875
	let income (less deficit)	157,479,205	-2,888,893	-200,352	-95,220	-13,953	247,509	601,380	868,431	2,475,146	9,664,981	5,142,117	7,907,180	133,770,879
	otal income tax before credits [7]	<b>146,174,324</b> 51,106,083	<b>160,151</b> 54,226	<b>68,891</b> 18,164	<b>84,150</b> 23,207	<b>104,471</b> 34,010	<b>132,646</b> 46,243	<b>431,863</b> 147,655	<b>644,374</b> 222,863	<b>1,351,562</b> 465,532	<b>6,789,594</b> 2,349,226	<b>3,766,972</b> 1,311,764	<b>5,921,402</b> 2,073,392	<b>126,718,247</b> 44,359,802
	Income tax	51,106,063	54,226 52.801	16,164	23,207 22.697	34,010 32.578	46,243 44.092	145,611	222,003 218.964	465,532 461.761	2,349,226	1,311,764	2,073,392	44,343,241
	Alternative minimum tax	45,207	*281	*[1]	-	*132	*1,144	897	2,509	3,192	24,034	7,363	2,191	3,461
	oreign tax credit	5,659,293	*46,344	*3,827	*2,316	*16	196	*4,818	2,634	49,590	68,899	53,970	100,051	5,326,631
L	J.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
	General business credit	3,326,947	*26	*19	12	*3	*41	377	540	2,892	30,065	19,631	36,429	3,236,914
	rior year minimum tax credit	193,115	*292	44.047	*197	*445	*656	*289	2,437	2,300	5,646	2,068	14,434	164,351
<u>T</u>	otal income tax after credits [2]	41,768,161	7,565	14,317	20,681	33,546	45,351	142,103	217,245	410,364	2,243,429	1,235,005	1,920,165	35,478,390

## **RETURNS OF ACTIVE CORPORATIONS**

# Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

(All figures are estimates based on samplesmoney amou	unts are in thousands of o	dollars and size of but	siness receipts is in wr	iole dollars)			Size of Busin	ess Receipts					
Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Administrative and Support and Waste													
Management and Remediation Services	267,624	45,884	51,697	57,579	35,877	32,310	26,241	9,753	4,994	2,346	404	380	160
Number of returns  Total assets	251,062,284	12,919,605	1,430,111	2,986,839	3,610,952	6,624,897	10,498,927	8,784,312	8,640,052	2,346 21,872,543	17,275,986	22,875,255	133,542,803
Cash	24,025,199	777,347	295,913	633,034	844,576	1,354,937	2,607,977	1,947,241	1,756,817	3,393,838	1,178,814	2,114,707	7,119,998
Notes and accounts receivable	48,624,375	6,998,197	130,269	310,123	298,230	1,026,386	2,202,472	1,728,384	2,384,162	5,019,239	3,228,640	4,985,406	20,312,868
Less: Allowance for bad debts	1,034,295	*8,235	-	*1,026	-	*9,911	44,024	36,030	16,602	108,579	72,150	101,912	635,826
Inventories	3,258,312	*2,268	*1,800	*34,259	54,000	244,149	358,943	260,229	181,928	324,137	677,649	292,534	826,416
U.S. govt. obligations, total	406,491 643,863	-	-	*385 *8,195	-	2 [1]	*16,083 [1]	*5.746	*25,307 *25,320	*69,191	59,839 *90,324	140,164 82,874	95,520 431,405
Other current assets	21,078,506	475,265	117,617	200,155	105.234	را ] 451,941	715,984	581,282	864,098	1,770,336	1,181,432	2,156,291	12,458,871
Loans to shareholders	3,208,815	290,194	164,995	398,659	470,027	349,836	338,828	231,972	221,117	234,035	135,171	109,431	264,551
Mortgage and real estate loans	217,017	*66,294	-	*303	*61,543	*14,114	*19,652	-	-	*11,212	4,763	*38,354	781
Other investments	30,311,863	2,112,491	*328,094	239,468	671,616	525,522	658,051	1,024,589	666,280	3,951,394	2,919,931	2,803,698	14,410,729
Depreciable assets [25]	110,175,243	881,757	887,730	3,007,725	4,010,385	6,117,395	8,772,872	8,398,815	4,995,261	8,390,919	4,452,900	5,354,659	54,904,826
Less: Accumulated depreciation [25]	64,754,905 973,931	420,083	633,884	2,126,046	3,152,428	4,403,941	6,155,119 *945	6,364,078	3,383,169 *20,740	4,760,663 *20,894	1,898,181	2,993,704	28,463,611 931,351
Depletable assets  Less: Accumulated depletion	*197,980	[	-	]	_	1	945	]	*15,744	*9,189	]	_	931,351 173,047
Land	4,056,644	132.344	*2.412	*93,891	*17.557	107,287	402,839	286,538	139,149	450,121	248.535	269,173	1,906,800
Intangible assets (Amortizable)	73,241,777	1,118,036	89,650	274,089	378,994	975,243	621,283	571,400	743,043	2,326,121	4,837,782	8,233,159	53,072,977
Less: Accumulated amortization	13,343,923	91,276	27,484	121,115	185,312	254,976	279,954	152,944	95,297	564,891	442,969	1,296,203	9,831,503
Other assets	10,171,352	585,007	73,000	34,739	36,530	126,913	262,095	301,168	127,642	1,354,430	673,506	686,624	5,909,696
Total liabilities	<b>251,062,284</b> 20,136,915	<b>12,919,605</b> 400,155	<b>1,430,111</b> 46,216	<b>2,986,839</b> 334,066	<b>3,610,952</b> 176,707	<b>6,624,897</b> 421,445	<b>10,498,927</b> 1,428,661	<b>8,784,312</b> 968,223	<b>8,640,052</b> 1,322,130	21,872,543	<b>17,275,986</b> 1,491,464	<b>22,875,255</b> 1,753,939	<b>133,542,803</b> 9,426,476
Accounts payable  Mortgages, notes, and bonds under one year.	19,908,832	7,033,282	168,595	203,886	249,372	926,835	1,426,661	791,470	959,848	2,367,434 2,232,749	1,816,539	1,753,939	9,426,476 2,762,507
Other current liabilities	34,501,467	623,067	56,738	259,042	419,913	768,904	1,427,328	931,400	1,567,311	4,400,141	2,389,507	3,577,439	18,080,677
Loans from shareholders	7,637,455	611,645	456,826	1,002,704	349,294	944,176	629,508	1,106,013	269,775	429,358	147,582	237,916	1,452,660
Mortgages, notes, bonds, one year or more	70,373,562	889,088	119,125	707,603	1,080,499	1,751,122	3,072,929	2,163,145	1,584,933	4,671,500	5,605,056	6,887,231	41,841,330
Other liabilities	23,731,006	1,157,672	36,833	*18,798	10,240	338,572	551,145	407,570	334,138	1,316,463	813,160	1,212,819	17,533,596
Net worth	74,773,046 <b>461,263,757</b>	2,204,696 <b>1,809,559</b>	545,778 <b>3,160,262</b>	460,740 <b>9,538,640</b>	1,324,927 <b>12,537,190</b>	1,473,843 <b>22,865,941</b>	1,984,715 <b>42,054,996</b>	2,416,491 <b>33,431,401</b>	2,601,917 <b>34,615,134</b>	6,454,898 <b>49,602,677</b>	5,012,678 <b>27,502,839</b>	7,846,804 <b>51,929,619</b>	42,445,558 <b>172,215,500</b>
Total receipts  Business receipts	448,653,998	351,217	3,054,977	9,324,031	12,412,714	22,597,586	41,624,612	33,090,799	34,314,372	48,067,833	26,965,809	50,446,135	166,403,911
Interest	1,968,879	273,090	4,245	14,511	6,983	38,909	33,344	21,030	25,334	113,044	69,538	179,129	1,189,720
Interest on govt. obligations, total	203,567	*2,244	-	*248	-	*1,313	*3,637	*2,303	*1,916	18,841	11,374	21,679	140,013
Rents	253,846	*10,441	2	*2,510	*548	*6,572	14,628	*10,572	4,075	13,541	13,772	15,706	161,478
Royalties	713,715	*1,324	+0.500	*3,174	*381	-	*2,042	149	*3,169	7,298	12,651	38,140	645,388
Net S-T capital gain less net LT loss	27,608 1,334,161	*2,825 22,317	*2,569 *9,370	*2,910	- *840	- *40,108	- *15,276	*297 *14,503	*321 10,409	*8,479 180,696	570 51,652	2,336 93,677	7,301 895,313
Net L-T capital gain less net ST loss Net gain, noncapital assets	524,837	12,433	*20,005	*44,087	8.843	70,554	86,948	39,482	27,189	71,309	36,068	25,489	82,429
Other receipts	7,022,135	1,115,608	68.123	122.596	106,662	109,369	272.263	249,487	222.815	1,111,390	318,398	1,082,429	2,242,993
Total deductions	447,584,884	2,042,634	2,754,835	8,667,120	11,554,103	21,867,510	40,349,924	31,784,827	33,444,017	47,755,032	27,068,424	51,050,943	169,245,516
Cost of goods	198,312,685	45,062	447,003	2,196,085	3,145,459	7,198,821	17,836,963	13,812,205	16,280,994	25,489,049	11,229,530	27,083,244	73,548,270
Compensation of officers	13,247,296	91,955	366,257	1,060,507	1,399,006	1,649,415	2,333,165	1,747,825	1,467,367	1,088,674	460,161	595,729	987,236
Salaries and wages  Rent paid on business property	97,575,545 9,360,517	384,428 69,864	289,095 160,970	1,016,415 426,786	2,533,009 417,524	4,881,227 886,612	8,324,449 1,083,296	6,321,712 948,667	8,144,649 687,909	8,090,970 1,036,023	8,546,807 443,906	11,243,769 591,521	37,799,015 2,607,437
Taxes paid	19,950,111	55,415	100,970	291,945	471,122	777,487	1,623,399	1,071,927	1,284,353	1,820,581	1,270,416	2,544,736	8,638,624
Interest paid	6,836,934	239,136	37,803	100,394	89,556	192,009	384,646	240,545	180,973	522,742	405,487	741,388	3,702,255
Amortization	3,453,650	119,483	7,439	32,022	22,302	56,091	47,922	30,613	32,497	105,635	148,931	356,173	2,494,541
Depreciation	7,955,479	50,205	95,028	297,770	251,047	519,618	694,478	642,432	414,878	695,633	336,578	497,078	3,460,732
Advertising	4,074,087	17,509	57,392	134,500	251,913	295,313	546,022	264,612	159,230	241,691	250,543	333,733	1,521,629
Pension, profit-sharing, stock, annuity	1,679,422 10,147,337	6,139 40,294	*11,831 34.660	28,113 68.329	50,897 134,119	155,595 202.042	117,719 569.113	160,390 526,326	149,182 862,257	165,422 835.479	56,805 745.700	133,561 1,332,522	643,766 4.796.496
Employee benefit programs  Net income (less deficit)	13,751,601	-230,368	405,427	871,273	983,087	997,119	1,701,435	1,644,271	1,170,116	1,834,192	430,388	860,842	
Income subject to tax	9,118,283	89,519	83,631	131,115	100,882	93,865	220,926	131,687	189,975	656,530	328,295	573,824	6,518,035
Total income tax before credits [7]	3,058,962	27,734	13,230	21,223	14,647	12,055	38,679	36,879	57,046	223,377	115,652	200,299	2,298,141
Income tax	3,054,232	26,763	13,230	21,223	14,647	12,055	51,310	36,049	56,905	221,635	112,949	197,943	
Alternative minimum tax	16,031	891	-	-	-	-	*66	*830	*121	1,742	1,419	2,356	8,607
Foreign tax credit	226,613	3,570	-	*606	-	-	*13	-	*2,421	*1,725	*10,414	2,385	205,480
U.S. Possessions tax credit	- 176,677	66	- 2	- [1]	- 65	- 66	392	719	944	2,813	2,279	- 4,222	- 165,107
Prior year minimum tax credit	106,914	-	-	ניז -	-	-	-		2	*284	*332	*485	105,107
Total income tax after credits [2]	2,548,758	24,098	13,228	20,617	14,582	11,989	38,273	36,160	53,679	218,555	102,627	193,207	1,821,743

## **RETURNS OF ACTIVE CORPORATIONS**

# Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

		nts are in thousands of						Size of Busin	ess Receipts					
Sector an	nd Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		of active	Under	under	under	under	under	under	under	under	under	under	under	or
		corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Educational	Services													
Number of returns		47,349 30.890.927	12,551	12,375	10,204	3,853	4,084	2,871	849	306	179	35	27	16 12.954.789
Total assets		30,890,927 4,664,175	<b>567,787</b> 111,704	<b>380,780</b> 122,149	<b>793,644</b> 225,612	<b>465,779</b> 139,856	<b>1,198,693</b> 257,368	<b>996,145</b> 371,696	<b>1,285,906</b> 393,573	<b>1,255,487</b> 233,925	<b>2,827,311</b> 542,050	<b>2,582,872</b> 299,726	<b>5,581,734</b> 508,392	1,458,123
Notes and accounts rec	eivahle	5,009,178	*26,622	*5,837	*6,934	*37,404	188,895	153,971	262,402	355,223	443,590		1,013,755	2,076,185
Less: Allowance for ba		422,222	*3,820	5,057	0,334	*2,741	*13,470	*3,076	*11,496	*12,033	38,992		48.241	232.505
Inventories		364,408	*1,513	*24,865	*40,044	*18,112	*3,226	*3,510	*10,116	*4,545	91,728		65,504	83,429
U.S. govt. obligations, to		44	-	-	-	-	-	-	-	-	-	-	44	-
Tax-exempt securities		119,965	-	-	-	-	-	-	-	-	-	-	60	119,905
Other current assets		1,669,518	*50,009	*12,828	4,428	*6,525	64,658	43,928	68,768	123,837	137,502		203,206	834,491
Loans to shareholders		332,605	*6,802	*31,060	*39,506	*26,287	*131,948	*23,446	*15,616	*11,145	*41,227	*2,810	2,759	-
Mortgage and real estate		*46,670	*176.007	-	*12.207	*30,593	*12.740	*E1 100	*27.000	*24.700	*13,164		831	1 010 100
Other investments		2,922,117 10,749,162	*176,297 89,185	- 244,747	*13,297 484,187	*1,564 356,912	*13,740 882,436	*51,199 554,758	*37,868 783,758	*24,780 599,992	162,292 1,317,821	333,553 669,134	1,095,036 1,292,843	1,012,492 3,473,389
Depreciable assets [25]. Less: Accumulated de		5,260,477	57.641	119,335	239.535	248.529	571,683	336,594	331,255	303,702	517,475	306.958	1,292,643 684,017	1,543,752
Depletable assets		*4,395	57,041	113,333	200,000	240,029	*4,395	330,394	-	- 303,702	517,475	300,930	-	1,040,732
Less: Accumulated de		*4,153	]	]	]		*4,153	-1	_	] _	]	1 -	_	_
Land	•	440,852	*388	*8,338	*22,205	*57,557	*39,612	*8,913	*35,697	*5,400	38,244	*26,223	37,267	161,009
Intangible assets (Amort		9,562,617	*69,944	*36,692	*212,368	*47,094	186,862	*98,191	*24,834	*162,227	631,235	976,921	2,063,966	5,052,283
Less: Accumulated an	,	890,853	*50,740	*15,585	*37,336	*15,209	40,806	*3,654	*10,953	*10,581	175,624	113,800	220,494	196,071
Other assets		1,582,926	*147,524	*29,182	*21,936	*10,354	*55,664	29,856	*6,978	*60,728	140,551	173,516	250,825	655,812
Total liabilities		30,890,927	567,787	380,780	793,644	465,779	1,198,693	996,145	1,285,906	1,255,487	2,827,311	2,582,872	5,581,734	12,954,789
Accounts payable		2,981,302	206,951	*9,928	*34,829	*23,100	155,155	78,004	42,997	41,683	185,953	95,615	793,645	1,313,441
Mortgages, notes, and b		1,464,489	*80,703	*10,387	*43,940	*20,062	124,439	*11,192	*44,672	*61,604	190,602	92,189	254,962	529,738
Other current liabilities		6,096,334 1,528,415	377,505 *254,429	42,460 211.936	35,012 392,857	97,815 *96,466	216,817	412,977 *60.181	347,567 *12.355	424,748 *235.434	650,796 *533	497,664 *149	907,641 36,109	2,085,333 12,283
Loans from shareholder		6,648,641	*29,727	*119,623	*258,096	*45,794	*215,682 364,149	221,384	418,481	282,616	665,024	736,906	1,089,425	2,417,416
Mortgages, notes, bonds Other liabilities		2,879,423	*109,628	*34,571	*664	*9,511	*1,009	*12,002	*17,897	*57,691	142,934		483,657	1,817,908
Net worth		9,292,323	-491,156	-48,126	28,246	173,032	121,442	200,405	401,938	151,711	991,469		2,016,295	4,778,672
Total receipts		38,335,549	147,810	800,477	1,732,291	1,439,003	2,906,692	4,469,853	3,061,714	2,007,534	3,903,406		3,931,077	11,386,547
Business receipts		37,263,167	104,526	772,597	1,728,659	1,428,112	2,818,667	4,410,047	3,023,774	1,934,917	3,814,950	2,481,430	3,805,438	10,940,048
Interest		166,289	*2,533	*434	*2,286	*1,623	*1,566	5,781	9,024	3,259	13,526		41,524	71,529
Interest on govt. obligation	ons, total	46,418	-	-	-	-	-	-	-	-	*1,177	559	2,506	42,175
Rents		23,728	*325	-	-	-	-	*492	-	-	*619	2,235	9,454	10,603
Royalties		186,257	*29,813	-	-	-	-	-	-	-	783	19,020 *50	25,356	111,285
Net S-T capital gain less		*286 40,125	*90	-	-	- *7	- *12.714	- *3,818	-	-	[1] *235	*811	236 2.980	19,470
Net L-T capital gain less Net gain, noncapital ass		12.169	90		*949	*702	*5,497	*252	*442	*129	*2,210	95	1.028	863
Other receipts		581,727	*8,120	*27,446	*349	*8.558	68,247	47,584	*28,473	69,229	69,906		40,761	184.759
Total deductions		35,898,876	252,432	739,085	1,560,898	1,348,105	2,874,323	4,164,482	2,860,296	1,967,643	3,694,489		3,818,412	10,101,358
Cost of goods		5,336,054	*6,766	62,302	161,871	*114,258	280,106	775,688	*347,023	*176,889	717,956	520,287	615,995	1,556,912
Compensation of officers		1,972,809	*13,881	115,836	186,933	200,924	206,364	485,233	206,561	106,850	137,922	42,303	92,700	177,301
Salaries and wages		11,190,676	36,787	56,306	192,208	288,663	877,168	1,235,133	1,096,816	761,328	1,226,744	788,598	1,199,593	3,431,332
Rent paid on business p		2,547,785	28,248	123,933	174,246	145,349	297,886	206,336	168,970	161,483	232,230	176,591	211,758	620,753
Taxes paid		1,419,725	7,194	23,728	42,642	64,606	109,277	257,717	165,580	90,535	148,675	81,464	121,163	307,143
Interest paid		776,845	*1,888 *11,946	13,326 *837	28,529 *3,406	10,753	61,953	12,453	31,775	14,270	50,587	49,124	109,346	392,841
Amortization Depreciation		336,510 730,137	^11,946 7,916	18,781	^3,406 44,743	*2,908 25,941	15,391 49,758	*2,668 31,316	*1,451 31,576	*7,183 36,252	33,359 88,894		113,976 92,091	104,374 247,146
Advertising		1,965,463	12,602	14,189	45,484	71,367	75,161	50,053	91,230	44,025	221,249	106,357	277,721	956,025
Pension, profit-sharing,		182,680	*510	*2,638	*7,970	*13,726	*21,794	*29,090	*18,736	7,939	20,583	13,054	11,875	34,765
Employee benefit progra		770,644	*6,725	*15,268	7,230	*8,834	*24,751	113,272	50,740	40,009	91,766		59,555	290,648
Net income (less deficit		2,400,974	-104,314	61,392	171,393	90,898	32,369	305,370	201,418	39,890	207,741	33,113	113,347	1,248,357
Income subject to tax		1,638,012	*13,182	*1,252	24,038	*28,595	*13,787	27,350	*24,171	*23,100	94,462		103,123	1,205,246
Total income tax before c		558,360	*4,276	*213	4,075	*6,665	*4,341	7,316	*6,605	*7,751	32,164		35,636	422,132
Income tax		557,816	*4,247	*213	4,075	*6,665	*4,338	7,316	*6,605	*7,751	32,120	27,186	35,563	421,739
Alternative minimum tax		*525	*29	-	[1]	-	-	-	-	*[1]	44	1	57	393
Foreign tax credit		*9,994	*480	-	-	-	-	-	-	-	*138	1,833	6,730	813
U.S. Possessions tax cred		2,025	-	- 45	-[	-	-	37	-	-	*1,496	*259	- 88	- 87
General business credit  Prior year minimum tax cr		2,025 939	-	45	7	1	ь	37	б	-	1,496	259	788	151
	redits [2]	<b>545,403</b>	*3,797	*168	4,075	*6,664	*4,335	*7,278	*6,599	*7,751	30,529	25,095	28,030	421,082

## **RETURNS OF ACTIVE CORPORATIONS**

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Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

(A	Il figures are estimates based on samplesmoney amou	nts are in thousands of o	dollars and size of bus	siness receipts is in wr	iole dollars)			Cize of Busin	ana Ransinta					
	Sector and Item	Total returns		\$25,000	\$100.000	\$250.000	\$500,000	Size of Busin \$1.000.000	\$2,500,000	\$5.000.000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	Sector and item	of active	Under	under	under	under	under	under	\$2,500,000 under	under	under	under	under	9230,000,000 or
		corporations	\$25,000 [21]	\$100,000	\$250,000	\$500.000	\$1.000.000	\$2,500,000	\$5,000,000	\$10.000.000	\$50.000.000	\$100.000.000	\$250,000,000	more
_		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Health Care and Social Assistance	(-/	λ=7	(=/	(-7	χ=7	(=7	X-7	(-)	(=/	()	, , , ,	( /	(147
	umber of returns	400,591	47,725	52,058	64,855	80,119	76,113	52,552	15,753	5,607	5,053	447	201	109
	otal assets	<b>259,499,255</b> 25,881,918	<b>5,454,267</b> 1,160,054	<b>1,322,996</b> 336,029	<b>3,069,804</b> 569,685	<b>7,269,358</b> 1,820,308	<b>12,583,429</b> 2,897,236	<b>14,594,256</b> 3,703,034	<b>8,391,898</b> 1,789,536	<b>8,573,374</b> 1,948,424	<b>19,610,223</b> 3,067,781	<b>10,964,737</b> 1,439,619	<b>21,440,441</b> 1,957,153	<b>146,224,472</b> 5,193,058
	Votes and accounts receivable	43,397,241	139,162	116,170	116,439	488,585	481,339	1,289,621	1,351,934	1,903,804	4,844,309	2,523,904	5,388,570	24,753,405
	Less: Allowance for bad debts	11,812,714	*28,591	*11,650	*2,558	*9,977	*5,326	117,543	302,260	435,569	927,937	421,688	1,578,002	7,971,612
-	nventories	1,817,706	*4,053	*10,054	14,853	68,262	*22,387	234,289	123,170	61,421	291,641	132,103	184,812	670,660
	J.S. govt. obligations, total	366,922	*1,758	-	-	-	*32,106	*18,260	*5,576	-	*37,834	*48,330	*15,189	207,868
	Tax-exempt securities	1,191,451	*913	*4,346	-	*2,352	-	*92	-	*7,515	*9,797	19,749	25,234	1,121,453
	Other current assets	16,132,038	358,803	141,743	82,641	146,737	285,179	880,816	554,423	855,126	1,263,554	949,848	1,421,472	9,191,695
	Loans to shareholders	5,300,315 129,386	327,282 *2,745	57,488 *20.116	363,888	801,485	1,427,648 *23,281	1,106,647 *12,708	457,396 *2,513	181,025 *304	350,339 *33,225	142,824 *26,577	33,752 175	50,540 7,742
	Other investments	44,213,826	1,716,442	*218,552	200,756	543,823	395,327	1,260,180	767,951	725,972	2,338,809	1,257,935	2,318,032	32,470,049
	Depreciable assets [25]	143,802,536	2,181,449	931,718	2,646,000	7,940,675	14,930,858	15,493,831	8,518,033	7,417,753	13,458,381	4,772,722	8,062,424	57,448,691
	Less: Accumulated depreciation [25]	76,495,858	1,042,270	570,342	1,506,674	5,380,031	9,802,098	11,014,926	5,573,208	4,632,915	7,866,240	2,350,072	3,488,864	23,268,218
- 1	Depletable assets	*197,699	*9,246	*2,060	-	-	*158,583	*27,809	-	-	-	-	-	-
	Less: Accumulated depletion	*26,648	-	*88	-	-	*12,652	*13,908	-	-	-	477.050	-	
	and	5,068,934 59,631,290	161,502 187,390	*5,318 95,567	45,740 622,557	127,876 1,052,202	322,846 1,981,244	371,679 1,731,007	58,369 642,028	148,964 616,046	265,134 2,527,487	177,950 2,245,590	429,902 6,368,044	2,953,654 41,562,128
	ntangible assets (Amortizable) Less: Accumulated amortization	8,279,983	93,221	44.526	202,193	450.126	718,761	661.414	239,764	240.450	451.652	2,245,590	397,645	4,542,014
	Other assets	8,983,197	367,549	10.442	118.668	117,187	164,232	272,073	236,202	15,954	367,760	237,563	700,193	6,375,374
Т	otal liabilities	259,499,255	5,454,267	1,322,996	3,069,804	7,269,358	12,583,429	14,594,256	8,391,898	8,573,374	19,610,223	10,964,737	21,440,441	146,224,472
	Accounts payable	13,257,473	99,193	67,105	48,639	477,708	305,930	551,189	686,075	735,669	1,880,579	1,111,350	1,474,384	5,819,650
	Mortgages, notes, and bonds under one year.	14,384,064	339,307	206,613	515,583	488,505	1,161,486	1,311,807	1,821,748	1,041,450	2,312,221	1,118,278	1,097,790	2,969,274
	Other current liabilities	35,535,411	486,194	151,078	315,263	977,727	1,524,118	2,527,289	1,307,915	1,571,820	3,763,229	1,927,351	2,846,437	18,136,991
	Loans from shareholders	10,517,887 110,285,381	594,251 1,334,116	585,039 208,569	734,198 925,191	1,613,175 2,066,713	2,420,279 5,397,031	1,279,491 4,862,016	1,300,954 4,854,697	366,758 3,006,155	1,295,596 6,193,516	305,138 3,110,997	*23,004 8,594,987	5 69,731,393
	Mortgages, notes, bonds, one year or more  Other liabilities	22,068,647	538,264	135,776	19,511	224,004	116,256	771,185	426,155	312,048	873,016	479,977	2,488,417	15,684,040
	Net worth	53,450,392	2,062,942	-31,184	511,418	1,421,525	1,658,330	3,291,278	-2,005,647	1,539,474	3,292,067	2,911,646	4,915,422	33,883,121
	otal receipts	578,938,079	4,447,372	4,340,143	11,833,527	29,539,260	54,836,653	80,257,129	55,836,093	37,425,190	92,423,106	33,919,635	32,634,455	141,445,517
8	Business receipts	558,081,916	228,877	3,088,429	11,313,602	28,824,865	54,403,670	79,306,087	55,308,087	36,858,113	90,979,240	33,081,029	31,682,365	133,007,553
	nterest	1,749,660	63,029	3,053	7,932	8,337	17,215	33,828	37,151	49,423	203,577	72,223	115,870	1,138,022
	nterest on govt. obligations, total	211,792 653,083	*1,425 *11,345	*11,344	195 *7,358	*341	*905	*69,403 15,038	*1,511 *3,054	*704	3,608	4,481	7,169	110,708
	RentsRoyalties	105,759	9,478	_	7,356 *149	]	53,339	10,618	3,054	30,485	46,058 *4.867	30,911 25,086	79,015 13.400	376,479 42,163
	Net S-T capital gain less net LT loss	102,394	*6,173	*225	*16,234	*9.605	*5,477	10,010	*413	723	*12,842	*4,749	*3,407	42,545
	Net L-T capital gain less net ST loss	2,354,352	248,712	*13,065	*44,191	*45,202	*41,228	49,464	*42,353	*52,812	52,804	189,895	111,865	1,462,760
	Net gain, noncapital assets	610,705	*33,297	*29,710	74,756	*34,143	16,165	38,132	17,530	72,333	31,254	12,441	50,610	200,333
	Other receipts	14,703,952	3,844,228	1,193,022	369,036	614,581	297,634	732,876	423,026	358,218	1,085,637	491,170	565,249	4,729,274
	otal deductions	550,506,861	4,471,063	4,109,203	10,893,949	27,158,012	50,194,604	74,189,981	53,032,489	35,810,285	90,634,827	33,425,096	31,969,576	134,617,776
	Cost of goods	51,705,540 74,971,406	31,251 1,530,295	88,189 1,308,546	510,933 2,711,159	1,418,935 6,364,853	2,908,457 11,243,184	5,020,523 15,271,093	5,716,953 10,778,374	3,044,470 7,435,057	5,500,377 16,216,417	4,618,759 965,904	7,476,238 356,738	15,370,455 789,785
	Compensation of officers	164,241,255	421,508	329,325	1,650,320	6,051,253	12,541,789	19,929,593	15,502,771	11,110,080	29,305,728	9,871,855	9,742,371	47,784,661
	Rent paid on business property	25,035,773	113,298	397,353	1,090,732	2,345,939	3,459,672	4,687,293	2,393,587	1,296,816	2,980,719	892,201	1,126,493	4,251,670
	Taxes paid	20,546,751	131,649	135,774	432,082	1,203,415	2,075,064	2,749,530	1,892,653	1,406,409	2,906,350	975,668	1,073,497	5,564,659
- 1	nterest paid	9,338,674	140,448	48,815	162,442	293,851	524,074	522,789	339,844	322,818	615,497	321,501	689,451	5,357,144
	Amortization	2,514,020	32,257	5,858	48,514	66,762	156,028	132,324	49,773	35,060	131,168	92,782	246,718	1,516,775
	Depreciation	9,001,363	73,723	94,902	189,742	448,253	826,084	819,357	564,333	593,373	1,197,442	311,452	517,842	3,364,859
	Advertising	4,210,582 10,698,443	23,788 119,981	50,422 38,050	107,711 245,116	291,186 616,022	526,666 1,055,608	1,086,991 1,777,131	672,614 1,060,179	374,677 853,079	345,026 2,978,293	86,149 377,936	184,410 198,096	460,942 1,378,952
	Pension, profit-sharing, stock, annuity Employee benefit programs	14,072,837	60,947	82,244	136,660	317,348	1,000,684	1,108,118	892,954	799,491	2,976,293	642,605	1,012,388	5,935,524
	et income (less deficit)	28,318,468	-25,115	219,596	939,383	2,380,907	4,641,144	5,997,745	2,802,094	1,614,201	1,784,671	491,743	660,074	6,812,026
	come subject to tax	11,354,326	231,605	18,129	107,266	186,209	218,712	263,467	212,523	99,874	368,345	368,097	654,402	8,625,696
	otal income tax before credits [7]	3,877,909	79,188	2,846	17,497	37,386	45,143	83,407	66,431	33,759	129,680	129,263	229,053	3,024,255
	ncome tax	3,879,680	78,590	2,841	25,134	37,377	55,379	83,317	66,422	33,056	126,365	126,671	226,263	3,018,265
	Alternative minimum tax	15,368	*540	*21	-	9	*80	*90	10	*703	2,954	2,592	2,672	5,699
	oreign tax credit	94,224	-	-	-	*62	-	-	-	-	1	1,047	*3,739	89,376
	S. Possessions tax credit	- 51,047	- 4	- *628	- 53	2,033	- 450	1,831	- 1,211	1,763	2,103	633	- 4,828	35,510
	eneral business creditrior year minimum tax credit	15,392	*80	020	- 55	2,033	*64	1,031	1,411	*185	3,383	1,137	4,626 1,372	9,172
	otal income tax after credits [2]	3,717,247	79,105	2,218	17,444	35,292	44,629	81,576	65,220	31,811	124,193	126,446	219,115	2,890,198

## **RETURNS OF ACTIVE CORPORATIONS**

# Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Costor card Harry	Tatal t		#0E 000	£400.000	<b>6050 000</b>	<b>#E00.000</b>		ness Receipts	<b>#E 000 000</b>	£40,000,000	¢50,000,000	£400.000.000	#0E0 000 00
Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,00
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations (1)	\$25,000 [21]	\$100,000	\$250,000	\$500,000 (5)	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000 (9)	\$50,000,000 (10)	\$100,000,000 (11)	\$250,000,000 (12)	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Arts, Entertainment, and Recreation													
Number of returns	120,163	34,739	29,467	19,454	15,406	11,161	6,414	2,043	763	584	56	43	
Total assets	107,729,878	5,753,025	1,652,155	1,607,890	3,473,863	4,335,074	6,718,223	5,836,724	5,992,390	12,840,949	4,402,796	9,490,424	45,626
Cash	10,539,475	717,774	307,859	284,406	701,983	749,873	862,523	974,083	449,474	1,549,249	494,286	1,166,569	2,281
Notes and accounts receivable	7,135,873	266,035	*51,014	97,814	166,708	160,361	239,014	473,890	461,995	930,792	226,231	800,551	3,261
Less: Allowance for bad debts	493,722	*36	-	*12	*333	*2,597	*837	2,409	8,509	109,583	10,606	41,964	316
Inventories	2,233,140	*147,590	31,231	51,506	81,816	95,046	252,644	128,456	210,002	421,304	45,143	76,857	691
U.S. govt. obligations, total		*7,234	-	-	-	-	*10,369	*60.089	*1,302 *8,954	31,858 20,840	-	23,764	111
Tax-exempt securities Other current assets		1,196,083	73,042	59.999	- 132,517	144.220	175,990	250.303	180,159	474,688	265.083	512.057	1.598
Loans to shareholders		*27,881	*70,643	*56,798	238,712	220,697	184,381	157,978		13,020	*38,309	55,250	2,751
Mortgage and real estate loans	207,599	*110.565	70,043	50,750	6,468	220,037	*49,019	157,570	*9.441	*7.034	4.694	20.377	2,701
Other investments	18,048,914	2,019,451	*184,727	*227,314	*87,365	242,028	630,061	442,100	1,230,747	1,717,547	433,392	827,532	10,006
Depreciable assets [25]		1,403,500	1,444,445	1,440,758	3,525,641	6,047,514	7,390,682	5,341,551	5,666,369	8,904,211	3,504,608	4,324,432	22,484
Less: Accumulated depreciation [25]	34,744,117	650,877	821,841	925,427	2,041,526	4,157,057	4,107,575	3,058,227	3,211,570	4,109,385	1,551,535	1,711,007	8,398
Depletable assets	*504	-	-	-	-	-	*185	-	-	-	-	-	
Less: Accumulated depletion		-	-	-	-	-	*146	-	-	-	-	-	
Land	7,169,798	260,885	209,438	*85,590	359,928	530,530	576,522	532,115	703,706	1,257,831	211,025	215,118	2,22
Intangible assets (Amortizable)	13,360,721	91,563	273,278	254,048	236,773	258,376	233,558	369,811	69,434	1,063,263	671,173	2,605,756	7,233
Less: Accumulated amortization		25,452	178,206	36,375	79,959	62,276	71,674	137,796	36,401	230,751	205,977	429,381	839
Other assets	5,924,436 <b>107,729,878</b>	180,827 <b>5,753,025</b>	6,524 <b>1,652,155</b>	11,472 <b>1,607,890</b>	57,771	108,360 <b>4,335,074</b>	293,508 <b>6,718,223</b>	304,781 <b>5,836,724</b>	207,502 <b>5,992,390</b>	899,030 <b>12,840,949</b>	276,968 <b>4,402,796</b>	1,044,511 <b>9,490,424</b>	2,533 <b>45,62</b> 6
Total liabilities	4,855,830	46,030	35,721	57,483	<b>3,473,863</b> 138,657	4,335,074 171,420	307,520	316,968	426,073	543,359	4,402,796 179,244	9,490,424 630,211	2,003
Accounts payable Mortgages, notes, and bonds under one year.		572,320	*17,401	140,105	391,007	338,446	698,586	364,014	723,299	649,375	262,894	703,362	2,589
Other current liabilities	10,908,492	653,950	146,906	71,907	211,445	481,780	736,666	617,015	570,661	1,485,258	652,562	1,335,087	3,94
Loans from shareholders	12,608,786	2,284,719	574,041	674,011	901,550	944.248	688,307	526,783	440.565	775,019	257.430	14,075	4,528
Mortgages, notes, bonds, one year or more	40,964,254	854,634	508,392	353,015	1,334,817	1,402,865	2,459,622	1,739,487	1,795,370	2,675,565	1,590,756	3,484,294	22,765
Other liabilities	10,471,320	1,219,811	*54,169	169,595	*60,165	8,371	243,021	253,276	288,763	1,090,869	536,438	1,175,365	5,371
Net worth	20,471,164	121,561	315,525	141,773	436,222	987,944	1,584,502	2,019,181	1,747,660	5,621,504	923,471	2,148,029	4,423
Fotal receipts	95,018,087	1,733,691	2,010,946	3,191,724	5,972,405	8,306,472	10,399,392	8,695,853	5,500,776	12,216,977	4,258,638	7,594,673	25,136
Business receipts		192,975	1,862,171	3,112,386	5,560,387	8,105,540	9,745,864	8,195,116	5,293,445	10,906,804	3,805,997	6,923,576	22,084
Interest	803,966	46,629	4,185	*2,721	3,641	13,863	19,354	15,148	8,974	50,116	25,180	70,947	543
Interest on govt. obligations, total		*1,198	-	*2,097	*86	*4,226	*173	*7,851	*814	6,152	2,155	7,456	10
Rents		*794	*2,284	*762	*5,734	*4,933	*5,925	9,395	6,372	28,019	*7,013	22,559	180
Royalties	197,248 70,025	*16,799	*912 *20	*2,834	-	*58	*4,206 *9,336	-	-	12,083 134	30,645 347	65,757 18,273	66 39
Net S-T capital gain less net LT loss Net L-T capital gain less net ST loss		44,131	*21,540	*19,653	*18,124	*20,483	*10,464	*16,255	*1,319	211,653	*10,063	23,664	403
Net gain, noncapital assets		*77,146	*3,973	*17,669	*18,611	15,815	15,450	3,656	1,298	30,186	24,729	7,834	172
Other receipts		1,344,912	114,268	31,627	365,729	139.887	587,906	448,403	188,342	955,771	349.669	452,507	1,50
Total deductions		1,967,776	2,090,938	3,130,855	5,833,638	8,135,872	9,840,338	7,991,087	5,064,919	11,288,213	3.965.192	7,217,349	23,941
Cost of goods		25,684	271,900	366,746	998,868	1,800,639	1,626,310	1,621,190	1,338,536	2,004,064	664,710	1,370,210	5,82
Compensation of officers	6,642,352	33,668	145,728	365,063	828,649	1,103,355	1,207,383	869,854	209,616	1,170,491	189,472	150,602	368
Salaries and wages	17,873,241	278,731	144,752	401,075	872,046	1,007,812	1,906,925	2,107,624	892,922	2,717,509	989,874	2,259,222	4,29
Rent paid on business property		122,347	172,220	345,266	631,103	778,614	516,717	435,054	242,019	471,438	147,660	360,044	1,20
Taxes paid		93,361	72,503	107,796	228,427	367,062	486,263	326,582	250,630	633,539	169,749	295,204	1,89
Interest paid		75,816	28,626	44,864	102,461	190,174	210,115	133,981	149,717	251,538	134,509	309,538	1,683
Amortization		9,972	3,522	*9,967	12,204	20,853	28,076	7,432	8,026	145,806	54,602	197,789	25
Depreciation		52,531	193,761	145,470	177,393	321,882	395,794	266,375	256,742	448,520	216,876	232,919	1,246
Advertising	2,087,634	18,690	52,774	85,402	105,413	130,652	292,042	87,474	110,423	236,859	126,616	101,147	740
Pension, profit-sharing, stock, annuity	881,740 1,279,724	*9,852 60,285	68,161 14.533	*23,264 20.833	54,695 41.600	113,283 93,349	157,598 112,233	175,164 71.321	28,199 56.958	41,733 194,617	23,504 53,783	103,126 131.345	83 428
Employee benefit programs  let income (less deficit)			- <b>79,992</b>	20,633 <b>58,772</b>	138,681	93,349 <b>166,375</b>	558,882	696,915		924,752	291,609	369,869	1,21
ncome subject to tax		163,742	26,119	*23,789	51,337	44,453	41,138	117,369	118,315	248,810	*115,314	240,165	1,06
otal income tax before credits [7]		445,252	*1,378	*4,158	12,493	11,803	9,992	38,277	41,367	87,386	40,473	84,092	37
Income tax	1,141,757	442,693	2,798	*3,965	12,145	11,803	9,991	38,246	39,598	85,268	*39,888	83,639	37
Alternative minimum tax	9,745	*271		-	*335	-	-	*3	*702	1,868	472	452	
Foreign tax credit	14,154	*13	-	-	-	-	-	202	-	*358	3,502	3,431	(
J.S. Possessions tax credit		-	-	-	-	-	-	-	-	-	-	-	
General business credit		22	1	-	-	6	*37	10	*21	*358	*474	346	1:
Prior year minimum tax credit	*4,632	-	-	-	-	-	*114	-	*96	*60	-	1,442	
Total income tax after credits [2]	1,121,063	445,218	*1,378	*4,158	12,493	11,797	9,841	38,065	41,250	86,610	36,497	78,873	35

# **RETURNS OF ACTIVE CORPORATIONS**

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

(All figures are estimates based on samplesmoney amour	its are in indusarius of (	uonais anu SIZE Ui DU	onicaa receipia ia ii1 Wi	ioic dollars)			Size of Busin	ess Receipts					
Sector and Item	Total returns	I	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Accommodation and Food Services													
Number of returns	288,783 415,742,736	30,442 6,610,297	36,094 2,739,302	58,684 5,238,812	56,023 9,265,235	58,045 13,351,351	33,558 22,150,027	10,171 14,616,755	3,597 12,405,728	1,742 24,519,043	175 10,173,469	122 24,519,596	129 270,153,120
Total assets	28,755,443	631.033	251.323	412,454	921,303	1,587,939	2,863,880	2,771,846	1,593,550	2,424,675	1,095,426	1,720,756	12.481.258
Notes and accounts receivable	23,379,865	90,495	*49,354	63,241	147,715	308,896	920,173	754,483	596,716	1,921,932	483,040	1,818,230	16,225,590
Less: Allowance for bad debts	975,877	*782	-	-	*258	*9,481	*8,108	*1,924	10,464	35,255	13,851	78,734	817,019
Inventories	8,096,367	*2,803	48,708	176,852	270,702	445,430	602,949	468,879	347,528	540,582	200,576	609,539	4,381,818
U.S. govt. obligations, total	217,560	-	-	-	+00.005	*1,098	*15,572	*29,928	8,663	46,291	5,647	61,176	49,185
Tax-exempt securities	60,329 12,823,079	- 597.129	*[1] 18.783	- 374.054	*20,885 454,244	*13 366.165	*1,614 812,068	*1,923 727,420	597.962	*35,894 1,279,858	- 467.470	649.000	6.478.926
Other current assets  Loans to shareholders	3,670,938	474,402	*83,179	45,543	196,155	823,622	729,382	386,333	269,534	482,450	*18,631	67,042	94,666
Mortgage and real estate loans	1,349,162	*608,398	*514	*11,263	*242,553	*79.093	*284.366	*29,253	*6,888	*28,939	*38.550	1.841	17,505
Other investments	87,058,384	1,332,315	*218,980	*78,437	815,613	536,321	982,976	831,579	994,722	2,486,574	1,048,273	4,598,815	73,133,779
Depreciable assets [25]	238,753,512	2,336,796	1,934,757	5,462,793	8,362,985	14,228,721	23,149,055	13,605,950	13,743,446	19,438,884	7,815,654	15,295,347	113,379,126
Less: Accumulated depreciation [25]	103,295,048	635,048	664,809	2,613,590	3,641,518	7,295,359	12,040,584	7,632,747	7,917,069	10,016,975	3,417,279	5,700,580	41,719,491
Depletable assets	219,951 *91,593	*84,356	-	*13,342 *11,963	-	-	*32,105 *16,802	-	-	*64,431 *55,562	-	18,650 199	7,068 7,068
Less: Accumulated depletion	32,185,303	785,513	437,953	391,035	538,635	750,705	1,950,131	936,238	629,653	2,231,040	827,146	2,033,735	20,673,518
LandIntangible assets (Amortizable)	53.643.958	116.902	304.687	916.025	1.209.956	2.181.583	2.371.268	1.163.172	1.840.268	3.216.344	1.561.611	2,333,689	36.428.453
Less: Accumulated amortization	10,442,484	16,672	61,219	208,576	423,080	880,516	966,284	452,632	748,183	933,711	262,171	286,901	5,202,540
Other assets	40,333,887	202,659	117,092	127,901	149,347	227,121	466,266	997,054	452,513	1,362,652	304,747	1,378,189	34,548,348
Total liabilities	415,742,736	6,610,297	2,739,302	5,238,812	9,265,235	13,351,351	22,150,027	14,616,755	12,405,728	24,519,043	10,173,469	24,519,596	270,153,120
Accounts payable	20,834,046	156,784	53,298	185,465	250,695	786,923	1,515,943	915,655	1,165,356	1,461,491	549,813	1,037,677	12,754,945
Mortgages, notes, and bonds under one year.	14,256,746 37,291,801	637,408 305,374	191,060 97,031	184,268 204,289	497,737 463,008	649,584 864,731	1,245,467 1,508,760	841,935 1,331,404	653,470 940,263	1,452,465 2,421,773	638,435 1,013,248	1,359,397 2,398,291	5,905,521 25,743,628
Other current liabilities  Loans from shareholders	19.812.227	1,886,616	1,346,358	2,646,514	3,276,536	2,613,140	3,874,541	913.025	1,508,687	549,352	1,013,246	2,396,291	860,292
Mortgages, notes, bonds, one year or more	147,599,977	2,348,427	907,433	2,204,701	3,874,073	6,157,854	10,862,528	5,744,506	5,192,731	8,262,378	3,081,257	8,946,936	90,017,152
Other liabilities	56,308,088	1,064,701	387,170	24,484	125,212	467,563	198,666	154,959	573,307	2,264,875	615,180	1,740,352	48,691,619
Net worth	119,639,851	210,986	-243,049	-210,907	777,974	1,811,556	2,944,123	4,715,270	2,371,912	8,106,709	4,079,286	8,896,028	86,179,963
Total receipts	453,707,780		2,299,097	10,253,661	20,423,547	41,018,463	51,916,777	35,441,610	26,443,416	35,500,125	13,076,420	20,333,666	196,186,270
Business receipts	416,996,282 4,138,932	130,131 28,298	2,223,553 2,666	10,055,841	19,707,856 36,425	40,607,106	51,179,940	34,836,561	25,736,170 72,069	33,831,403 79,093	11,984,874 56,531	18,360,236 280,935	168,342,610 3,488,437
Interest on govt. obligations, total	4, 136,932 65,676	20,290 *1,182	2,000	1,213 *25	30,425	15,679	52,116 *1,027	25,470 *425	*5,392	10,416	3,938	260,935 3,445	39,826
Rents	1,096,472	3,460	*1,733	*1,838	*12,096	*9.531	10,986	10,973	11,775	37,569	34,885	82,923	878,703
Royalties	6,534,542	108	-	-,	13	*6,930	*22,441	93	*18,234	92,143	256,814	290,392	5,847,375
Net S-T capital gain less net LT loss	41,989	-	-	-	-	*29,633	*151	*246	186	*394	*298	1,451	9,630
Net L-T capital gain less net ST loss	2,164,183	129,157	*41,723	*42,307	*28,195	*42,446	233,583	104,074	136,634	253,559	56,693	105,744	990,067
Net gain, noncapital assets	1,076,091	115,444	*27,803	52,030	99,290	41,113	39,944	57,744	44,551	152,841	65,346	42,142	337,843
Other receipts  Total deductions	20,962,583 <b>433,966,992</b>	406,742 <b>999,125</b>	1,620 <b>2,934,359</b>	100,406 <b>10,697,914</b>	539,403 <b>20,606,147</b>	265,737 <b>39,992,967</b>	368,926 <b>49,797,578</b>	404,774 <b>33,465,811</b>	418,096 <b>25,298,393</b>	1,023,982 <b>34,025,814</b>	616,235 <b>12,573,244</b>	1,165,352 <b>19,394,521</b>	15,651,310 <b>184,181,120</b>
Cost of goods	150.710.672	46.971	826.846	4.100.151	8.266.932	16.244.571	18.368.980	12.456.522	10.474.685	12,528,505	4.946.227	6.367.045	56,083,236
Compensation of officers	9,699,358	21,569	129,047	508,809	1,000,633	1,858,117	1,873,266	1,238,616	400,650	555,014	135,725	202,673	1,775,238
Salaries and wages	89,111,597	70,650	247,903	1,303,230	3,093,567	6,852,267	9,555,970	7,037,513	4,836,625	6,739,748	2,561,081	4,627,158	42,185,885
Rent paid on business property	30,685,603	85,464	475,424	1,193,767	1,855,980	3,301,168	3,780,344	2,566,397	1,658,656	2,407,900	602,384	1,455,311	11,302,808
Taxes paid	19,981,445	95,707	146,473	489,932	918,066	1,899,483	2,466,799	1,547,532	939,660	1,356,206	516,296	956,729	8,648,563
Interest paid Amortization	13,864,576 2,299,272	91,158 4,001	104,074 52,148	199,920 86,928	377,440 94,792	607,069 178,845	902,576 168,746	424,695 70,061	430,301 97,682	705,513 175,089	345,030 32,597	811,405 135,494	8,865,396 1,202,889
Depreciation	12,629,167	44.293	130,093	332,890	554,879	800,901	1,062,342	572,866	582,624	923,461	433.931	795,538	6,395,350
Advertising	10,912,107	22,050	53,537	130,381	279,605	661,924	1,014,737	637,764	1,052,097	1,148,366	327,525	481,939	5,102,180
Pension, profit-sharing, stock, annuity	973,866	38	*4,702	*571	*6,967	14,012	72,740	27,724	18,514	47,470	21,162	35,099	724,868
Employee benefit programs	6,193,850	*979	3,423	16,259	74,597	189,317	336,832	395,517	246,326	499,826	191,526	306,739	3,932,510
Net income (less deficit)	20,536,940	-185,579	-635,262	-444,279	-182,600	1,025,497	2,118,172	1,975,994	1,139,632	1,466,057	499,248	935,700	12,824,359
Income subject to tax	<b>15,831,015</b>	<b>172,418</b>	<b>44,509</b> *10.698	88,148	116,537	<b>144,897</b> 27.588	<b>496,372</b>	<b>184,746</b> 53,418	<b>241,283</b> 80.986	<b>593,128</b>	<b>264,578</b> 92,982	<b>752,493</b> 274,549	12,731,907
Total income tax before credits [7] Income tax	5,481,640 5,424,122	54,476 52.080	*10,698	13,244 13,243	29,161 29,159	27,588 27,588	141,677 141,574	53,418 53,142	80,986 80,956	205,525 203,112	92,982 91,774	274,549 261,923	4,497,336 4,458,874
Alternative minimum tax	50,470	*2,390	-	10,240	25,159	21,500 -	31	*276	*30	2,401	1,208	12,294	31,839
Foreign tax credit	778,430	86	-	-	-	-	*1,322		-	3	785	3,424	772,811
U.S. Possessions tax credit	-	-[	-	-	-	-	-	-	-	-	-	-	-
General business credit	508,175	*861	[1]	*267	396	5,116	12,410	13,067	3,290	18,499	15,488	35,737	403,044
Prior year minimum tax credit	57,818	849	+40.000	40.07-	-	-	407.040	65	*461	2,340	*2,213	4,479	47,410
Total income tax after credits [2]	4,137,217	52,680	*10,698	12,977	28,765	22,472	127,946	40,286	77,235	184,682	74,496	230,910	3,274,071

## **RETURNS OF ACTIVE CORPORATIONS**

# Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Other Services	\$100,000,000 under or \$250,000,00 more (12) (13)  41  3,952,338 31,915  273,178 562 726,607 1,947 18,205 127 330,391 1,543 20,761 34 20,768 1,611 15,358 4216 197,618 10,981 1,965,596 8,707 1,130,844 4,332 101,281 2,754 1,176,527 7,561 255,251 1,034 1,176,527 7,561 243,41,336 1,503 3,952,338 31,915 439,042 1,425 246,723 734
Other Services	under
Other Services	\$250,000,000 more (12) (13)  41  3,952,338 273,178 562 273,178 562 726,607 18,205 127 330,391 1,543 20,761 34 - 188 207,768 1,51358 4 216 197,618 1,965,596 1,708 1,130,844 4,332 - 8  101,281 2,754 1,176,527 7,561 255,251 1,034 341,336 1,503 3,952,338 31,915 439,042 246,723 734
Other Services	41 3,952,338 273,178 562 726,607 18,205 127 330,391 1,543 20,761 34 20,761 188 207,768 1,611 15,358 4 *216 197,618 1,965,596 1,130,844 4,332 101,281 2,754 1,176,527 7,561 255,251 1,034 341,336 1,503 3,952,338 31,915 439,042 246,723 734
Number of returns	3,952,338 31,915 273,178 562 726,607 1,947 18,205 127 330,391 1,543 20,761 34 20,768 1,611 15,358 4 *216 197,618 10,981 1,965,596 8,707 1,130,844 4,332 101,281 2,754 1,176,527 7,561 255,251 1,034 341,336 1,503 3,952,338 31,915 439,042 1,425 246,723 734
Number of returns	3,952,338 31,915 273,178 562 726,607 1,947 18,205 127 330,391 1,543 20,761 34 20,768 1,611 15,358 4 *216 197,618 10,981 1,965,596 8,707 1,130,844 4,332 101,281 2,754 1,176,527 7,561 255,251 1,034 341,336 1,503 3,952,338 31,915 439,042 1,425 246,723 734
113766,532   6,28.457   3,231,209   6,861,260   1,961,205   7,947,893   1,976,796   1,976,796   1,976,912   1,231,74   1,960,900   1,976,916   1,976	3,952,338 31,915 273,178 562 726,607 1,947 18,205 127 330,391 1,543 20,761 34 20,768 1,611 15,358 4 *216 197,618 10,981 1,965,596 8,707 1,130,844 4,332 101,281 2,754 1,176,527 7,561 255,251 1,034 341,336 1,503 3,952,338 31,915 439,042 1,425 246,723 734
Cash   15,593,762   2,375,031   788,110   1,561,432   1,678,576   2,514,453   2,073,335   1,416,536   759,912   1,231,374   159,400	273,178 562 726,607 1,947 18,205 127 330,391 1,543 20,761 34 - 188 207,768 1,611 15,358 *216 197,618 10,981 1,965,596 8,707 1,130,844 4,332 - 101,281 2,754 1,176,527 7,561 255,251 1,034 341,336 1,503 3,952,338 31,915 439,042 1,425 246,723 734
Notes and accounts receivable	726,607 1,947 18,205 127 330,391 1,543 20,761 34 207,768 1,611 15,358 4 216 197,618 10,981 1,965,596 8,707 1,130,844 4,332 - 101,281 2,754 1,176,527 7,561 255,251 1,034 341,336 1,503 3,952,338 31,915 439,042 1,425 246,723 734
Less: Allowance for bad debts.   322,124   7.584   **1,144   **1,499   9.884   **40,865   820,471   948,781   948,781   645,727   961,074   1,142,392   181,218   U.S. govt obligations, total.   261,678   **88,313   **32   **23,705   **3,299   **64,110   **3   **15,306   2,297   3,073   6,767   6,765	18,205 127 330,391 1,543 20,761 34 - 188 207,768 1,611 15,358 4 *216 197,618 10,981 1,965,596 8,707 1,130,844 4,332 - 8 101,281 2,754 1,176,527 7,561 255,251 1,034 341,336 1,503 3,952,338 31,915 439,042 1,425 246,723 734
Inventories	20,761 34
Tax-exempt securities.	188 207,768 1,611 15,358 1216 197,618 1,965,596 8,707 1,130,844 4,332 8 101,281 2,754 1,176,527 255,251 341,336 1,503 3,952,338 31,915 439,042 246,723 734
Characterial assets	207,768 1,611 15,358 4 *216 197,618 10,981 1,965,596 8,707 1,130,844 4,332 
Loans to shareholders	15,358
Mortgage and real estate loans	*216 197,618 10,981 1,965,596 8,707 1,130,844 4,332 8 101,281 2,754 1,176,527 7,561 255,251 1,034 341,336 1,503 3,952,338 31,915 439,042 1,425 246,723 734
Other investments.	197,618 10,981 1,965,596 8,707 1,130,844 4,332 8 101,281 2,754 1,176,527 7,561 255,251 1,034 341,336 1,503 3,952,338 31,915 439,042 1,425 246,723 734
Depreciable assets [25]	1,965,596 8,707 1,130,844 4,332 8 101,281 2,754 1,176,527 7,561 255,251 1,034 3,952,338 31,915 439,042 1,425 246,723 734
Less: Accumulated depreciation [25]	101,281 2,754 1,176,527 7,561 255,251 1,034 341,336 1,503 3,952,338 31,915 439,042 1,425 246,723 734
Less: Accumulated depletion	101,281 2,754 1,176,527 7,561 255,251 1,034 341,336 1,503 3,952,338 31,915 439,042 1,425 246,723 734
Land	1,176,527 7,561 255,251 1,034 341,336 1,503 <b>3,952,338 31,915</b> 439,042 1,425 246,723 734
Intangible assets (Amortizable)	1,176,527 7,561 255,251 1,034 341,336 1,503 <b>3,952,338 31,915</b> 439,042 1,425 246,723 734
Less: Accumulated amortization	255,251 1,034 341,336 1,503 <b>3,952,338 31,915</b> 439,042 1,425 246,723 734
Other assets	341,336 1,503 <b>3,952,338 31,915</b> 439,042 1,425 246,723 734
Total liabilities         113,766,532         6,28,457         3,231,209         6,681,260         8,905,784         13,385,798         12,667,882         7,347,893         6,162,055         10,762,111         2,526,194           Accounts payable.         8,603,369         350,305         203,742         202,929         670,505         823,983         1,035,258         866,016         857,046         1,543,486         185,597           Mortgages, notes, and bonds under one year. Other current liabilities         9,578,562         347,196         272,276         312,672         532,011         1,187,592         1,067,191         549,438         772,020         1,387,6650         296,040           Loans from shareholders         10,392,201         804,028         1,673,958         1,750,442         1,633,562         1,782,730         1,256,239         450,688         305,069         367,460         *9,706           Mortgages, notes, bonds, one year or more.         36,019,483         566,455         942,173         2,473,810         2,886,257         4,696,449         4,002,401         1,524,850         1,885,985         2,516,373         847,678           Other liabilities         10,083,494         732,367         105,063         116,602         283,943         1,174,392         753,521         306,309 <td><b>3,952,338 31,915</b> 439,042 1,425 246,723 734</td>	<b>3,952,338 31,915</b> 439,042 1,425 246,723 734
Accounts payable	439,042 1,425 246,723 734
Other current liabilities	
Loans from shareholders	716,291 2,107
Mortgages, notes, bonds, one year or more 36,019,483 566,455 942,173 2,473,810 2,896,257 4,696,449 4,002,401 1,524,850 1,885,985 2,516,373 847,678 0 1,0083,494 732,367 105,063 116,602 283,943 1,174,392 753,521 306,309 145,724 723,804 173,471 1,009,009,009,009,009,009,009,009,009,00	
Other liabilities         10,083,494         732,367         105,063         116,602         283,943         1,174,392         753,521         306,309         145,724         723,804         173,471           Net worth         32,840,729         3,002,171         94,909         1,400,243         2,386,456         3,031,924         3,918,045         3,023,651         1,623,579         3,257,472         687,386           Total receipts         208,105,146         2,104,729         4,841,081         14,863,787         20,234,221         30,533,666         36,541,844         21,730,071         19,554,472         27,382,124         3,898,937           Business receipts         202,028,115         476,233         4,551,869         14,463,625         19,781,462         30,011,109         36,146,961         21,431,827         19,258,414         26,964,619         3,771,504           Interest         839,606         92,872         16,816         43,628         52,357         42,742         36,091         27,282         28,310         34,709         6,608           Interest on govt. obligations, total         31,368         *3,675         -         *424         *5,320         *1,904         *4,069         *4,685         *688         3,897         *937           R	*46,877 311
Net worth	1,203,910 12,463 630,520 4,937
Total receipts         208,105,146         2,104,729         4,841,081         14,863,787         20,234,221         30,533,666         36,541,844         21,730,071         19,554,472         27,382,124         3,898,937           Business receipts         202,028,115         476,233         4,551,869         14,463,625         19,781,462         30,011,109         36,146,961         21,431,827         19,258,414         26,964,619         3,771,504           Interest         839,606         92,872         16,816         43,628         52,357         42,742         36,091         27,282         28,310         34,709         6,608           Interest on govt. obligations, total.         31,368         *3,675         *424         *5,320         *1,904         *4,069         *4,685         *688         3,897         *937           Rents         105,410         *330         *601         5,286         6,001         9,509         15,012         7,668         11,815         9,933         1,397           Royalties         223,870         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	668,975 9,934
Business receipts	7,973,268 18,446
Interest on govt. obligations, total     31,368     *3,675     -     *424     *5,320     *1,904     *4,069     *4,685     *688     3,897     *937       Rents     105,410     *330     *601     5,286     6,001     9,509     15,012     7,668     11,815     9,933     1,397       Royalties     223,870     -     -     -     -     -     -     -     *59     *25,569     65,207	7,847,882 17,322
Rents	20,990 437
Royalties	22 5
	*1,309 36
Net S-T capital gain less net LT loss	7,194 125 -
Net L-T capital gain less net ST loss	*22,923 100
Net gain, noncapital assets	7,104 37
Other receipts	63,755 299
Total deductions	7,934,472 17,104
Cost of goods	4,409,237 6,812
Compensation of officers	82,210 110 1,265,826 3,178
Salaries and wages	394,130 906
Taxes paid	189,305 704
Interest paid	165,908 858
Amortization	57,047 480
Depreciation	140,010 564
Advertising	208,215 237
Pension, profit-sharing, stock, annuity	40,709 118 201,766 403
Employee benefit programs	201,766 403 41,631 1,368
Net income subject to tax	*45,866 1,161
Total income tax before credits [7]	16,395 408
Income tax	*15,603 406
Alternative minimum tax	+700
Foreign tax credit	*792 2
U.S. Possessions tax credit	*1,374 35
General business credit	*1,374 35 -
Prior year minimum tax credit	

## **RETURNS OF ACTIVE CORPORATIONS**

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts (All figures are estimates based on samples-money amounts are in thousands of dollars and size of business receipts is in whole dollars)

			-			1		ness Receipts	т.	Т			T .
Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Not Allocable													
NOT Allocable													
Number of returns	5,043		*1,224	**	*17	-	-	-	-	-	-	-	
Total assets	*188,545	*65,303	*42,438	-	*80,804	-	-	-	-	-	-	-	
Cash	*32,175	*31,310	*282	-	*583	-	-	-	-	-	-	-	
Notes and accounts receivable	*3,072	*3,072	-	-	-	-	-	-	-	-	-	-	
Less: Allowance for bad debts			-	-	-	-	-	-	-	-	-	-	
Inventories	*1,017	*1,017	-	-	-	-	-	-	-	-	-	-	
U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	
Tax-exempt securities	*400	*400	-	-	-	-	-	-	-	-	-	-	
Other current assets	"400	"400	-	-	-	-	-	-	-	-	-	-	
Loans to shareholders	-	-	-	-	_	-	-	-	-	_	-	-	
Mortgage and real estate loans  Other investments	-	-	-	-	_	-	-	-	-	-	-	-	
	*134.084	*16,288	*34.535	-	*83.260	-	-	_	_	· -	1	-	
Depreciable assets [25]Less: Accumulated depreciation [25]	*3,888	10,200	*848	]	*3,040	_	]	]	]	]	]	_	
Depletable assets	5,000	]	540	]	5,040	]	1 -	1 -	]	1 -		] -	
Less: Accumulated depletion	=		-	-	=	_		] -	] -	] -		-	
Land	*8,411	-	*8,411	-	-	-	-	-	-	-		-	
Intangible assets (Amortizable)	*13,293	*13,216	77	-	-	-	-	-	-	-	-	-	
Less: Accumulated amortization	13	-	13	-	-	-	-	-	-	-	-	-	
Other assets	-6	-	-6	-	-	-	-	-	-	-		-	
Total liabilities	*188,545	*65,303	*42,438	-	*80,804	-	-	-	_	-		-	
Accounts payable	*49,984	*49,984	-	-	-	-	-	-	-	-	-	-	
Mortgages, notes, and bonds under one year.	*103,676	*22,888	-	-	*80,787	-	-	-	-	-	-	-	
Other current liabilities	*10,814	*10,814	-	-	-	-	-	-	-	-	-	-	
Loans from shareholders	*1,464	*1,269	196	-	-	-	-	-	-	-	-	-	
Mortgages, notes, bonds, one year or more	*74,644	*31,038	*43,607	-	-	-	-	-	-	-	-	-	
Other liabilities	-	-	-	-	-	-	-	-	-	-	-	-	
Net worth	*-52,037	*-50,689	*-1,365	-	*17	-	-	-	-	-	-	-	
Total receipts	86,212		*61,985	**	*5,809	-	-	-	-	-	-	-	
Business receipts	77,796	*10,457	*61,530	**	*5,809	-	-	-	-	-	-	-	
Interest	*314	*314	-	-	-	-	-	-	-	-	-	-	
Interest on govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	
Rents	-	-	-	-	-	-	-	-	-	-	-	-	
Royalties	30	-	30	**	-	-	-	-	-	-	-	-	
Net S-T capital gain less net LT loss	*7,999	*7,899	100	**	_	-	-	-	-	-	-	-	
Net L-T capital gain less net ST loss  Net gain, noncapital assets	7,999	7,099	100		-	-	-	_	_	· -	1	-	
Other receipts	- *73	*-252	325	**	-	-	-	_	_	· -	1	-	
Total deductions	118,644	47,822	*60,429	**	*10,393	_	]	]	]	1		_	
Cost of goods	*14,119		*12.044	_	10,393	_	1 -			1	] [	]	
Compensation of officers	*19,765	2,070	*19,765	**	=	_		] -	] -	] -		-	
Salaries and wages	*18,349	*1,450	*16,898	-	-	-	-	-	-	-		-	
Rent paid on business property	*3,603	*1,989	*1,614	-	-	-	-	-	-	-		-	
Taxes paid	5,176	*2,428	*1,424	**	*1,325	-	-	-	-	-	-	-	
Interest paid	*7,358	· -l	*3,540	-	*3,818	-	-	-	-	-	-	-	
Amortization	6	-	6	-	-	-	-	-	-	-	-	-	
Depreciation	*4,675	-	*1,635	-	*3,040	-	-	-	-	-	-	-	
Advertising	*1,157	*246	*911	-	-	-	-	-	-	-	-	-	
Pension, profit-sharing, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-	
Employee benefit programs	-	-	-	-	-	-	-	-	-	-	-	-	
Net income (less deficit)	-32,432	-29,404	*1,556	**	*-4,584	-	-	-	-	-	-	-	
Income subject to tax	*1,904	-	*1,904	**	=	-	-	-	-	-	-	-	
Total income tax before credits [7]	*200	-	*200	-	-	-	-	-	-	-	-	-	
Income tax	*200	-	*200	-	-	-	1 -	-	-	-	-	-	
Alternative minimum tax	-	-	-	-	-	-	1 -	-	-	-	-	-	
Foreign tax credit	-	-	-	-	-	-	1 -	-	-	-	-	-	
U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	
General business credit	-	-	-	-	-	-	-	-	-	-	1 -	-	
Prior year minimum tax credit	-		-	-	-	-	1 -	-	-	-	1 -		I

## **RETURNS OF ACTIVE CORPORATIONS**

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry

(All figures are estimates based on samples-money amounts	and in thousands of dollar	Agriculture, forestry, fishing, and hunting				Construction			
Item					Support				
nom				_	activities				
	All industries	Total	Agricultural production	Forestry and	and fishing, hunting and	Mining	Utilities	Total	Construction of
				logging	trapping				buildings
North an of automa-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns  Total assets	5,840,799 73,080,647,385	140,525 133,323,257	100,992 98,923,922	10,850 21,127,500	28,683 13,271,836	36,946 630,278,959	7,636 1,434,173,819	780,579 802,268,751	235,572 391,922,521
Cash	2,901,709,877	14,603,713	8,204,335	4,351,486	2,047,891	34,621,701	32,578,988	95,899,234	40,956,855
Notes and accounts receivable	13,610,860,826	9,565,476	7,204,194	715,289	1,645,993	83,088,121	105,886,579	193,053,944	74,511,770
Less: Allowance for bad debts	166,537,448 1,612,997,968	92,814 12,808,026	74,200 10,351,358	2,956 946,711	15,658 1,509,957	493,632 13,509,338	5,929,264 27,943,904	1,191,907 160,615,464	257,985 117,983,050
Investments in Government obligations	1,713,665,371	137,496	90,482	*46,603	*410	1,223,592	1,558,473	780,776	518,842
Tax-exempt securities Other current assets	1,518,183,368 5,608,517,505	545,572 5,257,055	486,149 4,060,536	*39,309 651,732	*20,115 544,787	733,933 18,968,000	1,975 121,120,372	936,294 94,942,083	382,506 55,749,592
Loans to shareholders	519,913,546	4,093,253	3,211,486	442,060	439,708	4,528,602	243,590	10,564,838	4,082,095
Mortgage and real estate loans	5,231,678,721	1,028,097	780,750	*156,759	*90,588	204,945	*5,480,927	7,141,974	5,748,295
Other investments  Depreciable assets [25]	27,903,223,897 8,817,095,391	16,921,201 100,639,202	12,174,771 79,213,199	3,289,354 8,490,332	1,457,076 12,935,671	144,383,329 211,501,113	244,590,885 1,039,842,142	68,009,721 260,418,378	34,470,587 53,761,924
Less: Accumulated depreciation [25]	4,241,564,417	67,222,875	52,673,088	5,791,740	8,758,048	97,388,750	360,907,340	162,126,022	29,411,935
Depletable assets  Less: Accumulated depletion	382,245,345 132,586,231	5,229,772 731,513	149,475 17,800	5,080,262 713,704	*35 *9	216,352,850 67,947,809	17,144,421 4,858,972	1,280,710 270,512	209,291 44,647
Land	456,534,251	22,402,910	19,166,627	2,588,936	647,346	6,207,757	3,396,705	33,310,694	15,494,897
Intangible assets (amortizable)	3,500,596,850	3,017,036	2,527,422	61,455	428,158	31,617,657	48,868,695	15,859,007	5,545,489
Less: Accumulated amortization Other assets	574,057,109 4,418,169,674	527,394 5,649,047	326,596 4,394,821	29,451 805,063	171,347 449,164	8,939,188 38,107,400	6,007,139 163,218,879	3,162,362 26,206,436	986,542 13,208,435
Total liabilities	73,080,647,385	133,323,257	98,923,922	21,127,500	13,271,836	630,278,959	1,434,173,819	802,268,751	391,922,521
Accounts payable	7,778,731,433	6,611,261	5,184,306	383,902	1,043,053	55,456,266	115,015,896	131,370,251	66,488,738
Mortgages, notes, and bonds payable in less than one year	4,709,039,628	14,708,142	11,874,837	1,342,818	1,490,487	15,923,742	69,229,399	89,927,814	54,853,060
Other current liabilities	17,598,734,383	5,913,448	4,574,817	414,309	924,321	37,734,549	119,699,411	111,816,559	54,238,525
Loans from shareholders  Mortgages, notes, and bonds payable in one	688,480,126	16,294,011	13,013,878	1,107,297	2,172,835	6,712,489	4,839,316	38,480,899	16,347,892
year or more	9,398,633,789	39,345,074	27,166,874	8,951,622	3,226,578	139,014,610	426,071,567	168,407,949	81,068,845
Other liabilities	6,911,004,387	8,563,211	7,005,595	1,328,453	229,163	73,819,110	332,999,685	26,365,212	12,109,657
Capital stock  Additional paid-in capital	2,512,611,862 19,142,047,770	10,259,869 29,838,918	8,521,080 23,237,372	688,823 3,837,002	1,049,966 2,764,544	26,999,410 173,999,100	111,018,360 232,254,294	15,525,379 69,501,490	5,034,668 24,491,761
Retained earnings, appropriated	269,600,823	360,557	194,991	*143,611	*21,956	275,956	802,330	867,950	296,505
Retained earnings, unappropriated [26] Less: Cost of treasury stock	5,494,105,997 1,422,342,812	4,723,555 3,294,789	843,720 2,693,549	3,207,507 277,846	672,328 323,394	116,493,405 16,149,677	35,913,061 13,669,499	162,782,879 12,777,632	83,919,011 6,926,142
Total receipts	27,401,873,714	142,111,048	101,704,429	15,651,761	24,754,858	366,513,788	626,053,169	1,608,162,956	706,574,197
Business receipts	23,310,309,765	127,728,942	89,453,717	14,807,922	23,467,304	327,272,187	585,370,691	1,582,459,140	693,085,320
Interest on Government obligations:	2,242,464,157	514,675	360,996	122,096	31,583	4,999,401	10,664,550	3,152,703	1,948,282
State and local	64,731,038	67,269	61,035	*2,537	3,697	131,664	390,448	257,519	96,708
Rents Royalties	137,059,289 161,655,558	990,902 135,325	888,695 130,892	77,293 *4,008	24,915 425	555,874 1,437,358	2,718,817 76,899	1,491,743 250,795	550,392 134,546
Net short-term capital gain reduced by	101,033,330	155,525	150,032	4,000	425	1,407,000	70,033	250,755	134,340
net long-term capital loss	54,913,226	14,733	11,253	*3,058	*421	152,525	283,543	64,274	31,708
Net long-term capital gain reduced by net short-term capital loss	180,659,860	1,237,670	908,682	241,303	87,686	5,214,139	4,735,430	2,125,122	1,311,279
Net gain, noncapital assets	88,854,621	875,704	541,146	179,826	154,732	4,257,376	4,716,838	2,133,324	396,144
Dividends received from domestic corporations  Dividends received from foreign corporations	32,501,875 72,419,945	66,331 228,547	54,493 190,453	4,853 *14	6,984 38,080	1,551,800 2,250,970	244,190 1,217,097	117,436 18,236	40,488 4,312
Other receipts	1,056,304,380	10,250,949	9,103,068	208,850	939,031	18,690,494	15,634,665	16,092,664	8,975,017
Total deductions	25,501,557,823	139,214,683	100,291,442	15,463,619	23,459,621	308,901,236	590,120,354	1,534,065,777	675,446,491
Cost of goods sold  Compensation of officers	14,799,598,760 473,551,505	69,183,044 3,090,780	46,460,185 2,011,164	9,792,194 349,023	12,930,664 730,593	164,046,734 4,631,918	346,623,441 2.041,328	1,169,374,892 46,652,605	560,930,670 12,987,782
Salaries and wages	2,457,071,143	10,511,074	7,353,312	966,430	2,191,333	18,068,645	23,391,641	82,039,977	24,011,577
RepairsBad debts	160,139,517 105,859,875	3,351,077 72,324	2,478,330 54,509	258,342 3,949	614,405 13,867	2,988,034 291,130	12,332,087 3,673,003	6,258,477 1,905,857	1,431,850 547,267
Rent paid on business property	462,011,788	6,555,631	5,807,995	187,841	559,795	6,140,839	4,975,115	24,838,248	5,386,120
Taxes paid	496,638,490	2,886,753	2,095,998	301,688	489,066	11,567,547	21,963,282	26,649,635	7,322,813
Interest paid Charitable contributions	1,787,103,982 14,786,047	3,502,549 43,981	2,673,362 39,957	520,195 1,417	308,992 2,606	11,164,876 175,966	34,694,183 517,959	13,481,736 356,879	5,921,878 157,307
Amortization	156,554,689	258,576	204,470	25,654	28,452	3,244,849	7,988,763	1,091,269	332,601
Depreciation Depletion	563,963,516 15,180,670	6,419,158 77,852	4,913,349 33,175	789,952 44,618	715,857 *59	15,288,357 9,496,643	35,284,085 430,770	19,621,334 180,075	3,333,156 *16,770
Advertising	277,006,387	448,268	324,387	19,132	104,750	250,420	620,861	5,661,901	2,387,846
Pension, profit-sharing, stock, annuity	151,419,973	321,360	235,108	28,970	57,283	1,803,947	5,827,694	4,990,906	1,314,307
Employee benefit programs  Domestic production activities deduction	315,404,442 11,109,676	1,315,736 31,586	1,000,538 29,800	164,470 *827	150,729 959	3,720,841 743,356	7,149,202 429,137	15,619,253 577,494	3,450,254 395,385
Net loss, noncapital assets	29,547,416	74,442	65,559	2,583	6,300	402,669	2,967,675	259,817	98,908
Other deductions Total receipts less total deductions	3,224,609,946	31,070,491	24,510,244	2,006,336	4,553,911	54,874,465	79,210,129	114,505,420	45,420,000
Constructive taxable income from related	1,900,315,891	2,896,365	1,412,987	188,141	1,295,237	57,612,551	35,932,815	74,097,178	31,127,706
foreign corporations	97,789,598	98,336	89,129		9,207	1,363,912	1,044,587	55,166	*26,200
Net income (less deficit)	1,933,374,450 1,291,430,767	2,927,432 2,522,837	1,441,081 2,058,845	185,604 275,326	1,300,747 188,666	58,844,799 44,645,947	36,586,953 33,589,848	73,894,825 25,907,362	31,057,198 15,483,326
Total income tax before credits [7]	453,082,065	751,655	605,066	93,761	52,828	15,598,316	12,063,846	8,493,781	5,165,773
Income tax	450,167,880	746,923	602,331	92,652	51,940	15,803,995	11,746,991	8,442,869	5,152,417
Alternative minimum tax  Foreign tax credit	3,681,962 78,183,457	4,677 7,260	2,681 5,808	*1,109 *1,452	*888	289,635 4,171,916	307,556 171,914	37,224 47,620	5,404 29,118
U.S. possessions tax credit	580,694	-	-	-	-	-	-	-	-
General business credit  Prior year minimum tax credit	15,187,647 5,877,378	12,194 5,573	11,374 4,255	342 83	478 *1,234	123,729 555,330	1,254,437 666,055	93,292 36,998	61,628 9,293
Total income tax after credits [2]	353,083,862	726,628	583,629	91,883	51,116	10,747,340	9,971,440	8,315,871	5,065,733
Endnotes at end of table section. Detail may not add to	total because of rounding.	See text for "Explana	ition of Terms" and "D	escription of the Sar	nple and Limitations of	of the Data."			

## **RETURNS OF ACTIVE CORPORATIONS**

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samplesmoney amounts	s are in thousands of dollars  Construction	,			Manufact	urina		
	Construction	. 50			Manuaci			
	Heavy and							
Item	civil .				Beverage	Textile		Leather
	engineering construction	Specialty	Total	Food	and tobacco	mills and textile	Apparel	and allied
	and land	trade	Total	manufacturing	product	product	manufacturing	product
	subdivision	contractors			manufacturing	mills		manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	73,783	471,223	279,430	16,146	2,263	4,897	9,402	2,141
Total assets	214,848,549	195,497,681	9,894,687,421	738,533,129		34,753,447	44,859,145	6,601,439
Cash	23,148,056	31,794,323	341,355,694	12,309,113	4,824,317	2,325,976	2,158,422	763,551
Notes and accounts receivable Less: Allowance for bad debts	41,568,293	76,973,881 630.844	2,495,951,758	278,001,449	17,730,180	4,537,246	8,265,807 425,345	1,364,444
Inventories	303,078 32,661,917	9,970,497	23,306,908 571,739,645	638,637 40,992,405	159,670 12,837,934	138,062 6,392,755	9.774.150	46,634 1,421,481
Investments in Government obligations	187,695	74,239	7,342,197	1,216,235		*8,110	*30,485	1,421,401
Tax-exempt securities	425,800	127,988	10,445,894	234,802	*66,892	*510,540	-	-
Other current assets	22,706,274	16,486,217	548,619,017	16,491,944	7,375,620	1,325,733	2,567,639	987,888
Loans to shareholders	1,793,741	4,689,001	64,887,451	333,471	186,883	92,290	189,447	*17,985
Mortgage and real estate loans  Other investments	1,181,949 24,710,885	211,730 8,828,250	40,993,577 2,952,339,457	17,390 182,238,823	*4,757 49,995,424	*1,424 8,337,894	*140,070 6,461,438	548,496
Depreciable assets [25]	88,914,331	117,742,122	2,642,257,297	163,538,758	64,089,337	20,528,742	11,841,379	1,963,025
Less: Accumulated depreciation [25]	51,798,914	80,915,174	1,463,345,016	87,646,761	34,791,993	14,066,334	7,720,881	1,320,056
Depletable assets	1,000,406	*71,013	101,367,035	16,114	*122,329	3,011	*111,696	-
Less: Accumulated depletion	204,308	*21,557	50,585,179	3,689		266		,
LandIntangible assets (amortizable)	15,485,009	2,330,788	53,034,583	3,941,913		321,457	253,801 7,507,747	18,257
Less: Accumulated amortization	3,593,250 650.049	6,720,268 1,525,772	1,072,155,796 204,049,182	104,637,655 13,483,040	49,586,261 9,464,758	3,835,835 548,925	7,597,747 1,603,469	789,638 82,070
Other assets	10,427,290	2,570,711	733,484,307	36,335,185		1,286,021	5,216,759	175,433
Total liabilities	214,848,549	195,497,681	9,894,687,421	738,533,129		34,753,447	44,859,145	6,601,439
Accounts payable	27,491,269	37,390,243	1,805,968,899	281,698,670		3,073,486	8,232,279	1,501,827
Mortgages, notes, and bonds payable in less								
than one year Other current liabilities	19,158,202	15,916,552	718,281,355	29,998,648		2,864,697	2,101,541	248,219
Loans from shareholders	23,960,895 11,373,399	33,617,140 10,759,608	847,602,818 147,210,179	38,899,386 9,202,450	, .,	2,187,744 604,442	3,868,434 1,045,652	664,126 *282,454
Mortgages, notes, and bonds payable in one	11,575,555	10,733,000	147,210,173	3,202,430	3,570,430	004,442	1,040,002	202,434
year or more	55,146,352	32,192,752	1,919,676,974	97,563,799	57,594,633	7,988,507	10,081,434	855,880
Other liabilities	9,846,277	4,409,278	983,111,249	52,066,735	29,589,037	1,663,592	3,364,335	227,743
Capital stock	5,425,238	5,065,473	369,720,909	33,620,123	7,188,574	1,976,079	1,923,235	218,006
Additional paid-in capital  Retained earnings, appropriated	31,053,993 99,489	13,955,736 471,956	2,420,829,838 6,333,382	115,507,937 *70,549	34,348,324 108	8,431,027	7,943,596 439	482,117 322
Retained earnings, appropriated [26]	33,614,011	45,249,857	1,357,055,505	136,909,468		12,105 6,852,856	10,018,768	2,799,804
Less: Cost of treasury stock	2,320,575	3,530,915	681,103,687	57,004,634	42,805,653	901,087	3,720,568	679,058
Total receipts	262,276,701	639,312,058	7,575,887,742	484,193,319		42,696,142	62,657,059	9,099,282
Business receipts	254,976,866	634,396,954	6,939,924,620	459,884,663	119,061,488	41,977,694	59,917,826	8,832,457
Interest	731,403	473,017	183,115,312	4,311,561	1,852,176	182,010	239,447	25,167
Interest on Government obligations: State and local	65,069	95,742	8,497,416	74,231	260,976	21,268	37,337	*1,820
Rents	601,905	339,446	31,226,570	2,206,169		12,428	21,126	*1,440
Royalties	103,345	12,903	101,597,628	1,839,898		75,143	965,509	*113,847
Net short-term capital gain reduced by								
net long-term capital loss	25,674	6,892	726,722	2,793	*1,054	*14,778	*5,996	22
Net long-term capital gain reduced by net short-term capital loss	E06 271	307,472	25 522 076	1 021 700	146 004	EG 102	E0 416	1 002
Net gain, noncapital assets	506,371 768,597	968,583	35,532,076 28,215,732	1,831,780 920,397	146,084 166,921	56,193 46,595	58,416 78,431	1,982 *941
Dividends received from domestic corporations	57,013	19,935	4,352,081	199,985	465,936	6,921	*3,368	1,001
Dividends received from foreign corporations	7,394	6,530	45,916,673	4,288,165	1,340,095	30,159	*82,741	30,539
Other receipts	4,433,063	2,684,584	196,782,912	8,633,677	2,504,002	272,953	1,246,862	90,066
Total deductions	248,631,745	609,987,541	7,152,468,845		115,110,943	42,214,820	59,984,617	8,629,257
Cost of goods sold	191,612,257 6,186,837	416,831,965	5,099,291,876			29,936,382	39,249,953	5,676,711
Compensation of officers	11,310,890	27,477,987 46,717,509	55,848,750 429,219,723	3,217,988 23,370,636		833,869 3,495,370	1,375,639 5,804,810	191,516 851,972
Repairs	1,496,159	3,330,468	29,258,168	2,704,022	886,424	187,957	199,813	31,306
Bad debts	316,899	1,041,691	11,344,472	292,695	92,161	103,976	88,771	13,451
Rent paid on business property	5,211,425	14,240,704	61,469,623	4,166,045		675,025	1,409,520	141,851
Taxes paid	4,371,253	14,955,569	115,845,799	9,883,628		820,080	1,186,395	194,803
Interest paid Charitable contributions	3,527,936 67,705	4,031,921 131,868	257,889,179 5,760,348	12,383,425 466,094	4,953,675 226,313	883,300 12,095	1,299,862 17,282	112,430 4,768
Amortization	404,273	354,395	42,441,520	1,897,282		127,251	286,941	39,155
Depreciation	6,204,259	10,083,919	174,854,654	8,905,659		978,453	537,198	123,116
Depletion	139,824	23,481	4,182,281	36,813	*18,457	-	1,702	-
Advertising	606,538	2,667,518	86,766,411	14,602,869	7,806,025	288,980	1,363,033	236,033
Pension, profit-sharing, stock, annuity  Employee benefit programs	1,012,154 2,245,095	2,664,446 9,923,904	52,575,587 100,967,214	2,841,943 5,908,382	1,489,198 1,984,367	293,221 667,624	287,949 694,141	34,310 87,406
Domestic production activities deduction	2,245,095 97,875	9,923,904 84,234	7,268,732	5,908,382 635,677	1,984,367 256,245	20,345	5,480	87,406 795
Net loss, noncapital assets	59,088	101,821	7,781,442	375,696		88,659	97,633	5,680
Other deductions	13,761,279	55,324,141	609,703,065	40,137,605	10,649,304	2,802,232	6,078,496	883,954
Total receipts less total deductions	13,644,955	29,324,517	423,418,896	28,831,388	13,110,627	481,322	2,672,442	470,025
Constructive taxable income from related	45.000	40.074	66 177 057	E 400 004	040.070	22.000	400 000	20.670
foreign corporations  Net income (less deficit)	15,692 13,595,578	13,274 29,242,049	66,177,857 481,099,337	5,432,991 34,190,148	942,273 13,791,924	22,969 483,023	180,386 2,815,491	28,672 496,877
Income subject to tax	4,975,815	5,448,221	450,919,225	34, 190, 148	13,791,924	829,831	1,764,304	370,007
Total income tax before credits [7]	1,709,735	1,618,273	157,993,100	10,691,294	4,271,023	285,772	613,661	128,218
Income tax	1,687,057	1,603,394	157,486,688	10,683,212	4,261,969	284,701	610,748	128,184
Alternative minimum tax	17,596	14,224	486,055	7,096		704	*2,912	34
Foreign tax credit	11,350	7,152	50,021,975	2,669,473		8,928	21,966	*24,445
U.S. possessions tax credit	- 19,175	- 12,488	579,570 5,185,475	8,473 116,266		- 5,521	7,419 3,154	- 2,107
Prior year minimum tax credit	14,967	12,466	1,601,147	16,948		*587	*1,478	2,107
Total income tax after credits [2]	1,664,244	1,585,894	100,604,933	7,880,136		270,737	579,644	101,665
Endnotes at end of table section. Detail may not add to	total because of rounding.	See text for "Explanation	of Terms" and "Description	n of the Sample and Limitat	tions of the Data."			

# **RETURNS OF ACTIVE CORPORATIONS**

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts	mounts are in thousands of dollars)  Manufacturingcontinued								
14						Plastics			
Item			Printing	Petroleum		and	Nonmetallic		
	Wood	Paper	and related	and coal	Chemical	rubber	mineral	Primary	
	product manufacturing	manufacturing	support activities	products manufacturing	manufacturing	products manufacturing	product manufacturing	metal manufacturing	
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	
Number of returns	12,537	3,410	34,408	1,643	9,583	12,073	8,719	6,911	
Total assets	<b>50,944,680</b> 4,307,201	265,049,144	64,069,453	1,926,455,738	1,587,435,186	129,077,994	175,442,314	271,940,916	
Cash  Notes and accounts receivable	4,307,201 6,679,699	4,189,840 27,929,603	3,780,057 12,450,889	20,476,984 833,232,290	39,031,563 249,695,229	8,201,070 23,232,829	5,620,701 26,885,885	10,388,328 67,282,866	
Less: Allowance for bad debts	204,382	414,004	294,122	580,456	4,136,825	628,509	509,342	674,478	
Inventories Investments in Government obligations	9,223,821 *160,184	16,293,427 *62,696	4,722,258 *126,828	32,566,757 36,429	81,516,486 653,862	19,109,362 *62,066	12,832,221 123,440	32,206,497 *28,013	
Tax-exempt securities	27,983	*136,485	*34,202	*1,913,192	845,505	*381,552	*35,566	895,091	
Other current assets	1,777,800	11,202,468	3,281,909	41,174,219	113,294,137	4,969,416	7,480,782	8,648,722	
Loans to shareholders  Mortgage and real estate loans	270,462 *19,702	6,177,840 *9,651,090	339,960 *28,375	22,830,853 *11,581	23,540,021 60,319	413,342 *52,742	1,313,577 43,508	1,544,451 *6,843	
Other investments	3,893,132	88,395,377	7,547,020	576,816,948	601,084,493	17,522,145	37,669,332	67,898,730	
Depreciable assets [25]	31,431,130	145,133,786	48,475,036	351,756,074	371,902,407	78,761,886	83,108,531	108,105,538	
Less: Accumulated depreciation [25]  Depletable assets	18,066,322 2,610,938	82,682,828 5,925,127	31,726,684 *9,399	176,855,175 82,905,289	204,995,239 1,942,485	48,221,075	40,625,852 7,030,397	57,680,180 341,895	
Less: Accumulated depletion	90,296	692,103	*9,399	47,788,452	467,209	-	1,163,116	150,068	
LandIntangible assets (amortizable)	1,181,778	2,056,990	486,922	6,964,304	7,573,358	1,074,298	4,924,776	2,239,661	
Less: Accumulated amortization	5,074,271 394,240	25,059,118 4,432,470	11,894,899 1,803,173	61,925,253 26,007,675	225,473,557 45,965,955	19,072,057 2,773,433	24,088,302 3,445,790	19,789,761 2,170,159	
Other assets	3,041,818	11,056,700	4,725,077	145,077,323	126,386,990	7,848,245	10,029,396	13,239,406	
Total liabilities Accounts payable	50,944,680	<b>265,049,144</b> 23,622,545	64,069,453	1,926,455,738	1,587,435,186	129,077,994	175,442,314	<b>271,940,916</b> 42,605,439	
Mortgages, notes, and bonds payable in less	3,853,876	23,022,343	6,831,693	809,746,446	128,033,327	14,454,455	14,355,770	42,605,439	
than one year	3,950,392	19,336,184	4,112,490	38,865,906	142,485,429	7,812,987	12,528,755	25,083,289	
Other current liabilities Loans from shareholders	3,813,856 1,753,758	25,262,683 10,913,368	6,086,102 1,939,953	56,810,556 21,389,767	133,404,719 35,176,946	12,755,260 3,387,323	12,825,707 3,791,301	17,204,102 2,944,036	
Mortgages, notes, and bonds payable in one	1,733,736	10,913,300	1,939,933	21,309,707	33,170,940	3,307,323	3,791,301	2,344,030	
year or more	11,355,416		19,137,302	183,905,798	, ,	41,965,652	39,443,335	42,395,234	
Other liabilities	3,743,540 1,763,730	27,738,594 6,398,043	6,568,049 3,408,834	110,841,726 20,454,333	174,445,008 59,446,861	16,718,814 5,766,644	23,563,896 5,141,377	24,763,866 7,833,761	
Additional paid-in capital	6,111,250	66,596,020	9,714,164	409,990,253	446,061,248	28,231,284	54,368,160	71,461,216	
Retained earnings, appropriated	*206,408	*31,962	*35,621	2,829,838	88,757	14,955	*567,965	8,634	
Retained earnings, unappropriated [26] Less: Cost of treasury stock	15,797,130 1,404,676	36,254,610 15,422,014	9,011,338 2,776,092	375,248,922 103,627,808	366,323,538 190,056,020	1,717,382 3,746,762	10,259,821 1,403,772	43,776,237 6,134,898	
Total receipts	83,938,850	196,090,295	93,516,810	1,790,161,197	874,118,578	180,641,552	138,346,828	279,131,565	
Business receipts	82,525,311	182,086,669	91,596,845	1,699,762,249	772,822,666	175,839,997	133,591,018	268,481,496	
Interest on Government obligations:	298,184	3,309,970	215,018	21,507,013	18,451,900	884,505	1,417,086	2,549,311	
State and local	19,748	47,406	38,032	690,867	503,153	76,466	25,530	301,915	
Rents	39,001	123,555	106,850	1,431,075	562,984	50,493	113,775	613,561	
Royalties  Net short-term capital gain reduced by	14,228	1,111,226	340,093	827,470	28,911,203	668,871	435,772	567,006	
net long-term capital loss	*11,382	*9,894	*834	157,771	143,849	12,796	2,335	5,871	
Net long-term capital gain reduced by net short-term capital loss	199,377	2,996,329	160,135	5,930,630	10,358,978	338.898	319,041	728,733	
Net gain, noncapital assets	92,747	1,603,452	141,366	4,142,901	1,000,321	447,669	315,266	312,680	
Dividends received from domestic corporations	15,728	14,534	12,523	954,134	1,157,587	32,642	128,833	123,902	
Dividends received from foreign corporations Other receipts	*6,916	863,215 3,924,044	*47,670 857,445	15,250,483 39,506,603	6,195,379 34,010,559	613,310 1,675,906	102,388 1,895,785	1,942,046 3,505,044	
Total deductions	716,228 <b>82,014,532</b>	184,004,150	89,529,297	1,666,641,886	796,455,117	177,591,085	134,773,724	258,805,699	
Cost of goods sold	61,392,540	132,818,039	55,175,329	1,494,699,464	481,074,972	126,635,963	87,186,960	212,674,179	
Compensation of officers	1,452,123 5,032,977	1,091,497 12,367,830	3,083,679 9,807,390	1,213,194 23.435.991	5,762,359 69,293,348	2,265,385 9,701,118	1,672,056 8,044,803	1,838,392	
Repairs	616,922	925,241	575,772	1,934,227	4,789,518	1,213,379	1,055,162	8,164,662 2,179,053	
Bad debts	111,019	230,800	225,754	200,770	879,343	299,841	288,496	165,030	
Rent paid on business property	997,401	2,240,538 2,746,087	2,615,350 2,296,314	4,193,114 27,268,228	6,868,820 10,730,815	2,546,373 2,721,067	2,174,248 2,859,441	1,553,803 3,005,604	
Taxes paidInterest paid	1,524,130 1,232,253	6,960,337	2,296,314 1,957,154	26,602,728	31.861.912	4,425,747	5,423,031	5.338.037	
Charitable contributions	17,243	129,613	14,704	507,468	2,647,292	36,764	165,377	73,786	
Amortization  Depreciation	154,033 1,997,272	783,841 5,417,259	427,026 2,868,238	3,132,683 14,717,739	7,035,797 19,009,069	922,959 4,653,222	665,111 4,964,555	582,047 4,801,120	
Depletion	139,092	46,751	*12,469	2,241,282	314,706	4,033,222	554,144	749,318	
Advertising	407,159	882,406	779,725	1,264,483	24,661,059	1,192,914	544,014	259,663	
Pension, profit-sharing, stock, annuity  Employee benefit programs	315,380 944,646	2,466,208 3,488,604	398,656 1,465,699	5,967,738 2,375,628	8,719,722 15,817,748	1,605,962 3,791,678	1,226,376 2,606,280	2,772,872 3,749,169	
Domestic production activities deduction	33,384	178,649	41,529	1,807,286	1,064,998	69,517	192,013	376,886	
Net loss, noncapital assets	64,310	316,331	187,162	81,917	1,326,534	163,488	101,210	131,927	
Other deductions  Total receipts less total deductions	5,582,647 1,924,318	10,914,121 12,086,145	7,597,347 3,987,513	54,997,947 123,519,311	104,597,106 77,663,461	15,345,644 3,050,467	15,050,447 3,573,103	10,390,152 20,325,865	
Constructive taxable income from related		12,000,143	3,307,313	120,013,011	77,000,401	5,030,407	3,373,103	20,020,000	
foreign corporations	*2,387	1,382,223	*40,990	19,191,295	9,468,004	548,895	99,585	1,046,907	
Net income (less deficit)	1,906,957 1,387,716	13,420,962 10,421,481	3,990,471 1,938,337	142,019,739 140,745,907	86,628,313 84,390,087	3,522,896 3,092,853	3,647,158 7,619,072	21,070,858 17,155,958	
Total income tax before credits [7]	474,424	3,741,087	663,289	49,270,240	29,555,132	1,084,409	2,643,985	6,011,355	
Income tax	471,099	3,643,564	660,916	49,258,241	29,496,579	1,064,139	2,649,908	5,985,196	
Alternative minimum tax  Foreign tax credit	2,531 *1,225	97,425 886,387	1,715 23,725	10,655 26,594,375	58,309 5,573,244	18,155 193,775	2,369 81,247	27,292 1,157,622	
U.S. possessions tax credit	1,225	000,387	23,125	20,J94,375 -	452,023	1,001	01,247	1,137,022	
General business credit	14,712	168,957	5,583	553,522	1,185,022	32,358	13,974	67,000	
Prior year minimum tax credit  Total income tax after credits [2]	3,219 455,268	55,110 2,630,632	5,678 628,304	119,120 22,003,222	151,820 22,193,023	13,050 844,225	54,896 2,493,868	141,663 4,645,070	
Endnotes at end of table section. Detail may not add to						077,220	2,733,000	-,0 <del>-1</del> 0,070	

## **RETURNS OF ACTIVE CORPORATIONS**

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts	s are in thousands of dollars	5)	Mai	nufacturingcontinued				
				laractaring commission				
				Electrical				
Item			Computer	equipment,				
	Fabricated metal	Machinery	and electronic	appliance, and	Transportation	Furniture and related	Miscellaneous	Wholesale
	product	manufacturing	product	component	equipment	product	manufacturing	and retail trade,
	manufacturing	3	manufacturing	manufacturing	manufacturing	manufacturing	3	total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	54,360	25,382	14,751	6,523	9,115	13,155	32,011	999,869
Total assets	<b>381,748,507</b> 15,171,830	<b>477,420,862</b> 19,806,705	<b>861,587,820</b> 89,247,210	<b>952,130,918</b> 22,717,411	<b>1,433,610,573</b> 55,481,663	<b>50,295,158</b> 2,443,519	<b>272,399,424</b> 18,110,234	<b>3,410,974,095</b> 224,222,769
Notes and accounts receivable	57.613.551	109.721.457	139,033,145	200,868,548	379,146,418	9,708,078	42,572,144	531,934,595
Less: Allowance for bad debts	902,952	1,830,621	2,561,033	2,261,508	4,876,840	364,292	1,659,196	12,054,689
Inventories	37,570,912	50,577,134	52,491,806	24,021,200	88,758,297	8,212,611	30,218,130	740,575,107
Investments in Government obligations	318,479	409,661	715,208	702,468 2,593,644	2,619,036	*4,049 *21,896	*64,038	24,223,144
Tax-exempt securities Other current assets	216,570 11,872,427	292,343 29,844,527	1,043,565 84,094,624	44,723,949	840,681 137,711,120	*21,886 2,718,157	355,394 17,075,937	7,238,503 165,018,234
Loans to shareholders	2,304,938	1,404,500	986,527	863,965	1,043,831	248,062	785,046	17,343,940
Mortgage and real estate loans	164,256	*119,174	*24,655	*10,669,567	*19,840,281	*8,294	129,547	2,671,414
Other investments	102,605,125	120,952,725	212,903,704	508,151,384	291,337,629	7,010,507	60,969,131	672,907,434
Depreciable assets [25] Less: Accumulated depreciation [25]	124,874,279 81,138,831	125,861,188 78,320,434	231,368,201 148,946,866	142,481,928 83,083,500	444,098,526 209,558,151	23,746,127 14,907,445	69,191,420 40,990,410	1,021,673,130 495,778,113
Depletable assets	75,065	*203,612	-	11,873	48,506	-	9,299	38,131,210
Less: Accumulated depletion	6,382	*111,990	-	392	20,567	-	1,173	7,581,574
Land	2,394,804	2,309,069	6,126,971	1,387,321	5,210,780	575,328	1,485,172	83,370,486
Intangible assets (amortizable)  Less: Accumulated amortization	48,285,521 5,432,495	68,997,796 11,453,599	149,387,839 32,385,152	69,631,325 11,893,785	100,851,094 17,474,412	8,115,830 1,076,810	68,062,035 12,157,772	310,806,161 43,771,775
Other assets	65,761,410	38,637,615	78,057,420	20,545,520	138,552,680	3,831,257	18,180,449	130,044,120
Total liabilities	381,748,507	477,420,862	861,587,820	952,130,918	1,433,610,573	50,295,158	272,399,424	3,410,974,095
Accounts payable	33,856,502	53,352,032	99,937,539	66,389,519	176,307,156	5,622,316	21,475,676	544,598,652
Mortgages, notes, and bonds payable in less than one year	17,123,526	41,928,191	30,776,467	212,395,138	107,135,314	3,715,519	11,592,976	309,905,582
Other current liabilities	21,792,626	47,968,698	99,917,871	61,356,655	259,286,101	5,284,038	25,793,388	379,600,863
Loans from shareholders	15,579,348	6,254,503	12,710,601	1,942,548	6,712,536	1,343,090	4,865,674	77,324,902
Mortgages, notes, and bonds payable in one	444454407	400 407 440	400 040 040	004 004 000	0.47.040.070	44.007.040	55 700 070	504 000 000
year or more Other liabilities	114,454,137 20.378,716	108,127,149 64,185,589	122,318,840 80,947,395	291,301,968 62,923,720	347,246,273 256,173,006	11,897,016 3,322,110	55,702,079 19,885,778	561,386,390 210,693,102
Capital stock	31,004,319	22,296,718		18,392,463	56,031,148	2,403,220	16,433,968	130,175,622
Additional paid-in capital	80,932,946	98,374,404	571,673,039	109,332,035	211,188,464	4,336,056	85,746,299	598,770,630
Retained earnings, appropriated	266,289	206,043	751,338	935,161	215,356	*8,168	83,364	4,225,540
Retained earnings, unappropriated [26]  Less: Cost of treasury stock	63,114,365 16,754,267	65,525,242 30,797,708	-116,984,341 108,480,401	161,661,053 34,499,342	56,127,915 42,812,695	13,619,541 1,255,916	47,640,541 16,820,318	731,200,286 136,907,475
Total receipts	331,934,097	418,360,898		364,907,817	1,092,419,784	86,125,336	238,034,308	7,255,778,582
Business receipts	320,491,656	390,304,989	610,689,953	252,184,903	963,563,624	84,308,759	222,000,357	7,086,916,217
Interest	3,557,261	9,141,116	9,581,109	55,212,797	46,918,179	190,141	3,271,361	27,523,485
Interest on Government obligations: State and local	474 775	200 507	787,928	4 000 050	309,264	20.007	171,748	4 440 700
Rents	174,775 171,340	306,597 1,829,877	1,330,140	4,620,258 144,295	22,194,327	28,097 52,350	91,616	1,149,762 7,499,601
Royalties	1,023,697	3,567,002	37,286,825	2,640,888	15,372,270	61,396	3,482,613	12,491,329
Net short-term capital gain reduced by								
net long-term capital loss  Net long-term capital gain reduced by	8,244	39,796	206,545	*7,352	65,903	4,485	25,025	455,151
net short-term capital loss	559,037	2,407,379	5,186,027	2,569,473	942,336	163,793	577,455	11,248,098
Net gain, noncapital assets	1,273,258	2,713,436	903,152	5,949,153	7,726,416	69,889	310,742	7,048,202
Dividends received from domestic corporations	102,326	95,308	327,541	94,151	143,538	30,774	441,350	2,414,935
Dividends received from foreign corporations  Other receipts	545,484 4,027,020	1,852,109 6,103,289	5,535,796 9,457,439	553,118 40,931,430	3,789,812 31,394,114	234,320 981,333	2,612,929 5,049,113	5,884,901 93,146,902
Total deductions	313,952,372	393,191,938			1,075,140,422	81,923,691	221,077,949	7,032,653,971
Cost of goods sold	220,589,052	267,320,909		162,330,539	762,996,262	55,976,455	127,260,074	5,571,281,972
Compensation of officers	7,912,734	5,007,050		2,292,363	3,261,678	1,489,297	4,778,403	75,151,131
Salaries and wages Repairs	20,745,513 1,437,757	35,671,712 1.570,402	83,926,394 2,915,998	27,472,114 1,861,418	38,194,216 2,833,783	6,371,721 337,238	26,703,137 1,002,776	491,496,364 26,751,967
Bad debts	409,356	879,267	859,978		4,059,775	197,093	715,303	9,858,220
Rent paid on business property	5,153,797	4,494,920	6,081,110		7,361,953	1,558,956	3,190,427	114,601,758
Taxes paid	6,561,468	5,822,002	9,312,384	3,263,593	9,865,583	1,802,740	4,065,919	87,553,585
Interest paid	8,739,187 95,558	12,998,506 198,217	9,865,269 432,461	64,142,452 172,466	51,019,328 321,064	1,297,435 54,860	6,393,112 166,924	66,365,592 2,312,428
Amortization	2,085,092	2,017,428		2,758,356	7,898,573	394,190	2,346,891	14,156,726
Depreciation	6,939,106	9,053,606	18,886,326	13,386,859	48,407,552	1,210,610	4,647,116	70,262,122
Depletion	*43,728	*18,607	- 0.440.400	- 0.000 404	5,080	-	*70	398,411
Advertising  Pension, profit-sharing, stock, annuity	2,096,316 2,235,407	2,431,973 4,372,897	9,446,108 4,654,833	2,289,461 1,515,850	11,491,636 9,669,657	1,624,368 485,003	3,098,185 1,222,406	77,961,425 16,513,809
Employee benefit programs	6,183,962	8,410,837	12,278,989	4,806,464	19,478,940	1,626,490	4,600,159	43,651,136
Domestic production activities deduction	273,479	412,297	776,053	236,618	546,426	60,609	280,444	495,899
Net loss, noncapital assets	275,090	576,630		173,326	1,339,155	78,467	443,206	3,504,883
Other deductions  Total receipts less total deductions	22,175,771 17,981,726	31,934,676 25,168,960	72,469,910 40,337,647	64,184,390 9,797,209	96,389,762 17,279,362	7,358,159 4,201,645	30,163,395 16,956,360	360,336,545 223,124,610
Constructive taxable income from related	,551,720	23,100,300	.5,557,547	3,707,200	,2,70,302	.,201,040	. 5,555,566	223,123,010
foreign corporations	969,363	3,257,410		8,581,740	3,502,625	143,323	3,100,269	5,800,291
Net income (less deficit)	18,776,314	28,119,773		13,758,692	20,472,723	4,316,871	19,884,880	227,775,140
Income subject to tax  Total income tax before credits [7]	11,447,649 3,936,524	23,916,538 8,356,011	42,749,950 15,045,035	12,993,734 4,601,187	26,978,417 9,506,782	2,854,292 986,534	17,544,225 6,127,139	174,574,309 59,577,917
Income tax	3,918,625	8,324,520			9,440,404	987,930	6,104,145	59,830,692
Alternative minimum tax	19,704	29,622	112,155	15,655	48,321	*1,453	20,896	265,383
Foreign tax credit	549,084	1,636,117	3,975,204	2,435,772	1,386,181	135,634	1,673,975	4,165,939
U.S. possessions tax credit	- 96,317	4,309 306,663	1,962 1,252,222	2,635 441,630	- 649,510	24 19,058	101,725 235,696	1,124 802,690
Prior year minimum tax credit	31,765	100,536	649,803	135,585	94,632	*320	17,584	265,945
Total income tax after credits [2]	3,259,359	6,308,387	9,165,843	1,585,565	7,376,458	831,499	4,098,159	54,342,219
Endnotes at end of table section. Detail may not add to	total because of rounding.	See text for "Explanation	of Terms" and "Description	of the Sample and Limitat	tions of the Data."			

## **RETURNS OF ACTIVE CORPORATIONS**

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samplesmoney amounts	are in thousands or dollars	s)		Wholesalo	and retail tradecor	ntinued			
		Wholesale	trade	vviiolesale	a.ia rotan nauecol		Retail trade		
		vviiolesale					riotali lidue		Building
Item				Electronic		Motor			material
	Total	Durable	Nondurable	markets and	Total	vehicle dealers	Furniture and home	Electronics and	and garden equipment
	Total	goods	goods	agents	Total	and parts	furnishings	appliance	and supplies
		3	3	and brokers		dealers	stores	stores	dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	382,521	232,568	134,248	15,705	614,925	93,994	39,554	32,062	39,987
Total assets	<b>1,887,731,122</b> 122,043,326	<b>828,200,348</b> 52,751,058	<b>1,054,631,696</b> 68,394,851	<b>4,899,078</b> 897,417	1,522,919,352	<b>270,788,173</b> 21,851,621	<b>42,112,979</b> 2,841,999	<b>49,132,366</b> 5,680,503	<b>179,665,098</b> 5,762,781
Notes and accounts receivable	385,445,917	231.325.935	153,360,851	759,131	102,175,047 146,465,952	30,550,752	5,285,624	6,802,488	28,070,078
Less: Allowance for bad debts	8,368,671	5,434,457	2,914,372	19,843	3,685,935	491,903	116,142	170,087	259,202
Inventories	322,971,195	202,076,746	120,878,239	*16,210	417,352,870	145,112,249	15,079,840	10,993,049	36,259,371
Investments in Government obligations  Tax-exempt securities	23,946,735 4.597.428	964,206 996,056	22,982,529 3,601,373	]	276,409 2,641,075	*72,519 *129,094	*22,614 *121,547	989 *36,696	*96,580 12,303
Other current assets	103,260,527	59,964,731	42,697,949	597,846	61,753,674	6,147,481	2,899,956	6,010,840	3,600,272
Loans to shareholders	9,510,636	6,264,398	3,087,774	158,464	7,833,304	2,457,765	279,479	449,952	759,422
Mortgage and real estate loans	1,710,541	490,412	1,220,129	- 645,926	960,872	75,349	*13,905	*17,172	204,337
Other investments  Depreciable assets [25]	443,688,525 434,149,075	84,407,395 214,988,673	358,635,204 218,086,242	1,074,160	229,218,900 587,455,223	13,430,701 59,063,963	1,802,392 18,705,807	4,389,978 15,709,538	18,804,358 61,060,093
Less: Accumulated depreciation [25]	218,724,726	111,550,209	106,585,140	589,376	277,016,790	30,818,412	9,122,462	8,650,285	25,197,549
Depletable assets	37,974,761	1,605,193	36,369,568	-	156,449	*9,718	*157	-	*57,908
Less: Accumulated depletion	7,503,068	625,696	6,877,372	*201 612	78,506	*8,223	*3	E00 E44	*28,642
LandIntangible assets (amortizable)	30,674,162 160,472,429	7,370,155 51,713,459	23,102,394 107,444,039	*201,613 1,314,931	52,695,228 150,319,261	5,984,886 15,519,745	1,130,998 2,984,077	509,544 7,102,065	10,825,429 4,649,860
Less: Accumulated amortization	24,519,051	9,026,355	15,236,883	255,813	19,242,207	1,696,558	674,041	947,801	403,483
Other assets	66,401,381	39,918,649	26,384,322	98,410	63,638,526	3,397,426	857,232	1,197,726	35,391,181
Total liabilities  Accounts payable	1,887,731,122	828,200,348		4,899,078	<b>1,522,919,352</b> 221,397,727	270,788,173	42,112,979	<b>49,132,366</b>	<b>179,665,098</b> 27,537,410
Mortgages, notes, and bonds payable in less	323,197,524	175,494,391	147,192,343	510,790	441,081,121	22,624,436	7,218,561	10,842,736	21,331,410
than one year	148,343,077	89,979,106	57,636,570	727,401	161,528,975	113,205,126	3,503,357	1,633,693	4,786,538
Other current liabilities	204,377,321	87,984,674	115,987,471	405,176	175,218,116	20,996,741	6,740,686	8,294,802	19,010,909
Loans from shareholders  Mortgages, notes, and bonds payable in one	36,009,074	23,989,837	11,809,793	209,444	40,998,291	13,007,764	2,652,629	1,350,876	2,767,415
year or more	260,792,251	121,075,270	137,693,883	2,023,098	300,591,173	32,979,388	6,646,017	6,315,086	57,544,874
Other liabilities	122,900,908	51,884,429	71,034,522	-18,043	87,792,194	5,071,888	2,239,665	2,136,092	4,620,771
Capital stock	77,830,354	43,653,557	33,984,145	192,652	52,342,483	8,683,565	1,691,788	3,398,832	2,675,628
Additional paid-in capital  Retained earnings, appropriated	323,465,647 3,477,848	127,733,618 303,747	194,801,648 3,158,692	930,381 15,408	274,501,201 747,693	17,478,284 268,764	6,152,161 *46,862	10,248,680 *36,640	11,590,920 *128,358
Retained earnings, appropriated	434,365,893	120,194,990	314,014,154	156,749	297,680,201	40,915,383	8,064,751	7,323,662	66,735,004
Less: Cost of treasury stock	47,028,775	14,093,272	32,681,525	*253,978	89,878,700	4,443,166	2,843,497	2,448,731	17,732,729
Total receipts	3,683,746,863		1,974,350,004	6,236,628	3,571,556,966	900,338,160	94,159,489	124,650,607	269,271,452
Business receipts	3,600,433,365 17,373,867	1,671,352,482 6,423,909	1,923,198,859 10,804,812	5,882,024 145,147	3,486,005,061 10,149,584	882,905,571 1,217,809	92,761,314 281,655	121,882,040 407,986	264,905,409 262,717
Interest on Government obligations:	17,373,007	0,423,909	10,004,012	145,147	10,149,364	1,217,009	201,033	407,900	202,717
State and local	464,886	196,786	267,529	*571	684,875	39,398	32,655	115,847	36,740
Rents	4,102,338	1,680,197	2,418,247	3,894	3,397,263	410,043	44,714	66,604	493,843
Royalties  Net short-term capital gain reduced by	5,941,924	1,337,914	4,588,856	15,154	6,549,404	35,429	9,544	*39,593	*245,771
net long-term capital loss	363,355	16,414	346,913	28	91,796	28,490	*272	*90	*295
Net long-term capital gain reduced by					,				
net short-term capital loss	7,409,004	1,367,954	6,040,007	*1,042	3,839,094	337,717	45,043	101,661	130,204
Net gain, noncapital assets  Dividends received from domestic corporations	4,732,642 2,089,702	2,598,312 386,915	2,133,371 1,701,874	*959 913	2,315,271 325,233	690,068 97,620	60,402 19,592	28,290 49,093	107,056 10,897
Dividends received from foreign corporations	3,662,338	281,385	3,322,104	58,849	2,222,563	*47,549	- 10,002	*3,212	*8,248
Other receipts	37,173,441	17,517,962	19,527,432	128,047	55,976,822	14,528,465	904,300	1,956,192	3,070,272
Total deductions	3,571,504,644		1,913,727,653	5,548,781	3,460,662,409	890,124,084	91,803,138	120,748,594	251,211,160
Cost of goods sold  Compensation of officers	2,963,138,052 41,460,259	24,485,318	1,638,193,291 15,998,599	*101 976,342	2,607,731,459 33,686,016		53,888,158 2,146,298	84,354,380 2,189,127	182,633,273 3,300,671
Salaries and wages	181,989,122	100,579,586	79,968,094	1,441,442	309,498,974	50,325,938	11,332,858	13,763,798	27,846,531
Repairs	9,992,298	5,005,322	4,955,595	31,381	16,757,932	2,133,587	669,033	613,146	1,442,291
Bad debts	4,965,962	2,801,235	2,139,616 13,989,549	*25,111	4,892,232	755,624	269,212	635,530	424,490 4,659,508
Rent paid on business property  Taxes paid	32,324,124 35,071,880	18,104,403 16,060,621	18,809,460	230,172 201,799	82,274,794 52,479,156	10,343,238 8,943,649	4,935,769 2,186,190	3,130,209 2,215,716	
Interest paid	32,939,127	15,549,123	17,184,885	205,119	33,423,924	8,950,410	717,965	713,227	1,818,740
Charitable contributions	983,285	427,461	554,099	1,724	1,329,143	47,735	76,422	62,061	96,954
Amortization	9,537,226 31,973,899	6,164,539	3,310,639	62,048	4,619,114	751,559	147,785	200,501	215,233
Depreciation Depletion	31,973,899	19,826,656 35,936	12,078,253 353,209	68,990	38,284,410 9,265	4,332,529 [1]	993,163	1,074,874	4,095,998 *3,507
Advertising	28,508,561	18,164,431	10,274,684	69,446	49,450,497	9,940,116	4,445,710	2,596,783	3,386,814
Pension, profit-sharing, stock, annuity	8,709,468	4,896,342	3,743,389	69,737	7,804,290	704,816	153,296	167,735	590,839
Employee benefit programs	18,651,677	10,261,185	8,241,292	149,200	24,998,630	4,136,076	790,452	769,402	2,523,298
Domestic production activities deduction  Net loss, noncapital assets	390,049 1,303,736	143,960 781,440	246,089 519,887	*2,409	105,850 2,201,147	3,921 376,860	2,474 72,834	3,485 105,177	15,898 118,996
Other deductions	169,176,775	83,995,992	83,167,021	2,013,762	191,115,577	29,433,554	8,975,519	8,153,442	13,036,268
Total receipts less total deductions	112,242,219	50,932,020	60,622,352	687,848	110,894,556	10,214,076	2,356,351	3,902,013	18,060,292
Constructive taxable income from related foreign corporations	3,565,219	444,511	3,097,738	22,971	2,235,072	*32,640	6,845	44,929	*9,856
Net income (less deficit)	115,342,552	51,179,745	63,452,560	710,247	2,235,072 112,444,753	10,207,318	2,330,542	3,831,095	18,033,408
Income subject to tax	82,845,734	30,864,892	51,707,306	273,537	91,728,409	4,581,833	1,941,092	2,863,445	14,484,655
Total income tax before credits [7]	28,344,857	10,599,576	17,657,384	87,897	31,233,036	1,472,086	660,051	983,434	5,022,116
Income taxAlternative minimum tax	28,156,227 196,693	10,509,775 89,705	17,558,570 106,989	87,882	31,674,440 68,689	1,464,365 4,391	658,639 961	979,459 3,913	5,021,001 458
Foreign tax credit	2,615,213	89,705 164,360	2,425,727	- *25,126	1,550,726	4,391 *18,259	1,734	3,913 14,332	*63,822
U.S. possessions tax credit	1,124	638	485		-	-	-	-	-
General business credit	386,221	117,163	269,057	-	416,470	14,705	2,153	14,523	32,330
Prior year minimum tax credit	221,323	154,091	67,231	- 62,770	44,622	5,729	*87 656,078	*4,036	*1,112
Total income tax after credits [2]  Endnotes at end of table section. Detail may not add to	25,120,976 total because of rounding.	10,163,323 See text for "Explanation	14,894,883		29,221,218	1,433,392 Data."	000,078	950,544	4,924,852

# **RETURNS OF ACTIVE CORPORATIONS**

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

Section of all contents of C	(All figures are estimates based on samplesmoney amounts	are in thousands of dol	lars)		\\/ha!	alo and retail tre-1-	continued			
Process							continued			
Foot   Security   Se					Retail trad				1	
Internation	Item					goods,				
Part   Property   Pr				Gasoline			General	Miscellaneous	Nonetore	
Manuface of resures.										
Section   Sect	-			(4-)					(==)	
Total assessite	Number of returns	` '	` ′		` '	` '	` '	` '	` '	
Capt			·				-			
189.25   271.02.00   271.02.		, ,	, ,	4,558,607			13,171,945	, ,	, ,	*4,396
International Conformation displaces   27,1250   24,888.83   51,1210   34,889.82   20,033,75   68,825.35   18,861,10   13,147.0				,,			, ,			*22,726
International Conference origination   44,177   1,350   13,260   13,275   12,275										
Commerce assess	Investments in Government obligations	*44,127	*1,956	*3,339	*13,299	-	*29	7,483	*13,474	-
Loss to the detection of elegist (colors). 98,616   94,656   115,150   395,711   305,616   22,020   41,327   7185,117   7										*4 033
Description (1997)   15,003.600   2,480.401   15,003.600   2,480.401   2,246.007   2,246.001   18,206.001				, , -				- / /		4,033
Depressible samets [29]										-
Less Accumulated depreciation [29] Depletable security of profits of the community of the										0
Less Accumulated depetition										
Land			-				-	-	184	-
Interpretable seases (amortizable)			2.025.135				- 15.202.043	- 840.246	383.360	1.096
Control labelities	Intangible assets (amortizable)	18,523,220	21,039,489	3,464,546	10,687,031	3,887,471	20,593,693	9,323,685	32,544,380	*14,471
Total Individues								, ,		*10,518 *4 213
Accounts psychole. Morrigage. Incise, and boards psychole in least then only year										*323,620
## 6,021,190   3,317,553   3,347,553   3,3	Accounts payable									
Content stabilities		6.024.400	2 017 552	1 222 007	1 210 660	2 0/12 724	12 040 704	4 112 204	2 000 005	22 520
Losen from shareholders										
year or more		5,293,867	2,176,782	3,231,898		1,960,593	533,826	3,743,451	1,713,526	*317,538
Comment of Lings   Comment of		36 205 066	18 508 038	16 0/6 183	12 870 031	16 072 203	57 156 <i>/</i> 113	15 271 623	24 785 361	2 967
Addisonal pand-in capital Retained earnings, supporpristed [25] Retained earnings, supporpristed [26] Less Cost of retainety storks.  1042-241 30.290,019 20.892,612 71,722,919 40,026 1042-241 30.290,019 20.892,612 71,722,919 40,026 1042-241 30.290,019 20.892,612 71,722,919 40,026 1042-241 30.290,019 20.892,612 71,722,919 40,026 1043,017 70al receipts.  40,026 40,0		, ,			, ,					2,307
Retained earnings, suppropriated [28]	·									*2,785
Retained earnings, unappropriated [28] Less: Cost of treasury stock. 10.442,541 17.72,991 490,581,690 232,915,814 490,581,690 241,945										^803,782
Total receipts. 49,581,690 232,915,814 277,642,702 189,979,924 29,043,800 614,122,955 138,407,613 147,442,841 474,729 1 interest. Government obligations: State and local. 59,550 40,614 26,733 118,926 72,417 33,38,949 482,133 1,381,467 477,791 1,791,791 1,791,791,791,791,791,791,791,791,791,79										*-845,808
Business receipts										*474.750
Interest Covernment obligations: State and local						, ,				
Section   Sect	Interest									,
Rombs		E0 EE0	40.614	26 722	119 026	22 424	02 275	22.676	64.042	
Net short-term capital gain reduced by net long-term capital loiss.										-
Net long-term capital gian reduced by   11,814   1,526   12,7586   12,971   11,334   2,633   16,376     Net long-term capital gians reduced by   net short-term capital gians reduced by   11,361   12,424   166,184   29,680   12,341   20,975,88   74,229   301,808   2,898   2,989   2,98		1,514,482				253,133		165,104	585,206	-
Net tony-term capital gain reduced by net short-term capital loss.   237,331   42.414   166.184   29.680   1.234   2.097.588   74.229   301.808   2.89		9 270	*1 9/12	1 529	*27 596	*2.071	*11 22/	2 622	*6 276	
Net gain, noncapital assets Dividends received from direction corporations. Dividends received from foreign corporations. Unter received from foreign corporations.  4,861,890 2,566,844 1,445,847 2,673,548 1,432,654 1,750,079 1,388,636 13,838 4,992 5,506 17,500,079 1,388,636 13,838 4,907 1,736,638 1,736,079 1,738,607 1,736,079 1,388,636 1,748,079 1,738,607 1,738,6		0,379	1,042	1,320	21,300	2,971	11,334	2,033	0,570	_
Dividends received from domestic corporations   24,656   3,672   5,753   19,479   686   13,638   4,992   55,206										-
Dividends received from foreign corporations   204,586   4,861,890   2,560,844   44,8647   2,673,546   1,432,654   17,750,079   138,864   3,403,867   3,341										289
Total deductions.         479,889,330         225,413,375         275,822,675         98,954,002         59,907,035         591,292,233         134,003,381         141,341,974         486,918         424,773,8109         98,954,002         59,070,035         68,032,793         3,075,447         412,481           Compensation of officers.         2,838,667         3,141,059         1,198,786         3,246,297         1,776,229         815,364         3,074,983         2,256,729         4,856           Salaries and wages.         45,307,495         24,912,135         8,552,505         25,368,125         10,963,865         64,167,393         14,820,022         12,138,310         8,268           Repairs.         3,534,564         858,020         1,072,764         1,254,110         698,277         3,071,510         856,705         553,924         11,756           Bad debts.         294,654         349,532         91,154         392,048         99,909         801,275         170,449         608,155         2,840           Taxes paid.         7,619,046         2,925,651         2,514,633         4,089,668         1,846,511         1,052,659         2,638,691         1,944,191         2,549           Chariable contributions.         340,717         41,457         11,030										-
Cost of goods sold										,
Compensation of officers   2,838,867   3,141,059   1,198,786   3,246,297   1,776,229   815,364   3,074,983   2,256,729   4,856   3,534,564   3,534,564   856,020   1,072,764   1,254,110   698,277   3,071,510   856,705   553,924   1,758   3,074,985   1,244,985   3,246,881   3,946,8										
Repairs										*4,856
Bad debts.         294,854         349,532         91,154         392,048         99,909         801,275         170,449         608,155         26           Rent paid on business property.         7,618,046         2,925,651         2,514,633         4,089,681         5,146,544         12,249,083         6,036,835         1,635,414         *2,840           Interest paid.         7,618,046         2,925,651         1,248,392         1,684,551         1,390,812         7,459,204         1,575,152         2,616,050         *2,541           Charitable contributions         340,717         41,457         11,030         135,375         37,969         407,031         53,385         19,008         -         2,541           Amortization.         687,456         755,995         2218,760         557,105         150,284         175,412         283,065         476,009         387           Depletion.         3,348,502         2,422,196         22,213,868         5,135,780         2,061,962         9,005,880         2,504,639         4,315,262         *2,367           Employee benefit programs.         5,723,051         1,451,385         419,495         1,996,697         568,797         4,303,692         1,197,104         1,119,180         829           Defr										8,268
Rent paid on business property	•									
Interest paid	Rent paid on business property	10,242,865	7,114,706	2,833,941	13,946,681	5,146,544	12,249,083	6,036,835	1,635,414	*2,840
Charitable contributions										*2,549 *2 541
Amortization										2,041
Depletion		687,456	755,995	218,710	557,105	150,284	175,412	283,065	476,009	387
Advertising		, ,			3,266,800	1,323,668		1,699,426		
Pension, profit-sharing, stock, annuity	Advertising				5,135,780	2,061,962		2,504,639		*2,367
Domestic production activities deduction.   29,453   17,814   2,950   16,539   1,163   4,691   2,904   4,558   -										51
Net loss, noncapital assets										829
Total receipts less total deductions.	Net loss, noncapital assets		118,228				234,402			1
Constructive taxable income from related foreign corporations										*44,194
foreign corporations.         *63,887         103,026         -         356,183         140,585         1,143,629         184,551         148,943         -           Net income (less deficit).         10,696,615         7,564,850         1,793,294         11,611,884         2,290,833         33,343,976         4,556,107         6,184,868         -12,165           Income subject to tax.         8,467,900         6,204,346         909,803         10,620,962         1,764,056         32,537,819         3,438,457         3,914,042         *165           Total income tax before credits [7].         2,925,190         2,143,566         307,424         3,703,103         604,497         10,871,875         1,169,640         1,370,055         *25           Income tax.         2,916,014         2,140,863         299,447         3,690,973         604,165         11,385,148         1,165,405         1,348,964         *25           Alternative minimum tax.         6,968         1,530         8,158         11,751         *333         4,900         4,235         21,991         -25           Foreign tax credit.         6,446         104,937         4,318         145,697         124,485         859,380         *136,674         70,642         -           U.S. possessions ta	·	10,092,278	1,302,438	1,020,027	11,374,392	2,173,008	32,293,122	4,404,232	0,100,867	-12,105
Income subject to tax	foreign corporations			-						-
Total income tax before credits [7]. 2,925,190 2,143,566 307,424 3,703,103 604,497 10,871,875 1,169,640 1,370,055 *25 lncome tax. 2,916,014 2,140,863 299,447 3,690,973 604,165 11,385,148 1,165,405 1,348,964 *25 Alternative minimum tax. 6,698 1,530 8,158 11,751 *333 4,900 4,235 21,091 *25 Alternative minimum tax credit. 6,446 104,937 4,318 145,697 124,485 859,380 *136,674 70,642 -										-12,165 *165
Income tax										*165 *25
Foreign tax credit	Income tax	2,916,014	2,140,863	299,447	3,690,973	604,165	11,385,148	1,165,405	1,348,964	*25
U.S. possessions tax credit										-
General business credit		0,446 -	104,937	4,318	140,097	124,405 -	009,38U -	130,074	70,042	_
	General business credit					4,522				-
	Prior year minimum tax credit  Total income tax after credits [2]	*357 2,872,455	*1,831 2,022,597	*1,148 296,967	*16,628 3,499,039	- 475,490	1,221 9,849,674	*5,205 1,019,180	7,267 1,220,950	*25

# **RETURNS OF ACTIVE CORPORATIONS**

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples-money amounts											
			ıransı	cortation and warehousing	3						
Item											
	Total	Air, rail,	Truck	Transit and ground	Pipeline	Other transportation	Warehousing				
	Total	and water	transportation	passenger	transportation	and support	and				
	(==)	transportation	(= 1)	transportation	(==)	activities	storage				
Number of returns	(52)	(53)	(54)	(55)	(56) <b>325</b>	(57)	(58)				
Number of returns  Total assets	199,912 629,629,284	14,063 359,823,439	106,826 101,414,594	26,911 14,991,254	13,345,783	44,463 114,020,175	7,324 26,034,038				
Cash	48,656,932	30,527,257	7,306,421	1,261,143	656,036	7,612,820	1,293,254				
Notes and accounts receivable	72,368,469	18,093,083	22,019,795	1,880,900	1,559,899	25,962,281	2,852,511				
Less: Allowance for bad debts Inventories	1,413,491 9,439,875	526,190 5,692,380	408,298 1.272,987	26,600 124,972	*5,504 128,519	420,181 1,818,571	26,717 402,446				
Investments in Government obligations	310,646	55,043	*186,136	7,560	120,319	*25,379	*36,527				
Tax-exempt securities	976,269	*6,940	*138,970	1,259	*20,735	*788,843	*19,522				
Other current assets Loans to shareholders	32,199,975 5,268,406	17,487,324 192,449	7,236,481 3,321,311	1,395,924 738,688	339,287 *119,664	4,922,968 694,159	817,991 202,135				
Mortgage and real estate loans	288,706	*22,519	115,089	*17,171	119,004	*65,677	*68,250				
Other investments	57,776,206	26,007,104	5,966,120	926,843	2,207,882	15,147,637	7,520,620				
Depreciable assets [25] Less: Accumulated depreciation [25]	543,214,216 210,858,094	330,678,529 96,776,578	94,241,949 52,415,496	12,615,856 6,778,298	8,311,731 3,410,807	82,566,249 44,503,372	14,799,903 6,973,541				
Depletable assets	93,948	-	*24,040		*39,848	*23,762	*5,566				
Less: Accumulated depletion	32,424	<del>-</del>	*10,596		*3,191	*17,435	*544				
LandIntangible assets (amortizable)	8,658,772 40,265,524	3,126,001 13,799,030	2,588,970 6,517,823	270,703 2,543,024	69,508 190,249	1,684,425 13,877,695	919,166 3,337,702				
Less: Accumulated amortization	6,711,704	2,548,314	854,088	469,789	30,138	2,431,033	378,342				
Other assets	29,127,054	13,986,860	4,166,982	481,824	3,152,066	6,201,732	1,137,591				
Total liabilities  Accounts payable	<b>629,629,284</b> 52,892,694	<b>359,823,439</b> 18,456,105	<b>101,414,594</b> 12,073,307	<b>14,991,254</b> 749,473	<b>13,345,783</b> 1,021,907	<b>114,020,175</b> 19,110,042	<b>26,034,038</b> 1,481,860				
Mortgages, notes, and bonds payable in less	32,032,034	10,400,100	12,073,307	145,475	1,021,307	13,110,042	1,401,000				
than one year	31,819,560	12,808,263	10,819,404	1,391,268	1,403,067	4,461,717	935,842				
Other current liabilities Loans from shareholders	65,545,528 12,435,833	41,357,240 3,805,100	9,574,459 4,235,050	1,816,054 820,936	795,112 *193,810	10,639,671 2,535,948	1,362,993 844,990				
Mortgages, notes, and bonds payable in one	12,400,000	3,003,100	4,233,030	020,330	190,010	2,333,340	044,330				
year or more	176,121,368	112,390,965	26,405,208		4,974,295	18,248,116	8,468,938				
Other liabilities	120,945,240 24,151,565	103,104,597 17,692,886	7,684,975 2,151,996		-2,480,580 1,286,141	10,969,144 1,668,667	1,558,090 <b>782,764</b>				
Additional paid-in capital	109,184,162	64,310,009	8,608,841	4,291,771	5,960,272	18,722,056	7,291,214				
Retained earnings, appropriated	159,041	*12,815	*25,649		-	*42,520	*4,239				
Retained earnings, unappropriated [26]  Less: Cost of treasury stock	50,198,568 13,824,276	-4,725,247 9,389,294	22,523,009 2,687,303	-239,517 224,519	583,957 *392,198	28,472,659 850,363	3,583,706 280,599				
Total receipts	756,588,460	246,669,224	241,528,927	24,356,087	10,463,895	213,342,077	20,228,249				
Business receipts	712,406,648	218,062,775	235,132,284	22,778,294	9,902,446	207,502,315	19,028,534				
InterestInterest on Government obligations:	5,099,122	3,194,993	511,556	48,173	298,405	901,139	144,856				
State and local	125,472	21,697	51,614	2,075	*1,176	43,760	5,151				
Rents	1,717,433	952,695	417,850	44,826	12,572	243,636	45,853 *746				
Royalties  Net short-term capital gain reduced by	2,260,125	34,898	221,414	-	*907	2,002,160	746				
net long-term capital loss	261,885	13,912	15,696	*18	*[1]	*210,734	*21,525				
Net long-term capital gain reduced by net short-term capital loss	1,446,601	701,790	548,386	EC 066	*26.408	97,335	16,615				
Net gain, noncapital assets	3,276,782	1,141,730	1,620,931	56,066 261,122	*5,410	190,908	56,680				
Dividends received from domestic corporations	220,249	39,865	121,466	*2,153	*1,069	21,437	34,258				
Dividends received from foreign corporations Other receipts	373,573 29,400,570	63,269 22,441,599	*18,966 2,868,764	112,417 1,050,944	- 215,501	177,308 1,951,345	1,613 872,417				
Total deductions	730,735,051	239,682,916	234,762,919		10,080,899	203,227,409	19,207,658				
Cost of goods sold	248,752,908	63,588,361	81,739,217	7,867,600	6,849,737	82,337,240	6,370,754				
Compensation of officers	9,542,671 123,679,478	1,338,990 40,259,587	4,670,250 38,548,504	523,408 5,226,832	38,469 341,008	2,607,712 35,502,521	363,842 3,801,025				
Repairs	20,023,561	9,570,576	5,305,562	399,715	81,658	4,262,986	403,063				
Bad debts	1,471,037	571,696	322,306	37,326	*2,017	516,817	20,875				
Rent paid on business property  Taxes paid	39,371,826 23,067,077	17,222,489 7,223,345	12,330,873 8,284,850	1,230,956 1,027,778	43,774 174,819	6,723,466 5,645,320	1,820,269 710,965				
Interest paid	16,149,646	9,225,835	2,898,832	638,680	772,199	1,970,822	643,278				
Charitable contributions  Amortization	211,906 1,875,304	65,871 747,943	36,934 243,648	4,244 153,123	562 37,637	96,655 543,206	7,641 149,748				
Depreciation	34,986,006	15,328,089	11,345,392	1,358,084	410,354	5,718,767	825,320				
Depletion	40,698	*9,392	10,391	*237	*19,580	[1]	*1,098				
Advertising  Pension, profit-sharing, stock, annuity	3,353,080 8,627,348	1,663,552 4,310,039	551,327 898,181	134,482 73,746	4,924 24,852	941,444 3,208,382	57,351 112.147				
Employee benefit programs	19,978,097	6,707,407	5,719,018		42,087	6,699,722	386,906				
Domestic production activities deduction	6,346	*3,206	1,097	-	-	429	*1,615				
Net loss, noncapital assets Other deductions	661,607 178,936,454	296,806 61,549,732	90,277 61,766,260	8,266 4,665,817	5,524 1,231,697	249,337 46,202,583	11,397 3,520,364				
Total receipts less total deductions	25,853,409	6,986,308	6,766,009	582,836	382,997	10,114,668	1,020,592				
Constructive taxable income from related	607.450	440.000	10.142	6 262		160 400	1 607				
foreign corporations  Net income (less deficit)	607,450 26,335,387	419,886 7,384,497	19,143 6,733,537	6,363 587,124	- 381,821	160,422 10,231,330	1,637 1,017,078				
Income subject to tax	24,976,483	9,262,529	3,720,850	268,053	704,244	10,552,359	468,448				
Total income tax before credits [7]	8,607,675 8,550,420	3,237,206	1,237,363 1,229,847	85,268 84,467	244,926 244,512	3,644,562	158,351 147,947				
Income tax Alternative minimum tax	8,559,420 60,105	3,210,373 39,096	1,229,847 7,500	84,467 *892	244,512 *414	3,642,274 1,799	147,947				
Foreign tax credit	473,910	182,707	12,181	2,038	*1,249	274,934	*801				
U.S. possessions tax credit	- 181,987	- 106,790	4,300	- 1,054	- 458	- 68,554	830				
Prior year minimum tax credit	113,476	104,855	3,484	*1,979	-	3,076	*81				
Total income tax after credits [2]	7,838,302	2,842,853	1,217,397	80,197	243,220	3,297,997	156,638				

## **RETURNS OF ACTIVE CORPORATIONS**

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samplesmoney amounts	are in thousands of dollars	s)		Informat	ion			
					<u> </u>		Internet service	
							providers,	
Item			Motion				web search	
	T-4-1	Publishing	picture	Dana danadia a	Internet	Telecommunications	portals, and	045
	Total	industries (except	and sound recording	Broadcasting (except	publishing and	(including paging, cellular, satellite,	data processing	Other information
		Internet)	industries	Internet)	broadcasting	cable, etc.)	services	services
-	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Number of returns	128,343	37,505	34,519	6,958	6,026	17,735	15,634	9,966
Total assets	3,222,935,912	487,192,277	585,654,399	296,969,634	19,758,769	1,406,778,031	382,207,114	44,375,688
Cash	113,124,174	27,459,025	16,600,745	9,347,089	1,378,019	37,250,466	16,922,043	4,166,788
Notes and accounts receivable	278,985,613	56,207,034	27,607,779	22,017,635	2,344,369	133,352,906	32,013,796	5,442,093
Less: Allowance for bad debts	11,825,046	3,323,954	877,513	768,911	283,949	4,603,815	1,842,721	124,185
Inventories Investments in Government obligations	31,979,941 887,254	8,632,921 254,069	5,543,927 *150,136	1,501,436 22,217	*310,147 4,487	7,643,166 406,148	8,037,367 50,199	310,977
Tax-exempt securities	2,218,756	905,233	*42,730	777,983	189,321	151,145	*41,441	110,903
Other current assets	185,792,349	38,620,588	13,334,341	11,196,534	670,474	33,808,499	84,781,279	3,380,634
Loans to shareholders	7,678,219	5,610,457	672,094	349,496	*20,941	846,768	88,948	*89,515
Mortgage and real estate loans	145,480	46,025	*28,181	*13,008	-	*58,266	-	-
Other investments  Depreciable assets [25]	1,180,121,510 963,277,981	102,343,686 80,501,423	456,851,431 34,409,891	77,929,289 66,719,003	1,389,707 4,788,072	412,432,479 728,999,357	118,791,307 41,813,238	10,383,612 6,046,997
Less: Accumulated depreciation [25]	545,049,018	48,614,758	18,712,596	33,983,680	3,014,093	417,367,676	19,547,764	3,808,452
Depletable assets	123,316	*8,048	*8,663	600		*88,212	17,792	-
Less: Accumulated depletion	*76,130	*378	*6,657	600	-	*51,248	17,247	-
Land	12,820,957	3,070,419	1,429,380	2,277,348	-	4,658,527	1,326,703	58,580
Intangible assets (amortizable)	944,798,842	200,169,168	45,358,984	156,232,934	14,540,443	410,678,701	100,247,566	17,571,046
Less: Accumulated amortization Other assets	163,839,109 221,770,823	45,478,412 60,781,681	9,347,845 12,560,729	35,168,009 18,506,264	3,124,647 545,479	34,613,637 93,039,765	33,285,791 32,768,958	2,820,768 3,567,949
Total liabilities	3,222,935,912	487,192,277	585,654,399	296,969,634	19,758,769	1,406,778,031	32,766,956 382,207,114	44,375,688
Accounts payable	269,832,986	65,841,100	36,775,160	10,689,986	1,615,606	67,329,933	85,764,109	1,817,091
Mortgages, notes, and bonds payable in less	,,	- 3,2 , . 00	,, 100	2,222,300	,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,	,,-3.
than one year	142,098,540	16,330,380	17,476,990	8,110,934	160,533	95,949,296	2,163,564	1,906,844
Other current liabilities	251,209,338	80,503,093	19,050,440	27,895,043	1,877,585	68,623,600	43,970,747	9,288,829
Loans from shareholders  Mortgages, notes, and bonds payable in one	63,380,325	32,469,879	12,056,476	1,736,778	*45,556	14,482,010	1,385,638	1,203,988
year or more	695,432,962	101,196,174	145,163,733	105,421,946	676,604	282,066,011	51,663,371	9,245,121
Other liabilities	402,452,161	45,411,292	13,148,247	33,769,389	9,697,020	232,067,382	63,014,804	5,344,026
Capital stock	192,996,467	27,882,350	47,463,640	7,291,131	1,621,822	84,734,425	20,862,585	3,140,514
Additional paid-in capital	1,583,679,946	226,767,864	284,329,741	154,876,328	8,142,465	621,067,066	253,788,014	34,708,469
Retained earnings, appropriated	1,359,084	549,091	*2,230	*63,086		650,796	*93,880	
Retained earnings, unappropriated [26]	-207,058,592	6,282,917	12,912,402	-50,897,195	-3,817,824	-45,031,093	-109,551,339	-16,956,460
Less: Cost of treasury stock  Total receipts	172,447,305 <b>1,127,994,580</b>	116,041,865 <b>283,742,842</b>	2,724,662 <b>86,821,433</b>	1,987,793 <b>117,063,726</b>	*260,599 <b>12,931,567</b>	15,161,394 <b>475,287,072</b>	30,948,259 <b>119,840,661</b>	5,322,734 <b>32,307,280</b>
Business receipts	943,412,447	233,614,982	69,706,908	102,716,338	12,243,242	400,222,497	95,935,155	28,973,325
Interest	47,229,852	5,704,625	9,429,617	3,314,562	68,810	20,651,641	7,686,971	373,625
Interest on Government obligations:								
State and local	840,658	294,544	46,548	155,476	*9,925	175,568	129,384	29,213
Rents	12,565,443	536,951	164,047	377,565	40,921	10,761,991	674,521	9,448
Royalties  Net short-term capital gain reduced by	25,477,243	8,744,084	3,355,494	*4,105,472	*323,682	278,884	8,604,797	64,829
net long-term capital loss	200,680	22,077	*3,259	189	_	111,615	16,431	*47,109
Net long-term capital gain reduced by	,	,-	.,			,	-, -	,
net short-term capital loss	17,765,678	4,681,217	618,760	926,362	41,394	9,845,392	466,186	1,186,366
Net gain, noncapital assets	9,695,302	471,388	114,062	1,074,193	*23,741	7,811,507	183,182	17,228
Dividends received from domestic corporations Dividends received from foreign corporations	1,509,892 4,431,097	534,989 774,275	672,896 77,200	14,985 86,836	*497 1,200	271,957 3,131,592	14,147 294,811	*422 65,183
Other receipts	64,866,289	28,363,710	2,632,640	4,291,748	178,155	22,024,428	5,835,075	1,540,533
Total deductions	1,030,014,960	255,399,638	81,902,776	110,701,243	12,569,296	427,866,346	111,499,298	30,076,363
Cost of goods sold	229,566,058	67,622,299	22,430,226	20,529,235	3,145,834	92,454,427	16,677,611	6,706,427
Compensation of officers	16,349,310	5,879,182	3,315,707	1,631,357	317,979		1,904,217	1,057,426
Salaries and wages	167,542,227	64,487,007	7,459,398	14,767,751	2,524,223	51,405,577	19,745,502	7,152,770
Repairs  Bad debts	13,087,648 11,213,686	1,697,655 1,678,080	497,756 326,843	577,003 519,051	50,355 42,201	8,925,280 8,049,144	1,148,372 491,063	191,227 107,305
Rent paid on business property	27,177,450	5,107,570	4,705,107	1,941,830	301,146	11,099,943	3,302,534	719,320
Taxes paid	27,356,625	7,497,840	1,804,905	2,786,820	275,246	11,672,103	2,543,350	776,361
Interest paid	79,275,822	12,298,148	11,888,013	8,302,780	811,116	35,599,659	9,339,396	1,036,710
Charitable contributions	992,386	323,241	49,643	63,544	3,947	481,716	58,789	11,507
Amortization  Depreciation	29,997,923 60,822,621	6,773,205 5,732,655	4,880,504 4,854,835	6,721,427 4,779,613	361,688 593,552	5,555,657 39,697,105	4,948,946 4,572,572	756,495 592,289
Depletion	*8,745	3,732,033	-,00-,000	4,773,013	333,332	*8,562	4,572,572	-
Advertising	28,155,686	8,291,684	2,991,495	2,804,648	184,166	8,977,612	3,805,663	1,100,417
Pension, profit-sharing, stock, annuity	9,049,146	1,819,620	315,771	640,293	43,711	3,736,068	2,289,019	204,665
Employee benefit programs	20,236,885	6,521,268	772,996	2,603,922	181,480	7,548,579	1,902,395	706,245
Domestic production activities deduction	1,223,828	695,867	77,138	180,505	5,081	247,537	*11,792	*5,909
Net loss, noncapital assets Other deductions	3,516,146 304.442.768	1,356,219 57,617,983	123,756 15,408,685	193,084 41.658.313	14,184 3,713,388	1,680,251 138,483,682	82,288 38,675,789	66,364 8.884.928
Total receipts less total deductions	97,979,620	28,343,204	4,918,657	6,362,483	362,271	47,420,726	8,341,363	2,230,916
Constructive taxable income from related								
foreign corporations	3,959,898	1,444,568	218,647	235,459	2,838	1,104,079	875,535	78,772
Net income (less deficit)	101,098,860	29,493,228	5,090,755	6,442,466	355,184	48,349,237	9,087,514	2,280,476
Income subject to tax  Total income tax before credits [7]	85,349,324 30,961,711	30,403,466 10,636,455	2,939,059	8,737,304 3,084,359	727,765 255,149	37,352,505 13,415,368	3,527,135 1,957,339	1,662,090 573,389
Income tax	30,961,711	10,636,455	1,039,651 1,017,291	3,084,359 3,054,308	255,149 253,936	13,415,368	1,957,339	573,389 534,416
Alternative minimum tax	524,794	19,879	24,629	29,325	*1,213	287,103	123,672	38,973
Foreign tax credit	3,377,620	1,890,151	54,334	212,441	194	888,112	*293,220	39,169
U.S. possessions tax credit	-	-	-	-	-	-	-	-
General business credit	806,407	275,790	27,107	11,391	*9,085		177,922	37,133
Prior year minimum tax credit  Total income tax after credits [2]	66,310 26,711,374	7,079 8,463,435	25,053 933,157	11,088 2,849,438	1,025 244,846	11,327 12,247,950	514 1,485,684	10,224 486,863
Endnotes at end of table section. Detail may not add to						12,271,000	1,700,004	-100,003

## **RETURNS OF ACTIVE CORPORATIONS**

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts	are in thousands of dollars					_			
		F	inance and insuran	ce	1	F	Real estate and re	ntal and leasing	
			Securities,						Lessors of
lka ma			commodity contracts,	Insurance	Funds,				nonfinancial intangible
Item			other financial	carriers	trusts,			Rental	assets
	Total	Credit	investments,	and	and other	Total	Real estate	and	(except
		intermediation	and related	related	financial			leasing	copyrighted
	(2=)	(22)	activities	activities	vehicles	(==)	(==)	services	works)
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of returns	249,876	59,634	53,284	112,709	24,249	655,389	604,284	50,442	663
Total assets	34,749,728,196	4,763,670,000	8,070,183,747	<b>7,756,342,264</b> 163,317,287	14,159,532,185	802,904,523	562,605,307	225,035,174	15,264,042
Cash  Notes and accounts receivable	743,537,694 3,688,910,844	142,470,035 811,064,104	325,557,100 2,238,403,628	307,382,724	112,193,273 332,060,387	62,800,305 63,675,451	50,413,582 29,641,119	11,731,266 31,257,091	655,456 2,777,242
Less: Allowance for bad debts	23,077,447	17,588,139	1,840,369	2,246,288	1,402,651	1,555,876	718,462	814,645	22,769
Inventories	1,813,291	225,258	682,278	905,755	-	5,748,986	673,726	4,604,720	470,541
Investments in Government obligations	1,046,230,726	99,387,753	130,560,338	308,503,875	507,778,759	1,099,513	890,617	204,540	*4,356
Tax-exempt securities	1,358,455,633	36,750,253	8,159,795	636,179,041	677,366,543	1,938,685	1,584,116	260,650	93,919
Other current assets  Loans to shareholders	3,337,239,903 36,905,134	263,709,556 17,111,075	2,570,360,251 1,923,123	302,630,239 7,166,483	200,539,856 10,704,454	60,846,966 14,737,302	50,278,364 13,656,031	10,090,948 1,053,992	477,654 *27,279
Mortgage and real estate loans	3,569,231,115	2,542,427,209	86,390,929	339,847,260	600,565,717	10,962,526	10,487,843	474,683	21,213
Other investments	18,027,526,787	634,469,367	2,052,171,572	4,024,133,610	11,316,752,238	135,572,116	103,432,884	27,681,159	4,458,074
Depreciable assets [25]	578,980,809	84,038,036	58,188,994	117,743,423	319,010,355	475,376,864	305,584,198	168,994,124	798,542
Less: Accumulated depreciation [25]	151,598,167	33,609,408	31,139,072	34,587,983	52,261,704	176,641,228	105,529,221	70,852,548	259,459
Depletable assetsLess: Accumulated depletion	267,272	*1,206	106,400	85,871	73,795 3,302	238,176	238,176	-	-
Land	52,804 83,996,258	53 4,143,650	16,001 2,389,377	33,449 2,746,011	74,717,219	48,475 71,510,945	48,475 69,731,879	1,506,369	*272,698
Intangible assets (amortizable)	262,201,164	58,071,269	76,660,250	117,181,318	10,288,327	42,278,804	19,451,292	18,526,303	4,301,208
Less: Accumulated amortization	38,100,006	13,544,291	8,032,198	14,118,783	2,404,734	9,665,732	3,673,455	5,786,839	205,438
Other assets	2,227,259,990	134,543,119	559,657,349	1,479,505,870	53,553,651	44,029,196	16,511,093	26,103,363	1,414,740
Total liabilities  Accounts payable	34,749,728,196	4,763,670,000	8,070,183,747	7,756,342,264	14,159,532,185	802,904,523	562,605,307	225,035,174	
Mortgages, notes, and bonds payable in less	2,667,440,013	140,842,635	1,922,048,530	130,392,963	474,155,886	29,059,348	16,321,430	11,924,802	813,115
than one year	2,037,284,560	1,139,602,803	461,958,972	120,210,074	315,512,711	53,083,606	28,611,198	24,328,796	143,612
Other current liabilities	7,487,980,375	1,373,647,122	3,101,729,084	2,795,371,996	217,232,173	49,437,624	27,336,179	20,611,703	1,489,743
Loans from shareholders	44,501,538	8,752,012	18,285,748	6,666,937	10,796,841	58,422,226	50,481,974	7,749,780	*190,471
Mortgages, notes, and bonds payable in one	0.000.400.405	4 550 440 700	004 450 400	000 700 000	044 550 000	000 500 007	000 000 000	04 707 700	0.400.405
year or more Other liabilities	3,086,166,105 4,000,373,363	1,553,418,706 198,476,519	991,452,120 928,717,925	226,738,890 2,706,490,507	314,556,389 166,688,412	323,508,097 54,902,570	236,390,906 32,242,974	84,707,726 21,943,560	2,409,465 716.036
Capital stock	1,289,553,339	43,800,051	66,789,748	99,946,137	1,079,017,402	41,118,848	35,132,788	4,923,826	1,062,234
Additional paid-in capital	11,694,345,223	128,820,879	409,642,884	809,516,423	10,346,365,036	171,887,189	117,501,381	48,027,853	6,357,954
Retained earnings, appropriated	243,289,047	2,460,287	3,314,903	128,262,195	109,251,661	1,051,808	970,772	81,036	-
Retained earnings, unappropriated [26]	2,367,352,527	207,523,207	233,363,836	796,654,859	1,129,810,625	40,414,403	26,877,953	10,860,307	2,676,143
Less: Cost of treasury stock	168,557,893	33,674,220	67,120,003	63,908,718	3,854,952	19,981,196	9,262,249	10,124,216	*594,731 <b>3,946,470</b>
Total receipts  Business receipts	<b>3,747,501,642</b> 1,893,916,912	<b>598,137,435</b> 153,701,282	<b>625,136,870</b> 211,363,736	<b>1,948,421,156</b> 1,528,602,155	<b>575,806,181</b> 249,740	<b>337,662,228</b> 286,352,886	<b>196,497,816</b> 162,810,729	<b>137,217,942</b> 121,523,505	2,018,652
Interest	1,232,243,236	392,846,693	342,363,273	228,029,309	269,003,961	6,135,130	3,300,138	2,656,146	
Interest on Government obligations:		, ,							· ·
State and local	43,561,840	3,221,980	2,000,255	4,086,560	34,253,046	550,081	296,161	246,400	*7,520
Rents	50,645,888	1,030,127	1,928,349	5,348,049	42,339,363	2,894,881	2,194,718	696,705	3,458
Royalties  Net short-term capital gain reduced by	1,016,574	187,625	153,050	664,053	11,846	2,818,817	792,203	868,943	1,157,671
net long-term capital loss	51,415,248	72,540	1,768,899	1,431,596	48,142,212	252,694	329,678	-77,152	*167
Net long-term capital gain reduced by	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	1,1 22,222	.,,	,		0_0,0.0	,	
net short-term capital loss	64,480,290	2,360,704	8,211,298	20,986,982	32,921,306	10,495,436	9,336,956	1,089,842	*68,638
Net gain, noncapital assets	9,944,587	6,765,477	1,149,046	1,387,792	642,271	7,374,638	1,868,531	5,497,314	*8,793
Dividends received from domestic corporations Dividends received from foreign corporations	15,507,777 5,965,284	529,585 608,621	1,331,281 3,047,637	13,522,628 2,236,911	124,283 *72,115	363,590 589,594	354,698 35,178	8,712 550,258	*181 4,158
Other receipts	378,804,006	36,812,801	51,820,046	142,125,122	148,046,037	19,834,481	15,178,828	4,157,269	498,384
Total deductions	3,084,260,530	554,832,002	565,672,194		146,755,322	313,617,608	179,773,316	131,315,429	
Cost of goods sold	1,058,360,866	7,669,379	2,290,781	1,048,396,203	*4,503	61,930,219	28,365,996	33,210,306	353,917
Compensation of officers	40,785,811	6,616,080		14,281,177	409,069	15,932,943	13,618,952	2,196,052	
Salaries and wages	305,521,766	55,558,962	81,159,090	166,658,756	2,144,958	61,495,700	43,463,473	17,539,124	493,103
Repairs  Bad debts	6,082,103 17,167,181	2,219,151 11,184,902	1,317,180 2,749,429	1,620,472 2,671,853	925,299 560,995	7,045,317 1,666,475	3,599,538 1,068,371	3,436,410 574,603	9,368 23,501
Rent paid on business property	28,332,800	6,304,639	6,958,799	13,224,828	1,844,535	18,656,503	8,651,002	9,922,667	82,834
Taxes paid	48,352,018	7,178,926	7,425,951	29,978,655	3,768,485	12,637,998	8,869,581	3,712,999	
Interest paid	751,033,980	331,397,611	324,655,925	54,555,649	40,424,794	19,313,124	10,348,012	8,723,825	241,287
Charitable contributions	1,824,057	572,023	425,350	824,925	1,759	274,531	130,323	142,853	1,355
Amortization  Depreciation	27,196,857 37,021,278	11,429,747 11,173,639	2,610,729 4,633,485	12,150,755 13,951,660	1,005,626 7,262,494	1,970,946 31,765,992	814,969 5,769,879	1,058,695 25,943,588	97,281 52,525
Depletion	60,228	3,311	35,913	14,328	*6,676	26,387	24,237	25,945,566 *64	2,087
Advertising	21,236,285	7,723,435	2,985,916	10,373,471	153,464	5,383,541	3,571,585	1,756,950	55,007
Pension, profit-sharing, stock, annuity	15,617,609	2,844,171	4,291,931	8,377,638	103,868	1,778,014	1,298,961	467,561	11,492
Employee benefit programs	26,162,231	5,042,537	4,682,047	16,346,485	91,162	4,327,876	2,430,238	1,865,734	31,904
Domestic production activities deduction  Net loss, noncapital assets	69,947 4,560,752	16,497 3,455,617	4,720 201,185	47,027 586,799	*1,703 317,151	12,023 657,468	7,840 394,248	2,669 262,919	1,514 *300
Other deductions	4,560,752 694,874,761	84,441,375	99,764,276	422,940,329	87,728,781	68,742,552	47,346,112	20,498,411	898,029
Total receipts less total deductions	663,241,112	43,305,433	59,464,676	131,420,144	429,050,860	24,044,620	16,724,500	5,902,513	
Constructive taxable income from related									
foreign corporations	12,066,417	754,993	5,561,450	5,733,556	*16,417	136,633	42,662	93,971	
Net income (less deficit)	631,745,689	40,838,446	63,025,871	133,067,141	394,814,231	23,631,173	16,471,002	5,750,084	1,410,087
Income subject to tax  Total income tax before credits [7]	222,419,048 80,202,389	44,403,307 15,665,649	53,610,460 18,828,302	118,507,900 43,557,414	5,897,382 2,151,024	17,258,671 5,939,914	11,490,577 3,820,209	4,796,581 1,778,607	971,512 341,098
Income tax	78,741,477	15,468,646	18,767,358	42,458,901	2,046,573	5,711,617	3,732,331	1,640,658	338,628
Alternative minimum tax	1,296,893	169,984	55,303	1,068,764	2,842	182,777	53,138	129,540	98
Foreign tax credit	8,239,631	433,079	3,534,780	3,884,112	387,660	84,192	11,239	42,140	30,813
U.S. possessions tax credit	- 2,316,810	- 914,084	- E40 140	024.074	- *28,510	ຳ ລາ ລອວ	14.005	- 5,459	*0 040
General business credit  Prior year minimum tax credit	2,316,810 2,090,818	914,084 54,620	543,146 136,059	831,071 1,898,717	^28,510 1,422	29,262 26,823	14,985 17,110	5,459 9,713	*8,818
Total income tax after credits [2]	67,544,669	14,256,493	14,614,318	36,940,426	1,733,432	20,623 5,799,637	3,776,876	1,721,295	301,466
Endnotes at end of table section. Detail may not add to						.,,	.,,	, , _ 50	,

## **RETURNS OF ACTIVE CORPORATIONS**

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

Name	(All figures are estimates based on samplesmoney amounts	s are in thousands of dollars)		Administrative and suppo	ort and waste management a	and remediation services	
Search   S				and supply	The state of the s	,	
Schedule   Control   Con	llam	Professional	Management			Wasta	
Marchael	item						
Part				Total			
Number of returns					'''		
Total assessite				,			
Certi. 1983/44/07   5080/54/05   24070-109   25080/54   2717-700   4464-773   5080/54/05   5080/52/05   6717-700   4717-7		· ·			· ·		
Name and excurred recreichants		' '				, ,	
Investments   13,413.60   318,722   2.726,941   986.617   944.00   12,000		146,349,412	5,802,302,350	48,624,375	40,912,484	7,711,891	5,009,178
Processors in Government and papelosists.  1. 258,2500   406,401   551,779   753,512   44,602   11,602							
Chem curver assess							
Lace for interval existing.  8.47.43  8	·						
Mortgages and seel existe laura							
Department amont program   150,228,800   184,651,327   110,175,223   60,222,905   69,522,295   127,69,128   127,69,128   127,69,128   128,200,777   129,777,329   129,000,129   129,00					214,712	*2,305	
Liese Accumulated depreciation [25].  10.038.174   90.679.149   64.74.400   37.877.338   27.077.357   3.280.477   1.200.141							
Depended assets.							
Land	Depletable assets	80,147	525,210	973,931	*22,954	*950,976	*4,395
Internation assets (enrorization)   Lases Accumulated ambitation   24,840,006   26,850,101   13,45,822   22,250,000   80,005,000   80							
Delical Islamities							
Total Indelitities		., ,					
Accounts psystèle. 92,167,161   1,937,590,068   20,166,015   3,082,068   44,182,711   4,082,068   44,182,711   4,082,068   4,182,711   4,082,068   4,182,711   4,082,068   4,182,711   4,082,068   4,182,711   4,082,068   4,182,711   4,082,068   4,182,711   4,082,068   4,182,711   4,082,068   4,182,711   4,082,068   4,182,711   4,082,068   4,182,711   4,082,068   4,182,711   4,082,068   4,182,711   4,082,068   4,182,711   4,082,068   4,182,711   4,082,068   4,182,711   4,082,068   4,182,711   4,082,068   4,1							
## depth on a year   49,190,862   1,113,769,913   19,006,832   16,846,145   3,062,586   1,444,485   1,464,485   1,		' '				, ,	
Other current labilitiese		40 400 000	4 440 700 0:-	40.000.000	40.040.4.=	6 000 0	4 101 1
Lose Set of tensors shortedores   27,613,767   128,766,204   76,337,455   6,905,401   732,035   1,528,415   1,52							
year or more	Loans from shareholders	, ,					
Orient inabilities		446 560 604	4 224 074 074	70 272 502	40.050.770	07 544 700	0.040.044
Capital stock							
Retained earnings, appropriated [26].  161,5787,40 987,309,981 433,493 1,338 14,33,433 1,132,025 5,191,300 2,375,541 1,893,099,157 1,893,099,1		86,755,782	157,067,068	10,426,513	8,604,519	1,821,994	2,368,497
Retained earnings, unappropriated [26]. Less: Cost of treasury stock.  27,002,983 83,211,398 14,323,334 14,323,334 13,323,335 14,323,334 14,323,334 18,335,346 18,323,334 18,324,334 18,323,334 18,325,344 18,323,334 18,323,344 18,323,334 18,323,344 18,323							
Total receipts							
Business receipts							
Interest.		' '				, ,	
Sales and local							
Rents		402.454	0.454.270	202 567	470 700	20.700	40 440
Royalities							
Ret long-term capital closs	Royalties	5,774,897		713,715	699,065	*14,651	186,257
Net Inon-term capital gain reduced by net short-ferm capital loss.  1,087,992 1,706,938 1,334,161 1,162,098 1,72,044 1,125 Net gain, noncapital assets. 1,087,992 1,701,718 1,706,938 1,334,161 1,162,098 1,706,706 1,706,938 1,334,161 1,162,098 1,706,706 1,706,938 1,334,161 1,162,098 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,706,938 1,706,706 1,70		18 187	778 112	27 608	27.058	*550	*286
Net gain, noncapital assets	Net long-term capital gain reduced by	40,401	770,112	27,000	27,000	000	200
Dividends received from domestic corporations Dividends received from foreign corporations. 1,227,073 Dividends received from foreign corporations. 1,227,073 Dividends received from foreign corporations. 20,335,463 138,878,694 7,022,135 Register Sevented from foreign corporations. 893,378,642 Sept. 13,287,864 288,884 383,390,500 63,654,385 38,98,876 Cost of goods sold. 268,885,431 3,287,966 198,312,685 174,770,289 25,542,396 25,326,085 Compensation of officers. 75,409,275 11,183,097 11,247,296 11,909,154 13,381,42 1,1972,809 Salaries and wages. 211,394,680 121,520,340 87,575,545 88,401,926 88,401,926 89,174,619 89,174,6							
Dividends received from foreign corporations.   1.227,073   2.912,578   450,457   338,179   52.278   7.533   581,727   7.545   56.269,091   753,043   581,727   7.545   56.269,091   753,043   581,727   7.545   56.269,091   753,043   581,727   7.545   7.							
		1,227,073	, . ,	450,457	398,179	52,278	*7,593
Cost of goods sold.   268,885,431   3,287,996   198,312,685   174,770,289   23,542,396   5,336,054   1,736,190   1,736,190   1,736,190   1,727,809   1,736,190   1,190,164   1,338,142   1,972,809   1,736,190   1,190,1676   1,190,1677   1,190,1777   1,	•						
Salaries and wages							
Repairs							
Bad debts.         2,038,959         34,968,941         820,625         626,024         194,600         519,624           Rent paid on business property.         31,408,861         12,750,791         9,360,517         7,780,651         1,579,866         2,547,785           Taxes paid.         28,637,596         16,327,717         19,950,111         17,735,880         2,214,231         1,419,725           Interest paid.         14,022,194         482,687,880         6,836,934         4,655,627         2,181,307         776,845           Charitable contributions.         276,450         1,328,444         89,448         74,050         15,398         10,002           Amortization.         6,370,970         9,464,510         3,453,650         2,596,000         857,650         336,510           Depleciation.         115,913         51,877         92,705         *10,547         *82,157         *2,754         Alyedrising.         464,612         3,309,067         730,137           Depletion.         115,913         51,877         92,705         *10,547         *82,157         *2,754         Alyedrising.         464,612         3,309,067         730,137         *2,754         Alyedrising.         464,612         3,309,133         422,157         422,154         4							
Taxes paid	Bad debts	2,038,959	34,968,941	820,625	626,024	194,600	519,624
Interest paid.							
Charitable contributions							
Depreciation		276,450	1,328,444	89,448	74,050	15,398	10,002
Depletion							
Advertising							730,137
Employee benefit programs		10,241,079	10,546,596	4,074,087		222,754	
Domestic production activities deduction							
Other deductions.         197,513,530         165,912,015         69,907,570         53,945,662         15,961,907         7,683,763           Total receipts less total deductions.         35,177,109         161,624,321         13,678,873         14,657,053         -978,180         2,436,673           Constructive taxable income from related foreign corporations.         1,147,946         4,009,260         276,295         252,925         *23,370         *10,719           Net income (less deficit).         35,921,904         157,479,205         13,751,601         14,733,210         -981,609         2,400,974           Income subject to tax.         20,113,808         146,174,324         9,118,283         7,120,131         1,998,153         1,638,012           Total income tax before credits [7].         6,817,173         51,106,083         3,058,962         2,373,199         685,763         558,360           Income tax.         6,729,333         51,033,744         3,054,232         2,373,990         680,302         557,816           Alternative minimum tax.         58,053         45,207         16,031         10,571         5,461         *525           Foreign tax credit.         598,030         5,659,293         226,613         226,200         413         *9,994           U.S. posse							
Total receipts less total deductions							
Constructive taxable income from related foreign corporations			,				
Net income (less deficit)         35,921,904         157,479,205         13,751,601         14,733,210         -981,609         2,400,974           Income subject to tax         20,113,808         146,174,324         9,118,283         7,120,131         1,998,153         1,638,012           Total income tax before credits [7]         6,817,173         51,106,083         3,058,962         2,373,199         685,763         558,360           Income tax         6,729,333         51,033,744         3,054,232         2,373,930         680,302         557,816           Alternative minimum tax         85,253         45,207         16,031         10,571         5,461         *525           Foreign tax credit         598,030         5,659,293         226,613         226,200         413         *9,994           U.S. possessions tax credit         287,966         3,326,947         176,677         87,891         88,786         2,025           Prior year minimum tax credit         69,661         193,115         106,914         85,116         21,798         939           Total income tax after credits [2]         5,861,517         41,768,161         2,548,758         1,973,991         574,767         545,403	Constructive taxable income from related						
Income subject to tax							
Total income tax before credits [7]         6,817,173         51,106,083         3,058,962         2,373,199         685,763         558,360           Income tax         6,729,333         51,033,744         3,054,232         2,373,930         680,302         557,816           Alternative minimum tax         85,253         45,207         16,031         10,571         5,461         *525           Foreign tax credit         598,030         5,659,293         226,613         226,200         413         *9,994           U.S. possessions tax credit         287,966         3,326,947         176,677         87,891         88,786         2,025           Prior year minimum tax credit         69,661         193,115         106,914         85,116         21,798         939           Total income tax after credits [2]         5,861,517         41,768,161         2,548,758         1,973,991         574,767         545,403							
Alternative minimum tax		6,817,173	51,106,083	3,058,962	2,373,199	685,763	558,360
Foreign tax credit							
General business credit	Foreign tax credit						
Prior year minimum tax credit		207.000	2 226 047	176 677	07.004	- 00 700	2.005
Total income tax after credits [2]							
	Total income tax after credits [2]	5,861,517	41,768,161	2,548,758	1,973,991		

## **RETURNS OF ACTIVE CORPORATIONS**

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samplesmoney amounts	are in thousands of dollars)	Health care and	social assistance		Arts, en	tertainment, and recre	eation
		Offices of					
Item		health practitioners	Miscellaneous health	Hospitals, nursing, and		Other arts,	Amusement, gambling,
	Total	and	care and	residential	Total	entertainment.	and
		outpatient	social	care		and	recreation
		care centers	assistance	facilities		recreation	industries
	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Number of returns	400,591	327,877	56,138	16,576	120,163	66,599	53,563
Total assets	259,499,255	95,850,748	50,889,734	112,758,773	107,729,878	32,907,881	74,821,997
Notes and accounts receivable	25,881,918 43,397,241	15,327,596 13,117,344	4,932,028 9,944,391	5,622,293 20,335,506	10,539,475 7,135,873	5,417,832 2,383,420	5,121,643 4,752,453
Less: Allowance for bad debts	11,812,714	3,122,078	2,269,688	6,420,948	7,135,873 493,722	2,363,420 116,979	4,752,453 376,744
Inventories	1,817,706	968,030	680,772	168,903	2.233.140	528,206	1,704,934
Investments in Government obligations	366,922	268,362	*36,433	*62,127	*56,924	31,804	*25,120
Tax-exempt securities	1,191,451	*450,672	*25,868	714,911	*219,209	*141,517	*77,692
Other current assets	16,132,038	5,876,039	4,285,241	5,970,758	5,062,314	2,055,203	3,007,111
Loans to shareholders  Mortgage and real estate loans	5,300,315 129,386	4,339,243 *38,656	453,354 *22,349	507,718 *68,380	3,864,899 207,599	564,850 169,042	3,300,048 *38,557
Other investments	44,213,826	11,423,227	4,171,261	28,619,338	18,048,914	7,569,364	10,479,550
Depreciable assets [25]	143,802,536	64,042,936	21,699,469	58,060,131	71,478,340	14,216,212	57,262,128
Less: Accumulated depreciation [25]	76,495,858	42,317,208	11,845,973	22,332,677	34,744,117	6,885,255	27,858,862
Depletable assets	*197,699	*188,008	*9,691	-	*504	*367	*136
Less: Accumulated depletion	*26,648	*26,560	*88	0 447 440	*443	*307	*136
LandIntangible assets (amortizable)	5,068,934 59,631,290	845,904 26,462,919	775,885 18,446,316	3,447,146 14,722,055	7,169,798 13,360,721	1,326,385 4,278,481	5,843,413 9,082,240
Less: Accumulated amortization	8,279,983	4,248,093	2,211,331	1,820,559	2,333,985	926,387	1,407,598
Other assets	8,983,197	2,215,751	1,733,756	5,033,690	5,924,436	2,154,125	3,770,312
Total liabilities	259,499,255	95,850,748	50,889,734	112,758,773	107,729,878	32,907,881	74,821,997
Accounts payable	13,257,473	4,681,407	2,608,629	5,967,437	4,855,830	2,319,301	2,536,529
Mortgages, notes, and bonds payable in less	44.004.004	0.000.017	0.004.000	0.404.040	7 450 000	4 700 000	F 700 400
than one year Other current liabilities	14,384,064 35,535,411	8,200,847 15,747,779	3,021,868 6,393,302	3,161,349 13.394.330	7,450,032 10,908,492	1,726,833 5,137,529	5,723,199 5,770,962
Loans from shareholders	10,517,887	6,460,924	2,223,789	1,833,174	12,608,786	3,559,864	9,048,922
Mortgages, notes, and bonds payable in one		5, 155,52	_,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,	2,000,00	0,010,000
year or more	110,285,381	32,539,660	16,637,016	61,108,704	40,964,254	8,490,175	32,474,079
Other liabilities	22,068,647	8,449,361	4,867,422	8,751,864	10,471,320	4,688,238	5,783,082
Capital stock	10,266,657	4,764,187	3,591,015	1,911,454	7,496,048		5,798,033
Additional paid-in capital Retained earnings, appropriated	64,085,236 *45,705	25,659,122 *31,500	19,842,239 2,003	18,583,875 *12,202	30,510,738 83,942	9,718,616 10,900	20,792,121 *73,042
Retained earnings, unappropriated [26]	-12,103,197	-8,665,350	-5,598,476	2,160,629	-10,939,114	-4,221,480	-6,717,634
Less: Cost of treasury stock	8,844,008	2,018,690	2,699,073	4,126,246	6,680,449	220,110	6,460,340
Total receipts	578,938,079	380,719,396	85,574,284	112,644,399	95,018,087	41,718,882	53,299,205
Business receipts	558,081,916	369,331,039	83,209,400	105,541,477	85,789,078	38,150,188	47,638,890
InterestInterest on Government obligations:	1,749,660	523,052	280,567	946,041	803,966	297,208	506,758
State and local	211,792	185,062	19,805	6,926	42,560	25,422	17,137
Rents	653,083	214,571	78,638	359,874	273,952	108,645	165,307
Royalties	105,759	*33,395	58,642	13,722	197,248	124,557	72,691
Net short-term capital gain reduced by							
net long-term capital loss	102,394	24,718	31,560	46,115	70,025	*6,074	63,951
Net long-term capital gain reduced by net short-term capital loss	2,354,352	719,414	311,803	1,323,136	800,623	238,545	562,078
Net gain, noncapital assets	610.705	243,766	142,553	224,386	388,816	40,900	347,917
Dividends received from domestic corporations	39,874	17,335	2,793	19,745	101,586	95,763	5,822
Dividends received from foreign corporations	324,593	*25,476	47,550	*251,567	67,527	*6,465	61,062
Other receipts	14,703,952	9,401,569	1,390,973	3,911,410	6,482,706	2,625,114	3,857,592
Total deductions  Cost of goods sold	550,506,861	<b>360,483,245</b> 30,768,268	82,448,437	107,575,179	90,468,142	38,498,874	<b>51,969,268</b>
Compensation of officers	51,705,540 74,971,406		16,418,826 3,669,519		17,910,327 6,642,352	7,083,314 5.056.460	10,827,013 1,585,892
Salaries and wages	164.241.255	94,024,448	26.214.933	44,001,873	17,873,241	7,358,342	10,514,899
Repairs	5,069,677	2,662,365	942,224	1,465,088	1,605,364	274,567	1,330,797
Bad debts	7,210,049	2,775,675	1,887,714	2,546,659	534,282	101,441	432,840
Rent paid on business property	25,035,773	16,624,277	3,804,033	4,607,464	5,423,942	1,316,223	4,107,719
Taxes paidInterest paid	20,546,751 9,338,674	11,533,363 3.601.103	3,320,907 1,692,656	5,692,481 4,044,914	4,926,947 3,314,863	1,177,684 725,749	3,749,263 2,589,115
Charitable contributions	267,336	85,009	17,452	164,874	39,202	21,041	18,161
Amortization	2,514,020	1,093,765	750,224	670,031	755,545	400,447	355,099
Depreciation	9,001,363	4,402,135	1,842,007	2,757,221	3,954,788	875,318	3,079,470
Depletion	*12,139	*12,139		*[1]	*1,134	281	*853
Advertising  Pension, profit-sharing, stock, annuity	4,210,582 10,698,443	3,288,646 9,683,713	485,037 391,033	436,899 623,698	2,087,634 881,740	807,015 762,252	1,280,619 119,488
Employee benefit programs	14,072,837	7,281,667	2,178,122	4,613,047	1,279,724	476,891	802,833
Domestic production activities deduction	4,008	1,630	*2,117	261	4,475		1,857
Net loss, noncapital assets	564,614	197,037	125,201	242,376	197,214	32,487	164,727
Other deductions	151,042,396	102,277,990	18,706,433	30,057,973	23,035,368	12,026,746	11,008,622
Total receipts less total deductions	28,431,219	20,236,151	3,125,847	5,069,221	4,549,945	3,220,008	1,329,937
Constructive taxable income from related foreign corporations	99,041	14,671	4,049	80,322	30,758	23,223	*7,535
Net income (less deficit)	28,318,468	20,065,760	3,110,091	5,142,617	4,538,143	3,217,808	1,320,335
Income subject to tax	11,354,326	2,942,305	2,830,239	5,581,781	2,252,546	1,256,494	996,053
Total income tax before credits [7]	3,877,909	957,955	975,327	1,944,628	1,154,388	818,726	335,662
Income tax	3,879,680	969,291	968,760	1,941,629	1,141,757	812,153	329,604
Alternative minimum tax  Foreign tax credit	15,368 94,224	6,207 *11,318	6,220 4,716	2,940 78,189	9,745 14,154	2,620 8,030	7,125 6,123
U.S. possessions tax credit	94,224	11,318	4,710	70,189	14,154	6,030	0,123
General business credit	51,047	7,226	8,518	35,302	14,539	*686	13,854
Prior year minimum tax credit	15,392	2,834	1,420	11,137	*4,632	-	*4,632
Total income tax after credits [2]	3,717,247	936,576	960,672	1,819,999	1,121,063	810,011	311,052
Endnotes at end of table section. Detail may not add to	total because of rounding. See	e text for "Explanation of Terms	s" and "Description of the Sam	ple and Limitations of the Data			

# **RETURNS OF ACTIVE CORPORATIONS**

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts		nodation and food se	rvices		Other	services		
							Religious,	
Item			Food services				grantmaking, civic,	
	Total	Accommodation	and	Total	Repair and	Personal	professional,	Not
			drinking		maintenance	and laundry	and similar	allocable
	(89)	(90)	places (91)	(92)	(93)	services (94)	organizations (95)	(96)
Number of returns	288,783	31,228	257,555	369,214	169,884	153,674	45,656	5,043
Total assets	415,742,736	220,880,951	194,861,785	113,766,532	38,192,795	61,511,982	14,061,755	*188,545
Cash	28,755,443	11,953,867	16,801,576	15,593,762	4,782,083	4,071,184	6,740,495	*32,175
Notes and accounts receivable	23,379,865	9,578,845	13,801,020	11,238,609	5,642,581	4,502,990	1,093,039	*3,072
Less: Allowance for bad debts Inventories	975,877 8,096,367	657,658 2,466,319	318,219 5,630,047	322,124 7,321,221	67,663 4,688,368	214,554 2,553,258	39,908 79,595	- *1,017
Investments in Government obligations	217,560	*151,654	*65,906	261,678	*3,997	*38,909	218,772	-
Tax-exempt securities	60,329	*14	60,315	*216,057	*12,403	*203,002	652	-
Other current assets  Loans to shareholders	12,823,079 3,670,938	6,226,741 1,234,291	6,596,338 2,436,647	5,431,802 2,133,154	1,384,629 1,276,284	3,060,185 809,949	986,988 *46,921	*400
Mortgage and real estate loans	1,349,162	813,094	536,067	279,947	123,303	*100,964	*55,680	-
Other investments	87,058,384	57,545,669	29,512,715	16,530,453	1,720,805	13,969,619	840,028	-
Depreciable assets [25] Less: Accumulated depreciation [25]	238,753,512 103,295,048	104,281,471 35,040,508	134,472,041 68,254,540	69,540,375 40,378,176	29,809,569 18,628,182	34,490,839 19,116,946	5,239,967 2,633,048	*134,084 *3,888
Depletable assets	219,951	*89,238	*130,713	*14,799	-	*12,030	*2,769	-
Less: Accumulated depletion	*91,593	1,475	*90,118	*5,487	-	*3,056	*2,431	-
LandIntangible assets (amortizable)	32,185,303 53,643,958	23,097,295 19,312,478	9,088,008 34,331,480	7,680,678 17,664,906	2,292,949 6,014,598	4,403,465 11.431.801	984,264 218,507	*8,411 *13,293
Less: Accumulated amortization	10,442,484	2,171,218	8,271,266	3,833,936	1,375,234	2,418,952	39,750	13
Other assets	40,333,887	22,000,832	18,333,055	4,398,815	512,304	3,617,296	269,214	-6 *400 F4F
Accounts payable	<b>415,742,736</b> 20,834,046	<b>220,880,951</b> 4,327,069	<b>194,861,785</b> 16,506,976	<b>113,766,532</b> 8,603,369	<b>38,192,795</b> 4,310,668	<b>61,511,982</b> 3,178,676	<b>14,061,755</b> 1,114,025	* <b>188,545</b> *49,984
Mortgages, notes, and bonds payable in less	20,004,040	7,021,009	10,000,070	0,000,009	-,010,000	5,170,070	1,117,020	40,004
than one year	14,256,746	7,184,806	7,071,941	6,248,693	2,860,180	2,919,569	468,944	*103,676
Other current liabilities  Loans from shareholders	37,291,801 19,812,227	14,481,212 6,080,295	22,810,589 13,731,931	9,578,562 10,392,201	3,323,334 5,102,129	4,684,345 5,259,515	1,570,883 *30,558	*10,814 *1,464
Mortgages, notes, and bonds payable in one	13,012,221	0,000,233	13,731,931	10,002,201	3,102,123	3,233,313	30,330	1,404
year or more	147,599,977	91,594,453	56,005,524	36,019,483	13,268,850	21,718,191	1,032,441	*74,644
Other liabilities	56,308,088 19,189,046	33,959,731 9,112,111	22,348,357 10,076,935	10,083,494 <b>7,445,834</b>	1,136,407 3,590,450	8,157,065 2,774,441	790,022 1,080,943	- *76,651
Additional paid-in capital	93,606,678	56,763,980	36,842,698	16,944,368	5,617,946	9,318,344	2,008,078	*3,033
Retained earnings, appropriated	839,056	*4,940	834,116	3,372,781	114,812	105,004	3,152,964	*3,736
Retained earnings, unappropriated [26] Less: Cost of treasury stock	43,183,388 37,178,317	5,854,807 8,482,453	37,328,581 28,695,864	8,491,096 3,413,350	-79,540 1,052,442	5,729,965 2,333,133	2,840,671 *27,775	*-134,955 *502
Total receipts	453,707,780	105,879,146	347,828,634	208,105,146	114,138,590	79,121,163	14,845,393	86,212
Business receipts	416,996,282	87,345,808	329,650,474	202,028,115	113,031,913	76,462,412	12,533,790	77,796
InterestInterest on Government obligations:	4,138,932	2,499,063	1,639,870	839,606	80,982	501,281	257,343	*314
State and local	65,676	34,453	31,223	31,368	3,746	19,772	7,850	-
Rents	1,096,472	555,063	541,409	105,410	28,447	51,567	25,396	-
Royalties  Net short-term capital gain reduced by	6,534,542	2,011,610	4,522,931	223,870	90,114	133,751	*6	30
net long-term capital loss	41,989	2,294	39,695	16,869	*7,180	9,198	*492	-
Net long-term capital gain reduced by	0.404.400	4 000 075	0.40.500	005 504	400 444	070.004	40.074	+7 000
net short-term capital loss  Net gain, noncapital assets	2,164,183 1,076,091	1,320,675 538,142	843,508 537,949	395,584 513,808	108,411 226.199	270,801 283,367	16,371 *4,242	*7,999
Dividends received from domestic corporations	155,502	16,677	138,825	38,778	8,441	24,789	5,548	-
Dividends received from foreign corporations	475,528	48,934	426,594	78,624	2,038	*76,455	*130	-
Other receipts  Total deductions	20,962,583 <b>433,966,992</b>	11,506,427 <b>100,906,870</b>	9,456,156 <b>333,060,122</b>	3,833,114 <b>201,596,928</b>	551,119 <b>111,001,445</b>	1,287,772 <b>75,898,517</b>	1,994,223 <b>14,696,966</b>	*73 <b>118,644</b>
Cost of goods sold	150,710,672	13,259,359	137,451,313	85,023,927	59,671,919	21,324,516	4,027,492	*14,119
Compensation of officers	9,699,358	1,441,042	8,258,315	10,378,900 31,178,854	6,295,239 14,259,719	3,892,382 15.600.547	191,279	*19,765
Salaries and wages	89,111,597 7,833,843	24,643,407 1,995,572	64,468,190 5.838,272	3,573,562	889,282	1,146,190	1,318,588 1,538,090	*18,349 *1,258
Bad debts	657,280	346,138	311,142	416,312	173,679	234,353	8,281	*30,422
Rent paid on business property  Taxes paid	30,685,603 19,981,445	7,266,325 6,484,553	23,419,278 13,496,892	12,675,118 6,962,704	5,125,866 3,749,446	7,429,229 2,991,785	120,023 221,474	*3,603 5,176
Interest paid	13,864,576	7,972,412	5,892,164	3,383,971	1,403,793	1,908,445	71,733	*7,358
Charitable contributions	249,085	58,946	190,139	55,640	19,891	28,942	6,807	[1]
Amortization  Depreciation	2,299,272 12,629,167	659,017 5,036,035	1,640,255 7,593,132	1,137,471 4,587,472	357,656 1,902,225	768,071 2,490,479	11,745 194,769	6 *4,675
Depletion	*4,379	*398	*3,982	*431	*417	2,490,479 *14	194,709	4,075
Advertising	10,912,107	2,946,641	7,965,466	3,129,805	1,378,803	1,693,402	57,599	*1,157
Pension, profit-sharing, stock, annuity  Employee benefit programs	973,866 6,193,850	437,714 2,339,141	536,152 3,854,709	595,877 2,973,963	245,288 1,639,498	321,735 1,156,900	28,854 177,565	-
Domestic production activities deduction	21,675	2,339,141	18,877	6,108	3,185	*2,920	3	-
Net loss, noncapital assets	769,286	245,796	523,490	80,847	34,515	33,995	12,337	-
Other deductions  Total receipts less total deductions	77,369,931 19,740,788	25,771,577 4,972,276	51,598,354 14,768,512	35,435,965 6,508,218	13,851,025 3,137,145	14,874,614 3,222,647	6,710,327 148,426	12,756 -32,432
Constructive taxable income from related	13,740,700	7,012,210	17,700,012	0,000,210	3,137,143	3,222,047	140,420	-32,432
foreign corporations	861,827	422,961	438,866	*43,203	*9,507	33,696	-	-
Net income (less deficit)	20,536,940 15,831,015	5,360,784 5,080,127	15,176,155 10,750,888	6,520,052 2,783,495	3,142,906 943,095	3,236,571 1,551,753	140,576 288,647	-32,432 *1,904
Total income tax before credits [7]	5,481,640	1,787,500	3,694,140	837,044	267,365	503,474	66,205	*200
Income tax	5,424,122	1,756,018	3,668,105	838,367	268,383	503,915	66,068	*200
Alternative minimum tax  Foreign tax credit	50,470 778,430	24,924 121,842	25,546 656,589	4,266 40,742	1,399 *3,615	2,760 37,126	*107 *1	-
U.S. possessions tax credit	-	-	-	40,742	3,015	-	-	-
General business credit	508,175	132,587	375,588	13,988	4,800	9,082	*106	-
Prior year minimum tax credit  Total income tax after credits [2]	57,818 4,137,217	55,379 1,477,693	2,439 2,659,524	*432 781,883	*44 258,906	*320 456,946	*68 66,030	- *200
Endnotes at end of table section. Detail may not add to						700,040	00,030	200

### **RETURNS WITH NET INCOME**

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry

Industries	(8) 489,170 26,188,619 82,940,726 62,500,453 866,315 25,557,949 658,129 814,907 68,596,170 7,743,018 6,401,076	Construction of buildings (9) 141,339 321,255,790 36,245,585 65,693,298 207,219 97,692,848 454,151 363,708 41,491,376
All industries	(8) 489,170 26,188,619 82,940,726 62,500,453 866,315 25,557,949 658,129 814,907 68,596,170 7,743,018 6,401,076	of buildings (9) 141,339 321,255,790 36,245,585 65,693,298 207,219 97,692,848 454,151 363,708
All industries	(8) 489,170 26,188,619 82,940,726 62,500,453 866,315 25,557,949 658,129 814,907 68,596,170 7,743,018 6,401,076	of buildings (9) 141,339 321,255,790 36,245,585 65,693,298 207,219 97,692,848 454,151 363,708
Industries	(8) 489,170 26,188,619 82,940,726 62,500,453 866,315 25,557,949 658,129 814,907 68,596,170 7,743,018 6,401,076	of buildings (9) 141,339 321,255,790 36,245,585 65,693,298 207,219 97,692,848 454,151 363,708
Number of returns         (1)         (2)         (3)         (4)         (5)         (6)         (7)           Number of returns         3,367,313         71,541         51,838         5,397         14,306         23,627         4,871           Total assets         65,983,497,095         74,373,631         57,995,139         6,918,438         9,460,054         534,921,434         1,190,677,332         6           Cash         2,579,570,144         8,177,380         5,986,652         386,541         1,804,187         29,636,676         23,535,772         4           Notes and accounts receivable         12,660,172,581         6,166,672         4,288,813         476,913         1,400,946         74,724,286         89,092,883         1           Less: Allowance for bad debts         142,760,448         41,378         33,827         *1,579         5,973         417,258         5,447,990           Inventories         1,313,657,378         8,226,186         6,550,182         542,738         1,133,266         11,730,406         23,674,682         12	489,170 26,188,619 82,940,726 62,500,453 866,315 25,557,949 658,129 814,907 68,596,170 7,743,018 6,401,076	(9) 141,339 321,255,790 36,245,585 65,693,298 207,219 97,692,848 454,151 363,708
Number of returns         3,367,313         71,541         51,838         5,397         14,306         23,627         4,871           Total assets         65,983,497,095         74,373,631         57,995,139         6,918,438         9,460,054         534,921,434         1,190,677,332         66           Cash         2,579,570,144         8,177,380         5,986,652         386,541         1,804,187         29,636,676         23,535,772         8           Notes and accounts receivable         12,660,172,581         6,166,672         4,288,813         476,913         1,400,946         74,724,286         89,092,883         142,760,448         41,378         33,827         *1,579         5,973         417,258         5,447,990         1,1313,657,378         8,226,186         6,550,182         542,738         1,133,266         11,730,406         23,674,682         12	489,170 26,188,619 82,940,726 62,500,453 866,315 25,557,949 658,129 814,907 68,596,170 7,743,018 6,401,076	141,339 321,255,790 36,245,585 65,693,298 207,219 97,692,848 454,151 363,708
Total assets         65,983,497,095         74,373,631         57,995,139         6,918,438         9,460,054         534,921,434         1,190,677,332         66,232           Cash         2,579,570,144         8,177,380         5,986,652         386,541         1,804,187         29,636,676         23,535,772         8           Notes and accounts receivable         12,660,172,581         6,166,672         4,288,813         476,913         1,400,946         74,724,286         89,092,883         89,092,883           Less: Allowance for bad debts         142,760,448         41,378         33,827         *1,579         5,973         417,258         5,447,990           Inventories         1,313,657,378         8,226,186         6,550,182         542,738         1,133,266         11,730,406         23,674,682         12	26,188,619 82,940,726 62,500,453 866,315 25,557,949 658,129 814,907 68,596,170 7,743,018 6,401,076	321,255,790 36,245,585 65,693,298 207,219 97,692,848 454,151 363,708
Notes and accounts receivable	62,500,453 866,315 25,557,949 658,129 814,907 68,596,170 7,743,018 6,401,076	65,693,298 207,219 97,692,848 454,151 363,708
Less: Allowance for bad debts	866,315 25,557,949 658,129 814,907 68,596,170 7,743,018 6,401,076	207,219 97,692,848 454,151 363,708
Inventories	25,557,949 658,129 814,907 68,596,170 7,743,018 6,401,076	97,692,848 454,151 363,708
Investments in Government obligations	814,907 68,596,170 7,743,018 6,401,076	363,708
	68,596,170 7,743,018 6,401,076	
Tax-exempt securities	7,743,018 6,401,076	
Loans to shareholders		3,036,005
Mortgage and real estate loans		5,610,512 29,096,979
	51,796,870 98,196,512	39,333,131
	25,865,540	22,289,279
Depletable assets	1,177,166 249,108	*161,099 *42,387
	19,886,672	10,535,000
	12,184,713	4,493,524
Less: Accumulated amortization	2,526,320 17,241,541	861,717 10,449,177
Total liabilities	26,188,619	321,255,790
Accounts payable	06,630,662	57,662,960
	59,664,596	38,674,985
Other current liabilities	90,696,654	44,958,330
Loans from shareholders	18,042,362	7,928,469
	14,590,401	61,063,319
	16,345,371	9,480,697
Capital stock         Capital	9,873,882 42,771,665	3,094,230 19,791,450
Retained earnings, appropriated	650,934	*240,694
	78,394,572	85,082,941
	11,472,478 <b>62,758,238</b>	6,722,285 <b>615,717,449</b>
Business receipts	39,869,391	603,116,229
Interest	2,715,711	1,828,862
State and local	173,869	90,004
Rents	1,145,789	415,107
Royalties	238,730	127,617
net long-term capital loss	54,482	25,242
Net long-term capital gain reduced by	1 000 101	1011110
net short-term capital loss	1,962,131 1,735,348	1,241,419 314,472
Dividends received from domestic corporations 29,302,190 59,653 50,921 2,181 *6,552 1,547,368 217,166	99,031	36,714
Dividends received from foreign corporations 68,152,062 227,549 189,454 *14 38,080 2,249,311 272,518 Other receipts	16,361	3,385
	14,747,395 <b>73,586,974</b>	8,518,398 <b>579,123,940</b>
Cost of goods sold	88,652,812	484,611,467
	37,208,807 63.895.373	10,422,139 19,631,525
Salaines and wages	4,947,516	1,195,017
Bad debts	1,242,352	358,692
	19,471,737 21,196,761	4,236,272 6,040,102
Interest paid	9,409,154	4,583,136
Charitable contributions	335,244	152,214
Amortization       116,757,396       164,690       140,648       3,605       20,437       2,094,013       7,317,231         Depreciation       432,629,185       3,703,820       2,793,970       434,662       475,188       12,616,142       30,710,608	646,326 15,182,403	259,200 2,561,873
Depletion	158,031	*11,982
Advertising	4,412,636 4,280,802	2,070,385 1,105,050
	12,172,427	2,810,712
Domestic production activities deduction	577,493	395,385
Net loss, noncapital assets	146,335 89.650.764	72,916 38,605,871
Total receipts less total deductions	89,171,264	36,593,509
Constructive taxable income from related		+00.000
foreign corporations	52,415 89,049,810	*26,023 36,529,528
Income subject to tax	25,887,213	15,482,439
Total income tax before credits [7]	8,474,137	5,163,755
Income tax	8,435,817 31,032	5,152,106 3,727
Foreign tax credit	47,620	29,118
U.S. possessions tax credit	- 93,292	- 61,628
Prior year minimum tax credit	36,998	9,293
Total income tax after credits [2]	8,296,227	5,063,716

### **RETURNS WITH NET INCOME**

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samplesmoney amounts	s are in thousands of dollar Construction				Manufact	uring		
						-		
	Heavy and				D	T ***		1"
Item	civil engineering				Beverage and	Textile mills and		Leather and
	construction	Specialty	Total	Food	tobacco	textile	Apparel	allied
	and land	trade		manufacturing	product	product	manufacturing	product
1	subdivision (10)	contractors (11)	(12)	(13)	manufacturing (14)	mills (15)	(16)	manufacturing (17)
Number of returns	32,468	315,363	166,836		976	3,058	6,218	1,266
Total assets	146,840,856	158,091,973	8,082,278,779	685,447,894	162,691,206	22,120,166	36,665,114	5,356,660
Cash	19,193,249	27,501,892	262,867,718	10,883,720	4,569,813	1,562,690	1,908,286	684,261
Notes and accounts receivable	31,670,327	65,136,829	2,087,974,349		16,878,994	2,486,519	6,952,410	1,258,138
Less: Allowance for bad debts Inventories	178,747 20,440,003	480,348 7,425,097	18,226,285 461,469,963	497,870 32,739,704	151,337 11,594,104	76,711 3,910,040	388,544 7,202,471	41,902 1,175,425
Investments in Government obligations	155,911	*48,067	4,596,162	1,204,005		- 5,510,040	*4,485	1,175,425
Tax-exempt securities	329,369	121,831	9,427,632	234,764	*66,892	499,973	-	-
Other current assets	14,190,335	12,914,460 3,605,199	388,595,941	13,812,521	7,142,255	840,669	1,987,361	946,424
Loans to shareholders  Mortgage and real estate loans	1,101,813 601,190	189,374	61,821,934 21,172,503	302,072 17,185	95,684 *4,757	66,072	162,610 *140,000	*17,461
Other investments	16,193,833	6,506,058	2,503,576,911	178,009,299		5,536,563	5,636,160	409,515
Depreciable assets [25]	69,504,222	89,359,159	2,058,878,261	133,582,297	60,125,859	12,606,826	8,721,901	1,584,775
Less: Accumulated depreciation [25]  Depletable assets	41,753,764 980,722	61,822,497 *35,345	1,166,148,205 96,714,890	72,877,160 15,966	32,874,915 *122,329	8,776,787 3,011	5,591,093 *111,696	1,088,283
Less: Accumulated depletion	194,589	*12,132	50,347,786	3,658	80,078	266	- 111,030	_
Land	7,780,007	1,571,665	44,405,135	3,087,721	2,186,243	207,686	128,730	15,938
Intangible assets (amortizable)	2,432,507	5,258,682	902,413,174	93,836,863	48,751,768	2,980,987	6,550,021	301,598
Less: Accumulated amortization Other assets	431,822 4,826,292	1,232,780 1,966,072	169,198,781 582,285,262	12,148,309 32,012,701	9,356,834 5,052,154	286,782 559,675	1,331,044 4,469,665	48,248 141,559
Total liabilities	146,840,856	158,091,973	8,082,278,779	685,447,894	162,691,206	22,120,166	36,665,114	5,356,660
Accounts payable	19,252,175	29,715,527	1,560,692,625	276,319,959	10,489,860	1,570,217	7,101,342	1,428,940
Mortgages, notes, and bonds payable in less	10 505 467	10 101 111	E04 670 400	25 646 045	2 022 420	4 007 577	1,553,527	220 226
than one year Other current liabilities	10,565,467 17,437,573	10,424,144 28,300,751	591,672,423 586.395.479	25,646,015 32,348,173	3,932,430 12.004.306	1,827,577 1,339,468	2,928,185	220,236 548,145
Loans from shareholders	4,091,884	6,022,009	123,764,554	7,598,103	, ,	329,300	605,179	66,209
Mortgages, notes, and bonds payable in one	04.045.404	04 504 004	4 444 000 004	77.004.044	55 404 404	4 004 004	5.540.400	000 075
year or more Other liabilities	31,945,121 4,041,363	21,581,961 2,823,311	1,444,628,321 695,903,495	77,601,811 49,100,888	55,484,134 29,073,420	4,861,084 1,157,177	5,549,420 2,686,399	293,875 179,874
Capital stock	3,438,524	3,341,127	290,422,181	31,126,649		807,792	1,286,000	202,559
Additional paid-in capital	14,211,718	8,768,497	1,748,501,514	103,481,755	32,460,572	2,762,858	6,679,639	292,269
Retained earnings, appropriated	84,000 43,602,689	326,240 49,708,942	6,070,992	*38,088		- 9 270 922	439 11,940,005	322 2,795,793
Retained earnings, unappropriated [26] Less: Cost of treasury stock	1,829,658	2,920,536	1,689,810,217 655,583,022	137,845,353 55,658,899	52, 102,321 42,805,458	8,270,822 806,128	3,665,021	2,795,793 671,563
Total receipts	224,893,742	522,147,047	6,331,223,199		121,653,058	27,836,814	53,091,955	7,628,914
Business receipts	218,594,758	518,158,404	5,828,115,317	368,799,849		27,364,499	50,553,550	7,374,627
InterestInterest on Government obligations:	527,295	359,554	136,900,153	4,173,355	1,833,730	145,949	229,488	19,747
State and local	48,863	35,002	8,072,465	68,060	260,494	14,618	30,470	*1,820
Rents	459,521	271,161	13,516,051	2,190,184	127,502	7,393	20,770	1,186
Royalties	103,242	*7,871	81,371,148	1,761,354	2,292,671	38,222	945,111	111,539
Net short-term capital gain reduced by net long-term capital loss	24,967	4,273	613,386	2,690	*1,054	*12,645	*5,947	22
Net long-term capital gain reduced by	24,001	4,210	010,000	2,000	1,004	12,040	0,047	
net short-term capital loss	441,701	279,011	34,424,551	1,773,392		34,310	24,997	1,982
Net gain, noncapital assets  Dividends received from domestic corporations	621,434 45,745	799,441 16,572	21,279,449 4,090,050		164,260 464,541	31,578 6,791	54,838 *3,345	*658 915
Dividends received from foreign corporations	6,446	6,530	43,177,376	4.284.037	1,339,943	*20,685	*77,787	30,539
Other receipts	4,019,770	2,209,226	159,663,253	7,956,624	2,455,846	160,124	1,145,653	85,880
Total deductions	207,489,980	486,973,054	5,835,628,304			26,332,930	49,624,765	6,952,756
Cost of goods sold  Compensation of officers	163,997,650 5,080,449	340,043,695 21,706,219	4,241,646,717 43,568,589	251,250,836 2,614,127		18,229,974 494,095	32,542,663 1,162,948	4,620,270 172,089
Salaries and wages	8,744,546	35,519,301	347,777,986		10,358,066	2,617,985	4,941,849	695,316
Repairs	1,143,035	2,609,464	24,124,349	2,020,366		112,401	147,807	25,902
Bad debts	186,303	697,357	6,468,806			60,736	67,488	10,302
Rent paid on business property  Taxes paid	4,274,373 3,479,117	10,961,091 11,677,543	47,835,306 100,937,367	3,169,533 8,742,633		448,713 555,894	1,152,601 986,748	107,810 164,322
Interest paid	2,219,527	2,606,491	193,035,517	10,679,559	4,787,205	529,370	992,902	52,039
Charitable contributions	67,379	115,651	5,744,998			12,090	17,282	4,768
Amortization	133,228	253,898	28,494,058 124,390,093			66,090	237,897	29,820 84,786
Depreciation Depletion	5,084,523 134,842	7,536,007 11,208	3,591,024	7,057,303 36,811	3,099,059 *16,121	529,226	419,218 1,702	04,700
Advertising	390,672	1,951,578	71,392,413	13,870,666		165,854	1,159,766	213,709
Pension, profit-sharing, stock, annuity	856,786	2,318,967	41,331,685		1,464,751	154,482	165,441	24,086
Employee benefit programs  Domestic production activities deduction	1,774,056 97,874	7,587,659 84,234	79,530,309 7,265,077	4,752,964 635,677	1,879,391 256,245	464,304 20,345	578,842 5,480	50,943 795
Net loss, noncapital assets	17,603	55,815	4,501,785		164,518	7,232	29,670	5,003
Other deductions	9,808,016	41,236,878	463,992,226	33,081,311	10,118,954	1,864,139	5,014,461	690,798
Total receipts less total deductions	17,403,762	35,173,992	495,594,895	31,188,967	13,552,440	1,503,884	3,467,190	676,158
Constructive taxable income from related foreign corporations	*15,058	*11,335	62,291,604	5,413,686	942,272	9,388	160,722	28,672
Net income	17,369,957	35,150,325	549,814,034	36,534,593		1,498,653	3,597,442	703,010
Income subject to tax	4,958,723	5,446,051	450,573,840	30,537,481	12,175,568	829,831	1,764,304	370,007
Total income tax before credits [7]	1,698,889	1,611,493	157,849,282	10,690,040		285,405	613,532	128,218
Income tax Alternative minimum tax	1,681,075 13,436	1,602,635 13,870	157,366,069 471,523	10,681,990 7,069		284,701 704	610,748 *2,784	128,184 34
Foreign tax credit	11,350	7,152	49,931,626			8,928	21,966	*24,445
U.S. possessions tax credit	-	-	579,570	8,473	-	-	7,419	-
General business credit  Prior year minimum tax credit	19,175 14,967	12,488 12,738	5,185,435 1,601,147	116,266 16,948		5,521 *587	3,122 *1,478	2,107
Total income tax after credits [2]	1,653,397	1,579,115	1,601,147	7,878,881	7,356 3,253,054	270,370	579,548	101,665
Endnotes at end of table section. Detail may not add to						,,,,,,	2. 2,310	,

### **RETURNS WITH NET INCOME**

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amounts	unts are in thousands of dollars)  Manufacturingcontinued								
Item						Plastics			
item			Printing	Petroleum		and	Nonmetallic		
	Wood product	Paper manufacturing	and related support	and coal products	Chemical manufacturing	rubber products	mineral product	Primary metal	
	manufacturing	ŭ	activities	manufacturing	3	manufacturing	manufacturing	manufacturing	
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	
Number of returns  Total assets	7,818 31,871,547	2,280 239,685,876	18,396 53,478,292	558 1,893,339,036	5,334 1,429,682,699	6,971 86,663,400	5,788 117,430,655	4,904 254,843,923	
Cash	3,187,376	3,771,926	3,328,440	19,417,412	30,286,889	4,340,520	4,431,250	9,376,892	
Notes and accounts receivable	5,093,857	24,422,594	10,232,107	827,713,178	220,068,926	17,152,287	19,420,756	64,828,955	
Less: Allowance for bad debts Inventories	139,734 6,203,158	335,882 13,035,746	241,014 3,743,784	530,908 31,707,996	3,865,989 72,760,220	446,656 13,936,135	342,717 9,612,622	615,073 29,111,426	
Investments in Government obligations	*159,780	*62,696	*23,428	36,429	*596,041	*62,066	123,440	*17,996	
Tax-exempt securities	13,954	*136,485	*34,202 2,747,099	*1,913,192	721,827	*381,552	*35,566	895,091	
Other current assets  Loans to shareholders	1,121,297 183,780	10,257,089 6,142,524	2,747,099 278,618	40,413,902 22,830,847	100,887,401 23,386,984	3,493,115 201,538	3,309,408 1,042,894	7,722,372 1,528,529	
Mortgage and real estate loans	*11,426	*9,647,021	*28,375	*11,581	59,860	*32,121	*25,271	*6,843	
Other investments  Depreciable assets [25]	2,649,173 21,897,746	86,777,786 123,649,172	6,699,247 38,896,854	568,145,125 327,521,536	554,866,725 326,821,190	11,255,230 54,234,621	13,131,340 66,550,660	65,891,419 95,469,976	
Less: Accumulated depreciation [25]	13,400,381	71,535,406	25,177,018	166,228,048	182,650,863	33,931,504	33,084,047	50,595,002	
Depletable assets	292,417	5,570,004	-	82,799,271	1,123,791	-	5,992,816	341,895	
Less: Accumulated depletion  Land	36,273 662,886	687,767 1,721,610	411,510	47,770,534 6,782,950	422,918 6,806,202	681,842	1,059,559 3,823,336	150,068 2,132,149	
Intangible assets (amortizable)	3,522,583	21,736,193	9,977,806	60,488,434	209,027,023	10,801,083	19,439,444	18,778,376	
Less: Accumulated amortization Other assets	274,754 723,256	3,933,457 9,247,544	1,444,788 3,939,641	25,525,771 143,612,445	42,822,120 112,031,512	1,791,014 6,260,462	2,700,796 7,678,970	2,051,319 12,153,465	
Total liabilities	31,871,547	239,685,876	53,478,292	1,893,339,036	1,429,682,699	86,663,400	117,430,655	254,843,923	
Accounts payable	2,625,960	20,953,229	5,396,226	807,587,515	102,750,016	9,960,301	10,094,140	39,679,812	
Mortgages, notes, and bonds payable in less than one year	2,178,727	17,979,661	2,817,301	34,942,517	135,628,451	5,105,935	3,827,164	23,723,455	
Other current liabilities	2,692,443	23,105,269	5,255,361	55,254,555	115,004,376	8,665,956	9,869,961	15,130,562	
Loans from shareholders  Mortgages, notes, and bonds payable in one	1,166,656	10,223,339	843,039	21,075,856	33,444,065	1,870,279	2,337,462	2,454,189	
year or more	7,483,409	53,964,382	14,319,274	167,675,559	250,850,442	22,963,010	27,061,407	37,674,608	
Other liabilities	1,666,962	23,055,484	5,673,608	107,491,499	154,928,829	8,951,412	18,243,435	21,002,954	
Capital stock Additional paid-in capital	1,227,566 2,146,124	5,911, <b>42</b> 9 59,746,370	2,636,290 8,023,233	17,298,053 402,738,577	<b>49,331,297</b> 392,839,158	3,384,755 18,126,518	3,710,999 20,887,578	7,129,961 66,108,107	
Retained earnings, appropriated	*206,408	*31,891	*35,621	2,827,823	85,040	2,059	*567,561	*8,588	
Retained earnings, unappropriated [26] Less: Cost of treasury stock	11,343,761 <b>866,470</b>	39,870,190 15,155,368	10,843,690 2,365,352	379,829,471 103,382,389	378,512,695 183,691,669	9,950,829 2,317,654	21,504,643 673,694	47,683,551 5,751,864	
Total receipts	63,844,796	168,310,845	75,074,493	1,774,267,733	775,881,811	127,578,042	108,757,724	251,667,942	
Business receipts	62,828,049	154,853,666	73,519,128	1,685,872,776	682,819,482	124,389,988	105,243,509	241,742,836	
Interest on Government obligations:	195,591	3,085,051	136,595	20,998,519	17,150,294	600,788	1,009,191	2,417,492	
State and local	13,084	39,341	35,397	688,769	483,759	38,073	17,834	301,618	
Rents	27,670 *7,613	101,621 1,102,848	99,472 263,729	1,403,702 825,451	523,526 26,307,754	44,228 205,226	62,130 102,698	595,033 564,002	
Net short-term capital gain reduced by	7,013	1,102,040	203,729	023,431	20,307,734	203,220	102,090	304,002	
net long-term capital loss	*10,106	*9,886	*84	157,771	98,300	12,793	897	5,836	
Net long-term capital gain reduced by net short-term capital loss	180,782	2,941,298	155,732	5,890,455	10,224,556	261,344	256,959	721.370	
Net gain, noncapital assets	67,860	1,583,739	95,236	4,030,368	954,404	403,410	282,410	300,645	
Dividends received from domestic corporations Dividends received from foreign corporations	15,437 *3,959	14,421 856,886	12,348 *47,573	843,424 15,175,077	1,137,659 5,973,552	31,867 350,446	128,146 90,988	115,368 1,928,676	
Other receipts	494,644	3,722,089	709,199	38,381,422	30,208,525	1,239,879	1,562,963	2,975,067	
Total deductions	60,052,354	154,804,889	69,967,330	1,650,011,761	690,870,341	119,699,736	98,408,179	229,430,277	
Cost of goods sold  Compensation of officers	46,100,770 1,111,510	111,677,487 847,350	44,314,862 2,302,105	1,485,485,438 1,025,886	417,855,843 4,239,522	87,954,289 1,762,440	66,492,922 1,368,234	189,185,892 1,659,673	
Salaries and wages	3,656,855	11,061,896	7,616,417	22,618,127	60,116,638	6,578,039	6,384,715	7,385,440	
Repairs Bad debts	436,830 54,301	802,275 205,523	437,366 133,922	1,769,129 153,980	4,298,346 728,539	680,239 163,542	689,240 164,456	2,078,425 140,130	
Rent paid on business property	777,748	1,870,076	1,952,082	3,998,632	5,981,772	1,771,913	1,613,857	1,409,824	
Taxes paidInterest paid	1,158,359 746,738	2,325,748	1,740,624	26,985,648 24,798,378	9,595,415	1,946,366	2,374,256	2,788,340	
Charitable contributions	746,738 17,243	5,741,112 129,463	1,416,202 14,448	24,798,378 507,467	27,919,881 2,646,922	2,522,076 36,568	3,052,695 165,256	4,712,819 73,487	
Amortization	105,977	557,630	300,001	2,514,650	5,878,527	347,360	537,561	521,687	
Depreciation Depletion	1,304,438 *9,578	4,156,214 46,277	2,193,161 *12,469	13,751,695 1,954,655	16,120,635 168,491	2,873,713 50	4,062,729 528,120	4,195,046 749,318	
Advertising	276,965	754,736	678,299	1,253,557	22,383,481	805,217	334,449	245,555	
Pension, profit-sharing, stock, annuity	232,634	2,321,847	300,078	5,946,667	7,823,963	878,333	913,363	1,663,811	
Employee benefit programs  Domestic production activities deduction	736,004 33,384	2,868,950 178,649	1,102,278 41,529	2,276,567 1,807,286	14,503,118 1,063,669	2,345,693 69,517	1,943,501 192,013	3,252,064 376,886	
Net loss, noncapital assets	7,537	170,449	102,520	79,220	997,108	53,685	35,014	58,191	
Other deductions  Total receipts less total deductions	3,285,483 3,792,441	9,089,208 13,505,956	5,308,969 5,107,163	53,084,778 124,255,971	88,548,471 85,011,471	8,910,693 7,878,306	7,555,796 10,349,545	8,933,690 22,237,664	
Constructive taxable income from related		13,303,330	5,107,103			7,070,000	10,040,040	22,231,004	
foreign corporations	*2,387	1,381,662	*35,628	19,146,753	9,083,558	234,881	88,863	1,045,390	
Net income Income subject to tax	3,781,744 1,386,895	14,848,277 10,421,481	5,107,394 1,938,337	142,713,955 140,745,907	93,611,269 84,383,047	8,075,114 3,092,853	10,420,573 7,573,832	22,981,436 17,155,958	
Total income tax before credits [7]	473,753	3,740,750	663,289	49,269,144	29,551,498	1,084,077	2,628,064	6,003,943	
Income taxAlternative minimum tax	470,994 2,515	3,643,564 97,134	660,916 1,714	49,258,241 9,559	29,494,115 57,147	1,064,139 18,079	2,634,074 2,282	5,985,196 19,880	
Foreign tax credit	2,515 *1,225	886,387	23,725	26,594,375	5,573,244	193,775	2,262 81,247	1,157,622	
U.S. possessions tax credit	-	-	-	-	452,023	1,001	-	-	
General business credit  Prior year minimum tax credit	14,712 3,219	168,957 55,110	5,583 5,678	553,522 119,120	1,185,022 151,820	32,358 13,050	13,974 54,896	67,000 141,663	
Total income tax after credits [2]	454,598	2,630,295	628,303	22,002,126	22,189,389	843,893	2,477,947	4,637,658	
Endnotes at end of table section. Detail may not add to	total because of rounding.	See text for "Explanation	of Terms" and "Description	of the Sample and Limita	tions of the Data."				

### **RETURNS WITH NET INCOME**

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samplesmoney amounts	are in thousands of dollars	s)	Mai	nufacturingcontinued				
			0	Electrical				
Item	Fabricated		Computer and	equipment, appliance,		Furniture		Wholesale
	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and
	product manufacturing	manufacturing	product manufacturing	component manufacturing	equipment manufacturing	product manufacturing	manufacturing	retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	34,993	15,323	8,314	3,360	4,492	8,934	20,519	583,437
Total assets	347,547,136	396,391,138	662,614,936	881,708,200	518,724,418	43,865,317	212,151,168	2,970,108,831
Cash  Notes and accounts receivable	13,192,431 48,915,039	17,346,081 98,493,510	71,415,891 107,511,766	20,095,301 183,991,468	27,375,088 118.385.023	2,215,368 8,408,615	13,478,084 34,524,132	196,382,069 463,726,321
Less: Allowance for bad debts	745,218	1,585,807	2,039,482	2,101,696	2,518,020	307,930	1,253,795	9,643,903
Inventories Investments in Government obligations	32,662,447	43,528,976 390,494	41,575,317	18,767,891	58,249,837 *163,655	6,391,707	23,560,959	618,703,550 24,108,542
Tax-exempt securities	295,174 204,431	290,480	702,228 1,018,791	*686,095 2,593,644	*98,136	*4,049 *21,886	63,192 266,767	7,017,609
Other current assets	10,315,700	24,899,988	66,907,478	42,146,544	33,946,633	2,461,396	13,237,290	134,320,679
Loans to shareholders  Mortgage and real estate loans	2,005,807 153,346	1,152,726 *118,617	389,644 *24,655	705,092 *10,669,567	512,791 *98,207	223,967 *8,294	592,295 115,377	11,229,541 2,034,515
Other investments	98,524,072	96,648,327	149,957,975	481,966,071	73,016,498	6,747,287	49,146,497	630,452,901
Depreciable assets [25]	102,627,077	104,373,067	194,371,569	129,332,500	182,881,914	19,763,863	53,864,859	878,478,268
Less: Accumulated depreciation [25]  Depletable assets	65,738,313 75,065	63,260,231 *202,352	125,488,171	74,296,525 11,873	95,735,214 43,106	12,193,155	31,626,089 9,299	419,337,934 34,032,162
Less: Accumulated depletion	6,382	*111,990	-	392	16,728	-	1,173	7,007,926
Land	2,117,540	2,012,229 54.853.369	5,445,075	1,155,131	3,308,444	516,024	1,201,890 52,766,306	75,785,678
Intangible assets (amortizable) Less: Accumulated amortization	43,617,576 4,775,893	9,311,029	101,525,491 18,227,765	58,301,839 10,462,540	77,500,379 11,809,170	7,656,033 958,754	9,938,397	261,638,362 33,767,637
Other assets	64,107,239	26,349,979	67,524,476	18,146,337	53,223,841	2,906,666	12,143,675	101,956,035
Total liabilities  Accounts payable	<b>347,547,136</b> 25,529,512	<b>396,391,138</b> 45,175,819	<b>662,614,936</b> 69,926,287	<b>881,708,200</b> 53,931,234	<b>518,724,418</b> 51,709,659	<b>43,865,317</b> 4,626,586	<b>212,151,168</b> 13,836,012	<b>2,970,108,831</b> 470,096,516
Mortgages, notes, and bonds payable in less	23,329,312	43,173,019	09,920,207	33,931,234	31,709,039	4,020,300	13,030,012	470,090,310
than one year	13,202,804	35,700,790	24,272,499	206,826,986	42,231,637	2,968,825	7,085,885	233,598,606
Other current liabilities Loans from shareholders	18,594,385 13,962,870	38,407,269 4,483,208	86,260,081 10,375,736	56,194,435 650,197	78,042,582 4,037,239	4,565,097 407,618	20,184,874 2,915,747	333,792,505 41,032,445
Mortgages, notes, and bonds payable in one	13,302,070	4,403,200	10,575,750	030,137	4,007,200	407,010	2,313,747	41,002,440
year or more	105,212,206	89,713,875	81,389,495	280,987,753	110,780,523	9,806,063	40,955,988	470,044,897
Other liabilities Capital stock	17,683,326 28,842,463	50,580,044 19,124,076	62,676,703 46,668,745	58,863,461 13,357,458	65,355,247 <b>44</b> ,9 <b>34</b> ,2 <b>6</b> 9	3,046,960 1,515,108	14,485,814 6,895,464	170,782,080 95,841,689
Additional paid-in capital	71,728,794	74,011,641	304,340,481	68,154,722	49,582,742	3,526,246	60,864,131	470,641,654
Retained earnings, appropriated Retained earnings, unappropriated [26]	244,292 68,459,512	184,463 63,658,664	713,030 82,843,569	*931,905 174,635,465	*136,041 113,812,852	*657 14,526,104	*56,656 59,380,926	4,004,482 809,227,771
Less: Cost of treasury stock	15,913,027	24,648,711	106,851,690	32,825,416	41,898,373	1,123,947	14,510,329	128,953,814
Total receipts	286,900,152	367,955,614	576,991,187	323,528,196	566,060,955	74,056,215	188,085,592	6,199,553,812
Business receipts Interest	276,230,835 3,389,161	342,635,517 8,109,188	516,342,845 7,234,577	212,586,235 54,981,370	535,577,482 8,628,284	72,378,982 179,453	174,411,063 2,382,332	6,047,683,953 25,503,465
Interest on Government obligations:	0,000,101	0,100,100	7,204,077	04,001,070	0,020,204	170,400	2,002,002	20,000,400
State and local	165,543	259,016	704,865	4,601,018	189,019	28,015	131,650	1,090,170
Rents	162,289 963,385	1,750,809 3,031,624	1,299,663 34,036,569	123,390 1,900,500	4,845,854 3,526,279	48,176 61,396	81,452 3,323,177	6,543,144 11,017,562
Net short-term capital gain reduced by			, ,					
net long-term capital loss  Net long-term capital gain reduced by	8,172	39,408	193,358	*7,194	26,341	4,484	16,399	458,070
net short-term capital loss	548,389	2,346,691	5,032,227	2,392,206	846,511	155,549	513,185	10,646,061
Net gain, noncapital assets  Dividends received from domestic corporations	1,181,294	2,659,881	837,654	5,876,923	1,585,460	60,073	241,238	6,347,710 2,360,366
Dividends received from foreign corporations	99,818 540,375	90,849 1,806,455	320,203 5,136,664	93,745 486,838	71,366 2.261.696	29,887 234,320	435,825 2.530.879	5.824.520
Other receipts	3,610,890	5,226,175	5,852,561	40,478,778	8,502,664	875,880	4,018,391	82,078,791
Total deductions  Cost of goods sold	<b>265,535,190</b> 188,307,222	<b>339,357,870</b> 232,979,282	<b>525,137,508</b> 326,721,921	<b>310,668,318</b> 133,809,503	<b>534,796,286</b> 405,626,151	<b>69,261,667</b> 47,518,565	<b>165,753,332</b> 96,080,740	<b>5,942,993,762</b> 4,732,124,073
Compensation of officers	6,475,570	4,084,959	4,816,318		2,359,525	1,058,185	3,460,781	60,145,226
Salaries and wages	17,223,538	31,351,095	66,668,201	23,325,445	20,839,081	5,312,112	20,802,949	419,731,701
RepairsBad debts	1,193,489 308,567	1,410,728 670,302	2,422,153 541,031	1,686,220 1,134,603	1,986,636 1,142,582	278,457 150,819	794,527 379,087	22,481,585 7,544,410
Rent paid on business property	4,038,459	3,837,877	4,622,636	2,402,285	4,216,169	1,237,431	2,334,325	92,869,029
Taxes paid	5,418,099	4,969,251	7,650,551	2,637,690	6,514,630	1,513,958	3,176,300	74,623,786
Interest paid Charitable contributions	7,414,031 95,127	10,206,855 197,830	6,768,432 431,712	63,054,145 172,338	12,496,704 315,586	1,000,379 54,826	4,143,993 160,910	52,970,535 2,301,212
Amortization	1,802,533	1,471,518	5,405,492	2,276,770	2,333,983	305,474	1,566,456	8,064,294
Depreciation	5,682,024	7,895,643	16,171,072	12,563,848	17,578,260	1,038,710	3,613,313	60,669,157
DepletionAdvertising	*43,728 1,804,638	*18,607 1,953,234	8.849.958	1,689,306	5,027 3,542,058	1,392,862	*70 2,339,673	382,554 64,201,916
Pension, profit-sharing, stock, annuity	1,816,814	3,735,235	3,846,268	1,239,137	4,879,757	454,733	975,972	15,042,523
Employee benefit programs  Domestic production activities deduction	5,263,451 273,477	7,225,778 412,297	9,454,265 776,053	4,012,800 236,618	11,687,578 544,103	1,405,415 60,609	3,726,404 280,444	36,903,309 495,530
Net loss, noncapital assets	137,445	480,183	760,734	55,561	887,298	46,329	161,769	1,909,997
Other deductions	18,236,979	26,457,196	59,230,713	58,551,008	37,841,158	6,432,801	21,755,619	290,532,925
Total receipts less total deductions  Constructive taxable income from related	21,364,961	28,597,744	51,853,679	12,859,878	31,264,669	4,794,548	22,332,260	256,560,050
foreign corporations	952,151	3,140,051	7,554,667	8,435,369	1,601,956	143,323	2,890,226	5,610,287
Net income	22,151,569	31,478,778	58,703,481	16,694,228	32,677,606	4,909,856	25,090,836	261,080,166
Income subject to tax  Total income tax before credits [7]	11,441,696 3,934,183	23,916,538 8,355,491	42,749,915 15,043,958	12,993,185 4,601,077	26,720,278 9,407,787	2,854,292 986,534	17,522,435 6,118,329	174,502,250 59,531,719
Income tax	3,916,541	8,324,520	14,928,534	4,583,953	9,350,056	987,930	6,096,519	59,804,837
Alternative minimum tax	19,446 549,084	29,135 1,636,117	111,091	15,655	45,898	*1,453	20,890	249,966
Foreign tax credit  U.S. possessions tax credit	549,064	1,636,117 4,309	3,975,204 1,962	2,435,772 2,635	1,295,833 -	135,634 24	1,673,975 101,725	4,165,939 1,124
General business credit	96,317	306,655	1,252,222	441,630	649,510	19,058	235,696	802,575
Prior year minimum tax credit  Total income tax after credits [2]	31,765 3,257,018	100,536 6,307,875	649,803 9,164,767	135,585 1,585,456	94,632 7,367,812	*320 831,499	17,584 4,089,350	265,583 54,296,498
Endnotes at end of table section. Detail may not add to						551,735	4,000,000	U-1,E0U,∓0U

### **RETURNS WITH NET INCOME**

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samplesmoney amounts are in thousands of dollars)  Wholesale and retail tradecontinued										
		VAIL - December	trada	Wholesale	and retail tradecor	ntinued	Dotall to 1			
	1	Wholesale	иаде	1		1	Retail trade		Building	
Item				Electronic		Motor			material	
	Takal	Disable	Namelonalia	markets	T-4-1	vehicle	Furniture	Electronics	and garden	
	Total	Durable goods	Nondurable goods	and agents	Total	dealers and parts	and home furnishings	and appliance	equipment and supplies	
		goods	goods	and brokers		dealers	stores	stores	dealers	
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	
Number of returns	241,065	148,818	80,370	11,877	341,719	50,155	20,725	17,791	25,783	
Total assets	1,652,370,906	668,662,057	979,836,311	3,872,539	1,317,723,232	199,379,252	31,022,571	40,573,767	172,045,577	
Notes and accounts receivable	108,815,687 336,634,734	45,344,006 200,302,484	62,674,206 135,764,033	797,475 568.217	87,566,296 127,078,700	16,827,508 23,495,908	2,235,919 4,128,806	4,688,802 5,593,377	5,246,318 26,761,223	
Less: Allowance for bad debts	6,600,169	4,077,207	2,504,877	18,085	3,043,734	272,465	98,174	128,797	236,100	
Inventories	276,641,889	170,284,545	106,341,133	*16,210	342,061,633	103,003,508	10,246,499	9,852,743	32,796,576	
Investments in Government obligations	23,855,517 4,491,241	894,625 981,573	22,960,892 3,509,667	_	253,025 2,526,368	*57,485 *125,661	*14,922 *121,547	989 *36,696	*96,580 12,303	
Other current assets	81,780,758	44,417,952	36,822,205	540,602	52,538,228	4,511,028	2,494,112	4,858,607	3,363,312	
Loans to shareholders	5,615,879	3,111,575	2,350,690	153,615	5,613,663	1,488,488	117,950	402,317	682,657	
Mortgage and real estate loans  Other investments	1,323,218 417,304,103	446,950	876,268	- 446,314	711,297 213,148,798	49,333	*13,905	*17,172	182,123	
Depreciable assets [25]	374,523,464	63,794,719 177,761,655	353,063,070 195,801,144	960,666	503,954,804	11,418,105 42,501,957	1,401,721 14,242,557	3,837,254 13,457,644	18,293,467 57,859,208	
Less: Accumulated depreciation [25]	186,209,569	91,759,387	93,938,982	511,200	233,128,366	21,974,873	6,874,526	7,260,214	23,234,945	
Depletable assets	33,878,288	408,813	33,469,475	-	153,874	*7,947	-	-	*57,908	
Less: Accumulated depletion Land	6,930,882 28,343,599	55,036 6,198,366	6,875,846 21,943,629	*201,603	77,044 47,442,079	*6,824 4,788,964	1.019.404	- 467,903	*28,642 10,631,123	
Intangible assets (amortizable)	134,137,656	35,909,890	97,360,530	867,236	127,500,705	12,132,917	1,734,363	4,546,326	4,504,563	
Less: Accumulated amortization	19,062,107	6,030,106	12,838,485	193,516	14,705,530	1,227,456	274,745	658,719	339,455	
Other assets  Total liabilities	43,827,599 <b>1,652,370,906</b>	20,726,641 <b>668,662,057</b>	23,057,557 <b>979,836,311</b>	43,401 <b>3,872,539</b>	58,128,436 <b>1,317,723,232</b>	2,452,063 <b>199,379,252</b>	498,311 <b>31,022,571</b>	861,668 <b>40,573,767</b>	35,397,356 <b>172,045,577</b>	
Accounts payable	275,613,170	146,127,972	129,125,927	3,672,539 359,270	194,483,346	17,551,725	4,982,965	9,524,294	26,025,457	
Mortgages, notes, and bonds payable in less	2. 0,010,170		0,.20,027	555,270	. 5 ., . 50,0 40	,551,725	.,552,555	3,324,234	20,020,407	
than one year	119,789,595	69,869,060	49,290,512	630,024	113,809,011	76,215,511	2,744,690	1,160,819	3,465,250	
Other current liabilities Loans from shareholders	178,543,709 21,921,674	70,594,695 14,874,427	107,674,437 6,854,123	274,577 193,125	155,248,796 19,097,884	15,705,290 7,001,571	5,263,746 620,531	6,737,657 748,792	18,377,608 1,911,164	
Mortgages, notes, and bonds payable in one	21,921,074	14,074,427	0,054,125	193,123	19,097,004	7,001,571	020,551	740,792	1,911,104	
year or more	215,994,770	94,633,699	120,465,069	896,002	254,050,127	22,939,366	4,140,290	4,079,855	55,778,252	
Other liabilities	96,585,870	30,666,169	65,997,160	*-77,459	74,196,210	4,243,190	1,538,369	1,644,943	4,489,864	
Capital stock Additional paid-in capital	61,348,953 242,253,965	32,450,672 63,806,942	28,812,907 177,581,052	85,375 865,970	34,492,684 228,387,689	5,079,779 11,843,974	694,630 3,962,234	2,427,500 6,230,896	2,301,726 10,616,683	
Retained earnings, appropriated	3,430,793	268,513	3,146,872	15,408	573,689	205,572	*16,737	*36,640	*96,820	
Retained earnings, unappropriated [26]	480,047,268	156,788,555	322,374,488	884,225	329,178,749	42,201,872	9,494,015	10,036,720	66,575,389	
Less: Cost of treasury stock	43,158,861	11,418,646	31,486,237	*253,978	85,794,953	3,608,598	2,435,637	2,054,349	17,592,636 <b>251,160,666</b>	
Total receipts  Business receipts	<b>3,205,365,375</b> 3,130,044,427	<b>1,478,588,728</b> 1,452,170,688	<b>1,721,610,800</b> 1,673,046,063	<b>5,165,848</b> 4,827,677	<b>2,993,907,181</b> 2,917,358,271	<b>663,124,659</b> 649,781,115	<b>69,224,209</b> 68,125,994	<b>111,621,159</b> 109,292,308	247,068,247	
Interest	16,005,459	5,465,040	10,397,119	143,299	9,498,006	1,008,122	235,184	333,689	239,071	
Interest on Government obligations:										
State and local	427,275 3,752,470	179,097 1,548,617	248,178 2,199,959	3,894	662,896 2,790,674	36,717 359,075	31,773 29,712	114,448 62,284	36,557 472,226	
Royalties	4,904,689	526,141	4,363,394	15,154	6,112,873	35,429	3,269	*27,203	*234,668	
Net short-term capital gain reduced by										
net long-term capital loss Net long-term capital gain reduced by	370,161	26,441	343,719	-	87,909	28,480	*259	*90	*269	
net short-term capital loss	7,179,493	1,248,710	5,929,948	*835	3,466,568	210.204	39,378	94,022	116,132	
Net gain, noncapital assets	4,433,130	2,409,641	2,022,530	*959	1,914,579	459,597	56,548	8,063	70,639	
Dividends received from domestic corporations	2,050,148	353,237	1,696,075	837	310,218	94,141	19,521	46,945	10,066	
Dividends received from foreign corporations  Other receipts	3,612,280 32,585,843	233,080 14,428,036	3,320,351 18,043,462	58,849 114,345	2,212,240 49,492,947	*47,518 11,064,262	- 682,570	3,203 1,638,905	*8,248 2,904,542	
Total deductions	3,076,836,826		1,655,077,749	4,327,257	2,865,882,355		65,504,996	106,830,297	232,460,524	
Cost of goods sold	2,572,177,537	1,154,652,426	1,417,525,010	*101	2,159,693,592	548,556,497	38,896,655	76,638,678	169,712,967	
Compensation of officers	35,113,987	20,609,962	13,615,460	888,565	25,026,383	5,550,519	1,526,780	1,629,595	2,793,824	
Salaries and wages Repairs	155,582,758 8,503,076	84,206,882 4,146,571	70,409,653 4,328,586	966,223 27,919	264,148,943 13,977,254	37,858,375 1,519,739	8,450,635 493,363	11,625,063 555,193	25,912,842 1,339,954	
Bad debts	3,664,832	2,005,954	1,635,387	*23,490	3,879,579	404,432	218,111	486,484	376,946	
Rent paid on business property	26,146,228	14,519,659	11,428,190	198,378	66,722,696	7,551,514	3,109,659	2,623,170	4,147,924	
Taxes paidInterest paid	30,562,579 26,828,397	13,601,337 11,771,273	16,798,447 14,921,244	162,795 135,880	44,060,323 26,142,138	6,636,908 5,931,784	1,564,791 418,550	1,899,754 517,725	4,583,864 1,578,003	
Charitable contributions	975,545	422,758	551,063	1,724	1,325,667	47,369	76,118	61,997	96,736	
Amortization	4,409,378	1,580,990	2,786,576	41,813	3,654,916	572,196	70,216	165,249	206,843	
Depreciation	27,981,458	17,293,884	10,626,142	61,433	32,687,698	3,019,152	722,439	921,080	3,864,125	
DepletionAdvertising	373,681 22,993,994	20,480 14,027,201	353,201 8,898,025	68,767	8,873 41,207,666	[1] 7,031,261	2,888,715	2,308,085	*3,489 3,164,475	
Pension, profit-sharing, stock, annuity	7,771,834	4,256,657	3,452,876	62,301	7,270,689	603,787	119,765	153,884	541,712	
Employee benefit programs	15,902,064	8,468,936	7,328,846	104,282	21,001,245	3,009,387	568,021	570,756	2,375,285	
Domestic production activities deduction  Net loss, noncapital assets	390,049 617,442	143,960 289,340	246,089 325,965	*2,138	105,481 1,292,554	3,921 74,548	2,474 29,048	3,485 91,645	15,898 111,796	
Other deductions	136,841,989	65,413,552	69,846,990	1,581,447	153,676,656	20,528,166	6.349.656	6,578,455	11,633,841	
Total receipts less total deductions	128,528,549	61,156,908	66,533,051	838,590	128,024,826	14,225,105	3,719,213	4,790,862	18,700,142	
Constructive taxable income from related	2 400 400	205 677	2.070.500	22.074	2 402 407	20 400	6.045	44 470	*0.050	
foreign corporations  Net income	3,428,180 131,529,455	325,677 61,303,488	3,079,533 69,364,406	22,971 861,561	2,182,107 129,544,036	32,408 14,220,797	6,845 3,694,285	41,476 4,717,891	*9,856 18,673,441	
Income subject to tax	82,814,795	30,864,522	51,676,736	273,537	91,687,290	4,581,833	1,941,092	2,863,445	14,481,454	
Total income tax before credits [7]	28,317,196	10,586,058	17,643,241	87,897	31,214,498	1,469,402	660,051	983,434	5,020,117	
Income tax Alternative minimum tax	28,145,041 181,698	10,509,261 77,652	17,547,897 104,046	87,882	31,659,772 68,268	1,464,365 4,348	658,639 961	979,459 3,913	5,019,881 *245	
Foreign tax credit	2,615,213	164,360	2,425,727	*25,126	1,550,726	*18,259	1,734	14,332	*63,822	
U.S. possessions tax credit	1,124	638	485	-	-	-	-	-	-	
General business credit	386,136	117,079 153,750	269,057 67,231	-	416,439	14,703	2,153 *87	14,523 *4.036	32,330 *1 112	
Prior year minimum tax credit  Total income tax after credits [2]	220,981 25,093,742	153,750 10,150,231	67,231 14,880,740	62,770	44,602 29,202,731	5,729 1,430,712	656,078	*4,036 950,544	*1,112 4,922,853	
Endnotes at end of table section. Detail may not add to							,		,,,500	

### **RETURNS WITH NET INCOME**

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samplesmoney amounts	are in thousands of dol	lars)		10//1	-1				
					ale and retail trade	continued			
				Retail trac	econtinued Sporting	1			
Item				Clothing	goods,				
	Food,	Health and		and	hobby,				Wholesale
	beverage and liquor	personal care	Gasoline stations	clothing accessories	book, and music	General merchandise	Miscellaneous store	Nonstore retailers	and retail trade not
	stores	stores	Stations	stores	stores	stores	retailers	retailers	allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	52,685	27,697	23,788	28,371	16,584	5,880	47,746	24,514	*653
Total assets	131,342,588	95,561,985	33,590,570	101,791,994	39,645,223	295,205,905	53,507,994	124,055,807	*14,693
Cash  Notes and accounts receivable	8,537,218 9,589,952	5,262,707 13,652,205	3,700,555 3,414,153	10,828,878 5,304,109	2,973,090 2,530,570	12,955,637 11,443,885	4,657,946 8,968,874	9,651,718 12,195,639	*86 *12,886
Less: Allowance for bad debts	47,771	499,829	26,596	141,646	55,447	680,829	249,636	606,444	12,000
Inventories	21,726,613	23,097,464	3,798,395	30,844,298	15,605,049	69,213,221	14,485,268	7,391,998	*28
Investments in Government obligations	*44,127	*1,956	3,015	*13,173	-	*29	7,471	13,277	-
Tax-exempt securities Other current assets	*922,616 4,688,335	12,296 2,653,807	16 1,393,861	636,178 6,294,220	*157,848 1,872,485	- 11,402,592	*7,645 2,863,394	*493,563 6,142,474	*1,693
Loans to shareholders	206,941	328,857	860,024	295,162	217,112	323,679	516,684	173,792	-
Mortgage and real estate loans	55,808	*8,450	89,966	*16,231	*14,665	*2,903	*68,029	*192,710	-
Other investments	22,750,931	14,679,523 27,908,523	1,621,771 24,638,500	7,816,112	2,646,510	72,686,867	5,022,834 19,331,645	50,973,703 16,133,637	-
Depreciable assets [25] Less: Accumulated depreciation [25]	95,462,706 49,367,587	12,648,757	11,661,171	49,291,389 25,867,194	19,199,089 10,118,726	123,927,950 43,559,778	11,081,118	9,479,476	-
Depletable assets	*5,666	-	*78,012	1,601	*2,739	-	-	-	-
Less: Accumulated depletion	*70		*38,071	1,371	*2,067			-	-
LandIntangible assets (amortizable)	7,319,405 11,405,262	2,017,676 19.526.280	3,062,753 2,400,915	1,207,904 9,953,342	906,074 2,901,837	15,191,505 20,511,671	524,541 6.758.218	304,826 31,125,012	-
Less: Accumulated amortization	1,485,534	2,244,389	670,412	1,010,729	490,509	488,116	1,037,895	4,777,572	-
Other assets	-472,030	1,805,216	924,883	6,310,335	1,284,904	2,274,689	2,664,093	4,126,949	*[1]
Total liabilities	131,342,588	95,561,985	33,590,570	101,791,994	39,645,223	295,205,905	53,507,994	124,055,807	*14,693
Accounts payable  Mortgages, notes, and bonds payable in less	28,730,686	12,297,032	5,816,912	12,784,128	7,625,819	51,691,508	8,971,431	8,481,388	-
than one year	3,295,417	3,162,975	818,812	3,418,085	1,952,025	12,030,723	2,773,651	2,771,054	-
Other current liabilities	11,553,956	9,568,052	1,928,280	13,536,697	5,590,468	35,156,416	9,631,717	22,198,910	
Loans from shareholders  Mortgages, notes, and bonds payable in one	2,278,861	883,339	1,187,223	1,284,621	708,426	299,213	1,617,701	556,445	*12,886
year or more	27,699,218	16,587,230	9,797,850	11,355,643	13,930,004	56,578,832	10,904,775	20,258,810	_
Other liabilities	8,630,379	5,460,278	2,093,689	17,197,145	1,788,323	16,045,999	1,002,185	10,061,846	-
Capital stock	6,468,565	4,113,214	992,153	3,245,347	2,161,586	1,245,940	1,653,309	4,108,935	*52
Additional paid-in capital Retained earnings, appropriated	14,493,761 *39,010	22,563,008 *9,778	2,027,351 *21,299	20,662,416 *6,265	5,250,823 *4,485	38,253,509 27,604	11,749,066 *83,800	80,733,969 *25,679	-
Retained earnings, unappropriated [26]	38,186,165	23,960,030	9,360,933	31,211,838	8,519,897	91,698,335	12,730,609	-14,797,053	*1,755
Less: Cost of treasury stock	10,033,429	3,042,950	453,933	12,910,190	7,886,633	7,822,174	7,610,251	10,344,175	-
Total receipts	372,128,385	217,988,817	209,606,689	173,991,960	76,545,905	610,913,099	113,338,340	124,263,292	*281,255
Business receipts Interest	364,808,897 796,516	214,847,172 269,043	207,781,787 81,817	169,277,751 971,360	74,484,592 92,987	582,231,155 3,729,734	110,994,602 457,412	118,664,652 1,283,069	*281,255
Interest on Government obligations:	700,010	200,040	01,017	071,000	02,007	0,720,704	407,412	1,200,000	
State and local	57,924	37,979	25,462	117,184	22,177	93,375	31,683	57,618	-
Rents	374,494 *1,232,540	102,901 89,623	107,917 *21,497	151,510 782,425	69,961 249,208	927,371 2,782,754	85,023 164,426	48,199 489,831	-
Net short-term capital gain reduced by	1,232,340	09,023	21,497	702,425	249,200	2,702,734	104,420	409,031	-
net long-term capital loss	7,984	*177	*1,077	*27,512	*2,971	*11,334	*1,396	*6,361	-
Net long-term capital gain reduced by	240 505	20.040	457.000	00.077	+700	0.000.004	70 700	007.500	
net short-term capital loss Net gain, noncapital assets	318,595 223,000	36,019 21,400	157,628 268,834	28,677 38,148	*700 53,281	2,096,901 414,000	70,780 129,365	297,533 171,705	-
Dividends received from domestic corporations	43,665	1,831	3,137	19,226	*686	13,638	3,833	53,529	-
Dividends received from foreign corporations	*200,672	152,769	3,312	264,715	352,797	900,729	*221,434	*56,844	-
Other receipts  Total deductions	4,064,099 <b>359,662,775</b>	2,429,905 <b>209,360,443</b>	1,154,223 <b>206,590,942</b>	2,313,453 <b>161,233,650</b>	1,216,546 <b>73,438,438</b>	17,712,108 <b>578,411,639</b>	1,178,386 <b>107,324,528</b>	3,133,949	- *274.581
Cost of goods sold	268,521,360	155,001,120	187,351,243	90,479,624	46,485,634	427,717,615	71,292,408	<b>116,164,569</b> 79,039,790	*252,944
Compensation of officers	2,083,797	2,542,659	741,461	2,122,572	1,480,568	734,139	2,143,852	1,676,616	*4,856
Salaries and wages	34,423,720	22,937,566	5,765,617	23,169,929	8,947,800	63,761,852	11,703,750	9,591,795	
Repairs Bad debts	2,761,509 198,896	788,501 267,781	747,976 69,097	1,128,494 301,342	549,912 63,003	3,029,538 796,438	662,247 141,964	400,829 555,085	*1,255
Rent paid on business property	6,981,792	6,513,592	2,008,898	12,389,811	3,977,152	12,051,526	4,245,915	1,121,741	*105
Taxes paid	5,706,813	2,655,802	1,840,401	3,667,919	1,502,399	10,471,543	2,020,405	1,509,724	*884
Interest paid	2,191,078	1,568,535	738,592	1,433,438	1,139,038	7,425,299	1,118,836	2,081,261	-
Charitable contributions Amortization	340,040 402,829	41,140 697,936	11,030 156,682	135,186 514,915	37,840 115,270	407,031 170,290	52,504 220,140	18,675 362,350	-
Depreciation	5,112,446	1,903,541	1,591,395	3,050,407	1,083,491	8,911,069	1,316,775	1,191,777	*[1]
Depletion		*1,744	3,332		3	14		*290	-
Advertising  Pension, profit-sharing, stock, annuity	2,574,035 1,344,572	2,211,353 641,068	211,440 78,009	4,735,188 523,163	1,633,318 166,423	8,898,359 2,560,491	2,051,389 303,901	3,500,049 233,914	*256
Employee benefit programs	4,520,187	1,327,156	318,445	1,829,751	453,326	4,270,036	970,674	788,221	-
Domestic production activities deduction	29,112	17,814	2,950	16,511	1,163	4,691	2,904	4,558	-
Net loss, noncapital assets	134,922	71,176	19,603	330,047	57,925	220,057	80,964	70,824	+4 + 000
Other deductions  Total receipts less total deductions	22,335,667 12,465,610	10,171,958 8,628,374	4,934,772 3,015,747	15,405,354 12,758,310	5,744,170 3,107,467	26,981,649 32,501,460	8,995,900 6,013,812	14,017,069 8,098,722	*14,280 *6,675
Constructive taxable income from related	. 2, 400,010	0,020,074	3,010,141	.2,700,010	0,107,407	32,001,400	0,010,012	0,000,122	0,073
foreign corporations	*17,362	102,792	-	355,138	140,585	1,143,629	184,551	147,465	-
Net income	12,425,048	8,693,187	2,990,286	12,996,263	3,225,876	33,551,714	6,166,680	8,188,569	*6,675
Income subject to tax  Total income tax before credits [7]	8,453,589 2,920,071	6,204,346 2,143,566	886,196 299,161	10,620,962 3,702,685	1,764,056 604,442	32,537,819 10,871,875	3,438,457 1,169,640	3,914,042 1,370,055	*165 *25
Income tax	2,911,005	2,140,863	291,184	3,690,696	604,165	11,385,148	1,165,405	1,348,964	*25
Alternative minimum tax	6,858	1,530	8,158	11,751	*278	4,900	4,235	21,091	-
Foreign tax credit  U.S. possessions tax credit	6,446	104,937	4,318	145,697	124,485	859,380	*136,674	70,642	-
General business credit	45,904	14,200	4,991	41,739	4,522	- 161,599	8,581	71,196	-
Prior year minimum tax credit	*357	*1,831	*1,148	*16,608	-	1,221	*5,205	7,267	-
Total income tax after credits [2]	2,867,364	2,022,597	288,704	3,498,641	475,435	9,849,674	1,019,180	1,220,950	*25

### **RETURNS WITH NET INCOME**

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples-money amounts	are in thousands of dollars)		Transr	portation and warehousing			
			Transp	ortation and wateriousing			
Item				Transit		Other	
	Total	Air, rail,	Truck	and ground	Pipeline	transportation	Warehousing
		and water	transportation	passenger	transportation	and support	and
	(52)	transportation (53)	(54)	transportation (55)	(56)	activities (57)	storage (58)
Number of returns	113,063	5,818	64,843	14,238	300	23,707	4,157
Total assets	458,551,377	254,164,658	74,470,357	9,382,370	6,268,230	93,318,920	20,946,843
Cash	36,540,622	21,611,693	5,717,015	1,032,378	354,608	6,784,832	1,040,095
Notes and accounts receivable	55,967,458	13,144,097	17,334,102	1,259,145	541,774	21,501,847	2,186,493
Less: Allowance for bad debts Inventories	930,689 5.691,556	279,781 2,824,390	325,776 1,045,558		*3,523 51,518	293,497 1,442,069	14,054 259,974
Investments in Government obligations	303,931	55,043	*179,421	7,560	-	*25,379	*36,527
Tax-exempt securities	932,482	3,514	*108,951	1,259	*20,735	*778,501	*19,522
Other current assets Loans to shareholders	20,871,812 3,233,952	9,249,216 150,750	5,741,715 1,719,441	1,108,707 551,194	292,718 *119,259	3,867,230 548,203	612,227 145,106
Mortgage and real estate loans	195,156	22,320	*58,505		-	*64,637	*32,668
Other investments	43,868,607	20,606,328	4,972,493	792,370	764,875	9,728,673	7,003,869
Depreciable assets [25] Less: Accumulated depreciation [25]	403,345,026 155,694,784	240,867,374 69,066,926	65,741,538 36,457,343	8,311,729 4,599,687	6,552,122 3,100,270	71,189,115 37,320,631	10,683,149 5,149,927
Depletable assets	51,293	-	*22,045		*2,016	20,935	*5,566
Less: Accumulated depletion	29,195		*10,399		*1,778	15,816	*544
LandIntangible assets (amortizable)	7,644,469 22,555,083	2,913,084 5,025,859	2,171,412 3,348,306	230,159 503,446	66,062 57,734	1,591,014 10.918.438	672,737 2,701,300
Less: Accumulated amortization	4,164,822	1,040,784	598,031	142,271	*17,242	2,042,408	324,086
Other assets	18,169,419	8,078,479	3,701,405	255,291	567,623	4,530,399	1,036,222
Total liabilities  Accounts payable	<b>458,551,377</b> 42,910,907	<b>254,164,658</b> 14,183,572	<b>74,470,357</b> 9,787,435	<b>9,382,370</b> 442,255	<b>6,268,230</b> 641,800	<b>93,318,920</b> 16,896,673	<b>20,946,843</b> 959,173
Mortgages, notes, and bonds payable in less	42,310,307	14,100,572	3,707,433	442,233	041,000	10,030,073	555,175
than one year	20,083,965	7,763,420	6,786,959	914,465	442,922	3,600,022	576,178
Other current liabilities Loans from shareholders	43,690,479 4,593,825	25,340,799 333,649	7,486,298 2,220,321	1,467,327 382,316	313,946 *186,887	8,008,705 828.432	1,073,403 642,221
Mortgages, notes, and bonds payable in one	4,595,625	333,049	2,220,321	362,310	100,007	020,432	042,221
year or more	110,764,891	71,514,637	15,710,848		2,243,546	11,967,191	6,183,683
Other liabilities	97,174,703 7,370,701	80,980,341 <b>4,229,745</b>	5,519,063 1,471,498	35,761 1 <b>52</b> ,396	904,197 166,519	8,356,624 777,371	1,378,717 573,171
Additional paid-in capital	50,288,170	29,155,088	6,582,955	991,168	816,308	5,996,659	6,745,993
Retained earnings, appropriated	149,726	*5,799	*23,484	*73,818	-	*42,387	*4,239
Retained earnings, unappropriated [26] Less: Cost of treasury stock	94,428,892 12,904,883	29,549,747 8,892,138	21,282,551 2,401,056	1,962,878 185,001	941,985 *389,878	37,666,086 821,231	3,025,644 215,579
Total receipts	567,362,644	169,750,279	177,071,485		6,048,378	182,143,075	14,310,657
Business receipts	528,524,423	144,455,404	171,718,213	16,554,947	5,821,967	176,539,857	13,434,036
Interest Interest on Government obligations:	3,770,219	2,339,442	478,731	37,913	24,050	748,788	141,294
State and local	104,710	5,333	48,603	*2,066	*1,176	43,226	4,306
Rents	1,466,813	813,739	358,326	39,547	6,624	222,424	26,153
Royalties  Net short-term capital gain reduced by	2,246,170	*34,082	221,414	-	*907	*1,989,021	*746
net long-term capital loss	260,135	13,641	14,368	-	-	210,616	*21,510
Net long-term capital gain reduced by	·					·	•
net short-term capital loss  Net gain, noncapital assets	1,167,042 2,639,782	478,877 990,314	530,603 1.225,130	55,681 199,714	*26,408 *729	58,974 171,538	16,499 52,356
Dividends received from domestic corporations	203,235	32,316	113,160		*213	21,158	34,244
Dividends received from foreign corporations	366,111	57,579	*17,194	112,417	-	177,308	1,613
Other receipts  Total deductions	26,614,004 <b>529.168.361</b>	20,529,551 <b>156,704,042</b>	2,345,743 <b>168,227,420</b>	1,034,339 <b>17,146,273</b>	166,305 <b>5,146,821</b>	1,960,166 <b>168,987,677</b>	577,901 <b>12.956.128</b>
Cost of goods sold	175,286,167	36,158,466	58,013,413	5,171,355	3,215,598	69,027,884	3,699,450
Compensation of officers	7,454,023	1,076,445	3,678,581	417,997	*32,206	2,030,166	218,629
Salaries and wages Repairs	93,573,943 14,933,230	26,647,228 6,896,056	28,645,714 3.643.907	4,454,538 297,441	297,465 74,838	30,793,700 3,742,714	2,735,297 278,274
Bad debts	861,495	214,747	263,556		*1,310	340,458	11,266
Rent paid on business property	27,727,816	10,758,765	8,978,087	995,385	31,603	5,549,460	1,414,515
Taxes paidInterest paid	17,512,800 10,367,720	5,157,713 6,213,954	6,089,286 1,873,073	749,015 326,616	151,261 212,708	4,864,251 1,273,466	501,273 467,902
Charitable contributions	209,042	65,550	34,736		562	96,309	7,641
Amortization	944,029	326,471	124,377	24,877	20,004	339,169	109,131
Depreciation  Depletion	24,135,171 38,285	9,866,330 9,257	7,503,427 *8,555	904,316 *237	233,601 *19,138	5,064,215 [1]	563,283 *1,098
Advertising	2,461,818	1,139,588	381,063	99,193	*2,573	801,225	38,175
Pension, profit-sharing, stock, annuity	6,116,027	2,087,225	747,868	54,050	24,591	3,126,652	75,642
Employee benefit programs  Domestic production activities deduction	15,782,755 6,346	4,608,578 *3,206	4,659,784 1,097	229,705	40,343	5,951,207 429	293,139 *1,615
Net loss, noncapital assets	244,106	58,010	59,506	2,428	*2,136	115,403	6,622
Other deductions	131,513,590	45,416,454	43,521,389	3,384,717	786,883	35,870,971	2,533,176
Total receipts less total deductions  Constructive taxable income from related	38,194,283	13,046,237	8,844,065	892,497	901,558	13,155,398	1,354,529
foreign corporations	574,572	391,888	15,135	6,363	-	159,549	1,637
Net income	38,664,145	13,432,791	8,810,597	896,793	900,382	13,271,722	1,351,860
Income subject to tax  Total income tax before credits [7]	24,976,204 8,594,907	9,262,529 3,226,695	3,720,778 1,235,241	268,053 85,268	704,244 244,926	10,552,359 3,644,499	468,240 158,278
Income tax	8,558,189	3,209,240	1,229,822	84,467	244,512	3,642,274	147,874
Alternative minimum tax	57,922	39,015	5,410		*414	1,786	10,404
Foreign tax credit  U.S. possessions tax credit	473,910 -	182,707	12,181	2,038	*1,249	274,934	*801
General business credit	181,987	106,790	4,300		458	68,554	830
Prior year minimum tax credit	113,476	104,855	3,484	*1,979	040.000	3,076	*81
Total income tax after credits [2]	7,825,534	2,832,342	1,215,276	80,197	243,220	3,297,934	156,565

### **RETURNS WITH NET INCOME**

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Part	(All figures are estimates based on samples-money amounts	are in thousands of dollars	3)		Informati	ion			
Published   Publ					moma	1011		latamat annias	
Part									
Table	Item			Motion					
Name		Total					. 0.00		
Marche of returns				•				1	
Number of stantes		(59)							
Capt	Number of returns	63,980			3,400	2,217	7,491	7,876	6,881
Section of Section 1		2,820,442,741			248,425,398	16,984,468	1,263,364,155		
Less November bis de cettes									
Investments									
Description   Conference of									
Tax-serving securities — 100.0114.07   100.0161   141.074   170.040   180.021   143.030   141.441   110.040   110.0161   140.0174   140.075   140.		-,,				239,300		7,721,090	203,299
Loans to sharehorders	Tax-exempt securities					189,321		*41,441	110,903
Montage and rest entailer boxes									
Ober mesteresters (25)						*129		56,641	*60,376
Deprecision assets [FS] Less: Accountabled develetion [25] Less: Accountabled develetion [27] Less: Accountable dev						- 661 334		- 116 697 255	8 064 931
Depetibilis essets. (20,000 1 1,07,719 2,07,714 1,057 2,000 1 1,07,719 2,000 1 1,07,719 2,000 1 1,07,719 2,000 1 1,07,719 2,000 1 1,00									
Less: Accumulated depletion.   7,779   1,925,99   2,927,27   1,142,129   1,142	Less: Accumulated depreciation [25]					2,631,193		12,939,618	2,466,465
Land			7,523			-	· ·	-	-
Interruption series (prior/tazoles)   103,058,72   33,04-101   5-24,269   31,241-40   5-24,269   32,059   30,153,247   32,000,300   20,200,300   20,			- 2 675 714			-		1 147 600	- 55.062
Loss Accumulated amortation.  196.686872 200.0844 558745 8791,535 10688-196 225,989.039 2,2896,030 2,334,138 Conversal amortal						13.990.988			
Total stabilities		136,568,872	36,364,516		31,241,450	2,999,369	28,786,869	29,599,633	2,334,138
According psychole									.,
Mortgages, notes, and bonds psystem in less than one year									
than fore year		179,755,313	57,244,188	33,641,991	9,373,308	1,411,111	56,543,945	∠0,567,437	9/3,332
Observative   Comment		122.783.784	12.311.227	12.827.869	2.846.819	53.446	92.059.432	1.155.691	1.529.300
Mortgages, notes, and bonds payable in one year or more	Other current liabilities							40,521,448	7,597,824
year or more		52,336,700	29,878,550	8,074,894	216,055	*37,564	13,206,880	672,274	250,483
Omer inabilities		E66 202 044	67 067 761	120 714 202	76 011 162	250 271	227 604 902	20 449 975	E 600 770
Capital alock									
Retained earnings, appropriated [26]. Less: Cost of treasury stock.  166.079.147 113.006.919 2.444.609 1.004.609 1.0									
Retained earnings, unappropriated [26]   4.289,522   51,006,505   23,319,667   17,345,069   428,556   29,004,707   -77,307,405   54,683,31   535,821   304,187,46   51,805,191   309,500,211   10,984,799   428,696,531   99,521,412   26,897,285   20,004,707   428,696,531   99,521,412   26,897,285   20,004,707   428,696,531   99,521,412   26,897,285   20,004,707   428,696,531   99,521,412   26,897,285   20,004,707   428,696,531   99,521,412   26,897,285   20,004,707   428,696,531   99,521,412   26,897,285   20,004,707   428,696,531   99,521,412   26,897,285   20,004,707   428,696,531   99,521,412   26,897,285   20,004,707   428,696,531   99,521,412   20,004,707   428,696,531   99,521,412   20,004,707   428,696,531   99,521,412   428,696,531   428,696						3,957,433			26,490,599
Less Cost of freasury stock						420 556			- - 460 274
Total receipts									
Business receipts. 802,993,013   187,813,8684   581,610,008   862,33,533   10,437,247   355,105,169   80,946,032   24,200,500   10terest ton Covernment obligations:									
Interest on Government collipations: State and local							, ,	, ,	
Salte and local		39,929,270	4,937,790	9,245,660	2,754,623	50,003	19,619,219	3,055,371	266,604
Rents		744 000	000 440	40.005	405.040	0.044	405.005	400 707	00.004
Royalten									
Net long-term capital ions   18,590									
Net long-term capital gain reduced by net short-term capital loss.  Net gain, noncapital assets.  9,497,728	Net short-term capital gain reduced by								
net short-term capital loss.         17,098,279         4,582,295         598,646         887,652         41,333         9,641,791         20,3767         *1,172,795           Dividends received from formedic corporations         1,494,396         530,554         *670,692         9,034         *497         269,356         13,841         421           Dividends received from foreign corporations.         4,330,689         735,893         550,987         61,884         1,200         3,23,063         293,839         63,924           Other receipts.         86,246,8892         27,167,485         2,083,158         4,073,376         75,445         21,919,873         5,701,015         1,126,342           Cotal doubticons.         846,208,899         197,899,066         66,025,451         88,294,592         1,016,621         372,514,341         5,701,015         1,126,342           Corport of goods sold.         11,919,989         4,310,759         2,292,225         1,298,793         215,581         1,148,292         9,505,697         5282,024           Card of goods sold.         13,759,498         4,310,759         2,292,225         2,198,793         2,15,861         1,142,285         7,810,414         1,725,342         2,198,783         7,101,151         1,126,342         1,299,793         2,15,861 <td></td> <td>185,960</td> <td>18,537</td> <td>51</td> <td>187</td> <td>-</td> <td>106,514</td> <td>*13,613</td> <td>*47,059</td>		185,960	18,537	51	187	-	106,514	*13,613	*47,059
Net gain, nonceapital assests	,	17 008 270	4 582 205	508 646	957 652	11 333	0 6/1 701	203 767	*1 172 705
Dividends received from domestic corporations   1,494,396   530,554   \$670,092   9,034   \$497   269,356   13,841   421   10000   1,494,396   51,284,315   50,887   51,884   1,200   3,123,085   293,393   63,924   34,245   3,245									
Cott of goods sold		1,494,396					269,356		
Total indeductions									
Cost of goods sold	•								
Compensation of officers									
Salaries and wages									
Bad debts.         9,491,342         1,205,702         183,623         393,307         36,659         7,215,841         374,932         81,279           Rent paid on business property.         22,012,655         3,601,020         4,057,642         1,525,209         239,464         9,518,428         2,554,875         516,018           Taxes paid.         23,507,664         6,165,828         1,509,995         2,211,530         210,522         10,594,409         2,186,890         629,088           Interest paid.         62,612,338         9,065,943         11,052,220         5,328,968         766,730         31,838,600         3,883,676         676,201           Charitable contributions.         987,688         322,490         4,7626         63,495         3,864         481,095         57,808         11,109           Amortization.         50,249,446         4,793,897         3,350,541         3,124,769         482,738         34,938,877         3,182,551         376,000         582,250           Depletion.         7,8745         116         68         -         68         -         7,593,296         3,270,080         976,059           Pension, profit-sharing, stock, annuity         8,614,919         1,603,870         287,683         584,917         41,861 </td <td>Salaries and wages</td> <td></td> <td>52,062,407</td> <td></td> <td>11,266,170</td> <td>1,741,530</td> <td>44,444,577</td> <td>16,596,769</td> <td>5,483,704</td>	Salaries and wages		52,062,407		11,266,170	1,741,530	44,444,577	16,596,769	5,483,704
Rent paid on business property   22,012,655   3,601,020   4,057,642   1,525,209   239,464   9,518,428   2,554,875   516,018   Taxes paid		, . ,							
Taxes paid   Care   C									
Interest paid.									
Amortization	Interest paid	62,612,338	9,065,943	11,052,220	5,328,968		31,838,600		
Depreciation							. ,		
Depletion									
Advertising				3,330,541		402,730		3,162,331	370,074
Employee benefit programs				2,559,198		63,799		3,270,080	976,059
Domestic production activities deduction									
Net loss, noncapital assets									
Other deductions.         266,664,536         44,529,532         12,027,066         34,420,317         2,929,270         130,179,972         35,275,965         7,302,414           Total receipts less total deductions.         126,987,853         36,641,120         6,880,954         11,265,619         968,178         56,182,190         11,661,935         3,387,856           Constructive taxable income from related foreign corporations.         3,800,629         1,422,375         202,746         227,963         2,811         992,800         875,171         76,762           Net income.         130,076,572         37,797,347         7,067,376         11,388,333         962,675         57,039,165         12,413,339         3,438,337           Total income subject to tax.         85,331,292         30,403,466         2,939,059         8,737,007         727,765         37,352,505         35,271,35         1,644,356           Total income tax before credits [7].         30,951,474         10,635,192         1,037,321         3,084,243         255,149         13,415,047         1,977,339         567,181           Income tax.         30,431,645         10,615,704         1,017,291         3,054,204         253,936         13,128,855         1,833,446         528,209           Alternative minimum tax.         521,173<									
Total receipts less total deductions									
foreign corporations.         3,800,629         1,422,375         202,746         227,963         2,811         992,800         875,171         76,762           Net income.         130,076,572         37,797,347         7,067,376         11,358,333         962,675         57,039,165         12,413,339         3,438,333           Income subject to tax.         85,331,292         30,403,466         2,99,059         8,737,007         727,765         37,352,505         3,522,7135         1,644,356           Total income tax before credits [7].         30,951,474         10,635,192         1,037,321         3,084,243         255,149         13,415,047         1,957,339         567,181           Income tax         30,431,645         10,615,704         1,017,291         3,054,204         253,936         13,128,855         1,833,446         528,209           Foreign tax credit.         3,377,620         1,890,151         54,334         212,441         194         888,112         293,220         39,169           U.S. possessions tax credit.         66,310         7,079         27,709         27,107         11,391         49,085         267,980         177,922         37,133           Total income tax after credits [2].         26,701,137         8,462,172         930,827         2	Total receipts less total deductions		, ,						
Net income   130,076,572   37,797,347   7,067,376   11,358,333   962,675   57,039,165   12,413,339   3,438,337    Income subject to tax									
Income subject to tax							· ·		
Total income tax before credits [7]         30,951,474         10,635,192         1,037,321         3,084,243         255,149         13,415,047         1,957,339         567,181           Income tax         30,431,645         10,615,704         1,017,291         3,054,204         253,936         13,128,855         1,833,446         528,209           Alternative minimum tax         521,173         18,616         22,593         29,325         *1,213         286,782         123,672         38,973           Foreign tax credit         3,377,620         1,890,151         54,334         212,441         194         888,112         *293,220         39,169           U.S. possessions tax credit         275,790         27,107         11,391         *9,085         267,980         177,922         37,133           Forior year minimum tax credit         66,310         7,079         25,053         11,088         1,025         11,327         514         10,224           Total income tax after credits [2]         26,701,137         8,462,172         930,827         2,849,322         244,846         12,247,629         1,485,684         480,666									
Income tax	•								
Foreign tax credit	Income tax	30,431,645	10,615,704	1,017,291	3,054,204	253,936	13,128,855	1,833,446	528,209
U.S. possessions tax credit			· ·						
General business credit		3,377,620	1,890,151	54,334	212,441	194	888,112	*293,220	39,169
Prior year minimum tax credit		806.407	275.790	27.107	11.391	*9.085	267.980	177.922	37.133
	Prior year minimum tax credit	66,310	7,079	25,053	11,088	1,025	11,327	514	10,224
							12,247,629	1,485,684	480,656

### **RETURNS WITH NET INCOME**

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts	are in thousands of dollars				1				
		F	inance and insuran	ce		F	Real estate and rei	ntal and leasing	
			Securities,						Lessors of
			commodity						nonfinancial
Item			contracts,	Insurance	Funds,				intangible
			other financial	carriers	trusts,			Rental	assets
	Total	Credit	investments,	and	and other	Total	Real estate	and	(except
		intermediation	and related	related	financial			leasing	copyrighted
			activities	activities	vehicles			services	works)
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of returns	166,229	38,641	29,303	83,281	15,004	269,934	244,913	24,672	350
Total assets	32,154,260,218	4,325,096,777	7,965,386,741	6,784,349,761	13,079,426,940	386,182,691	226,388,906	152,108,411	7,685,373
Cash	695,535,677	127,528,278	319,534,933	142,920,941	105,551,525	35,054,227	26,611,456	7,937,012	505,759
Notes and accounts receivable	3,449,371,133	638,898,099	2,224,415,053	284,798,997	301,258,985	42,704,691	15,454,018	24,586,300	
Less: Allowance for bad debts	16,561,251	11,624,482	1,789,734	1,762,564	1,384,471	829,732	257,761	563,304	*8,667
Inventories	1,603,606	180,578	571,092	851,936		3,991,240	437,937	3,097,602	*455,701
Investments in Government obligations	994,013,636	90,145,539	129,426,386	269,182,299	505,259,412	823,311	636,246	182,709	
Tax-exempt securities	1,093,517,182	36,085,486	6,666,244	587,153,491	463,611,961	859,777	599,127	260,650	
Other current assets  Loans to shareholders	3,206,938,695	218,733,111	2,553,172,393	260,008,396	175,024,794	29,863,941	21,694,487	7,733,591	435,863
Mortgage and real estate loans	33,718,186 3,423,354,090	16,110,157 2,457,798,308	1,710,363 84,593,745	5,471,941 282,661,276	10,425,725 598,300,761	5,494,695 4,595,455	4,835,232 4,246,565	632,184 348,891	*27,279
Other investments	16,641,227,285	560,644,856	2,008,601,799	3,509,366,683	10,562,613,946	77,142,857	55,121,985	21,203,775	817,097
Depreciable assets [25]	506,749,190	55,436,547	52,972,857	109,442,296	288,897,490	201,290,732	99,780,607	100,939,668	570.458
Less: Accumulated depreciation [25]	136,373,771	26,180,339	28,699,967	30,958,491	50,534,974	84,496,068	40,147,946	44,118,912	,
Depletable assets	170,506	*515	*88,939	81,052	-	92,124	92,124		-
Less: Accumulated depletion	44,910	-	*15,101	*29,809	-	32,267	32,267	-	-
Land	76,430,941	3,585,376	2,229,903	1,844,601	68,771,061	24,279,368	23,041,222	993,681	*244,465
Intangible assets (amortizable)	245,737,694	55,202,206	74,913,050	106,246,012	9,376,426	16,276,171	7,371,357	7,794,771	1,110,043
Less: Accumulated amortization	34,524,803	13,013,801	7,646,134	11,616,272	2,248,596	2,961,635	1,540,126	1,275,087	146,422
Other assets	1,973,397,133	115,566,343	544,640,918	1,268,686,976	44,502,896	32,033,802	8,444,642	22,354,883	1,234,277
Total liabilities	32,154,260,218	4,325,096,777	7,965,386,741	6,784,349,761	13,079,426,940	386,182,691	226,388,906	152,108,411	7,685,373
Accounts payable	2,580,114,356	116,661,211	1,910,208,818	120,703,984	432,540,342	16,792,813	7,393,276	8,650,786	748,750
Mortgages, notes, and bonds payable in less than one year	1,759,798,148	1,004,242,809	450,695,009	113,764,121	191,096,209	31,815,830	12,538,685	19,165,116	112,029
Other current liabilities	6,951,270,502	1,288,732,018	3,090,283,467	2,372,158,551	200,096,466	26,611,717	13,445,379	12,537,603	628,735
Loans from shareholders	33,705,827	5,238,098	15,493,486	4,955,315	8,018,928	15,107,841	12,157,413	2,761,515	
Mortgages, notes, and bonds payable in one	,,	.,,	.,,	,,.	-7.	., . , .	, . ,	, . ,	, .
year or more	2,894,189,165	1,446,084,336	979,769,297	198,190,873	270,144,659	122,193,023	73,086,988	48,463,858	642,176
Other liabilities	3,561,194,044	155,080,647	907,598,931	2,341,519,109	156,995,357	33,365,434	16,063,574	16,678,722	623,138
Capital stock	1,132,708,774	38,415,994	58,394,105	80,668,464	955,230,211	18,308,315	14,798,504	2,580,355	
Additional paid-in capital	10,705,300,392	94,754,544	382,323,875	689,611,979	9,538,609,995	74,457,836	43,170,764	29,448,618	
Retained earnings, appropriated	208,213,233	1,578,218	3,314,801	102,647,065	100,673,149	878,585	825,795	*52,790	
Retained earnings, unappropriated [26]	2,492,712,818	206,934,883	233,864,936	822,374,485	1,229,538,513	60,784,660	37,299,836	20,949,618	
Less: Cost of treasury stock	164,947,040 <b>3,445,160,790</b>	32,625,981 <b>531,643,055</b>	66,559,985 <b>603,797,429</b>	62,244,185 <b>1,760,220,946</b>	3,516,889 <b>549,499,360</b>	14,133,363 <b>246,902,536</b>	4,391,309 <b>140,773,966</b>	9,180,571 <b>102,770,102</b>	*561,483 <b>3,358,468</b>
Total receipts  Business receipts	1,718,420,011	124,753,012	193,696,646	1,399,769,257	201,096	205,130,819	113,662,525	89,723,687	1,744,607
Interest	1,157,276,858	359,448,207	340,975,822	196,202,485	260,650,344	4,720,341	2,266,570	2,283,975	
Interest on Government obligations:	1,101,210,000	000, 1.0,207	0.0,0.0,022	100,202, 100	200,000,011	1,120,011	2,200,0.0	2,200,010	100,101
State and local	32,631,959	3,174,456	1,941,634	4,022,811	23,493,058	332,437	87,162	241,700	*3,575
Rents	46,370,400	932,240	1,856,901	4,465,271	39,115,987	1,713,983	1,454,867	255,683	3,433
Royalties	997,450	185,407	147,993	654,980	*9,070	1,962,788	342,358	734,674	885,757
Net short-term capital gain reduced by									l
net long-term capital loss	51,216,075	38,631	1,738,876	1,433,173	48,005,394	226,233	303,526	-77,294	-
Net long-term capital gain reduced by net short-term capital loss	63,505,138	0.477.044	0.000.000	20.652.460	32,641,493	0.670.666	0.546.000	1.063.038	*68,638
Net gain, noncapital assets	8,033,722	2,177,944 5,082,263	8,033,232 1,109,983	20,652,469 1,291,240	550,236	9,678,666 5,910,135	8,546,990 1,282,613	4,627,519	*3
Dividends received from domestic corporations	12,879,960	499,815	1,271,214	10,986,682	122,249	337,725	330,185	7,359	*181
Dividends received from foreign corporations	5.858.535	608,571	2.976.029	2,201,819	*72,115	574,675	25,509	549,166	
Other receipts	347,970,683	34.742.508	50,049,100	118,540,758	144,638,317	16,314,734	12,471,660	3.360.595	482,478
Total deductions	2,758,246,222	474,993,571	539,148,994	1,618,026,841	126,076,817	206,988,365	112,102,411	93,032,969	1,852,986
Cost of goods sold	947,203,205	6,034,179		939,490,463	781	41,418,761	16,578,989	24,489,322	
Compensation of officers	34,604,427	5,349,777	16,313,508	12,543,643	397,498	11,437,459	9,726,424	1,627,405	83,629
Salaries and wages	277,652,606	44,960,110		156,342,359	1,993,546	43,737,844	30,871,663	12,537,900	
Repairs	5,395,167	1,935,100	1,179,249	1,440,545	840,273	4,830,507	2,197,985	2,625,519	
Bad debts	14,276,659	8,886,479	2,621,913	2,218,013	550,255	502,004	214,804	277,388	
Rent paid on business property	24,204,070	4,841,345 5,840,135	6,001,446	11,802,744	1,558,534	12,967,575	5,715,497	7,222,231	29,847 35,823
Taxes paidInterest paid	44,118,503 701,691,259	5,849,135 297,412,205	6,825,055 322,303,276	28,051,584 50,216,344	3,392,730 31,759,434	7,913,428 10,564,082	5,216,690 5,018,332	2,660,914 5,461,298	35,823 84,453
Charitable contributions	1,810,777	570,908	418,613	819,567	1,689	258,181	114,415	142.579	
Amortization	24,475,238	11,005,745	2,377,386	10,182,636	909,471	1,331,160	405,546	878,293	47,321
Depreciation	29,898,861	5,962,593	4,240,252	13,097,752	6,598,264	19,339,320	2,928,323	16,376,156	
Depletion	50,651	1,142	35,680	13,828	2	21,711	21,647	*64	-
Advertising	19,424,869	6,807,729	2,771,495	9,701,360	144,285	3,659,250	2,371,739	1,241,469	46,042
Pension, profit-sharing, stock, annuity	14,243,311	2,534,942	4,006,869	7,597,647	103,853	1,352,591	927,266	414,861	10,464
Employee benefit programs	24,156,554	4,320,036	4,300,086	15,447,022	89,410	2,969,355	1,490,040	1,463,603	15,713
Domestic production activities deduction	69,945	16,497	4,717	47,027	*1,703	12,023	7,840	2,669	
Net loss, noncapital assets Other deductions	2,190,257 592,779,863	1,371,089 67.134.558	126,631 89 588 444	509,644 358,504,664	182,893 77 552 197	149,478 44 523 635	62,867 28 232 341	86,338 15.524.960	
Total receipts less total deductions	592,779,863 686,914,568	56,649,484	89,588,444 64,648,436	358,504,664 142,194,105	77,552,197 423,422,543	44,523,635 39,914,171	28,232,341 28,671,556	9,737,133	
Constructive taxable income from related	333,314,300	55,045,404	5-,0-0,-30	142,134,103	720,722,040	55,517,171	20,07 1,000	5,757,155	1,000,402
foreign corporations	12,022,180	741,965	5,554,357	5,709,471	*16,387	76,726	*26,480	50,246	-
Net income	666,304,790	54,216,993	68,261,159	143,880,765	399,945,872	39,658,460	28,610,874	9,545,679	
Income subject to tax	222,303,563	44,389,135	53,586,390	118,430,656	5,897,382	16,947,760	11,179,667	4,796,581	971,512
Total income tax before credits [7]	80,010,527	15,611,440	18,764,058	43,486,667	2,148,361	5,810,171	3,696,047	1,773,032	341,092
Income tax	78,634,133	15,443,658	18,706,125	42,437,894	2,046,456	5,602,106	3,622,819	1,640,658	
Alternative minimum tax	1,230,469	155,369	52,881	1,019,511	2,709	168,990	42,587	126,305	
Foreign tax credit	8,234,779	433,079	3,534,780	3,879,261	387,660	84,192	11,239	42,140	30,813
U.S. possessions tax credit	- 2,308,793	914,084	543,146	823,054	- *28,510	29,262	- 14,985	5,459	*8,818
Prior year minimum tax credit	2,306,793	54,620	136,059	1,896,179	960	26,823	17,110	9,713	
Total income tax after credits [2]	67,368,676	14,202,285	14,550,074	36,885,086	1,731,231	5,669,894	3,652,714	1,715,720	
Endnotes at end of table section. Detail may not add to						2,300,004	2,302,. 17	.,. 10,120	

### **RETURNS WITH NET INCOME**

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples-money amounts	are in thousands of dollars)		Administrative and suppo	ort and waste management a	and remediation services	
			, tarrimonative and suppl	s.c and waste management a	Sinculation services	
n	Drefession -1	Managam t			Waste	
Item	Professional, scientific,	Management of			management	
	and technical	companies (holding	Total	Administrative and support	and remediation	Educational services
	services	companies)		services	services	services
	(76)	(77)	(78)	(79)	(80)	(81)
Number of returns	523,783	20,275	171,544	161,560	9,984	25,887
Total assets	<b>485,303,163</b> 63,999,101	<b>15,322,861,315</b> 972,009,503	<b>179,417,017</b> 18,980,566	<b>124,292,883</b> 15,895,968	<b>55,124,134</b> 3,084,598	<b>21,520,796</b> 3,646,621
Notes and accounts receivable	119,938,355	5,765,758,447	38,325,195	32,695,683	5,629,513	3,419,799
Less: Allowance for bad debts	1,903,609	67,425,626	740,412	606,758	133,654	307,852
Inventories Investments in Government obligations	9,887,039 581,328	270,340 620,978,568	2,014,698 336,820	1,633,399 281,508	381,299 *55,312	265,331 44
Tax-exempt securities	552,710	128,814,452	552,824	504,139	*48,685	119,965
Other current assets  Loans to shareholders	42,321,715 5,128,825	907,488,451 326,782,451	10,785,619 2,041,792	8,973,449 1,920,607	1,812,170 121,185	1,298,641 295,157
Mortgage and real estate loans	7,975,710	1,577,548,991	112,395	110,090	*2,305	*44,589
Other investments	95,683,609	3,971,964,284	20,282,173	18,069,477	2,212,696	1,453,511
Depreciable assets [25] Less: Accumulated depreciation [25]	108,191,084 69,440,205	180,104,301 89,230,426	86,609,298 51,109,519	43,888,374 27,727,206	42,720,924 23,382,312	8,033,990 3,989,368
Depletable assets	65,844	523,648	*972,622	*22,954	*949,667	- 5,303,300
Less: Accumulated depletion	29,009	41,865	*197,928	*9,998	*187,930	-
LandIntangible assets (amortizable)	2,580,258 90,575,031	16,730,330 357,903,587	2,596,664 47,990,577	980,376 27,860,279	1,616,289 20.130,298	366,180 6,510,080
Less: Accumulated amortization	14,389,944	20,205,149	7,216,945	5,492,197	1,724,747	386,595
Other assets	23,585,322 <b>485.303.163</b>	672,887,027 15 322 861 315	7,080,576	5,292,740	1,787,836	750,704 <b>21,520,796</b>
Total liabilities Accounts payable	<b>485,303,163</b> 75,109,842	<b>15,322,861,315</b> 1,927,320,217	<b>179,417,017</b> 13,223,007	<b>124,292,883</b> 10,603,009	<b>55,124,134</b> 2,619,998	21,520,796 1,905,299
Mortgages, notes, and bonds payable in less						
than one year Other current liabilities	36,282,508 76,138,241	1,093,750,109 7,956,631,783	14,397,091 25,281,680	11,887,381 20,840,177	2,509,711 4,441,503	676,822 4,560,941
Loans from shareholders	12,089,891	123,670,180	5,104,370	4,612,221	492,149	868,886
Mortgages, notes, and bonds payable in one						
year or more Other liabilities	69,439,555 27,073,517	1,315,604,355 515,769,421	41,524,771 17,187,216	20,816,788 8,119,548	20,707,984 9,067,668	3,888,030 2,080,193
Capital stock	30,335,118	135,520,312	5,851,147	4,619,992	1,231,154	763,403
Additional paid-in capital	147,826,494	1,344,057,271	42,785,057	31,287,763	11,497,293	4,906,242
Retained earnings, appropriatedRetained earnings, unappropriated [26]	183,114 34,568,735	5,792,897 985,547,620	254,437 27,349,681	227,074 19,757,054	*27,364 7,592,627	*3,207 4,698,562
Less: Cost of treasury stock	23,743,852	80,802,852	13,541,440	8,478,124	5,063,316	2,830,789
Total receipts	<b>731,458,071</b> 699,200,235	1,082,930,215	<b>360,951,513</b> 350,515,685	<b>309,983,175</b> 300,923,471	<b>50,968,337</b> 49,592,214	<b>28,990,303</b> 28,132,282
Business receipts Interest	5,882,287	185,182,425 695,887,565	1,642,118	1,360,187	49,592,214 281,931	20,132,202
Interest on Government obligations:						
State and local	303,418 369,237	7,923,396 21,806,158	186,688 235,442	161,435 126,068	25,253 109,374	45,238 13,324
Royalties	5,061,220	305,199	667,092	654,693	*12,399	*158,092
Net short-term capital gain reduced by	44.404	740.004	04.400	00.040	*550	*144
net long-term capital loss  Net long-term capital gain reduced by	41,434	710,204	24,192	23,642	*550	144
net short-term capital loss	1,967,376	16,770,177	1,249,508	1,085,409	164,099	*34,266
Net gain, noncapital assets  Dividends received from domestic corporations	848,299 374,392	6,810,531 5,233,453	400,721 86,402	215,112 81,699	185,609 4,704	8,245 *6,585
Dividends received from foreign corporations	1,085,590	2,905,701	396,219	383,768	12,451	*7,593
Other receipts	16,324,583	139,395,407	5,547,445	4,967,692	579,753	471,317
Total deductions  Cost of goods sold	<b>661,626,575</b> 210,681,425	<b>914,697,612</b> 2,853,624	<b>337,078,172</b> 159,832,901	<b>290,297,602</b> 140,020,249	<b>46,780,571</b> 19,812,652	<b>25,507,608</b> 3,745,637
Compensation of officers	54,410,255	10,794,101	9,574,488	8,562,565	1,011,922	1,334,591
Salaries and wages Repairs	156,923,811	120,077,158	70,374,026	63,410,357	6,963,669	8,192,741
Bad debts	3,431,617 1,058,082	6,235,531 34,432,058	2,662,762 525,360	1,535,432 370,529	1,127,330 154,831	295,766 370,711
Rent paid on business property	23,507,967	12,601,640	6,737,194	5,553,994	1,183,200	1,900,474
Taxes paidInterest paid	22,092,028 9,506,065	16,065,994 475,591,951	15,964,217 4,705,052	14,119,643 2,918,236	1,844,574 1,786,816	1,087,159 502,143
Charitable contributions	266,882	1,328,128	87,348	72,244	15,104	9,694
Amortization	3,736,381	9,337,880	1,886,744	1,218,411	668,333	143,934
Depreciation Depletion	8,030,156 18,387	26,853,277 26,520	6,030,882 59,441	3,324,563 *10,239	2,706,318 *49,202	508,096
Advertising	7,288,569	10,427,939	2,841,652	2,661,275	180,377	1,500,816
Pension, profit-sharing, stock, annuity	8,646,939	8,375,708	1,327,136	1,107,877	219,259	132,888
Employee benefit programs  Domestic production activities deduction	13,853,120 141,124	17,729,691 61,780	7,474,882 11,654	6,609,135 9,044	865,747 *2,610	602,162 *504
Net loss, noncapital assets	434,752	1,875,097	112,147	81,705	30,442	32,458
Other deductions  Total receipts less total deductions	137,599,017 69,831,496	160,029,535 168,232,603	46,870,288 23,873,340	38,712,104 19,685,574	8,158,184 4,187,767	5,147,831 3,482,695
Constructive taxable income from related	03,031,490	100,232,003	23,013,340	19,000,074	4,101,101	3,462,095
foreign corporations	1,047,551	3,988,183	248,025	234,207	*13,818	*6,595
Net income Income subject to tax	70,575,629 20,092,162	164,297,390 146,115,180	23,934,677 9,118,283	19,758,346 7,120,131	4,176,331 1,998,153	3,444,051 1,626,721
Total income tax before credits [7]	6,806,650	51,080,300	3,058,962	2,373,199	685,763	554,391
Income tax	6,721,757	51,013,100	3,054,232	2,373,930	680,302 5.461	553,864 *525
Alternative minimum tax  Foreign tax credit	82,306 598,030	40,447 5,659,293	16,031 226,613	10,571 226,200	5,461 413	*525 *9,994
U.S. possessions tax credit	-	-	-	-	-	-
General business credit  Prior year minimum tax credit	287,966 69,661	3,326,928 193,115	176,677 106,914	87,891 85,116	88,786 21,798	2,025 939
Total income tax after credits [2]	5,850,994	41,742,398	2,548,758	1,973,991	574,767	541,434
Endnotes at end of table section. Detail may not add to	total because of rounding. See tex		Description of the Sample and Limit			-

#### **RETURNS WITH NET INCOME**

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samplesmoney amounts	. a. o an unousanus on uonals)	Health care and	social assistance		Arts, en	tertainment, and recre	eation
		Offices of health	Miscellaneous	Heenitale			Amusement,
Item		practitioners	health	Hospitals, nursing, and		Other arts,	gambling,
	Total	and	care and	residential	Total	entertainment,	and
		outpatient	social	care		and	recreation
	(0.0)	care centers	assistance	facilities	(0.0)	recreation	industries
	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Number of returns	263,668	223,806	31,347	8,514	60,706	32,758	27,948
Total assets	189,930,295	73,689,655	33,764,721	82,475,918	58,366,918	22,276,311	36,090,606
Notes and accounts receivable	19,171,073 31,885,516	12,561,896 8,121,161	2,587,949 7,106,778	4,021,228 16,657,577	7,228,629 3.542,713	3,779,140 1,486,575	3,449,489 2,056,138
Less: Allowance for bad debts	8,373,051	1,120,716	1,457,116	5,795,218	221,397	84,988	136,409
Inventories	1,384,866	844,132	462,541	78,193	1,062,701	350,744	711,957
Investments in Government obligations	314,930	*228,536	*24,266	*62,127	55,622	31,804	23,818
Tax-exempt securities	*1,184,639	*444,687	*25,041 2.339.397	714,911	*100,252	*29,794	*70,458
Other current assets  Loans to shareholders	9,755,259 4,100,010	4,301,518 3,472,293	2,339,397	3,114,344 323,875	2,734,703 711,526	1,385,845 467,253	1,348,858 244,274
Mortgage and real estate loans	71,729	*30,698	*20,875	*20,157	*17,824	*9,012	*8,812
Other investments	36,183,090	9,640,350	3,101,041	23,441,698	8,873,785	4,812,940	4,060,845
Depreciable assets [25]	98,849,252	45,169,750	13,429,345	40,250,158	39,231,581	9,871,483	29,360,098
Less: Accumulated depreciation [25]	54,834,538	30,222,257	7,642,968	16,969,313	19,885,419	4,663,579	15,221,841
Depletable assets  Less: Accumulated depletion	*186,392 *26,560	*186,392 *26,560	-	-	*455 *434	319 297	*136 *136
Land	3,015,956	587,942	279,883	2.148.130	4,090,890	1,079,075	3,011,814
Intangible assets (amortizable)	45,393,445	21,057,278	13,393,322	10,942,845	7,936,938	2,991,086	4,945,852
Less: Accumulated amortization	6,075,700	3,071,155	1,564,135	1,440,410	1,095,139	500,538	594,601
Other assets	7,743,986	1,483,710	1,354,660	4,905,615	3,981,688	1,230,644	2,751,044
Total liabilities	189,930,295	73,689,655	33,764,721	82,475,918	58,366,918	22,276,311	36,090,606
Accounts payable  Mortgages, notes, and bonds payable in less	7,976,154	3,204,451	1,658,972	3,112,732	2,232,331	1,018,709	1,213,622
than one year	8,138,762	4.814.192	1,897,271	1,427,299	2.214.481	1,029,590	1,184,891
Other current liabilities	23,614,815	10,242,405	4,037,332	9,335,078	6,748,518	3,233,182	3,515,337
Loans from shareholders	4,077,280	3,198,424	440,816	438,040	2,377,442	958,247	1,419,195
Mortgages, notes, and bonds payable in one							
year or moreOther liabilities	74,752,470	21,184,671	7,663,541	45,904,258	19,708,128	5,595,666	14,112,462
Capital stock	13,372,689 5,718,533	5,481,257 3,365,137	3,124,262 1,051,790	4,767,171 1,301,607	4,671,091 2,785,758	2,054,881 1,191,999	2,616,210 1,593,759
Additional paid-in capital	29,476,357	14,568,748	9,642,893	5,264,716	12,587,424	5,367,939	7,219,485
Retained earnings, appropriated	*45,631	*31,426	2,003	*12,202	*49,403	10,689	*38,714
Retained earnings, unappropriated [26]	28,961,134	8,845,804	6,868,736	13,246,593	5,611,605	1,938,191	3,673,414
Less: Cost of treasury stock	6,203,532	1,246,859	2,622,896	2,333,777	619,263	122,781	496,483
Total receipts  Business receipts	<b>401,938,686</b> 386,643,077	<b>258,606,717</b> 251,038,051	<b>60,497,477</b> 58,843,005	<b>82,834,492</b> 76,762,021	<b>64,654,168</b> 58,228,946	<b>30,847,745</b> 27,792,346	<b>33,806,423</b> 30,436,599
Interest	1,255,264	390,302	153,236	70,702,021	367,390	218,277	149,113
Interest on Government obligations:	,,,		,		,		,
State and local	205,897	181,914	18,244	5,738	32,442	25,330	7,112
Rents	395,452	66,719	71,919	256,815	169,810	76,435	93,375
Royalties  Net short-term capital gain reduced by	37,067	*15,145	*13,071	8,851	111,421	96,104	*15,317
net long-term capital loss	97,552	24,405	*30,890	42,257	68,408	*4,853	*63,555
Net long-term capital gain reduced by	01,002	2.,.00	00,000	.2,201	00,100	1,000	00,000
net short-term capital loss	2,201,473	644,148	299,508	1,257,817	743,147	220,498	522,649
Net gain, noncapital assets	525,745	195,648	116,062	214,035	308,617	27,423	281,194
Dividends received from domestic corporations Dividends received from foreign corporations	30,286 324,584	9,640 *25,467	2,420 47,550	18,226 *251,567	96,566 *12,580	92,273 *5,683	4,293 6,896
Other receipts	10,222,288	6,015,277	901,572	3,305,439	4,514,842	2,288,521	2,226,321
Total deductions	363,665,451	233,440,872	54,613,091	75,611,489	55,948,422	25,933,339	30,015,083
Cost of goods sold	37,498,128	23,384,978	11,451,812	2,661,338	10,522,388	4,436,363	6,086,025
Compensation of officers	46,857,726		2,530,331	811,075	5,050,846		960,571
Salaries and wages	109,540,311	61,053,962	17,040,692	31,445,657	11,607,456	5,246,055	6,361,401
Repairs  Bad debts	3,543,970 4,372,797	1,939,240 1,190,652	542,380 1,501,691	1,062,350 1,680,455	881,561 97,096	166,819 33,232	714,743 63,865
Rent paid on business property	16,737,724	11,823,915	2,211,871	2,701,939	3,089,200	800,619	2,288,582
Taxes paid	14,045,767	7,806,456	2,164,815		3,557,860	819,705	2,738,155
Interest paid	5,996,719	2,381,022	939,555	2,676,142	1,536,096	449,413	1,086,683
Charitable contributions	256,571	75,155	16,771	164,644	38,057	20,028	18,030
Amortization  Depreciation	1,700,552 5,975,974	804,173 2,886,604	405,613 1,105,447	490,766 1,983,923	445,733 2,102,989	232,444 548,620	213,289 1,554,369
Depletion	*289	*289	1,103,447	*[1]	*920	281	*639
Advertising	3,206,982	2,558,133	318,925	329,924	1,265,034	557,332	707,703
Pension, profit-sharing, stock, annuity	6,786,174	5,938,769	318,978	528,427	596,432	514,518	81,913
Employee benefit programs	9,981,010	4,829,345	1,671,410	3,480,256	861,496		510,863
Domestic production activities deduction  Net loss, noncapital assets	4,008 171,743	1,630 47,233	*2,117 76,034	261 48,477	4,475 47,525		1,857 45,023
Other deductions	96,989,005	47,233 63,202,997	76,034 12.314.648	48,477 21,471,360	47,525 14.243.258	2,502 7.661.886	6,581,373
Total receipts less total deductions	38,273,235	25,165,845	5,884,386	7,223,003	8,705,746	4,914,406	3,791,340
Constructive taxable income from related							
foreign corporations	99,041	14,671	4,049	80,322	*28,341	21,795	*6,546
Net income Income subject to tax	38,166,379 11,354,326	24,998,602 2,942,305	5,870,191 2,830,239	7,297,587 5,581,781	8,701,646 2,167,750	4,910,871 1,171,697	3,790,774 996,053
Total income tax before credits [7]	3,877,104	2,942,305 957,955	2,830,239 974,521	5,581,781 1,944,628	2,167,750 738,268	402,607	335,662
Income tax	3,879,680	969,291	968,760	1,941,629	725,776		329,604
Alternative minimum tax	14,923	6,207	5,776	2,940	9,745	2,620	7,125
Foreign tax credit	94,224	*11,318	4,716	78,189	14,154	8,030	6,123
U.S. possessions tax credit	- 50,939	- 7,226	0 444	- 35,302	- 14,539	- *686	- 13,854
General business credit  Prior year minimum tax credit	50,939 15,392	7,226 2,834	8,411 1,420	35,302 11,137	14,539 *4,632		13,854 *4,632
Total income tax after credits [2]	3,716,548	936,576	959,974	1,819,999	704,943	393,891	311,052
Endnotes at end of table section. Detail may not add to							,

#### **RETURNS WITH NET INCOME**

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples-money amounts		nodation and food se	rvices		Other	services		
	7.000	noudion and lood of	111000		0.1.0.			
Item			Food services				Religious, grantmaking, civic,	
	Total	Accommodation	and drinking places	Total	Repair and maintenance	Personal and laundry services	professional, and similar organizations	Not allocable
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
Number of returns	145,291	14,070	131,221	202,487	94,703	82,750	25,033	*984
Total assets	346,141,310	189,609,658	156,531,651	81,970,075	23,427,441	48,676,511	9,866,123	*554
Notes and accounts receivable	24,118,511 19,077,860	9,810,810 8,118,913	14,307,701 10,958,947	12,339,918 8,482,874	3,688,382 4,382,743	3,214,216 3,566,622	5,437,321 533,509	*554
Less: Allowance for bad debts	775,250	538,258	236,991	274,970	49,840	195,999	29,132	-
Inventories	6,420,268	2,095,600	4,324,669	5,115,877	2,999,245	2,070,365	46,267	-
Investments in Government obligations	163,348	*145,139	*18,210	174,092	*3,997	*38,909	131,186	-
Tax-exempt securities	*60,316	*14	*60,302	*203,330	*12,403	*190,275	652	-
Other current assets  Loans to shareholders	9,634,140 2,578,524	4,316,900 673,118	5,317,240 1,905,406	4,087,511 1,199,617	746,911 777,057	2,562,861 380,297	777,738 *42,262	-
Mortgage and real estate loans	718,450	424,006	294,443	152,001	*40,503	*74,619	*36,879	_
Other investments	80,730,572	54,491,685	26,238,887	14,874,888	1,117,118	13,022,105	735,665	-
Depreciable assets [25]	187,803,307	81,621,120	106,182,187	45,083,647	18,840,616	23,404,723	2,838,308	-
Less: Accumulated depreciation [25]	83,166,995 *188,161	28,108,338 *85,459	55,058,657 *102,702	27,440,106 *14,095	12,507,336	13,334,205 *11,326	1,598,565 *2,769	-
Depletable assetsLess: Accumulated depletion	*74,712	65,459	*74,708	*5,442	_	*3,011	*2,431	-
Land	27,267,874	19,575,713	7,692,161	5,495,957	1,228,887	3,738,616	528,454	-
Intangible assets (amortizable)	44,025,507	17,775,467	26,250,040	11,806,312	2,458,283	9,147,539	200,490	-
Less: Accumulated amortization	8,437,466	1,773,151	6,664,315	2,694,562	749,870	1,917,476	27,217	-
Other assets  Total liabilities	35,808,895 <b>346,141,310</b>	20,895,467 <b>189,609,658</b>	14,913,428 <b>156,531,651</b>	3,355,036 <b>81,970,075</b>	438,341 <b>23,427,441</b>	2,704,727 <b>48,676,511</b>	211,968 <b>9,866,123</b>	- *554
Accounts payable	16,831,961	3,360,207	13,471,754	5,507,031	2,528,076	2,263,470	715,485	- 554
Mortgages, notes, and bonds payable in less	. 5,55 . ,56 1	3,000,201	. 5,,. 04		_,020,010			
than one year	9,840,394	5,234,617	4,605,777	3,620,865	1,407,251	2,029,124	184,490	-
Other current liabilities	31,613,379	12,466,847	19,146,532	6,587,628	1,848,160	3,478,108	1,261,360	-
Loans from shareholders  Mortgages, notes, and bonds payable in one	7,135,010	2,125,838	5,009,172	3,616,208	1,687,747	1,904,169	*24,292	*580
year or more	118,236,713	76,245,599	41,991,114	22,931,606	6,431,299	15,944,467	555,839	-
Other liabilities	47,940,978	31,788,267	16,152,711	7,880,379	455,119	6,901,426	523,834	-
Capital stock	11,722,665	6,289,680	5,432,985	4,955,834	2,553,855	1,758,915	643,065	*4
Additional paid-in capital	75,616,573	48,169,210	27,447,364	10,680,359	2,799,579	6,789,266	1,091,514	-
Retained earnings, appropriated Retained earnings, unappropriated [26]	701,087 62,886,483	*2,971 12,079,369	698,117 50,807,114	2,670,945 16,007,215	*68,117 4,380,948	*51,365 9,305,317	2,551,462 2,320,950	*-30
Less: Cost of treasury stock	36,383,933	8,152,945	28,230,988	2,487,994	732,709	1,749,116	*6,168	-
Total receipts	366,661,968	85,037,491	281,624,477	149,655,351	82,069,153	58,340,580	9,245,618	*38,487
Business receipts	332,470,382	67,230,412	265,239,970	144,787,621	81,227,869	55,959,343	7,600,409	*38,032
InterestInterest on Government obligations:	3,860,089	2,341,929	1,518,160	734,141	49,386	479,079	205,676	-
State and local	55,806	29,800	26,006	26,129	3,618	14,788	*7,724	-
Rents	941,572	488,252	453,320	82,281	19,346	41,319	21,617	-
Royalties	6,139,998	1,990,318	4,149,680	189,070	63,204	125,861	*6	30
Net short-term capital gain reduced by	44.000	0.004	20.00	0.570	+0	0.005	* 4 70	
net long-term capital loss  Net long-term capital gain reduced by	41,989	2,294	39,695	9,576	*2	9,095	*479	-
net short-term capital loss	2,083,314	1,298,832	784,482	339,337	98,514	224,492	16,330	100
Net gain, noncapital assets	958,208	508,825	449,383	383,499	168,610	213,879	*1,010	-
Dividends received from domestic corporations	152,848	16,578	136,270	32,707	8,381	18,925	5,402	-
Dividends received from foreign corporations  Other receipts	443,532	18,934	424,598	78,608	2,038 428.186	*76,439	*130	325
Total deductions	19,514,230 <b>339,450,435</b>	11,111,318 <b>77,786,868</b>	8,402,912 <b>261,663,568</b>	2,992,382 <b>138,763,902</b>	76,774,205	1,177,361 <b>53,129,462</b>	1,386,835 <b>8,860,235</b>	*35,796
Cost of goods sold	118,199,117	10,071,067	108,128,050	59,287,093	42,596,075	15,155,549	1,535,469	*11,485
Compensation of officers	6,913,763	1,185,737	5,728,026	7,173,504	4,482,297	2,526,968	164,239	25
Salaries and wages	72,709,990	20,608,826	52,101,164	22,105,485	10,118,131	11,047,051	940,303	*16,898
Repairs Bad debts	5,963,209 485,307	1,389,604 273,694	4,573,604 211,613	2,500,596 266,593	611,195 97,954	811,034 163,062	1,078,367 5,576	*1,201 *46
Rent paid on business property	21,538,313	3,558,396	17,979,917	8,440,488	3,117,482	5,251,207	71,798	*1,614
Taxes paid	16,097,789	5,267,045	10,830,744	4,774,633	2,495,775	2,127,884	150,974	*1,438
Interest paid	11,186,827	6,605,861	4,580,966	2,029,308	654,752	1,328,077	46,479	*4
Charitable contributions	247,356	58,873 483.098	188,483	46,558	15,874	27,875	2,809	[1]
Amortization  Depreciation	1,647,978 9,442,474	483,098 3,699,648	1,164,879 5,742,826	762,792 2,789,529	141,830 1,112,508	611,662 1,576,717	9,300 100,304	- *786
Depletion	*3,987	5	*3,982	*423	*417	6	-	-
Advertising	8,973,089	2,452,651	6,520,438	1,956,553	814,300	1,098,028	44,225	*911
Pension, profit-sharing, stock, annuity	835,391	384,632	450,759	462,672	184,954	253,768	23,950	-
Employee benefit programs	5,174,161	1,843,379	3,330,782	2,087,174	1,160,990	835,469	90,715	-
Domestic production activities deduction  Net loss, noncapital assets	21,656 521,437	2,798 164,429	18,858 357,008	6,089 30,237	3,166 10,545	*2,920 16,731	2,961	_
Other deductions	59,488,592	19,737,124	39,751,468	24,044,177	9,155,960	10,295,453	4,592,764	*1,389
Total receipts less total deductions	27,211,533	7,250,623	19,960,910	10,891,450	5,294,949	5,211,118	385,383	*2,691
Constructive taxable income from related	0.40 4:-		400.0=:	****	** ***	22.25		
foreign corporations  Net income	849,145 28,004,871	415,793 7,636,617	433,351 20,368,255	*43,194 10,908,515	*9,498 5,300,829	33,696 5,230,026	- 377,659	- *2,691
Income subject to tax	15,823,135	5,072,247	10,750,888	2,753,293	943,095	1,521,551	288,647	*1,904
Total income tax before credits [7]	5,477,739	1,783,693	3,694,047	826,474	267,365	492,903	66,205	*200
Income tax	5,421,365	1,753,260	3,668,105	827,796	268,383	493,345	66,068	*200
Alternative minimum tax	49,333	23,874	25,459	4,266	1,399	2,760	*107	-
Foreign tax credit  U.S. possessions tax credit	778,430	121,842	656,589	40,742	*3,615	37,126	*1	-
General business credit	508,175	132,587	375,588	13,988	4,800	9,082	*106	_
Prior year minimum tax credit	57,818	55,379	2,439	*432	*44	*320	*68	-
Total income tax after credits [2]	4,133,316	1,473,886	2,659,431	771,312	258,906	446,375	66,030	*200

# **RETURNS OF ACTIVE CORPORATIONS, FORM 1120-F**

Table 10--Income Statement and Selected Tax Items, by Selected Sectors

(All figures are estimates based on samples-money amounts are in	thousands of dollar	rs)				T .	Whol	esale and retail	trada	
							VVIIOI	esale and retail	trade	
Item		Agriculture, forestry,								
	All industries	fishing, and	Mining	Utilities	Construction	Manufacturing	Total [16]	Wholesale	Retail	Transportation
	industries	hunting						trade	trade	and warehousing
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns [29]	14,897	172	164	*30	234	429	897	752	136	
Total receipts	248,838,660	•	2,098,205	*172,702			100,485,058	83,923,087	16,561,964	2,954,773
Business receipts	153,710,233	33,848	2,022,713	*107,586	1,106,133	12,583,637	99,598,434	83,542,627	16,055,807	3,177,286
Interest	73,077,815	483	3,668	*7,896	10,635	191,704	161,440	52,850	*108,591	*5,266
Interest on Government obligations:										
State and local	249,800		-	335	-	*1,009	-	-	-	-
Rents	351,980	*150	-	21	*6,787	*2,045	*121	*121	-	38
Royalties	367,312	-	*253	-	-	293,857	*482	*482	-	475
Net short-term capital gain reduced by										
net long-term capital loss	124,983	-	-	-	[1]	-	-	-	-	-
Net long-term capital gain reduced by										
net short-term capital loss	2,777,716				*12,774	*8,891	*354,404	*8,949	345,455	
Net gain, noncapital assets	1,080,739	*248	*11,310	-	1,457	3,023	*17,656	*17,656	-	*2,332
Dividends received from domestic corporations		-	-	-	-	*[1]	*687	*687	-	-
Dividends received from foreign corporations	48,122	-	-	-	-	-	-	-	-	-
Other receipts	16,898,772	10,843	50,841	*56,864	27,140	1,399,077	351,834	299,715	52,111	-230,625
Total deductions	242,764,649	54,838	1,287,413	*190,425				83,455,634	15,099,354	2,927,622
Cost of goods sold	124,608,984	*16,929	*663,423	2,322	1,037,005	10,800,514	91,315,194	81,396,495	9,918,699	1,131,154
Compensation of officers	550,949	*51	17,768	-	546	19,104	15,465	13,565	*1,900	*36,332
Salaries and wages	11,273,774	*772	*88,249	3,985	*20,052	359,903	2,655,502	565,607	2,089,894	180,810
Repairs	561,668	*1,074	*51	*4,138	*754	23,354	149,673	10,609	*139,064	18,717
Bad debts	406,282	-	111	-	3	4,351	14,785	13,583	*1,202	*1,416
Rent paid on business property	1,896,006	*4,681	*11,831	*776	*12,719	57,395	886,403	64,194	822,209	135,523
Taxes paid	2,500,710	2,022	568	*7,788	13,540	122,066	571,911	81,811	490,100	9,407
Interest paid	67,176,772	*138	*114,974	*63,531	19,827	162,263	497,536	277,184	*220,352	22,795
Charitable contributions	107,206	*12	4,546	10	*3	52,645	1,170	1,053	117	181
Amortization	555,946	*22	*2,093	6,832	*9,905	86,144	44,026	26,147	*17,878	*1,575
Depreciation	2,144,216	*2,351	282,680	*35,566	*31,605	292,118	507,701	40,522	467,179	91,115
Depletion	18,488	-	*789	-	-	-	*13	*13	-	-
Advertising	702,855	*41	*1,093	-	*216	18,083	373,655	95,106	278,550	45,812
Pension, profit-sharing, stock, annuity	346,459	-	8,121	571	71	22,980	4,347	*4,011	336	2,322
Employee benefit programs	647,813	*6	*6,371	1,378	*4,109	49,924	41,045	36,721	*4,325	10,649
Domestic production activities deduction	29,781	-	-	-	-	18,118	*1,746	*1,746	-	-
Net loss, noncapital assets	2,183,364	*203	*2,316	17	*210	12,778	*340,256	*339,678	578	35
Other deductions	27,053,377	26,537	82,429	*63,510	51,542	1,175,267	1,134,566	487,589	646,970	1,239,777
Total receipts less total deductions	6,074,011	-4,008	810,793	*-17,723	-37,178	1,206,239	1,930,063	467,453	1,462,610	27,151
Foreign dividend income resulting from foreign										
taxes deemed paid	-	-	-	-	-	-	-	-	-	-
Net income (less deficit)	5,824,427	-4,008	810,793	*-18,058	-37,178	1,205,229	1,930,063	467,453	1,462,610	
Income subject to tax	11,877,201	*6,552	*831,639	13,093	23,476	1,510,982	2,104,005	615,657	*1,488,348	135,927
Total income tax before credits [5]	3,413,666		*13,465			527,817	218,662	216,712	*1,950	
Income tax	4,260,698		*509,922	4,455		527,516	733,177	212,506	*520,671	19,465
Alternative minimum tax	96,100	*18	-	200	*60	*312	*1,271	*1,214	*57	8,482
Branch tax	83,467	-	*1,333	1,794	*400	627	3,134	2,992	*142	*10,054
Foreign tax credit	32,212	-	-	-	-	*966	-	-	-	-
General business credit	63,763		-	-	-	15,606	*54	*54	-	-
Prior year minimum tax credit			145	-	-	1,368	*683	*683	-	-
Total income tax after credits [2]	3,294,057	*1,997	*13,320	6,449		509,876	217,924	215,974	*1,950	
Tax from Section I [9]	141,238		*1,131	-	151	*6,011	*9	*9	*[1]	
Tax from Section II [10]	2,543,301	*1,997	*11,987	4,655	7,563	509,249	214,790	212,982	*1,808	5,095
U.S. income tax paid or withheld at source on										
non-effectively connected income	145,234	-	*1,131	-	153	6,000	*137	*137	*[1]	462
U.S. income tax paid or withheld at source on										
effectively connected income	1,346,819	-	*96	14,412	*6,449	603,263	9,106	9,106	-	5
Endnotes at end of table section. Detail may not add to total b	ecause of rounding.	See text for "Expli	anation of Terms" a	and "Description of	the Sample and Lir	mitations of the Dat	a."			

# **RETURNS OF ACTIVE CORPORATIONS, FORM 1120-F**

Table 10--Income Statement and Selected Tax Items, by Selected Sectors--Continued

(All figures are estimates based on samples-money amounts are in	thousands of dolla		ance and insura	nco	T	ı	T	T		<u> </u>
		FIIIe	ance and insura	nce						
No				Insurance				Administrative		
Item				carriers		Professional,	Management	and support and waste		
	Information	Total	Credit intermediation	and	Real estate	scientific,	of companies	management and remediation	Arts, entertainment,	Accommodation and food
			memediation	related activities	and rental and leasing	and technical services	(holding companies)	services	and recreation	services
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns [29]	209	4,403	228	3,819	4,907	861	1,898	132	125	50
Total receipts	1,452,222	110,402,905	79,603,031	29,524,330	2,760,615	5,915,025	5,039,572	374,060	552,218	825,657
Business receipts	1,302,151	24,635,695	7,433,365	16,966,130	1,042,657	5,762,412	*1,095,357	284,505	*148,184	741,660
Interest	3,751	69,582,777	64,790,644	4,551,608	70,666	6,073	3,021,386	*1,173	*279	*9,550
Interest on Government obligations:										
State and local	-	246,234	154,852	89,323	2,201	-	*20	-	-	-
Rents	*84	222,613	·	4,856	92,436		*562	-	-	26,909
Royalties	*63,615	*2,805	[1]	*203	*2,817	*451	*25	-	-	2,533
Net short-term capital gain reduced by										
net long-term capital loss	-	88,102	14,634	64,713	12,492	-	24,389	-	-	-
Net long-term capital gain reduced by										
net short-term capital loss	*95			798,345	1,141,793		217,167	-	-	*12,348
Net gain, noncapital assets	*68	812,012	•	*1,533	72,678		154,630	-	-	2,369
Dividends received from domestic corporations	71	148,313		136,854	*1,350		*768	-	-	-
Dividends received from foreign corporations	-	47,924		47,019	*6		*191	-	-	-
Other receipts	82,388	13,601,701	6,069,070	6,863,746	321,517	142,713	525,076	*88,382	*403,756	*30,288
Total deductions	1,425,106	108,982,832	80,941,365	26,854,274	1,535,252	6,363,460	5,145,679	467,501	464,038	779,119
Cost of goods sold	814,733	17,968,057	-	17,968,057	*9,443	504,659	-	*225,795	*1,137	*101,609
Compensation of officers	*4,765	390,949	376,248	3,172	*3,696	51,191	-	*7,913	-	*2,795
Salaries and wages	68,069	5,518,925	4,478,297	947,050	32,792	1,788,399	*173,478	*42,646	*204,948	*108,192
Repairs	29,570	207,258	205,215	234	70,397	11,776	*28,447	*3,242	*186	*12,672
Bad debts	*5,016	376,292	351,307	24,957	845	3,373	-	*22	-	65
Rent paid on business property	10,023	652,738		46,394	13,895		17,720	*11,101	*165	
Taxes paid	37,364	1,177,128		177,581	282,235		41,077	7,308	3,344	
Interest paid	*1,023	62,768,030	61,624,378	466,427	298,458		3,059,667	*4,250	*559	119,798
Charitable contributions	*3	45,007	41,130	3,731	1,823		1,110	*49	*40	224
Amortization	*6,254	361,854	71,695	253,056	· ·		*710	*5,394	-	*6,347
Depreciation	14,956	535,183		3,977	244,852	39,762	14,064	*4,640	*140	*46,551
Depletion	-	2,991	904	-	*2,101	-	*12,594	-	-	-
Advertising	5,323	117,796		30,615		· ·	296	*94,253	*45	*25,352
Pension, profit-sharing, stock, annuity	*3,372	285,978		59,368	*314		12,801	*744	*2,344	1,030
Employee benefit programs	18,255	353,061	338,986	*2,849	3,942		*12,625	*5,499	*43,429	*25,272
Domestic production activities deduction	*73	310		-	*25		9,510	-	+4 040	+44 500
Net loss, noncapital assets	*[1]			13			4,582	[1]	*1,046	· ·
Other deductions	406,309			6,866,793		3,603,532		54,645		
Total receipts less total deductions	27,115	1,420,072	-1,338,334	2,670,056	1,225,363	-448,435	-106,107	-93,441	88,180	46,537
Foreign dividend income resulting from foreign										
taxes deemed paid	27 115	1 174 054	1 402 106	2 500 040	1 222 162	440 425	106 127	02 444	90 100	46 527
Net income (less deficit)	27,115 *76,207	1,174,054 4,802,088		2,580,948 2,143,815			-106,127 703,710	-93,441 *52,958	88,180 *96,753	46,537 *42,148
Income subject to tax  Total income tax before credits [5]	26,419	1,754,233		712,709				*19,542	*36,454	*15,298
Income tax	*26,188	1,754,233	964,640 876,659	712,709	· ·		235,470	*18,259	*33,210	*14,636
Alternative minimum tax	5	84,426		9,119		*217	*528	10,239	33,210	321
Branch tax	*226	26,915		*89			8,739	1,284	*3,244	*340
Foreign tax credit	220	30,217		7,946			585	1,204	3,244	340
General business credit	_	47,595		33,983			40	_		
Prior year minimum tax credit	]	12,090		1,113	*1,013		6	]		3,870
Total income tax after credits [2]	26,419	1,659,881	933,877	669,667	427,874		244,104	*19,542	*36,454	*11,427
Tax from Section I [9]	*27	92,521	33,073	*14,372	7,064			1,626	*25	25
Tax from Section II [10]	*26,193	965,676		*2,289	· ·		235,365	*18,259	*33,210	
U.S. income tax paid or withheld at source on		333,070	3.3,047	_,200	.55,000	55,551		.0,200	30,210	. 1,007
non-effectively connected income	_	97,030	37,712	*14,994	7,735	*64	30,879	1,626		18
U.S. income tax paid or withheld at source on		5.,550	0.,.12	,	1,,,00		33,570	.,520		
effectively connected income	74	165,501	109,930	*3,434	280,756	*5,219	233,712	4,454	*15,685	*857
Endnotes at end of table section. Detail may not add to total be								.,		

# RETURNS WITH NET INCOME, FORM 1120-F

#### Table 11--Income Statement and Selected Tax Items, by Selected Sectors

(All figures are estimates based on samples-money amounts are in	thousands of dollar	rs)		T		T I	Whol	esale and retail	trada	
							vvnoi	esale and retail	trade	
Item		Agriculture, forestry,								
	All	fishing, and	Mining	Utilities	Construction	Manufacturing	Total [16]	Wholesale	Retail	Transportation
	industries	hunting						trade	trade	and warehousing
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns [29]	8,612	*73	94	3	110	221	409	373	*36	52
Total receipts	213,126,764	*29,781	1,794,734	150,213	540,240	12,327,615	98,150,098	81,812,355	*16,337,743	1,096,177
Business receipts	138,985,598	*15,866	1,720,692	86,407	*490,449	10,446,561	97,403,530	81,568,786	*15,834,745	1,088,855
Interest	52,710,865	*135	2,520	6,918	*5,094	187,548	160,006	51,594	*108,412	1,371
Interest on Government obligations:										
State and local	243,662	-	-	-	-	842	-	-	-	-
Rents	301,706	*87	-	21	*6,566	*2,000	*121	*121	-	[1]
Royalties	291,766	-	*155	_	-	287,917	347	347	-	475
Net short-term capital gain reduced by										
net long-term capital loss	103,181	-	-	_	[1]	_	-	-	_	-
Net long-term capital gain reduced by										
net short-term capital loss	2,674,745	*3,056	*9,420	_	*12,766	*8,884	*354,404	*8,949	345,455	_
Net gain, noncapital assets	855,998		*11,310		1,457	1,919	*17.519	*17,519	_	*2,332
Dividends received from domestic corporations			-,	_	-,,	*[1]	687	687	_	-,
Dividends received from foreign corporations	46,583		_	_	_	-	-	-	_	_
Other receipts	16,775,196		*50,636	56,867	*23,908	1,391,944	213,485	164,354	*49,131	*3,143
Total deductions	198,254,826		951,027	130,508		10,776,019	95,799,140	80,956,113	*14,843,026	
Cost of goods sold	118,600,308		*380,487	2,322	*451,022	9,188,294	89,592,159	79,766,572	*9,825,587	*315,466
Cost of goods sold		1,010			451,022					
•	354,311	*250	17,016		*42.002	11,025	9,698	*8,035	1,662	
Salaries and wages	9,049,687	*358	*86,221	2,804	*13,982	160,278	2,486,334	431,017	*2,055,317	*90,193
Repairs	406,361	*526	*44	3,332	*713	11,828	143,191	6,822	136,369	
Bad debts	194,203	*2.020	*11 554	202	*6.040	3,247	1,922	1,922	*707.270	*589
Rent paid on business property	1,444,062		*11,554	293	*6,312	·	827,970	40,593	*787,378	
Taxes paid	2,021,511	*1,700	*460	•		108,595	552,337	65,417	*486,921	*2,730
Interest paid	47,444,054	*34	*113,878		*2,523	98,298	398,459	181,172	*217,288	*14,028
Charitable contributions	107,177	*12	4,546	10	*3	52,645	1,150	1,033	117	181
Amortization	326,384	-	*76	•	*308	17,158	*23,656	*7,229	16,427	1,121
Depreciation	1,630,410	*1,856	*277,193	· ·	*7,954	117,266	491,633	27,062	*464,571	40,619
Depletion	*2,735	-	*789	-	-		*13	*13	-	-
Advertising	427,783	*9	*1,077		*83	9,441	283,219	16,991	*266,228	*6,887
Pension, profit-sharing, stock, annuity		-	8,121	571	-	*18,124	*3,585	*3,525	60	709
Employee benefit programs	444,960	-	*5,675	1,087	857	32,440	26,156	25,870	286	*3,129
Domestic production activities deduction	29,781	-	-	-	-	18,118	*1,746	*1,746	-	-
Net loss, noncapital assets	222,394		*1,810		*10	·	*23,432	*22,860	571	-
Other deductions	15,297,500	*12,866	42,080	35,156	21,114	882,024	932,479	348,235	*584,245	466,523
Total receipts less total deductions	14,871,938	*8,490	843,707	19,705	29,907	1,551,597	2,350,958	856,242	*1,494,717	138,031
Foreign dividend income resulting from foreign										
taxes deemed paid	-	-	-	-	-	-	-	-	-	-
Net income (less deficit)	14,628,491	*8,490	843,707	19,705	29,907	1,550,755	2,350,958	856,242	*1,494,717	138,031
Income subject to tax	11,877,201	*6,552	*831,639	13,093	23,476	1,510,982	2,104,005	615,657	*1,488,348	135,927
Total income tax before credits [5]	3,389,344	*1,997	*13,465	6,449	7,958	527,811	218,658	216,708	*1,950	6,022
Income tax	4,260,698	*1,979	*509,922	4,455	7,503	527,516	733,177	212,506	*520,671	19,465
Alternative minimum tax	96,100	*18	-	200	*60	*312	*1,271	*1,214	*57	8,482
Branch tax	71,865	-	*1,333	1,794	*395	620	3,130	2,989	*142	*927
Foreign tax credit	32,212	-	-	-	-	*966	-	-	-	-
General business credit	63,763	-	-	-	-	15,606	*54	*54	-	-
Prior year minimum tax credit	19,184	-	145	-	-	1,368	*683	*683	-	-
Total income tax after credits [2]	3,269,736	*1,997	*13,320	6,449	7,958	509,870	217,921	215,971	*1,950	6,022
Tax from Section I [9]	105,430	-	*1,131	-	151	6,000	*9	*9	-	6
Tax from Section II [10]	2,530,582	*1,997	*11,987	4,655	7,563	509,249	214,790	212,982	*1,808	5,095
U.S. income tax paid or withheld at source on										
non-effectively connected income	113,551	-	*1,131	_	153	6,000	*137	*137	_	6
U.S. income tax paid or withheld at source on	1									
effectively connected income	1,295,964	_	*96	14,412	*6,158	603,237	9,087	9,087	_	5
Endnotes at end of table section. Detail may not add to total b		See text for "Exnl:				,	•	-,		

# RETURNS WITH NET INCOME, FORM 1120-F

Table 11--Income Statement and Selected Tax Items, by Selected Sectors--Continued

(All figures are estimates based on samples-money amounts are in	thousands of dolla		ance and insura	nco		ı	T	T		<u> </u>
		1 1116	ance and moure	iice						
и				Insurance				Administrative and support		
Item				carriers		Professional,	Management	and waste		
	Information	Total	Credit	and	Real estate	scientific,	of companies	management	Arts,	Accommodation
			intermediation	related activities	and rental and leasing	and technical services	(holding companies)	and remediation services	entertainment, and recreation	and food services
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns [29]	61	3,773	147	3,447	2,146	374	1,070	*50	*66	*37
Total receipts	1,069,517	89,690,317	61,577,375	27,624,879	2,316,130	3,622,791	847,350	*362,911	*550,837	*494,485
Business receipts	*1,054,236	21,631,933	6,042,209	15,460,570	672,149	3,476,969	*4,377	*271,586	*146,827	*430,203
Interest	*1,905	52,252,591	47,693,969	4,465,233	54,527	3,029	29,072	*1,103	*256	3,746
Interest on Government obligations:										
State and local	-	242,536	154,852	87,684	*279	-	*5	-	-	-
Rents	-	191,011	186,505	*4,413	88,317	-	*163	-	-	13,419
Royalties	-	*216	[1]	*203	*123	-	*1	-	-	2,533
Net short-term capital gain reduced by										
net long-term capital loss	-	73,944	1,236	64,025	*10,680	-	18,557	-	-	-
Net long-term capital gain reduced by										
net short-term capital loss	*95	944,225	82,944	779,145	1,125,402	*185	203,337	-	-	*12,348
Net gain, noncapital assets	2	744,989	721,160	*1,533	69,511	*2,956	*1,627	-	-	2,369
Dividends received from domestic corporations	71	135,283	10,516	124,538	*1,287	-	*137	-	-	-
Dividends received from foreign corporations	-	46,392	906	45,486	-	-	*191	-	-	-
Other receipts	*13,209	13,427,197	6,683,078	6,592,051	293,854	139,653	589,883	*90,222	*403,754	*29,867
Total deductions	991,504	82,482,612	57,337,915	24,829,706	904,281	3,351,796	104,764	*307,421	*453,853	*436,427
Cost of goods sold	*725,388	17,318,642	-	17,318,642	*7,949	*316,248	-	*225,622	*1,066	*74,097
Compensation of officers	*3,232	267,784	265,174	2,450	*2,724	35,618	-	4,617	-	*1,128
Salaries and wages	*37,070	4,276,515	3,342,547	883,131	18,219	1,529,906	*5,158	*8,518	*204,812	*105,106
Repairs	*1,868	179,019	178,540	234	34,297	8,999	-	*3,002	*64	*11,947
Bad debts	*106	186,792	169,594	*17,197	*286	*1,195	-	-	-	63
Rent paid on business property	*4,530	488,952	443,686	43,731	4,446	38,834	-	*1,790	*164	*6,684
Taxes paid	*35,180	877,586	703,698	171,363	209,331	149,810	19,423	*4,956	*3,208	*44,424
Interest paid	*79	46,492,096	45,969,469	452,227	170,189	*2,557	33,876	*4,250	*528	*41,613
Charitable contributions	*1	45,002	41,128	3,729	1,821	282	1,110	*49	*40	224
Amortization	*2,734	252,512	25,580	226,633	10,175	*4,151	*374	*5,370	-	*3,238
Depreciation	*1,617	465,888	461,991	3,229	140,070	32,081	1,249	*4,136	*1	*26,042
Depletion	-	904	904	-	*15	-	*1,014	-	-	-
Advertising	*4,736	95,868	65,812	*29,670	727	9,964	-	*544	*36	*14,719
Pension, profit-sharing, stock, annuity	*254	215,148	156,798	58,349	*248	*369	7	58	*2,344	1,012
Employee benefit programs	*14,635	233,397	230,401	*1,283	*1,946	55,812	*370	658	*43,394	*25,220
Domestic production activities deduction	*73	310	298	-	*25	-	9,510	-	-	-
Net loss, noncapital assets	-	173,191	172,987	13	*160	*3,731	399	[1]	-	11,453
Other deductions	160,003	10,913,007	5,109,307	5,617,826	301,653	1,162,239	32,274	*43,849	*198,196	*69,457
Total receipts less total deductions	78,014	7,207,705	4,239,460	2,795,173	1,411,849	270,995	742,587	*55,490	*96,983	*58,057
Foreign dividend income resulting from foreign										
taxes deemed paid	-	-	-	-	-	-	-	-	-	-
Net income (less deficit)	78,014	6,965,385	4,084,607	2,707,705	1,411,570	270,995	742,582	*55,490	*96,983	*58,057
Income subject to tax	*76,207	4,802,088	2,511,035	2,143,815	1,205,570	265,731	703,710	*52,958	*96,753	*42,148
Total income tax before credits [5]	26,419	1,739,375	970,266	712,709	429,609	93,648	244,608	*19,542	*36,454	*15,292
Income tax	*26,188	1,629,287	876,659	702,578	406,935	90,681	235,470	*18,259	*33,210	*14,636
Alternative minimum tax	5	84,426	75,268	9,119	*261	*217	*528	-	-	321
Branch tax	*225	24,741	18,340	*89	22,412	2,750	8,613	1,284	*3,244	*334
Foreign tax credit	-	30,217	22,268	7,946	443	-	585	-	-	-
General business credit	-	47,595	13,268	33,983	*467	-	40	-	-	-
Prior year minimum tax credit	-	12,090	*10,977	1,113	*1,013	*8	6	-	-	3,870
Total income tax after credits [2]	26,419	1,645,023	919,304	669,667	427,685	93,641	243,977	*19,542	*36,454	*11,422
Tax from Section I [9]	-	72,645	15,677	*13,740	4,549	*14	19,251	1,626	*25	25
Tax from Section II [10]	*26,193	952,993	900,964	*2,289	405,273	90,891	235,365	*18,259	*33,210	*11,087
U.S. income tax paid or withheld at source on										
non-effectively connected income	-	79,111	22,702	*13,759	7,199	-	18,172	1,626	-	18
U.S. income tax paid or withheld at source on										
effectively connected income	74	141,546	91,057	*2,906	260,444	*4,830	227,867	4,454	*15,683	*857
Endnotes at end of table section. Detail may not add to total be	ecause of rounding	. See text for "Ex	planation of Terms	" and "Description	of the Sample and	I I imitations of the	Data."	-	-	

# RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	s are in thousands of dolla		riculture, forestry,	fishing, and hunti	ing			Constr	uction
									_
ltom					Support				
Item					activities				
	All industries	Total	Agricultural production	Forestry and	and fishing, hunting and	Mining	Utilities	Total	Construction of
	industries		production	logging	trapping				buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns  Total assets	1,955,147 56,308,093,821	58,890 74,203,967	45,097 55,884,415	3,910 14,295,804	9,883 4,023,748	14,072 578,753,480	d d	· ·	69,473 198,021,416
Cash	2,479,425,977	8,935,717	4,511,477	3,979,261	444,978	26,972,243	d		17,973,426
Notes and accounts receivable	12,637,795,600	5,383,067	4,237,783	475,273	670,011	75,569,319	d	, , ,	35,105,169
Less: Allowance for bad debts Inventories	154,966,851 1,186,596,742	72,884 6,558,725	58,639 5,760,416	*1,794 377,061	12,450 421,248	460,594 12,306,199	d d		145,394 65,559,028
Investments in Government obligations	1,155,121,579	47,328	*12,076	*35,252	-	1,004,815	d	332,439	165,354
Tax-exempt securities Other current assets	824,282,542 5,232,150,337	48,848 2,547,782	*19,030 1,975,497	*9,702 414,247	*20,115 158,038	119,440 16,638,833	d d	199,151 38.147.407	90,004 20,985,492
Loans to shareholders	458,926,661	1,732,636	1,506,959	75,401	150,276	3,465,247	d	3,600,376	1,444,431
Mortgage and real estate loans  Other investments	4,576,315,918 16,497,847,299	561,098 11,468,996	543,018 8,420,105	*15,375 2,484,758	*2,705 564,134	109,689 133,481,744	d d	.,,	5,020,102 21,754,985
Depreciable assets [25]	7,181,345,590	48,288,420	41,481,653	3,261,248	3,545,518	188,884,582	d	. , , .	22,363,398
Less: Accumulated depreciation [25]	3,444,918,261	33,005,541	28,300,608	2,264,248	2,440,685	83,566,886	d		12,234,912
Depletable assets Less: Accumulated depletion	363,954,416 126,223,633	4,013,656 583,898	77,755 *8,522	3,935,901 575,376	_	203,501,993 62,291,798	d d	930,489 184,952	*120,013 *14,264
Land	270,911,054	12,225,159	10,481,525	1,573,052	170,582	4,945,017	d	, , .	7,413,191
Intangible assets (amortizable) Less: Accumulated amortization	3,383,596,415 537,176,668	2,236,861 252,163	2,084,496 210,444	44,438 21,394	107,926 20,324	30,243,930 8,365,063	d d		5,028,462 768,711
Other assets	4,323,109,105	4,070,161	3,350,839	477,647	241,675	36,194,768	d	14,238,699	8,161,643
Total liabilities	<b>56,308,093,821</b> 6,932,582,287	<b>74,203,967</b> 4,279,476	<b>55,884,415</b> 3,666,455	<b>14,295,804</b> 236,792	<b>4,023,748</b> 376,229	<b>578,753,480</b> 51,110,967	<b>d</b> d	,, -	<b>198,021,416</b> 29,187,822
Mortgages, notes, and bonds payable in less					,				
than one year Other current liabilities	4,269,094,872 16,874,973,352	6,415,175 3,738,805	5,434,482 3,141,216	506,354 270,851	474,338 326,738	13,875,206 35,364,252	d d	29,578,203 52,959,876	17,398,716 26,532,271
Loans from shareholders	453,988,825	3,908,850	3,426,600	146,278	335,972	4,662,900	d		5,073,164
Mortgages, notes, and bonds payable in one	0 507 247 407	22 004 050	44 020 070	0 000 440	4 407 075	124 024 126		02 427 227	47 200 204
year or more Other liabilities	8,527,317,407 6,657,171,537	22,891,058 7,077,010	14,820,870 5,635,557	6,883,112 1,323,235	1,187,075 118,219	131,021,136 68,586,405	d d		47,309,394 5,673,023
Capital stock	1,391,573,972	5,377,317	4,640,563	198,979	537,774	26,417,847	d		2,857,773
Additional paid-in capitalRetained earnings, appropriated	8,585,674,728 160,405,144	11,652,104 360,557	7,646,130 194,991	3,657,689 *143,611	348,285 *21,956	167,489,228 275,956	d d	, ,	17,351,312 296,505
Retained earnings, unappropriated [26]	3,829,634,202	10,743,518	9,218,241	1,142,388	382,889	95,209,327	d	78,051,059	52,342,213
Less: Cost of treasury stock  Total receipts	1,374,322,506 <b>21,033,724,315</b>	2,239,903 <b>70,514,052</b>	1,940,691 <b>55,714,139</b>	213,485 <b>6,035,129</b>	85,727 <b>8,764,784</b>	15,259,743 <b>317,211,924</b>	d <b>d</b>	-,- ,	6,000,780 <b>309,473,620</b>
Business receipts	17,610,506,765	60,873,502	47,414,884	5,348,829	8,109,790	281,886,828	d	649,254,491	299,336,559
InterestInterest on Government obligations:	1,992,183,498	514,675	360,996	122,096	31,583	4,999,401	d	3,152,703	1,948,282
State and local	29,197,988	24,305	21,809	*420	*2,075	75,982	d	- ,	30,188
Rents	94,788,280 161,655,558	990,902 135,325	888,695 130,892	77,293 *4,008	24,915 425	555,874 1,437,358	d d	1,491,743 250,795	550,392 134,546
Net short-term capital gain reduced by	101,033,338	133,323	130,692	4,000	423	1,437,336	u	230,793	134,340
net long-term capital loss  Net long-term capital gain reduced by	6,815,053	14,733	11,253	*3,058	*421	152,525	d	64,274	31,708
net short-term capital loss	148,595,592	1,237,670	908,682	241,303	87,686	5,214,139	d	2,125,122	1,311,279
Net gain, noncapital assets	74,686,322	360,648	276,013	38,272	46,364	3,226,847	d	1,029,371	221,683
Dividends received from domestic corporations.  Dividends received from foreign corporations	32,501,875 72,419,945	66,331 228,547	54,493 190,453	4,853 *14	6,984 38,080	1,551,800 2,250,970	d d	,	40,488 4,312
Other receipts	810,373,438	6,067,413	5,455,971	194,981	416,461	15,860,200	d	-, -,	5,864,182
Total deductions  Cost of goods sold	<b>19,854,440,964</b> 11,221,957,918	<b>68,646,968</b> 35,950,048	<b>54,125,864</b> 27,498,929	<b>5,917,658</b> 3,779,350	<b>8,603,446</b> 4,671,769	<b>270,790,338</b> 144,143,370	<b>d</b> d	. , ,	<b>294,671,015</b> 235,120,020
Compensation of officers	260,706,977	1,558,190	1,220,292	140,681	197,217	3,498,265	d	18,724,437	4,775,705
Salaries and wages	1,866,054,818 123,705,000	4,939,242 1,473,434	3,576,923 1,227,685	321,361 69,909	1,040,957 175,840	14,900,346 2,197,783	d d	. , ,	11,400,690 716,976
Bad debts	95,196,879	41,720	33,405	1,668	6,647	242,894	d	902,881	293,306
Rent paid on business property  Taxes paid	317,292,629 379,579,187	3,315,689 1,553,408	2,941,937 1,207,465	133,280 133,020	240,472 212,923	4,863,892 10,081,480	d d	10,761,941 11,954,482	2,444,910 3,631,955
Interest paid	1,694,417,065	1,886,431	1,446,374	330,425	109,632	10,435,749	d	6,899,804	3,263,579
Charitable contributions	14,786,047	43,981	39,957	1,417	2,606	175,966	d d		157,307
Amortization  Depreciation	148,362,138 480,438,160	169,212 3,268,553	150,026 2,831,594	12,178 217,462	7,008 219,496	3,174,597 13,452,407	d	867,594 8,979,746	278,309 1,675,227
Depletion	14,439,018	54,794	10,592	*44,143	*59	9,131,295	d	- ,	10,827
Advertising  Pension, profit-sharing, stock, annuity	225,393,009 128,268,720	230,770 175,080	193,080 135,010	8,096 19,333	29,594 20,737	181,426 1,582,548	d d	2,673,349 1,890,691	1,350,871 479,742
Employee benefit programs	264,140,680	744,045	578,702	88,313	77,031	3,286,311	d	7,077,175	1,477,877
Domestic production activities deduction  Net loss, noncapital assets	11,109,676 27,924,715	31,586 65,528	29,800 57,098	*827 *2,190	959 6,240	743,356 393,024	d d	577,494 217,648	395,385 73,837
Other deductions	2,580,668,327	13,145,257	10,946,995	614,005	1,584,257	48,305,630	d	55,913,042	27,124,491
Total receipts less total deductions  Constructive taxable income from related	1,179,283,351	1,867,084	1,588,275	117,471	161,339	46,421,586	d	23,976,165	14,802,605
foreign corporations	97,789,598	98,336	89,129	-	9,207	1,363,912	d		*26,200
Net income (less deficit)	1,247,874,961 1,289,760,920	1,941,116 2,481,241	1,655,595 2,018,562	117,050 274,013	168,470 188,666	47,709,516 44,608,115	d d		14,798,617 15,470,453
Total income tax before credits [8]	452,319,747	737,097	590,967	93,301	52,828	15,584,935	d	-,,-	5,158,545
Income tax	449,560,411 3,681,078	732,365 4,677	588,232 2,681	92,193 *1,109	51,940 *888	15,790,754 289,635	d	8,412,240 37,224	5,147,785 5,404
Alternative minimum tax Foreign tax credit	78,183,457	4,677 7,260	2,681 5,808	*1,109	- 008	4,171,916	d d	47,620	5,404 29,118
U.S. possessions tax credit	580,694	-	-	-	470	-	d	-	26
General business credit  Prior year minimum tax credit	15,187,647 5,876,907	12,194 5,573	11,374 4,255	342 83	478 *1,234	123,729 555,330	a d	93,292 36,998	61,628 9,293
Total income tax after credits [2]	352,322,015	712,070	569,530	91,424	51,116	10,733,959	d	8,275,974	5,058,506

# RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts	Construction	-7			Manufact	uring		
	Heavy and							
Item	civil				Beverage	Textile		Leather
	engineering construction	Specialty	Total	Food	and tobacco	mills and textile	Apparel	and allied
	and land	trade	Total	manufacturing	product	product	manufacturing	product
	subdivision	contractors		manadadaning	manufacturing	mills	manadadaning	manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	22,053	133,447	123,659	8,400	1,591	2,179	4,251	708
Total assets	93,349,455	85,139,374	9,552,311,674	,	162,455,508	29,473,896	33,514,996	4,752,464
Cash	8,541,715	12,706,389	308,837,312	10,556,135	4,074,947	1,832,075	1,122,995	509,399
Notes and accounts receivable	20,443,779	33,168,435	2,415,297,756		16,786,294	3,510,463	5,582,092	862,226
Less: Allowance for bad debts	203,401	331,935	21,955,155	552,878	144,692	108,357	391,392	30,726
Inventories	12,239,374	4,533,317	494,631,178	34,606,046	11,328,084	4,930,306	5,641,212	813,831
Investments in Government obligations	116,572	*50,513	6,648,085	1,177,482			*30,485	-
Tax-exempt securities Other current assets	68,371	40,776	8,998,176	*74,215		*487,384	1.801.877	077.540
Loans to shareholders	9,114,395 517,930	8,047,520 1,638,015	534,396,222 61,424,633	14,948,916 137,848		832,768 40,275	39,722	877,546 *697
Mortgage and real estate loans	370,791	77,605	40,485,842	*11,294	*635	763	*31,531	-
Other investments	12,134,379	3,991,463	2,927,264,955	180,537,587	49,529,833	7,742,218	5,661,155	423,240
Depreciable assets [25]	43,469,515	47,445,095	2,403,825,304	140,665,061	58,820,162	16,762,254	8,243,238	1,336,605
Less: Accumulated depreciation [25]	25,732,792	32,905,630	1,309,143,136	74,418,528	31,752,229	11,267,529	5,340,131	938,559
Depletable assets	787,889	*22,587	98,422,751	15,952	72,143	3,011	*111,696	-
Less: Accumulated depletion	159,228	*11,460	50,440,168	3,689	29,893	266	00.400	40.004
LandIntangible assets (amortizable)	4,586,946 2,955,673	937,434 5,344,518	48,074,832 1,059,501,351	3,469,300 103,258,251	2,312,560 49,217,938	267,145 3,719,546	98,496 7,278,857	13,284 770,919
Less: Accumulated amortization	463,678	1,131,101	200,266,390	13,170,148		528,626	1,517,262	74,437
Other assets	4,561,225	1,515,832	726,308,123	35,826,380		1,250,466	5,120,425	188,439
Total liabilities	93,349,455	85,139,374	9,552,311,674	709,580,807	162,455,508	29,473,896	33,514,996	4,752,464
Accounts payable	13,330,828	16,077,745	1,760,494,576	277,206,920	10,271,316	2,456,426	5,853,712	1,234,219
Mortgages, notes, and bonds payable in less	- o- · ·		000 5	07 4		0.051.51		==-
than one year	5,871,878	6,307,609	689,572,743			2,324,942	922,928	
Other current liabilities Loans from shareholders	11,479,402 3,086,753	14,948,203 4,244,823	817,756,913 128,743,840		11,843,888 5,024,769	1,897,324 343,949	2,972,186 268,921	412,343 *213,744
Mortgages, notes, and bonds payable in one	3,000,733	4,244,023	120,743,040	0,107,041	5,024,769	343,949	200,921	213,744
year or more	21,199,392	14,628,440	1,861,049,385	91,444,394	56,043,795	7,579,917	8,504,796	784,696
Other liabilities	5,744,891	2,692,263	973,697,730	51,237,942	29,439,389	1,570,939	3,201,334	224,314
Capital stock	3,095,138	2,906,057	362,719,033	33,338,901	7,103,448	1,793,139	1,628,773	210,851
Additional paid-in capital	21,436,382	8,502,040	2,402,222,650	114,582,569	33,536,158	7,789,130	7,700,569	388,108
Retained earnings, appropriated	99,489	471,956	6,333,382	*70,549		12,105	439	322
Retained earnings, unappropriated [26] Less: Cost of treasury stock	9,378,958 1,373,658	16,329,888 1,969,651	1,221,783,263 672,061,842	125,759,961 56,324,558	48,143,363 42,756,023	4,447,099 741,074	6,072,092 3,610,755	1,786,275 643,941
Total receipts	112,872,564	244,413,640	6,866,935,716			32,613,149	36,444,388	5,333,780
Business receipts	108,428,459	241,489,472	6,238,122,685	387,696,713	109,666,433	31,929,059	34,095,459	5,107,036
Interest	731,403	473,017	183,115,312		1,852,176	182,010	239,447	25,167
Interest on Government obligations:								
State and local	22,805	79,605	8,295,339	58,579		18,529	34,020	
Rents	601,905	339,446	31,226,570	2,206,169		12,428	21,126	*1,440
Royalties  Net short-term capital gain reduced by	103,345	12,903	101,597,628	1,839,898	2,292,671	75,143	965,509	*113,847
net long-term capital loss	25,674	6,892	726,722	2,793	*1,054	*14,778	*5,996	22
Net long-term capital gain reduced by	20,0	0,002	. 20,. 22	2,. 00	.,00.	, 0	0,000	
net short-term capital loss	506,371	307,472	35,532,076	1,831,780	146,084	56,193	58,416	1,982
Net gain, noncapital assets	411,533	396,155	26,787,902	855,144	119,759	41,114	26,260	430
Dividends received from domestic corporations.	57,013	19,935	4,352,081	199,985		6,921	*3,368	1,001
Dividends received from foreign corporations Other receipts	7,394 1,976,661	6,530	45,916,673	4,288,165 8,198,920	1,340,095 2,360,038	30,159	*82,741	30,539 51,747
Total deductions	108,373,393	1,282,214 <b>239,739,252</b>	191,262,728 <b>6,488,919,473</b>	385,446,564	106.293.421	246,816 <b>32,548,562</b>	912,046 <b>35,093,825</b>	5,051,716
Cost of goods sold	82,178,697	160,786,398	4,619,005,892	267,895,010		22,952,452	21,992,497	3,376,998
Compensation of officers	2,660,328	11,288,404	37,094,258			464,794	685,985	
Salaries and wages	4,531,973	18,228,317	378,655,340	19,972,623	9,873,353	2,733,099	3,441,782	510,791
Repairs	683,639	1,210,969	25,574,180	2,191,285	810,604	146,684	118,318	16,300
Bad debts	179,791	429,783	10,357,642	244,731	86,639	87,731	42,698	9,562
Rent paid on business property  Taxes paid	2,299,512 2,147,673	6,017,519 6,174,855	49,074,290 102,236,529	3,418,398 9,086,658		468,589 643,132	896,454 664,791	77,420 122,975
Interest paid	1,772,148	1,864,077	250,949,132	11,796,309		792,068	991,954	81,757
Charitable contributions	67,705	131,868	5,760,348		226,313	12,095	17,282	4,768
Amortization	346,646	242,639	41,622,425	1,813,043		116,484	252,433	33,274
Depreciation	2,874,950	4,429,568	161,583,717	7,624,742	3,070,855	804,759	374,122	65,220
Depletion	111,939	6,050	3,913,878	15,432	*8,612	-	· -	-
Advertising	232,114	1,090,363	81,266,038	13,903,164	7,528,516	188,745	968,247	124,297
Pension, profit-sharing, stock, annuity Employee benefit programs	403,259 1,085,801	1,007,691 4,513,497	49,522,967 91,802,561	2,616,043 5,156,247	1,434,283 1,818,887	243,695 567,890	220,794 518,792	30,681 69,467
Domestic production activities deduction	97,875	84,234	7,268,732	635,677	256,245	20,345	5,480	
Net loss, noncapital assets	54,618	89,193	7,683,351	370,530		86,992	96,254	5,603
Other deductions	6,644,724	22,143,827	565,548,191	35,865,161	9,971,566	2,219,008	3,805,941	445,752
Total receipts less total deductions	4,499,172	4,674,388	378,016,243	26,043,142	12,338,223	64,587	1,350,563	282,064
Constructive taxable income from related	45.000	40.0=:	00 177 5	F 100 05:	0.40.6==	20.5	400 5	22.2==
foreign corporations	15,692	13,274	66,177,857	5,432,991	942,273	22,969	180,386	
Net income (less deficit)	4,492,059 4,921,871	4,608,058 5,427,978	435,898,761 450,681,000	31,417,555 30,463,285	13,023,265 12,175,568	69,027 827,354	1,496,929 1,759,451	310,168 368,605
Total income tax before credits [8]	1,690,501	1,604,838	157,888,957	10,663,520		284,538	611,994	127,728
Income tax	1,668,156	1,596,299	157,394,762	10,656,021	4,257,394	283,835	609,081	127,693
Alternative minimum tax	17,596	14,224	486,055	7,096		704	*2,912	34
Foreign tax credit	11,350	7,152	50,021,975			8,928	21,966	*24,445
U.S. possessions tax credit	-		579,570	8,473			7,419	
General business credit	19,175	12,488	5,185,475 1,601,147	116,266		5,521 *587	3,154	
Prior year minimum tax credit  Total income tax after credits [2]	14,967 1,645,009	12,738 1,572,460	1,601,147 100,500,789	16,948 7,852,362	7,356 3,249,293	269,503	*1,478 577,977	101,175
Endontes at end of table section. Detail may not add to						200,000	511,311	101,173

# RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	s are in thousands or dolla	15)		Manufacturing	continued			
						- · · ·		
Item			Printing	Petroleum		Plastics and	Nonmetallic	
	Wood	Paper	and related	and coal	Chemical	rubber	mineral	Primary
	product	manufacturing	support	products	manufacturing	products	product	metal
	manufacturing		activities	manufacturing		manufacturing	manufacturing	manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	6,243	1,011	11,066	677	4,820	5,090	3,187	2,210
Total assets	30,743,036	252,741,913	46,674,119	1,921,443,888	1,571,034,061	106,101,899	161,497,050	252,969,159
Cash  Notes and accounts receivable	2,670,572 3,773,532	3,511,056 25,273,874	1,945,741 8,066,211	20,022,004 832,115,800	37,227,539 245,359,000	6,376,136 17,665,022	4,238,266 23.974.477	8,524,368 61,991,212
Less: Allowance for bad debts	106,381	362,599	225,165	561,448		533,748	474,096	594,922
Inventories	4,586,082	14,317,335	3,190,094	31,918,022	78,209,612	14,362,628	10,950,955	27,954,475
Investments in Government obligations	128,486	28,612	*12,573	36,429		*40,414	21,389	*23,403
Tax-exempt securities Other current assets	15,418 977,163	*21,037 10,813,959	4,575 2,690,602	*1,903,155 40,879,317	*727,475	73,150 4,120,124	*31,483	*872,009 8,089,325
Loans to shareholders	133,323	6,059,418	199,650	22,789,903	112,504,520 23,306,892	176,413	7,171,063 1,109,228	1,473,910
Mortgage and real estate loans	*13,870	9,639,960	*24,862	*11,581	*41,384	*50,422	*32,850	*1,885
Other investments	2,880,490	87,462,816	6,685,390	576,370,141	599,638,570	15,950,744	37,224,713	66,856,343
Depreciable assets [25]	16,911,432	133,499,705	28,011,573	348,901,421	361,891,952	59,814,282	69,164,604	96,035,994
Less: Accumulated depreciation [25]  Depletable assets	9,010,222 236,364	75,165,595 5,517,801	18,204,463 *9,399	175,280,418 82,866,615		35,952,348	32,313,149 6,975,574	49,944,281 341,895
Less: Accumulated depletion	*32,971	692,103	*9,399	47,771,907	467,209	_	1,144,595	150,068
Land	672,151	1,907,519	330,965	6,757,607	7,377,363	858,706	4,373,375	1,984,099
Intangible assets (amortizable)	4,649,076	24,488,713	10,832,193	61,857,522	224,931,480	18,252,785	23,705,563	18,899,171
Less: Accumulated amortization	277,228 2,521,878	4,262,331 10,682,737	1,501,763 4,611,083	25,987,662 144,615,806	45,817,830 126,182,906	2,586,336 7,433,502	3,344,159 9,799,510	1,923,618 12,533,961
Other assets  Total liabilities	2,521,878 <b>30,743,036</b>	252,741,913	4,611,083 <b>46.674.119</b>	1,921,443,888	1,571,034,061	7,433,502 <b>106,101,899</b>	9,799,510 <b>161,497,050</b>	252,969,159
Accounts payable	2,256,646	22,108,665	4,814,289	808,892,632		11,527,653	12,868,609	39,374,011
Mortgages, notes, and bonds payable in less								
than one year	1,964,066	18,272,383	2,719,662	38,631,057	141,262,254	5,872,809	11,218,832	23,807,056
Other current liabilities Loans from shareholders	2,431,054 841,238	24,363,153 10,235,397	4,729,293 568,882	56,382,853 21,138,453	132,048,746 34,246,015	10,974,814 2,338,532	12,288,209 2,638,663	15,857,004 2,132,806
Mortgages, notes, and bonds payable in one	041,230	10,235,397	300,002	21,130,433	34,240,013	2,330,332	2,030,003	2,132,000
year or more	7,965,752	61,380,583	14,401,332	182,985,312	289,951,951	38,153,295	35,305,363	39,296,644
Other liabilities	3,220,484	27,247,387	6,198,375	110,795,470		16,239,093	23,307,656	22,647,621
Capital stock	1,353,159	6,075,766	2,975,856	20,387,590 409,602,684		5,196,682	4,921,959	7,673,607
Additional paid-in capital  Retained earnings, appropriated	5,156,223 *206,408	65,948,669 *31,962	8,744,850 *35,621	2,829,838	445,229,169 88,757	27,071,169 14,955	53,307,513 *567,965	70,420,315 8,634
Retained earnings, unappropriated [26]	6,079,594	32,214,761	3,503,624	373,375,360		-7,955,589	6,302,843	36,868,595
Less: Cost of treasury stock	731,589	15,136,811	2,017,665	103,577,363	189,793,416	3,331,513	1,230,561	5,117,133
Total receipts	42,487,249	171,656,972	55,489,795		841,139,023	132,330,179	112,907,555	235,145,427
Business receipts Interest	41,443,472 298,184	157,860,912 3,309,970	53,874,117 215,018	1,691,132,665 21,507,013	740,045,490 18,451,900	127,977,200 884,505	108,385,404 1,417,086	224,848,062 2,549,311
Interest on Government obligations:	290,104	3,309,970	213,010	21,307,013	10,431,900	884,303	1,417,000	2,349,311
State and local	6,231	33,601	30,999	689,045	489,762	55,867	23,617	298,564
Rents	39,001	123,555	106,850	1,431,075	562,984	50,493	113,775	613,561
Royalties	14,228	1,111,226	340,093	827,470	28,911,203	668,871	435,772	567,006
Net short-term capital gain reduced by net long-term capital loss	*11,382	*9,894	*834	157,771	143,849	12,796	2,335	5,871
Net long-term capital gain reduced by	,002	0,00 .	00.	.0.,	0,0 .0	.2,.00	2,000	0,0
net short-term capital loss	199,377	2,996,329	160,135	5,930,630		338,898	319,041	728,733
Net gain, noncapital assets	66,807	1,512,967	126,522	4,139,601	928,429	321,703	245,174	254,587
Dividends received from domestic corporations.  Dividends received from foreign corporations	15,728 *6,916	14,534 863,215	12,523 *47,670	954,134 15,250,483	1,157,587 6,195,379	32,642 613,310	128,833 102,388	123,902 1,942,046
Other receipts	385,922	3,820,768	575,034	39,304,069	33,893,461	1,373,895	1,734,130	3,213,785
Total deductions	42,340,373	160,618,656	53,687,980	1,658,390,094	765,595,033	132,908,625	111,074,763	218,240,380
Cost of goods sold	30,956,227	115,151,805	33,528,856	1,488,108,654	459,946,750	93,560,864	71,228,845	178,534,188
Compensation of officers	718,266 2,595,112	634,974 10,729,815	1,472,825 5,674,068	1,016,017 23.055.246		1,238,557 6,815,151	903,831 6,353,132	1,146,189 6,523,044
Repairs	2,595,112	841,798	321,886	1,862,308		963,041	806,713	1,926,977
Bad debts	69,376	197,327	137,955	186,614		254,482	213,349	133,425
Rent paid on business property	546,994	1,723,737	1,265,346	4,117,846	6,326,662	1,742,906	1,586,630	1,192,792
Taxes paid	741,958 820,867	2,327,654 6,628,070	1,394,164 1,482,609	27,176,098 26,500,709	10,106,023 31,563,518	1,835,456 3,970,678	2,273,014 5,066,434	2,549,976 5.002.646
Interest paid Charitable contributions	820,867 17,243	129,613	1,482,609	26,500,709 507,468	- //-	3,970,678 36,764	5,066,434 165,377	5,002,646 73,786
Amortization	127,741	750,019	348,051	3,121,843		874,722	637,311	560,115
Depreciation	1,177,333	4,875,513	1,683,090	14,522,891	18,445,434	3,553,194	3,950,010	4,231,937
Depletion	11,132	46,751	*71	2,234,590		64	522,908	695,592
Advertising  Pension, profit-sharing, stock, annuity	231,178 190,684	813,751 2,350,873	404,747 266,681	1,207,405 5,946,152	24,281,582 8,556,097	930,265 1,441,845	456,514 1,144,590	205,107 2,653,378
Employee benefit programs	581,724	3,114,366	988,572	2,295,327	15,396,323	3,087,457	2,269,998	3,418,124
Domestic production activities deduction	33,384	178,649	41,529	1,807,286		69,517	192,013	376,886
Net loss, noncapital assets	63,630	315,688	185,864	81,876	1,324,183	157,936	100,914	115,326
Other deductions	3,176,236	9,808,252 11,038,316	4,476,964	54,641,765	101,856,271	12,375,723 -578,446	13,203,181 1,832,792	8,900,891
Total receipts less total deductions  Constructive taxable income from related	146,875	11,030,316	1,801,815	122,933,863	75,543,990	-576, <del>44</del> 6	1,032,792	16,905,047
foreign corporations	*2,387	1,382,223	*40,990	19,191,295	9,468,004	548,895	99,585	1,046,907
Net income (less deficit)	143,031	12,386,938	1,811,806	141,436,114	84,522,231	-85,418	1,908,760	17,653,391
Income subject to tax	1,382,749	10,419,372	1,937,146			3,092,019	7,572,303	17,128,966
Total income tax before credits [8] Income tax	472,092 469,543	3,740,277 3,642,826	662,654 660,499	49,269,241 49,257,615	29,552,583 29,494,029	1,080,397 1,063,847	2,627,580 2,633,539	6,000,023 5,975,748
Alternative minimum tax	2,531	97,425	1,715	10,655	58,309	18,155	2,033,539	27,292
Foreign tax credit	*1,225	886,387	23,725	26,594,375	5,573,244	193,775	81,247	1,157,622
U.S. possessions tax credit		- ac			452,023	1,001		-
General business credit	14,712 3,219	168,957	5,583	553,522 110,120	1,185,022	32,358 13,050	13,974	67,000
Prior year minimum tax credit  Total income tax after credits [2]	3,219 452,937	55,110 2,629,822	5,678 627,668	119,120 22,002,224	151,820 22,190,474	13,050 840,214	54,896 2,477,464	141,663 4,633,738
Endnotes at end of table section. Detail may not add to						∪ 10,£17	_,, , , , , , , , ,	.,000,700

# RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

Part				Mar	nufacturingcontinued				
The content   Company									
February   Description   Processor   Description   Descr					Electrical				
Part	Item				111 1 1				
Proc.   Proc									
Internation of Prefation   19,000   1						·			
Number of resurns		· ·	manufacturing					manufacturing	
Total assession			(27)		J			(32)	
Campaigness   1.500.073	Number of returns	23,001	11,800	9,748	3,320	4,702	6,224	13,430	375,787
Notes and accounts receivable				848,456,957					
Less Albasane for bas debts   777,916   772,9254   2,466,367   2,166,367   2,165,167   10,103,203,205   15,24,46   10,103,203,205   15,24,46   10,103,203,205   15,24,46   10,103,203,205   10,104,203,205   10,10	Cash	9,598,797	16,633,073	87,638,617	21,111,739	54,046,543	1,509,073	15,688,238	159,343,133
Verscheine   2600.549   43,00.066   43,00.066   40,00.067   40,0									
Two-comment of converment in Converment of C							,		-, - , -
To every secretise								-,,	, ,
Orient curver expeets	· · · · · · · · · · · · · · · · · · ·								
Lours to sharehouse									
Mortgage and raid entities beams									
Depressible seases [22]							,		
Lessen-Accumulated dependent		98,110,581				289,208,048	6,590,499		
Dependence assets									
Larded, Accountation of profession   1,900,000   1,901,655   5,978,0774   1,270,556   4,958,000   4,978,000   1,901,655   1,904,656   1,904,656   1,904,656   1,904,656   1,904,656   1,904,666   1,90				144,714,127			10,946,808		
Land				-	842		-		
Learn pubble assets (inventionally)	·			5 978 07 <i>4</i>	1 210 585		467 303		
Lesse, Accumulated amentracion									
Chee sesses	, ,								
Accounts payable and bronch payable in less miles and bronch payable in control payabl		65,234,899		, ,	19,877,009	138,236,172	3,509,580	17,898,473	120,391,695
Mortgages, roles, and bonds payable in less fann one year or more.  12,826,667 10,977 10,977 10,978 10,977 10,978 10,977 10,978									
The non-eyear 12,826,667 39,914,200 30,212,247 211,2245,128 211,2245,1245,128 211,2245,128 211,2245,128 211,2245,128 211,2245,128 211,2245,128 211,2245,128 211,2245,128 211,2245,128 211,2245,128 211,2		26,732,606	50,314,908	98,129,903	64,198,540	173,405,885	4,538,335	18,463,496	429,271,539
Description		40,000,007	20.044.000	20.040.047	044.054.540	104 044 440	0.000.077	0.400.004	100 E70 100
Loans from shareholdern.    13,067,800   4,442,409   12,100,261   815,207   5,713,458   00,519   3,444,377   32,715,117     Mortages, note, and bundle psychie in one year of more.   Mortages, note, and bundle psychie in one year of more.   Mortages, note, and bundle psychie in one year of more.   Mortages, note, and bundle psychie in one year of more.   Mortages, note, and bundle psychie in one year of more.   Mortages, note, and bundle psychia in the psychiatric psychi		,,	,- ,	, ,					
Mortgages, notes, and bonds psysbel in one year or more.  166,110,335 164,723,448 18,983,101 18,983									
year or more		13,037,000	4,442,403	12,100,201	013,207	3,7 13,430	003,313	3,044,377	32,713,117
Cappin latock		106,110,326	104,729,448	120,496,058	288,939,000	343,786,805	10,504,843	52,685,075	467,167,130
Additional patient capital  77,333,701  97,338,701  97,338,701  78,338,701  Retained earnings, unopproprieted [26].  14,013,000  54,788,771  122,827,862  155,998,601  14,013,000  54,788,771  122,827,862  155,998,601  14,013,000  54,788,771  122,827,862  155,998,601  14,013,000  54,788,771  17,148,128  18,128				80,823,082	62,233,305	255,804,302		19,164,640	200,729,930
Retained earnings, appropriated [28] Lases Cost of treasury stock [21,171,194] 30,407,851 108,077,873 42,283,174 42,673,194 10,912,255 15,196,419 126,776,528 108,077,873 42,283,174 42,673,194 10,912,255 15,196,419 126,776,528 108,077,873 42,283,174 42,673,194 103,274,395 108,776,732 108,776,733 42,283,174 42,673,194 103,274,395 108,776,732 108,776,733 42,283,174 42,673,194 103,274,395 108,776,732 108,776,733 42,283,174 42,673,194 103,274,395 108,776,732 108,776,733 42,283,174 42,673,194 103,274,395 108,776,783 108,776,776,783 108,776,783 108,776,783 108,776,776,783 108,776,776,776 108,77									
Retained earnings, unappropriated [26]									
Less Cost of treasury stock									
Total receipts (223,177,195) 371,632,099 653,831,427 (339,735,447 (307,736,747 60,778,932 189,754,941,127,065 4,770,740,033 (interest									
Business receipts	•								, ,
Interest of Government obligations: State and local									
Sets and local									
Rents	Interest on Government obligations:								
Royalises									
Net short-term capital joan reduced by net long-term capital joan reduced by net long-term capital joan reduced by net short-term capit									
net long-term capital joss		1,023,697	3,567,002	37,286,825	2,640,888	15,372,270	61,396	3,482,613	12,491,329
Net long-term capital golar reduced by net short-term capital loss   559,037   2,407,379   5,186,027   2,568,475   942,336   163,793   577,455   11,248,088   Net gain, noncapital assets		8 244	39 796	206 545	*7 352	65 903	4 485	25 025	455 151
net short-term capital loss         559,037         2,407,379         5,186,027         2,569,473         942,336         163,733         577,455         11,248,098           Dividends received from domestic corporations. Dividends received from foreign corporations. Dividends received from foreign corporations. S45,484         1,852,109         5,530,786         1,761,761         143,538         30,774         441,350         2,414,935         3,415,948         3,415,948         3,414,940         4,716,769,69         237,339,226         376,079,564         145,756,336         732,991,630         39,260,116         9,231,034         3,171,058,413         3,717,058,413         3,717,058,413         3,717,058,413         3,717,058,413         3,717,058,413         3,717,058,413         3,717,058,413         3,717,058,413         3,717,058,413         3,717,058,413         3,717,058,413         3,717,058,413         3,717,058,413 <td></td> <td>0,244</td> <td>33,730</td> <td>200,545</td> <td>1,552</td> <td>05,305</td> <td>4,403</td> <td>25,025</td> <td>400,101</td>		0,244	33,730	200,545	1,552	05,305	4,403	25,025	400,101
Dividends received from ordersic corporations		559,037	2,407,379	5,186,027	2,569,473	942,336	163,793	577,455	11,248,098
Dividends received from foreign corporations.   545,484   1,852,109   5,535,796   553,118   3,789,812   234,320   2,612,929   5,884,901   7,576,675   7,576,675   7,576,675   7,576,675   7,576,675   7,576,675   7,576,675   7,576,675   7,576,675   7,576,675   7,576,675   7,576,675   7,576,675   7,576,675   7,576,675   7,576,675   7,576,675   7,576,675   7,576,765	Net gain, noncapital assets	935,561	2,588,660	840,388	5,853,176	7,691,001	60,059	180,559	4,794,206
Cher receipts									
Total deductions									
Corporation of officers.  4,151,000									
Compensation of officers									
Salaries and wages									
Repairs	·								
Rent paid on business property		968,739	1,404,733	2,825,067	1,784,476	2,703,019	230,158	773,637	18,809,797
Taxes paid.									
Interest paid. 7,700,709 12,593,813 9,646,094 63,845,571 50,619,718 1,068,618 5,949,457 50,528,431 Charitable contributions. 95,558 198,217 42,461 172,466 321,064 54,860 166,924 2,312,428 Amortization. 1,977,308 1,962,253 7,875,290 2,712,431 7,871,198 383,352 2,277,489 12,410,260 Depreciation. 4,744,791 8,185,920 18,578,123 13,101,335 47,753,741 898,757 3,941,952 56,346,041 2,901,901,901,901,901,901,901,901,901,901									
Charitable contributions				-,,	, ,				, -,
Amortization									
Depreciation									
Depletion									, ,
Pension, profit-sharing, stock, annuity	Depletion	*43,728	*18,607	-	-	5,080	-	*70	378,933
Employee benefit programs									
Domestic production activities deduction									
Net loss, noncapital assets									
Other deductions         16,253,315         28,971,318         70,740,641         62,536,524         94,434,719         5,623,221         26,241,744         255,158,165           Total receipts less total deductions         9,718,909         21,679,498         37,685,773         8,279,220         15,168,346         2,523,271         13,258,394         163,380,586           Constructive taxable income from related foreign corporations         969,363         3,257,410         8,235,549         8,581,740         3,502,625         143,323         3,100,269         5,800,291           Net income (less deficit)         10,537,078         24,648,685         45,145,449         12,247,324         18,371,315         2,646,890         162,082,224         168,257,394           Income subject to tax         11,434,908         23,902,280         42,746,279         12,989,383         26,977,973         2,854,209         17,522,230         174,381,160           Total income tax before credits [8]         3,931,985         8,348,378         15,042,724         4,599,528         9,506,619         986,132         6,114,515         59,479,772           Income tax         3,914,165         8,317,698         14,927,261         4,582,622         9,440,245         987,528         6,093,571         59,762,332									
Total receipts less total deductions									
Constructive taxable income from related foreign corporations									
Net income (less deficit)									
Income subject to tax									
Total income tax before credits [8]									
Income tax									
Alternative minimum tax									
Foreign tax credit									
U.S. possessions tax credit									
General business credit		-			2,635	-			
Total income tax after credits [2]				1,252,222					
							831,097	4,085,536	54,244,074

# RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

Part	(All figures are estimates based on samplesmoney amounts	Wholesale and retail tradecontinued								
Total   During the part   Du			Wholesale	trade				Retail trade		_
Total   Disorder   D										Building
Trail	Item									
Section		Total	Durable	Nondurable		Total				
Marcher of reference		rotar				rotai				
162,344   163,057   164,049,055   164,049,			3	3						
1.681.697.779   644.246.935   643.246.935		(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Part   Comment	Number of returns	162,354	98,385	57,951	6,019	212,659	32,932	15,195	11,640	15,658
Section of accordance   256,522.200   177,200,201   177,007,226   177,										
List Albaneare for bad define										
International Conference of September   152,543,228   155,243,254   150,047,275   172,052   17										
International content of the property of the										
Tax exempt securities.  3.34   560   County of the county										
Loss in shareholders.					-			*121,547	-	-
Marriage and seed extent leaves   1,006-007   73,037.07   74,709.07   74,709									-,- ,	
Denis restricted   1,000   1					47,060					
Depressible sames [29]					493 498					
Deplement design										
Less Accumulated depletion. 7, 416.356   58.6,497   2.12.16.16   190.245   3.17.36   3	Less: Accumulated depreciation [25]	166,021,250	82,266,097	83,341,635	413,518	207,663,625	13,515,495	5,632,902	6,845,490	17,744,643
Land					-			*157	-	
International amendations    149,039,311   47,266,127   10,146,009   1,154,575   35,244,427   10,746,135   2,444,876   75,157					400.040			*3	- 007.004	
Less Accumulated amonifization										
Other contents with the content of t										
Accounts payable (1966) Morrigages, note, and bonds payable in less from my year  19. 189-18970  19. 189-18										
Mortgages, notes, and bonds payable in less fram one year   100,540,152   64,014,010   43,892,646   633,494   72,033,277   60,882,325   2,272,809   691,870   2,185,406   64,004   71,005   73,885,890   101,107,758   73,985,890   101,107,758   73,985,890   101,107,758   73,985,890   101,107,758   73,985,890   101,107,758   73,985,890   101,107,758   73,985,890   101,107,758   73,985,890   101,107,758   73,985,890   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   103,985,800   101,107,758   101			. , .,	, ,			, ,	, ,	, ,	
then now year		250,620,063	134,448,142	115,689,093	482,828	178,651,475	9,866,680	4,577,002	8,275,326	23,048,398
Different current labelitiess		108 5/0 152	64 014 010	13 802 618	633 404	72 033 271	36 882 325	2 272 808	961 876	2 185 /06
Lones from shareholders.   19,497,960   14,187,245   5,246,641   64,094   13,181,383   3,210,367   544,566   726,561   1,086,212   1,086,212   1,086,212   1,086,212   1,086,212   1,086,212   1,086,212   1,086,212   1,086,213   1,086,2							, ,			
Very or more   20,888,980   98,006,804   120,883,894   14,819,492   246,771,40   15,374,612   4,466,285   5,260,156   4,272,210   1,000,000   1,000,										
Other inabilities.         118,003,409         49,775,466         60,151,005         *22,661         81,826,431         3,200,565         1,306,177         1,364,722,107           Additional paid-in-capital.         34,773,64         10,018,157         311,420,048         120,891,672         189,725,292         809,055         24,908,030         9,505,132         5,006,119         9,818,256         10,649,447         120,858         10,007,477         4,308,622         15,008,171         3,473,46         30,008,182         12,008,808,108         12,008,808,108         12										
Capital stock. 971,640,266 40,315,170 31,185,963 139,133 40,063,828 2,409,830,267 17 1,067,677 32,78,549 1,062,079 1,064,547 4,065,661 19,067,677 32,78,549 1,062,079 1,064,547 4,065,661 19,065,674 1,062,079 1,064,547 4,065,661 19,065,674 1,062,079 1,064,547 1,065,674 1,065,67				-,,						
Addisonal pand-in capital.  Ad										
Retained earnings, appropriated [28].  3.477,848   50,03,056   73,058,095   15,408   747,695   22,371,180   142,309,868   11,208,739   30,958,182   142,946   84,466,442   23,763,427   2,003,172   2,266,100   17,233,517   2,764   74,754										
Less: Cost of treasury stock									, ,	
Total receipts 2,597,749,933 1,176,496,185 1,418,169,601 1,317,409,663 1										
Business receipts.     2,523,729,199   1,149,504,521   1,371,409,663   2,815,015   2,246,898,569   237,702,107   48,610,069   39,031,339   185,756,758   Interest on Government ciligations:     3,652,54										
Interest.   17,373,867   6,423,909   10,804,812   145,147   10,149,584   1,217,609   281,655   407,986   222,717	-									
Interest on Government obligations:								, ,		
Rents		,,	0, 120,000	, ,	,	, ,	1,=11,000		,	,
Royalisis	State and local				*571			29,730		
Net short-term capital gain reduced by net long-term capital gain reduced by net long-term capital gain reduced by net short-term capit										
net long-term capital gains entoded by net short-term capital gains recorded from capital gains entoded by net short-term capital gains extended from foreign capital gains extended from foreign corporations. Dividends received from foreign corporations. 2,089,702 386,915 1,701,874 913 325,233 327,104 58,49 2,222,563 97,620 91,9592 49,093 10,897 Dividends received from foreign corporations. 3,662,338 281,385 3,322,104 58,49 2,222,563 97,620 91,9592 49,093 10,897 Total deductions. 2,522,362,522 1,149,231,963 1,370,162,19 2,962,989,980 49,222,7170,331 296,389,386 48,135,897 155,646 2,672,250 Total deductions. 2,522,362,522 1,149,231,963 1,370,162,19 2,962,989,981 29,227,170,313 296,389,386 48,135,897 1675,300,322 20,987,390,778 1,168,944,121 25,267 39,497 29,498,193,193,193,193,193,193,193,193,193,193		5,941,924	1,337,914	4,588,856	15,154	6,549,404	35,429	9,544	"39,593	"245,771
Net Inon-term capital gain reduced by net short-ferm capital loss.  7,409,004  1,367,954  1,768,705  1,768,706		363 355	16 414	346 913	28	91 796	28 490	*272	*90	*295
Net gain, noncapital assets. Dividends received from direign corporations. Dividends received from foreign corpora		333,333	,	0.10,0.10		0.,.00	_0,100		• • •	
Dividends received from domestic corporations   2,088,702   386,915   1,701,874   913   325,233   97,620   19,592   49,093   10,897   12,985,382   23,195,383   23,221,04   58,849   2,222,663   47,549   474,361   1,655,468   2,672,250   1,655,408   2,272,250   1,701,874   1,701,87	•									
Dividends received from foreign corporations.   3.662_338   281_385   3.322_104   58_8A9   2.222_563   47_549   47_4361   1.655_463   2.672_250   2.9159.920   3.562_310   3										
Cherreceipts.   29,159,920	·							19,592		
Total deductions	- · · · · · · · · · · · · · · · · · · ·							474.361		
Compensation of officers   12,266,595   12,493,622   8,445,328   327,646   15,372,649   2,801,492   1,026,175   1,027,124   1,658,278   Salaries and wages   120,335,178   6,634,1292   3,007,845   3,601,453   24,993   12,175,088   905,546   371,393   513,635   993,319   341,096   1,838,219   1,550,241   23,636,660   3,701,035   391,024   116,109   562,438   216,266   241,616   111,009   53,375,606   4,011,702   2,718,034   2,367,758   3,088,292   3,007,845   3,601,453   24,993   12,175,088   905,546   371,393   513,635   993,319   341,000   3,000   3,000   3,000   4,001,700   3,000   4,001,700   3,000   4,001,700   3,000   4,001,700   3,000   4,001,700   4,000								,		
Salaries and wages					-					
Repairs   6,634_292   3,007_845   3,601_453   24,993   12,175_088   905_546   371_393   513_635   983_319   341_6109   3,412_096   1,838_219   1,550_241   23,687_606   3,701_035   391_024   116,109   562_438   216_266_80   2,667_601   19,996_880   10,614_256   9,241_616   111_009   58_375_606   4,011_702   2,718_034   2,367_688   3,088_292   2,367_606   4,011_702   2,718_034   2,367_688   3,268_292   2,367_606   4,011_702   2,718_034   2,367_788   3,088_292   2,367_606   4,011_702   2,718_034   2,367_788   3,088_292   3,088_292   3,098_29										
Bad debts										
Rent paid on business property			-,,-			, -,	,	,		
Interest paid.		19,966,880	10,614,256	9,241,616	111,009	58,375,606	4,011,702	2,718,034	2,367,758	3,088,292
Charitable contributions. 983,285 427,461 554,099 1,724 1,329,143 47,735 76,422 62,061 96,954 Amortization. 8,781,047 5,860,067 2,863,737 57,243 3,629,213 427,236 103,176 168,022 192,255 25,784,513 15,739,041 9,987,680 57,793 30,560,135 1,892,982 700,986 852,451 3,331,434 20,961 20										
Amortization										
Depreciation										
Depletion										
Pension, profit-sharing, stock, annuity					-			-	-	
Employee benefit programs										
Domestic production activities deduction.   390,049   143,960   246,089   - 105,850   3,921   2,474   3,485   15,898     Net loss, noncapital assets										
Net loss, noncapital assets					98,564					
Other deductions.         122,796,188         59,139,184         62,782,724         874,280         132,359,320         11,020,494         4,408,591         5,933,379         8,858,457           Total receipts less total deductions.         75,387,411         27,258,379         48,006,982         122,049         87,997,382         3,932,655         1,416,682         2,834,579         14,388,946           Constructive taxable income from related foreign corporations.         3,565,219         444,511         3,097,738         22,971         2,235,072         *32,640         6,845         44,929         *9,856           Net income (less deflicit).         78,596,376         27,566,993         50,884,934         144,449         89,665,225         3,962,095         1,393,798         2,767,696         14,382,891           Total income tax before credits [8].         28,295,090         10,572,912         17,634,282         87,897         31,184,657         1,456,123         659,622         983,402         5,016,943           Income tax.         28,119,580         10,491,245         17,540,453         87,882         31,642,727         1,458,637         658,639         99,459         5,017,206           Foreign tax credit.         2,615,213         164,360         2,425,727         *25,126         1,550,726 <t< td=""><td></td><td></td><td></td><td></td><td>*2.400</td><td></td><td></td><td></td><td></td><td></td></t<>					*2.400					
Total receipts less total deductions. 75,387,411 27,258,379 48,006,982 122,049 87,997,382 3,932,655 1,416,682 2,834,579 14,388,946 Constructive taxable income from related foreign corporations. 3,565,219 444,511 3,097,738 22,971 2,235,072 *32,640 6,845 44,929 *9,856 Net income (less deficit). 78,596,376 27,566,993 50,884,934 144,449 89,665,225 3,962,095 1,393,798 2,767,696 14,382,292 1,000 1,0										
foreign corporations         3,565,219         444,511         3,097,738         22,971         2,235,072         *32,640         6,845         44,929         *9,856           Net income (less deficit)         78,596,376         27,566,993         27,566,993         144,449         89,665,225         3,962,095         1,393,798         2,767,696         14,382,292           Income subject to tax         82,743,194         30,812,106         51,657,552         273,537         91,637,800         4,665,469         1,941,092         2,863,445         14,473,813           Total income tax before credits [8]         28,295,090         10,572,912         17,634,282         87,897         31,184,657         1,456,123         659,622         983,402         5,016,943           Income tax         28,119,580         10,491,245         17,540,453         87,882         31,642,727         1,456,623         659,622         983,402         5,016,943           Alternative minimum tax.         196,693         89,705         106,899         -         68,689         4,391         961         3,913         458           Foreign tax credit         2,615,213         164,360         2,425,727         *25,126         1,550,726         *18,259         1,734         14,332         *63,82			27,258,379							
Net income (less deficit).         78,596,376         27,566,993         50,884,934         144,449         89,665,225         3,962,095         1,393,798         2,767,696         14,382,292           Income subject to tax.         82,743,194         30,812,106         51,657,552         273,537         91,637,800         4,565,469         1,941,092         2,863,445         14,473,813           Total income tax before credits [8].         28,295,090         10,572,912         17,634,282         87,897         31,184,657         1,456,123         659,622         983,402         5,016,943           Income tax         196,693         89,705         106,989         -         68,689         4,391         961         3,913         458           Foreign tax credit         2,615,213         164,360         2,425,727         *25,126         1,550,726         *18,259         1,734         14,332         *63,822           U.S. possessions tax credit         1,124         638         485         -		0.505.015	***=**	0.00= ====	00.07	0.005.055	*00.04-	224-	44.00=	** ***
Income subject to tax	· .									
Total income tax before credits [8]. 28,295,090 10,572,912 17,634,282 87,897 31,184,657 1,456,123 659,622 983,402 5,016,943 10,000 10,0										
Income tax										
Foreign tax credit										
U.S. possessions tax credit										
General business credit					*25,126	1,550,726	*18,259	1,734	14,332	*63,822
Prior year minimum tax credit					-	416 470	- 1/1 705	- 2 152	1/1 522	32 33U -
					_					
Endontee at and of table section. Datail may not add to total because of rounding. See text for "Evolunation of Tarms" and "Description of the Sample and Limitations of the Data"	Total income tax after credits [2]	25,071,210	10,136,659	14,871,781		29,172,839	1,417,430	655,649		

# RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

				Wholes	ale and retail trade	continued			
				Retail trac	lecontinued				
ltem	Food,	Health and		Clothing and	Sporting goods, hobby,				Wholesale
	beverage and liquor	personal care	Gasoline stations	clothing accessories	book, and music	General merchandise	Miscellaneous store	Nonstore retailers	and retail trade not
	stores	stores		stores	stores	stores	retailers		allocable
Normalism of automatic	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns  Total assets	32,147 137,436,909	11,668 91,877,292	12,657 19,644,324	18,861 98,575,013	10,243 38,704,228	3,370 293,510,023	33,275 50,323,506	15,011 121,739,739	*774 *30,973
Cash	6,819,577	4,058,550	1,532,617	10,170,947	2,605,761	12,949,939	3,777,352	8,805,451	*1,065
Notes and accounts receivable	10,439,263	12,996,819	1,949,396	5,122,480	2,380,259	11,325,345	7,881,818	10,915,184	*14,177
Less: Allowance for bad debts Inventories	102,935 20,333,519	578,011 21,531,367	15,509 2,226,130	172,577 28,244,684	69,995 14,837,743	680,129 68,453,092	136,789 11,802,464	600,349 5,983,725	*50
Investments in Government obligations	*34,639	*1,956	3,015	*13,299	- 1,007,710	*29	- 11,002,101	*13,277	-
Tax-exempt securities Other current assets	*908,963	*44,471	*4,899	605,743	145,198	*[1]	- 274 040	*493,563	*2.674
Loans to shareholders	4,973,001 198,230	2,454,152 136,589	756,053 692,745	6,091,464 160,385	2,181,869 196,581	11,330,581 243,804	2,771,818 323,152	5,889,280 141,929	*2,671
Mortgage and real estate loans	71,402	*8,300	54,754	*15,813	*14,665	*2,903	*23,640	*187,103	-
Other investments  Depreciable assets [25]	24,225,332 96,544,246	14,313,611 26,127,752	1,157,307 14,438,915	7,931,548 48,944,196	1,944,668 18,989,834	72,311,842 123,499,418	5,089,155 18,770,467	51,275,941 16,069,302	24,754
Less: Accumulated depreciation [25]	47,017,496	11,369,612	6,710,996	25,594,968	9,746,311	43,323,319	10,653,078	9,509,315	12,817
Depletable assets	*2,708	-	*76,528	1,601	*2,739	-	-	-	-
Less: Accumulated depletion Land	*70 7,469,791	- 1,923,125	*36,185 1,558,964	1,371 1,190,303	*2,067 910,326	- 15,170,137	- 569,359	- 263.665	1,096
Intangible assets (amortizable)	15,023,035	20,381,601	1,417,048	10,225,303	3,480,989	20,476,548	8,244,259	31,974,388	
Less: Accumulated amortization	2,018,421	2,143,702 1,990,325	211,197	932,282	588,824	483,820	974,398 2,834,288	4,856,341	*-24
Other assets  Total liabilities	-467,875 <b>137,436,909</b>	1,990,325 <b>91,877,292</b>	749,839 <b>19,644,324</b>	6,558,444 <b>98,575,013</b>	1,420,794 <b>38,704,228</b>	2,233,652 <b>293,510,023</b>	2,834,288 <b>50,323,506</b>	4,692,935 <b>121,739,739</b>	*30,973
Accounts payable	29,468,712	12,223,914	3,343,363	12,119,701	7,460,293	51,677,496	8,790,275	7,800,314	[1]
Mortgages, notes, and bonds payable in less	4,681,176	3,481,337	467,635	2,892,436	2,045,423	11,806,911	1,978,801	2,377,048	_
than one year Other current liabilities	13,011,851	9,358,630	1,255,236	13,382,974	5,895,368	36,005,707	9,457,572	22,335,949	636
Loans from shareholders	1,598,127	796,879	923,297	1,282,354	657,501	200,863	1,516,712	634,904	*35,753
Mortgages, notes, and bonds payable in one year or more	28,738,644	17,164,064	6,100,991	11,045,056	14,253,963	56.715.197	11,108,220	21,692,608	
Other liabilities	15,684,743	5,599,521	1,976,535	17,482,064	2,056,804	16,631,245	1,139,034	10,481,913	-
Capital stock	10,319,815	4,788,561	715,579	3,322,220	2,176,577	1,545,314	2,693,250	4,927,856	*110
Additional paid-in capital  Retained earnings, appropriated	20,125,930 57,900	23,367,069 *25,731	1,084,341 *21,299	23,625,518 *6,265	8,181,694 *18,791	38,769,303 27,604	13,142,154 *83,800	85,731,971 *25,679	3,289
Retained earnings, unappropriated [26]	22,957,778	17,947,621	4,170,760	26,679,319	4,136,407	87,953,070	7,905,121	-23,942,399	*-8,816
Less: Cost of treasury stock	9,207,769	2,876,034	414,712	13,262,894	8,178,592	7,822,687	7,491,434	10,326,105	-
Total receipts  Business receipts	<b>364,620,901</b> 357,450,629	<b>187,394,527</b> 184,345,054	<b>103,685,176</b> 102,657,733	<b>161,810,071</b> 157,030,360	<b>64,467,969</b> 62,406,018	<b>605,835,095</b> 577,252,313	<b>92,964,975</b> 90,868,044	<b>103,347,668</b> 97,850,146	* <b>5,595</b> *5,265
Interest	861,313	288,048	94,198	1,006,220	117,171	3,738,849	492,133	1,381,487	34
Interest on Government obligations:	50,501	37,059	*2,742	115,822	*21,178	93,232	31,554	53,889	
State and local	710,973	105,379	136,328	173,682	72,467	930,386	163,175	89,669	-
Royalties	1,514,482	98,604	21,943	797,842	253,133	2,782,754	165,104	585,206	-
Net short-term capital gain reduced by net long-term capital loss	8,379	*1,842	1,528	*27,586	*2,971	*11,334	2,633	*6,376	_
Net long-term capital gain reduced by	0,379	1,042	1,520	21,300	2,971	11,554	2,033	0,370	
net short-term capital loss	511,361	42,414	166,184	29,680	1,234	2,097,558	74,229	301,808	-
Net gain, noncapital assets Dividends received from domestic corporations.	131,429 44,605	16,812 3,672	68,703 5,753	36,732 19,479	52,899 *686	410,047 13,638	56,506 4,992	57,887 55,206	289
Dividends received from foreign corporations	*204,586	*152,907	3,312	267,416	356,299	900,729	*221,461	*56,844	-
Other receipts  Total deductions	3,132,643	2,302,738	526,751 <b>103,028,342</b>	2,305,252 <b>151,493,154</b>	1,183,913 <b>62,951,467</b>	17,604,255 <b>573,939,060</b>	885,144 <b>90,049,839</b>	2,909,150 <b>98,969,297</b>	*7 *9,802
Cost of goods sold	<b>356,422,106</b> 264,656,224	<b>181,848,597</b> 133,275,903	91,843,890	83,648,883	37,850,729	424,344,808	57,887,959	65,970,474	*4,093
Compensation of officers	1,285,201	1,397,996	424,777	1,663,473	795,188	592,943	1,491,415	1,208,588	· -
Salaries and wages Repairs	34,686,972 2,602,248	20,716,243 735,415	3,383,229 415,522	22,173,578 1,099,649	8,081,008 570,535	63,363,425 3,011,743	10,713,854 610,337	8,333,086 355,744	360 417
Bad debts	218,826	325,583	37,628	363,022	73,100	790,957	120,442	485,639	-
Rent paid on business property	6,827,695	5,871,818	1,138,049	12,068,317	3,785,470	11,843,462	3,646,352	1,008,658	*304
Taxes paidInterest paid	5,475,164 2,736,791	2,289,319 1,688,332	1,023,755 513,858	3,448,779 1,426,429	1,373,134 1,192,095	10,414,546 7,398,084	1,797,302 1,026,036	1,323,193 2,273,304	*212 *235
Charitable contributions	340,717	41,457	11,030	135,375	37,969	407,031	53,385	19,008	-
Amortization	484,930	717,098	83,386	519,327	119,756	169,774	228,474	415,780	4 202
Depreciation Depletion	5,353,916 *345	1,876,705 *269	994,743 3,332	3,058,912	1,126,692 3	8,890,711 14	1,235,902	1,244,700 *290	1,393 [1]
Advertising	2,478,323	1,979,913	113,271	4,390,361	1,578,727	8,929,198	1,721,672	3,073,823	2
Pension, profit-sharing, stock, annuity  Employee benefit programs	1,289,655 4,697,990	540,034 1,228,551	53,058 243,420	534,833 1,876,011	150,794 444,770	2,563,744 4,262,104	285,185 955,569	163,238 693,775	129
Domestic production activities deduction	4,697,990 29,453	17,814	2,950	16,539	1,163	4,262,104 4,691	2,904	4,558	129
Net loss, noncapital assets	247,695	117,765	23,641	464,491	156,155	233,475	131,249	93,692	-
Other deductions  Total receipts less total deductions	23,009,961 8,198,794	9,028,384 5,545,930	2,718,802 656,834	14,605,176 10,316,916	5,614,178 1,516,502	26,718,350 31,896,035	8,141,801 2,915,136	12,301,746 4,378,371	*2,657 *-4,207
Constructive taxable income from related			300,004						4,201
foreign corporations	*63,887	103,026	054.004	356,183	140,585	1,143,629	184,551	148,943	+ 4 007
Net income (less deficit)	8,212,181 8,439,516	5,611,897 6,204,346	654,091 885,947	10,557,277 10,617,765	1,635,909 1,764,056	32,946,431 32,537,730	3,068,134 3,438,457	4,473,424 3,906,164	*-4,207 *165
Total income tax before credits [8]	2,912,806	2,142,269	299,075	3,701,843	604,497	10,871,141	1,169,640	1,367,297	*25
Income tax	2,906,080	2,140,863	291,097	3,689,854	604,165	11,385,117	1,165,405	1,346,206	*25
Alternative minimum tax  Foreign tax credit	6,968 6,446	1,530 104,937	8,158 4,318	11,751 145,697	*333 124,485	4,900 859,380	4,235 *136,674	21,091 70,642	-
U.S. possessions tax credit	-	-	-	-	-	-	26	-	-
General business credit  Prior year minimum tax credit	45,931 *357	14,200 *1,831	4,991 *1,148	41,739 *16,628	4,522	161,599 1,221	8,581 *5,205	71,196 7,267	-
Total income tax after credits [2]	2,860,071	2,021,300	288,617	3,497,778	475,490	9,848,940	1,019,180	1,218,193	*25

# RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	s are in triousarius or dollars)		Trans	portation and warehousing	1		
Item				Transit		Other	
	Total	Air, rail, and water	Truck	and ground	Pipeline	transportation	Warehousing
		transportation	transportation	passenger transportation	transportation	and support activities	and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	75,816	3,078	37,144	12,402	115	19,718	3,358
Total assets	<b>554,939,659</b> 41,510,826	<b>342,150,638</b> 28,876,498	<b>67,900,000</b> 4,239,061	<b>10,306,972</b> 996,142	<b>12,579,581</b> 554,215	<b>102,675,613</b> 6,210,887	<b>19,326,855</b> 634,023
Notes and accounts receivable	58,994,880	16,148,168	15,254,476	1,316,024	1,394,080	22,815,133	2,066,998
Less: Allowance for bad debts	1,247,504	485,047	314,519	25,728	*2,181	401,453	18,576
Inventories Investments in Government obligations	8,000,614 252,966	5,434,800 46,060	823,723 137,439	107,102 7,560	103,478	1,345,642 *25,379	185,870 *36,527
Tax-exempt securities	877,716	*6,931	*104,353	1,259	*20,735	*744,438	-
Other current assets	27,728,050	16,054,262	5,486,726	1,111,335	312,648	4,201,515	561,562
Loans to shareholders  Mortgage and real estate loans	3,008,245 132,131	57,370 49	2,452,273 *58,421	157,152 *17,026	*48,609	241,168 *23,966	51,673 *32,668
Other investments	52,047,146	24,707,549	3,932,293	683,967	2,017,617	14,275,296	6,430,425
Depreciable assets [25] Less: Accumulated depreciation [25]	459,454,665 162,555,510	310,536,431 86,436,142	53,189,474 28,425,333	8,057,760 4,306,452	7,897,861 3,171,166	70,757,966 36,065,468	9,015,172 4,150,949
Depletable assets	80,342	- 00,430,142	*17,739	732	*38,109	*23,762	4,130,949
Less: Accumulated depletion	27,833		*8,075	657	*1,665	*17,435	
LandIntangible assets (amortizable)	7,191,746 38,174,213	2,897,778 13,682,542	1,908,242 5,769,680	223,587 1,897,594	68,916 172,113	1,543,513 13,403,164	549,711 3,249,121
Less: Accumulated amortization	6,140,014	2,505,869	600,378	322,446	22,444	2,344,899	343,978
Other assets	27,456,979 <b>554,939,659</b>	13,129,257	3,874,405 <b>67.900.000</b>	385,014 10 306 973	3,148,656 <b>12.579.581</b>	5,893,040 <b>102.675.613</b>	1,026,608 <b>19.326.855</b>
Total liabilities  Accounts payable	<b>554,939,659</b> 46,601,875	<b>342,150,638</b> 17,065,703	67,900,000 9,424,446	<b>10,306,972</b> 480,323	12,579,581 988,553	1 <b>02,675,613</b> 17,646,006	<b>19,326,855</b> 996,844
Mortgages, notes, and bonds payable in less		, ,					,
than one year Other current liabilities	23,822,731 60.039,777	11,699,127 40,082,851	6,140,078 6,962,791	761,165 1,644,602	1,392,185 766,744	3,284,464 9,580,290	545,711 1,002,500
Loans from shareholders	5,682,063	557,458	2,770,476	512,111	*317	1,386,016	455,686
Mortgages, notes, and bonds payable in one	450 005 047	107.010.175	45 400 070	0.074.570	4 000 704	45.007.050	0.000.704
year or more Other liabilities	152,365,647 119,141,330	107,016,475 102,497,645	15,106,379 6,933,938	3,274,573 95,238	4,866,781 -2,607,957	15,807,659 10,739,251	6,293,781 1,483,216
Capital stock	22,432,947	17,274,955	1,401,862	399,520	1,285,846	1,493,853	576,911
Additional paid-in capital  Retained earnings, appropriated	96,715,334 159,041	55,180,809 *12,815	7,238,901 *25,649	4,035,012 *73,818	5,922,939	17,456,048 *42,520	6,881,625 *4,239
Retained earnings, appropriated [26]	40,660,913	59,031	14,136,798	-882,116	356,372	25,815,757	1,175,073
Less: Cost of treasury stock	12,682,000	9,296,230	2,241,319	87,274	*392,198	576,250	88,730
Total receipts  Business receipts	<b>576,529,367</b> 535,722,179	<b>229,786,008</b> 201,601,064	<b>139,430,475</b> 135,036,103	<b>15,537,997</b> 14,246,397	<b>9,688,837</b> 9,174,756	<b>169,650,595</b> 164,192,012	<b>12,435,455</b> 11,471,846
Interest	5,099,122	3,194,993	511,556	48,173	298,405	901,139	144,856
Interest on Government obligations:	407.057	40.050	46.000	*2.050	*4 470	20 500	*450
State and local	107,657 1,717,433	18,650 952,695	46,022 417,850	*2,059 44,826	*1,176 12,572	39,598 243,636	*152 45,853
Royalties	2,260,125	34,898	221,414	-	*907	2,002,160	*746
Net short-term capital gain reduced by net long-term capital loss	261,885	13,912	15,696	*18	*[1]	*210,734	*21,525
Net long-term capital gain reduced by	201,000	10,312	15,050	10	1.1	210,754	21,020
net short-term capital loss	1,446,601	701,790	548,386	56,066	*26,408	97,335	16,615
Net gain, noncapital assets  Dividends received from domestic corporations.	1,963,923 220,249	828,886 39,865	962,381 121,466	68,712 *2,153	5,369 *1,069	73,361 21,437	25,214 34,258
Dividends received from foreign corporations	373,573	63,269	*18,966	112,417	-	177,308	1,613
Other receipts  Total deductions	27,356,622 <b>557,459,752</b>	22,335,985 <b>223,319,982</b>	1,530,636 <b>136,147,697</b>	957,177 <b>15,280,959</b>	168,174 <b>9,465,599</b>	1,691,875 <b>161.533.247</b>	672,777 <b>11,712,269</b>
Cost of goods sold	177,346,640	57,327,357	49,546,994	4,661,539	6,620,858	55,636,523	3,553,369
Compensation of officers	5,143,757	1,112,553	2,041,904	222,557	29,749	1,551,281	185,713
Salaries and wages	100,147,467 16,314,329	38,586,896 8,846,903	23,780,223 2,953,728	3,834,076 278,436	170,876 63,915	31,369,856 3,915,285	2,405,539 256,062
Bad debts	1,284,562	519,585	246,891	23,666	*754	481,989	11,678
Rent paid on business property  Taxes paid	29,411,522 18,042,297	15,904,726 6,929,021	6,865,461 4,976,081	607,804 733,974	26,610 152,380	5,101,929 4,823,859	904,991 426,982
Interest paid	13,901,160	8,796,853	1,731,212	733,974 448,145	764,316	1,674,929	426,982 485,705
Charitable contributions	211,906	65,871	36,934	4,244	562	96,655	7,641
Amortization  Depreciation	1,711,134 27,307,291	735,706 14,051,394	195,794 6,419,329	104,673 817,404	36,469 390,744	498,868 5,079,422	139,623 548,998
Depletion	38,648	*9,392	*8,341	*237	*19,580	[1]	*1,098
Advertising  Pension, profit-sharing, stock, annuity	2,851,622	1,588,068	283,191	90,543	*2,521	842,995	44,304
Employee benefit programs	8,056,676 17,664,521	4,186,314 6,515,088	650,161 4,191,973	45,413 358,707	24,787 27,124	3,076,484 6,311,462	73,516 260,167
Domestic production activities deduction	6,346	*3,206	1,097	-	-	429	*1,615
Net loss, noncapital assets Other deductions	482,154 137,537,720	137,305 58,003,744	79,026 32,139,355	8,263 3,041,277	5,524 1,128,829	243,714 40,827,567	8,322 2,396,947
Total receipts less total deductions	19,069,615	6,466,026	3,282,778	257,039	223,238	8,117,348	723,186
Constructive taxable income from related	007.450	440.000	10.110	0.000		400 400	4.00=
foreign corporations  Net income (less deficit)	607,450 19,569,408	419,886 6,867,261	19,143 3,255,899	6,363 261,342	- 222,063	160,422 8,238,172	1,637 724,672
Income subject to tax	24,948,974	9,260,177	3,698,323	265,734	704,244	10,552,273	468,222
Total income tax before credits [8]	8,598,332 8,550,077	3,236,669 3,209,835	1,229,478	84,456 83,656	244,926 244,512	3,644,532 3,642,244	158,272 147,868
Income tax Alternative minimum tax	8,550,077 60,105	3,209,835	1,221,963 7,500	83,656 *892	244,512 *414	3,642,244 1,799	147,868 10,404
Foreign tax credit	473,910	182,707	12,181	2,038	*1,249	274,934	*801
U.S. possessions tax credit	- 181,987	106,790	4,300	- 1,054	- 458	- 68,554	- 830
Prior year minimum tax credit	113,476	104,855	3,484	*1,979	-	3,076	*81
Total income tax after credits [2]  Endnotes at end of table section. Detail may not add to	7,828,959	2,842,316	1,209,513	79,385	243,220	3,297,967	156,559

# RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	s are in mousands or dollar	5)		Informat	ion			
	1			illollida.	I		latamat and day	
							Internet service providers,	
Item			Motion				web search	
		Publishing	picture		Internet	Telecommunications	portals, and	
	Total	industries	and sound	Broadcasting	publishing	(including paging,	data .	Other
		(except Internet)	recording industries	(except Internet)	and broadcasting	cellular, satellite, cable, etc.)	processing services	information services
-	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Number of returns	50,672	15,253	11,454	1,373	2,571	8,568	7,303	4,151
Total assets	3,160,833,961	462,544,612	577,865,557	286,461,951	19,078,622	1,391,925,596	379,979,242	42,978,381
Cash	104,877,345	25,084,373	15,327,232	8,140,248	1,361,339	35,152,099	16,288,983	3,523,071
Notes and accounts receivable	270,273,106	51,566,433	26,539,464	21,376,452	2,325,945	131,622,863	31,730,745	5,111,206
Less: Allowance for bad debts	11,558,752	3,194,316	843,168	750,286	283,949	4,542,860	1,838,638	105,535
Inventories Investments in Government obligations	30,846,646 736,320	8,023,122 216,298	5,334,119 *49,105	1,485,531 22,217	*310,147	7,400,794 398,502	8,005,511 50,199	287,421
Tax-exempt securities	932,663	*397,295	*12,108	35,902	189,321	146,891	*41,441	109,705
Other current assets	182,800,280	37,445,974	12,644,056	10,859,331	642,311	33,356,102	84,608,325	3,244,182
Loans to shareholders	6,383,517	4,975,591	441,747	110,731	*20,812	729,182	39,131	*66,323
Mortgage and real estate loans	118,406	*22,279	*28,181	*12,208	-	*55,739	-	-
Other investments  Depreciable assets [25]	1,158,056,041 939,229,710	94,148,697 71,055,622	454,315,602 29,917,549	74,702,077 63,663,905	857,678 4,694,819	405,021,419 724,402,724	118,657,016 39,992,532	10,353,553 5,502,558
Less: Accumulated depreciation [25]	529,257,897	42,244,189	15,400,340	32,064,187	2,986,776	414,722,661	18,415,957	3,423,787
Depletable assets	42,854	*8,048	*8,663	600	_,,,,,,,,	7,750	17,792	-
Less: Accumulated depletion	*25,253	*378	*6,657	600	-	371	17,247	-
Land	12,007,714	2,686,765 196,964,749	1,271,889	2,132,351 153.433.772	- 14.536.182	4,553,950	1,306,126	56,633 17.540.165
Intangible assets (amortizable) Less: Accumulated amortization	935,875,139 159,432,782	43,995,138	43,112,009 7,239,199	34,548,568	3,124,455	410,216,122 34,459,156	100,072,140 33,256,972	2,809,294
Other assets	218,928,903	59,383,387	12,353,199	17,850,269	535,247	92,586,509	32,698,115	3,522,178
Total liabilities	3,160,833,961	462,544,612	577,865,557	286,461,951	19,078,622	1,391,925,596	379,979,242	42,978,381
Accounts payable	266,196,153	63,912,312	36,337,203	10,535,311	1,597,754	66,496,281	85,601,647	1,715,646
Mortgages, notes, and bonds payable in less	120 021 004	45 740 000	47 462 674	7 440 000	420.240	OF CCF 4FC	1 020 000	4.050.000
than one year Other current liabilities	139,921,864 243,232,884	15,742,800 76,479,445	17,163,671 18,205,810	7,418,006 26,876,362	136,310 1,868,904	95,665,156 67,412,173	1,938,990 43,578,410	1,856,932 8,811,780
Loans from shareholders	53,812,057	30,564,025	8,245,485	251,356	*7,992	13,744,749	711,900	286,548
Mortgages, notes, and bonds payable in one	00,0:=,00:		5,2.0,.00		.,		,	
year or more	684,680,435	98,547,716	144,121,854	102,753,751	671,836		51,056,026	9,038,292
Other liabilities	398,858,881	43,602,337	12,813,756	33,417,983	9,681,271	231,140,160	62,924,035	5,279,339
Capital stock Additional paid-in capital	191,159,403 1,575,559,545	27,084,172 224,693,665	47,214,828 282,951,036	7,005,691 153,518,141	1,581,019 7,301,677	84,436,895 619,833,746	20,764,201 252,936,198	3,072,599 34,325,081
Retained earnings, appropriated	1,359,084	549,091	*2,230	*63,086	7,301,077	650,796	*93,880	34,323,001
Retained earnings, unappropriated [26]	-222,781,272	-3,491,048	13,468,766	-53,462,561	-3,533,892	-50,930,851	-108,736,062	-16,095,624
Less: Cost of treasury stock	171,165,074	115,139,902	2,659,083	1,915,176	*234,248	15,014,467	30,889,984	5,312,213
Total receipts	1,058,521,943	253,797,889	76,325,527	111,814,590	12,495,992	463,205,326	113,088,093	27,794,526
Business receipts Interest	874,774,395 47,229,852	204,364,160 5,704,625	59,551,240 9,429,617	97,540,094 3,314,562	11,824,411 68,810	387,712,188 20,651,641	89,264,996 7,686,971	24,517,306 373,625
Interest on Government obligations:	47,229,032	3,704,023	3,423,017	3,314,302	00,010	20,031,041	7,000,971	373,023
State and local	748,251	251,277	26,033	131,889	8,340	173,231	128,906	28,574
Rents	12,565,443	536,951	164,047	377,565	40,921	10,761,991	674,521	9,448
Royalties	25,477,243	8,744,084	3,355,494	*4,105,472	*323,682	278,884	8,604,797	64,829
Net short-term capital gain reduced by net long-term capital loss	200,680	22,077	*3,259	189	_	111,615	16,431	*47,109
Net long-term capital gain reduced by	200,000	22,011	3,233	103		111,013	10,431	47,103
net short-term capital loss	17,765,678	4,681,217	618,760	926,362	41,394	9,845,392	466,186	1,186,366
Net gain, noncapital assets	9,413,604	445,763	30,726	922,642	*8,642	7,806,448	182,589	16,795
Dividends received from domestic corporations.  Dividends received from foreign corporations	1,509,892 4,431,097	534,989 774,275	672,896 77,200	14,985 86,836	*497 1,200	271,957 3,131,592	14,147 294,811	*422 65,183
Other receipts	64,405,808	27.738.470	2,396,255	4,393,993	178,094	22,460,388	5,753,738	1,484,870
Total deductions	963,828,187	227,141,122	72,519,954	105,429,195	12,180,770	415,328,465	105,346,427	25,882,254
Cost of goods sold	206,043,505	58,461,488	19,930,458	20,011,785	3,060,739	84,907,360	14,724,701	4,946,975
Compensation of officers	11,604,868	4,297,553	1,564,342	1,153,827	303,648		1,591,389	794,641
Salaries and wages Repairs	154,474,380 12.618.610	57,675,599 1,482,114	6,078,397 449,707	13,299,401 527,353	2,433,521 46,591	49,902,285 8,809,919	18,771,413 1,118,301	6,313,764 184.625
Bad debts	10,886,937	1,458,519	315,876	493,246	41,579	8,001,648	473,278	102,791
Rent paid on business property	25,006,267	4,210,998	4,180,277	1,791,173	289,090	10,806,758	3,106,707	621,264
Taxes paid	25,580,398	6,606,528	1,577,334	2,565,468	266,463	11,501,433	2,405,219	657,953
Interest paid	78,089,013	11,999,032	11,761,276	7,875,857	802,488	35,398,613	9,281,076	970,670
Charitable contributions  Amortization	992,386 29,379,804	323,241 6,569,286	49,643 4,756,586	63,544 6,494,499	3,947 352,101	481,716 5,516,903	58,789 4,938,640	11,507 751,788
Depreciation	59,351,885	5,235,803	4,647,360	4,597,163	586,330	39,335,742	4,406,328	543,159
Depletion	3,770	116	-	68	-	3,587	-	-
Advertising	26,787,922	7,869,276	2,792,478	2,709,709	177,491	8,874,808	3,550,162	813,997
Pension, profit-sharing, stock, annuity	8,519,020	1,535,712	225,384	615,639	42,705	3,671,720	2,261,362	166,498
Employee benefit programs  Domestic production activities deduction	19,217,427 1,223,828	5,896,712 695,867	658,652 77,138	2,509,222 180,505	176,034 5,081	7,486,278 247,537	1,835,304 *11,792	655,225 *5,909
Net loss, noncapital assets	3,509,897	1,353,859	123,481	191,840	14,182	1,677,941	82,288	66,305
Other deductions	290,538,270	51,469,418	13,331,566	40,348,895	3,578,780	136,804,748	36,729,678	8,275,185
Total receipts less total deductions	94,693,755	26,656,767	3,805,573	6,385,395	315,221	47,876,861	7,741,666	1,912,272
Constructive taxable income from related	2 050 000	1 444 500	040.647	205 450	0.000	1 404 070	075 505	70 770
foreign corporations  Net income (less deficit)	3,959,898 97,905,402	1,444,568 27,850,058	218,647 3,998,187	235,459 6,488,965	2,838 309,719	1,104,079 48,807,709	875,535 8,488,295	78,772 1,962,470
Income subject to tax	85,306,229	30,396,612	2,939,059	8,736,914	727,765	37,334,389	3,527,135	1,644,356
Total income tax before credits [8]	30,946,611	10,634,040	1,039,651	3,084,222	255,149	13,409,028	1,957,339	567,181
Income tax	30,422,873	10,613,305	1,017,291	3,054,171	253,936	13,122,515	1,833,446	528,209
Alternative minimum tax	524,794	19,879	24,629	29,325	*1,213	287,103	123,672	38,973
Foreign tax credit	3,377,620	1,890,151	54,334 -	212,441	194	888,112	*293,220	39,169
General business credit	806,407	275,790	27,107	11,391	*9,085	267,980	177,922	37,133
Prior year minimum tax credit	66,310	7,079	25,053	11,088	1,025	11,327	514	10,224
Total income tax after credits [2]	26,696,274	8,461,020	933,157	2,849,302	244,846	12,241,610	1,485,684	480,656

# RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	s are in triousarius or dollar	,	inance and insuran		Real estate and rental and leasing				
				-	1		tear estate and re	intal and leasing	T
			Securities,						Lessors of nonfinancial
Item			commodity contracts.	Insurance	Funds,				intangible
item			other financial	carriers	trusts,			Rental	assets
	Total	Credit	investments,	and	and other	Total	Real estate	and	(except
		intermediation	and related	related	financial			leasing	copyrighted
			activities	activities	vehicles			services	works)
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of returns	82,141	21,865	18,435	36,864	4,977	204,537	187,680	16,449	408
Total assets	20,738,078,223	4,588,047,296	7,989,951,870	7,732,014,301	428,064,756	477,642,226	270,195,907	192,930,721	14,515,597
Cash	619,601,493	131,779,575	315,642,959	155,829,290	16,349,668	35,311,103	25,643,515	9,109,242	558,346
Notes and accounts receivable	3,355,904,899	745,076,728	2,230,828,804	302,042,443	77,956,925	47,638,256	17,583,817	27,305,031	2,749,408
Less: Allowance for bad debts	19,976,587 1,810,363	15,943,694 223,913	1,828,588 680,695	2,203,231 905,755	*1,073	1,298,134 3,834,968	586,458 482,121	690,485 2,883,395	*21,191 469,452
Investments in Government obligations	526,473,546	86,037,854	129,788,071	308,483,184	2,164,437	767,296	559,914	*203,026	*4,356
Tax-exempt securities	684,637,578	34,891,177	7,611,671	636,073,702	*6,061,027	994,962	640,393	260,650	93,919
Other current assets	3,134,594,240	252,767,093	2,549,635,779	300,116,470		30,932,795	21,895,742	8,579,073	457,980
Loans to shareholders	28,216,684	16,591,482	1,284,706	6,191,410		3,873,282	3,318,477	537,913	*16,892
Mortgage and real estate loans	2,935,862,305	2,500,710,757	85,724,165	339,817,457	9,609,926	4,609,416	4,165,379	444,037	<del>.</del>
Other investments	6,905,405,096	611,649,080	2,018,293,881	4,021,563,526	253,898,609	90,975,281	61,636,850	25,199,742	4,138,689
Depreciable assets [25] Less: Accumulated depreciation [25]	241,506,532 88,914,528	76,549,996 29,872,731	52,637,026 28,311,509	111,706,080 30,533,028	613,430 197,260	259,916,392 97,410,648	133,088,178	126,104,861 45,913,891	723,352 219,791
Depletable assets	256,926	29,672,731 *515	*96,745	85,871	73,795	161,845	51,276,966 161,845	45,915,691	219,791
Less: Accumulated depletion	51,085	-	*14,335	33,449		44,763	44,763	-	-
Land	8,386,603	3,513,265	2,016,424	2,673,030		31,065,411	29,701,956	1,093,213	270,242
Intangible assets (amortizable)	246,406,169	56,652,499	76,051,449	113,330,072	372,149	37,788,675	15,543,309	18,223,208	4,022,158
Less: Accumulated amortization	33,805,784	13,130,269	7,918,078	12,707,737	49,700	8,085,736	2,264,424	5,668,843	152,469
Other assets	2,191,763,773	130,550,055	557,732,004	1,478,673,456		36,611,824	9,947,020	25,260,549	1,404,255
Total liabilities  Accounts payable	20,738,078,223	4,588,047,296	<b>7,989,951,870</b> 1,907,913,877	7,732,014,301	428,064,756 2,634,070	477,642,226	270,195,907	192,930,721	<b>14,515,597</b> 805,905
Mortgages, notes, and bonds payable in less	2,167,287,324	132,612,538	1,807,913,877	124,126,830	2,634,079	21,598,685	10,595,531	10,197,249	005,905
than one year	1,899,682,748	1,111,287,608	453,278,187	118,475,591	216,641,362	33,948,134	13,058,598	20,751,464	138,073
Other current liabilities	7,198,419,572	1,297,907,868	3,087,351,127	2,790,338,934	22,821,643	35,178,652	14,274,257	19,465,387	1,439,008
Loans from shareholders	32,754,194	5,461,039	15,486,329	5,631,743		16,641,508	13,853,773	2,602,630	*185,106
Mortgages, notes, and bonds payable in one									
year or more	2,786,688,848	1,535,557,910	986,154,837	222,535,309		176,720,888	103,260,950	71,081,463	2,378,475
Other liabilities  Capital stock	3,829,857,031	176,488,697	924,949,191	2,705,228,040		41,218,523	19,238,468	21,314,802	665,253
Additional paid-in capital	243,321,820 1,395,331,041	41,576,907 122,653,462	65,456,568 398,367,492	99,473,897 808,141,152	36,814,447 66,168,935	27,886,114 127,838,355	22,738,210 79,913,407	4,214,532 41,711,355	933,372 6,213,593
Retained earnings, appropriated	134,093,369	2,460,287	3,314,903	128,262,195	*55,983	1,051,808	970,772	81,036	- 0,213,333
Retained earnings, unappropriated [26]	1,212,649,142	195,295,338	214,167,629	791,828,559	11,357,615	10,615,630	-2,638,451	10,915,096	2,338,985
Less: Cost of treasury stock	162,006,865	33,254,358	66,488,269	62,027,951	236,287	15,056,072	5,069,608	9,404,292	*582,172
Total receipts	3,061,436,142	548,731,127	593,222,914	1,896,833,664		207,557,939	95,236,186	109,188,189	3,133,564
Business receipts	1,775,462,884	113,662,535	182,598,204	1,479,094,186	107,959	163,355,985	67,217,647	94,902,669	1,235,669
Interest	981,962,577	392,846,693	342,363,273	228,029,309	18,723,302	6,135,130	3,300,138	2,656,146	178,847
Interest on Government obligations: State and local	9,782,101	3,133,127	1,930,481	4,075,474	643,019	344,286	96,436	240,877	*6,973
Rents	8,374,879	1,030,127	1,928,349	5,348,049		2,894,881	2,194,718	696,705	3,458
Royalties	1,016,574	187,625	153,050	664,053		2,818,817	792,203	868,943	1,157,671
Net short-term capital gain reduced by							·		
net long-term capital loss	3,317,075	72,540	1,768,899	1,431,596	44,040	252,694	329,678	-77,152	*167
Net long-term capital gain reduced by	00.440.000	0 000 704	0.044.000	00 000 000	057.000	40 405 400	0.000.050	4 000 040	***
net short-term capital loss  Net gain, noncapital assets	32,416,023	2,360,704	8,211,298 1,107,024	20,986,982 1,025,902		10,495,436	9,336,956 985,058	1,089,842	*68,638 8,568
Dividends received from domestic corporations.	7,481,249 15,507,777	5,294,568 529,585	1,331,281	13,522,628	53,755 124,283	5,529,247 363,590	354,698	4,535,621 8,712	*181
Dividends received from foreign corporations	5,965,284	608,621	3,047,637	2,236,911	*72,115	589,594	35,178	550,258	4,158
Other receipts	220,149,719	29,005,001	48,783,417	140,418,575	1,942,725	14,778,279	10,593,476	3,715,568	469,234
Total deductions	2,838,075,729	509,964,561	538,621,616	1,772,535,908	-,,-	193,028,430	86,371,322	104,644,475	2,012,634
Cost of goods sold	1,045,002,347	3,741,825	1,967,165	1,039,288,854	*4,503	30,829,195	6,702,956	23,772,897	353,341
Compensation of officers	26,299,601 266,041,298	4,529,240 40,654,941	13,386,507	8,372,510 153,258,404		6,745,745 30.935.918	5,330,890	1,323,258 14,210,519	91,596
Salaries and wages Repairs	4,388,478	1,897,274	72,115,437 1,191,733	1,298,269		5,400,667	16,304,944 2,581,678	2,811,136	420,455 7,854
Bad debts	14,360,228	9,076,117	2,727,859	2,552,779		1,314,866	867,860	424,077	*22,929
Rent paid on business property	22,028,209	4,542,888	6,049,131	11,406,439		12,974,813	4,737,186	8,156,891	80,736
Taxes paid	41,287,450	5,835,934	6,642,639	28,735,471	73,406	9,279,780	6,368,987	2,861,574	49,218
Interest paid	717,076,982	324,980,227	323,635,183	54,139,930		15,809,936	7,930,558	7,657,646	221,732
Charitable contributions	1,824,057	572,023	425,350	824,925		274,531	130,323	142,853	1,355
Amortization  Depreciation	25,790,008 28,532,401	11,308,784 10,561,159	2,557,267 4,316,520	11,901,698 13,622,638		1,809,662 26,089,735	687,536 4,370,096	1,035,413 21,669,452	86,714 50,187
Depletion	60,057	3,311	35,773	14,297	*6,676	24,796	22,645	*64	2,087
Advertising	19,100,050	6,620,348	2,692,664	9,786,131	909	2,617,060	1,140,722	1,425,544	50,794
Pension, profit-sharing, stock, annuity	14,551,673	2,699,814	3,887,735	7,860,511	103,613	907,774	531,815	369,127	6,831
Employee benefit programs	23,853,826	4,545,216	4,245,461	14,973,710		3,302,444	1,658,063	1,614,974	29,407
Domestic production activities deduction	69,947	16,497	4,720	47,027		12,023	7,840	2,669	1,514
Net loss, noncapital assets Other deductions	4,150,521	3,387,302	175,847 92,564,626	578,447	8,925 2,228,440	536,767	302,999	233,541	*227
Total receipts less total deductions	583,658,595 223,360,413	74,991,663 38,766,566	54,601,298	413,873,867 124,297,756		44,162,719 14,529,508	26,694,223 8,864,864	16,932,840 4,543,714	535,656 1,120,931
Constructive taxable income from related	220,000,713	50,7 50,500	34,001,200	.2-,201,100	0,004,792	. +,020,000	5,554,554	1,0-10,7 14	., 120,001
foreign corporations	12,066,417	754,993	5,561,450	5,733,556	*16,417	136,633	42,662	93,971	-
Net income (less deficit)	225,644,728	36,388,432	58,232,268	125,955,838	5,068,191	14,321,856	8,811,090	4,396,808	1,113,958
Income subject to tax	222,279,626	44,378,876	53,586,156	118,484,206		16,876,422	11,115,254	4,789,656	971,512
Total income tax before credits [8]	80,052,919	15,656,896	18,818,974	43,549,008		5,795,170	3,677,889	1,776,183	341,098
Income tax Alternative minimum tax	78,692,032 1,296,009	15,459,893 169,984	18,758,851 55,303	42,450,608 1,068,764	2,022,680 1,958	5,569,971 182,777	3,593,109 53,138	1,638,234 129,540	338,628 98
Foreign tax credit	8,239,631	433,079	3,534,780	3,884,112		84,192	11,239	42,140	30,813
U.S. possessions tax credit	-	-	-,55 .,. 66	- 5,00 ., 7 12	-		,230	.2,.40	-
General business credit	2,316,810	914,084	543,146	831,071	*28,510	29,262	14,985	5,459	*8,818
Prior year minimum tax credit	2,090,347	54,620	136,059	1,898,717		26,823	17,110	9,713	
Total income tax after credits [2]	67,395,669	14,247,740	14,604,990	36,932,020		5,654,893	3,634,555	1,718,871	301,466

# RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	s are in thousands of dollars)		Administrative and supp	ort and waste management a	and remediation services	
Item	Professional,	Management			Waste	
	scientific, and	of companies	Total	Administrative	management and	Educational
	technical	(holding	Total	and support	remediation	services
	services	companies)	(70)	services	services	(04)
Number of returns	(76) <b>227,327</b>	(77) <b>25,660</b>	(78) <b>78,393</b>	(79) <b>74,136</b>	(80) <b>4,257</b>	(81) <b>15,739</b>
Total assets	571,041,184	15,130,352,617	199,651,362	136,600,668	63,050,694	24,670,325
Cash	72,881,876	964,670,402	14,588,992	12,266,231	2,322,761	3,208,128
Notes and accounts receivable  Less: Allowance for bad debts	122,199,612 2,417,992	5,584,158,684 65,129,444	36,213,067 838,110	30,180,601 669,338	6,032,465 168,772	3,769,237 375,598
Inventories	10,288,533	291,574	2,167,637	1,389,077	778,560	268,831
Investments in Government obligations	949,774 370,442	591,583,822 119,153,960	370,799 541,926	350,794 518.561	*20,005 *23,365	- 119,965
Other current assets	53,470,233	903,363,845	17,151,053	14,668,383	2,482,670	1,362,562
Loans to shareholders	2,782,561	326,829,250	1,036,532	975,588	60,944	92,496
Mortgage and real estate loans  Other investments	7,912,114 120,589,821	1,573,051,753 4,006,799,081	83,970 24,512,853	81,665 20,376,613	*2,305 4,136,240	*26,232 2,623,181
Depreciable assets [25]	101,390,067	172,791,609	74,622,710	33,815,218	40,807,492	7,063,684
Less: Accumulated depreciation [25]  Depletable assets	61,578,524 21,171	85,465,523 518,147	40,535,162 *950,937	19,402,090 *22,010	21,133,073 928,927	3,485,265
Less: Accumulated depletion	*9,941	*40,064	*182,184	*9,998	172,186	-
LandIntangible assets (amortizable)	1,861,526 132,274,970	16,058,490 358,047,913	2,757,323 69,111,777	869,361 44,257,404	1,887,961 24,854,373	291,552 8,886,841
Less: Accumulated amortization	27,264,160	20,330,255	12,004,726	10,083,261	1,921,465	722,319
Other assets	35,319,102 <b>571.041.184</b>	683,999,373 <b>15,130,352,617</b>	9,101,967 <b>199,651,362</b>	6,993,848 <b>136,600,668</b>	2,108,118 <b>63,050,694</b>	1,540,796 <b>24,670,325</b>
Accounts payable	80,699,982	1,879,941,343	14,923,122	9,817,741	5,105,382	2,658,043
Mortgages, notes, and bonds payable in less	40.526.826	4 402 220 042	42 400 702	44 400 704	2 226 020	1 100 000
than one year Other current liabilities	40,526,826 85,130,302	1,103,230,812 7,790,541,517	13,489,702 27,273,481	11,162,764 22,131,588	2,326,938 5,141,893	1,100,068 4,560,106
Loans from shareholders	11,114,496	125,313,354	3,455,832	3,203,011	252,821	439,882
Mortgages, notes, and bonds payable in one year or more	101,218,549	1,319,493,424	59,212,362	34,652,808	24,559,554	5,218,639
Other liabilities	43,563,705	514,911,710	20,366,517	11,523,290	8,843,227	2,778,182
Capital stock Additional paid-in capital	81,626,353 329,223,058	153,204,258 1,384,629,074	9,405,886 73,397,746	7,768,624 44,747,342	1,637,262 28,650,404	2,225,789 8,502,046
Retained earnings, appropriated	324,997	5,937,152	265,361	237,997	*27,364	*3,395
Retained earnings, unappropriated [26]	-178,174,291 24,212,794	934,371,277 81,221,304	-8,570,157 13,568,491	-104,835 8,539,662	-8,465,321 5,028,829	111,444 2,927,269
Less: Cost of treasury stock  Total receipts	556,573,586	1,064,497,310	255,793,600	212,283,295	43,510,305	24,116,313
Business receipts	523,559,864	178,211,386	244,749,443	202,703,026	42,046,417	23,214,410
Interest Interest on Government obligations:	8,616,588	703,502,457	1,968,879	1,660,023	308,856	166,289
State and local	347,925	7,592,988	174,712	151,441	23,271	44,725
Rents Royalties	474,534 5,774,897	21,871,112 357,149	253,846 713,715	140,820 699,065	113,026 *14,651	23,728 186,257
Net short-term capital gain reduced by		·				ŕ
net long-term capital loss  Net long-term capital gain reduced by	48,487	778,112	27,608	27,058	*550	*286
net short-term capital loss	2,275,355	17,006,938	1,334,161	1,162,098	172,064	40,125
Net gain, noncapital assets  Dividends received from domestic corporations.	717,832 408,927	6,767,793	310,671 110,554	169,110 105,633	141,561 4,922	9,596 *7,790
Dividends received from foreign corporations	1,227,073	5,290,584 2,912,578	450,457	398,179	52,278	*7,593
Other receipts	13,122,103	120,206,213	5,699,554	5,066,844	632,710	415,513
Total deductions  Cost of goods sold	<b>558,012,624</b> 156,257,556	<b>911,458,242</b> 3,023,054	<b>253,241,723</b> 106,459,873	<b>207,304,351</b> 89,748,961	<b>45,937,371</b> 16,710,912	<b>22,988,802</b> 2,977,227
Compensation of officers	38,242,231	9,558,619	5,250,077	4,699,003	551,075	1,073,371
Salaries and wages	143,673,537 2,778,917	118,204,083 6,060,407	53,048,537 2,162,706	46,582,562 1,050,503	6,465,975 1,112,203	7,341,567 203,726
Bad debts	1,566,007	34,409,764	532,638	385,075	147,563	481,490
Rent paid on business property  Taxes paid	18,601,361 18,218,357	12,500,029 15,646,726	5,320,646 11,416,721	4,249,792 9,727,223	1,070,854 1,689,498	1,440,746 782,933
Interest paid	11,894,512	474,061,924	5,564,852	3,637,745	1,927,107	629,617
Charitable contributions	276,450 5,844,930	1,328,444 9,341,107	89,448 3,188,801	74,050 2,375,504	15,398 813,297	10,002 298,695
Depreciation	8,798,277	26,547,912	5,200,357	2,616,012	2,584,344	511,226
Depletion	115,383	51,874	92,195	*10,078	82,116	4 500 640
Advertising  Pension, profit-sharing, stock, annuity	5,894,722 6,453,133	10,262,322 8,258,570	2,541,118 998,166	2,403,797 837,728	137,321 160,438	1,529,642 117,127
Employee benefit programs	14,233,189	17,387,370	6,887,637	6,084,750	802,887	549,993
Domestic production activities deduction  Net loss, noncapital assets	141,124 855,769	61,780 1,971,769	11,654 469,071	9,044 385,682	*2,610 83,389	*504 73,416
Other deductions	124,167,169	162,782,487	44,007,226	32,426,841	11,580,384	4,967,520
Total receipts less total deductions  Constructive taxable income from related	-1,439,038	153,039,068	2,551,878	4,978,944	-2,427,066	1,127,511
foreign corporations	1,147,946	4,009,260	276,295	252,925	*23,370	*10,719
Net income (less deficit)	-639,018 20,022,517	149,455,339 146,051,408	2,653,461 9,110,764	5,080,428 7,114,776	-2,426,967 1,995,989	1,093,505 1,626,643
Total income tax before credits [8]	6,779,715	51,062,848	3,056,655	2,371,325	685,330	554,381
Income tax	6,691,875 85,253	50,990,541 45,207	3,051,925 16,031	2,372,055 10,571	679,869 5,461	553,837 *525
Foreign tax credit	598,030	5,659,293	226,613	226,200	413	*9,994
U.S. possessions tax credit	- 287,966	- 3,326,947	- 176,677	- 87,891	- 88,786	- 2,025
Prior year minimum tax credit	69,661	193,115	106,914	85,116	21,798	939
Total income tax after credits [2]  Endnotes at end of table section. Detail may not add to	5,824,059	41,724,927	2,546,451	1,972,117	574,334	541,423

# RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	Health care and social assistance				Arts, entertainment, and recreation				
		Offices of					_		
Item		health	Miscellaneous	Hospitals,		Oth	Amusement,		
	Total	practitioners and	health care and	nursing, and residential	Total	Other arts, entertainment,	gambling, and		
	lotai	outpatient	social	care	i otai	and	recreation		
		care centers	assistance	facilities		recreation	industries		
	(82)	(83)	(84)	(85)	(86)	(87)	(88)		
Number of returns	135,955	114,952	16,267	4,737	35,957	18,518	17,438		
Total assets	208,407,902	64,951,115	43,161,249	100,295,538	75,519,824	21,425,085	54,094,739		
Cash	14,878,340	7,096,676	3,647,680	4,133,984	5,633,566	2,507,015	3,126,551		
Notes and accounts receivable	37,112,063	11,200,937	8,358,791	17,552,336	5,180,363	1,416,753	3,763,610		
Less: Allowance for bad debts	11,292,591	2,970,752	2,163,248	6,158,590	467,819	101,797	366,022		
Inventories	1,231,735	527,615	580,879	123,240	1,204,181	167,092	1,037,089		
Investments in Government obligations	183,596	111,030	17,342	*55,225	*33,160	31,804	*1,356		
Tax-exempt securities	1,178,627	*438,652	*25,064	714,911	*129,326	111,723	*17,603		
Other current assets	13,637,537	4,706,384	3,756,433	5,174,721	3,290,151	1,246,749	2,043,402		
Loans to shareholders	1,599,817 87,156	1,352,625 *38,656	127,408 *22,097	119,784 *26,403	3,089,845 99,313	129,428 *96,254	2,960,417 *3,059		
Other investments	40,723,915	9,256,774	3,648,121	27,819,020	14,133,358	5,727,520	8,405,838		
Depreciable assets [25]	95,670,254	32,317,521	15,065,222	48,287,510	44,376,129	9,035,955	35,340,174		
Less: Accumulated depreciation [25]	46,557,807	21,097,600	7,731,582	17,728,624	19,881,506	3,946,753	15,934,753		
Depletable assets	*445	-	*445	-	*504	*367	*136		
Less: Accumulated depletion	*88	-	*88	-	*443	*307	*136		
Land	3,880,248	493,510	559,174	2,827,564	5,013,719	1,180,433	3,833,286		
Intangible assets (amortizable)	53,895,682	22,322,008	17,503,089	14,070,584	10,172,615	2,444,177	7,728,438		
Less: Accumulated amortization	6,044,593 8,223,566	2,651,611 1,808,689	1,778,972 1,523,397	1,614,010 4,891,481	1,382,878 4,896,242	333,015 1,711,686	1,049,864 3,184,556		
Other assets  Total liabilities	8,223,566 <b>208,407,902</b>	64,951,115	1,523,397 <b>43,161,249</b>	4,891,481 <b>100,295,538</b>	4,896,242 <b>75,519,824</b>	1,711,686 <b>21,425,085</b>	3,184,556 <b>54.094.739</b>		
Accounts payable	10,555,247	3,723,913	2,167,572	4,663,762	3,301,381	1,546,931	1,754,450		
Mortgages, notes, and bonds payable in less	10,000,247	0,720,910	2,101,012	4,000,702	0,001,001	.,040,001	.,,,,,,,,,		
than one year	8,836,121	5,168,703	2,188,371	1,479,047	4,617,060	703,777	3,913,283		
Other current liabilities	29,202,340	11,812,795	5,443,710	11,945,835	7,151,490	3,038,679	4,112,811		
Loans from shareholders	3,134,024	2,109,183	798,336	226,505	6,375,342	740,456	5,634,887		
Mortgages, notes, and bonds payable in one									
year or more	91,630,070	22,560,615	14,279,151	54,790,304	30,634,419	5,812,796	24,821,623		
Other liabilities Capital stock	20,330,011	7,682,833 3,762,053	4,590,101	8,057,076 1,726,133	8,164,721 6.362.657	3,208,827 1,439,920	4,955,894 4,922,737		
Additional paid-in capital	8,645,422 60,286,178	23,708,183	3,157,236 18,826,997	17,750,997	20,194,701	4,917,425	15,277,276		
Retained earnings, appropriated	*45,705	*31,500	2,003	*12,202	83,942	10,900	*73,042		
Retained earnings, unappropriated [26]	-16,230,731	-13,909,160	-5,663,090	3,341,519	-4,971,365	199,439	-5,170,804		
Less: Cost of treasury stock	8,026,484	1,699,504	2,629,137	3,697,843	6,394,524	194,065	6,200,459		
Total receipts	365,160,383	221,781,200	56,631,831	86,747,352	51,709,495	21,044,366	30,665,129		
Business receipts	348,193,365	213,721,461	54,531,607	79,940,298	44,476,531	18,391,568	26,084,963		
Interest	1,749,660	523,052	280,567	946,041	803,966	297,208	506,758		
Interest on Government obligations:	123,890	99,694	18,365	5,831	20,771	13,192	7,580		
State and local	653,083	214,571	78,638	359,874	273,952	108,645	165,307		
Royalties	105,759	*33,395	58,642	13,722	197,248	124,557	72,691		
Net short-term capital gain reduced by	,	,		-,	, ,	,	,		
net long-term capital loss	102,394	24,718	31,560	46,115	70,025	*6,074	63,951		
Net long-term capital gain reduced by									
net short-term capital loss	2,354,352	719,414	311,803	1,323,136	800,623	238,545	562,078		
Net gain, noncapital assets	457,062	135,474	108,143	213,445	276,396	30,196	246,200		
Dividends received from domestic corporations.  Dividends received from foreign corporations	39,874 324,593	17,335 *25,476	2,793 47,550	19,745 *251,567	101,586 67,527	95,763 *6,465	5,822 61,062		
Other receipts	11.056.351	6,266,610	1,162,163	3,627,578	4,620,870	1,732,153	2,888,717		
Total deductions	358,394,894	220,538,183	55,290,972	82,565,739	50,211,210	19,998,937	30,212,273		
Cost of goods sold	32,765,841	18,214,700	11,927,976	2,623,164	9,328,366	4,891,273	4,437,093		
Compensation of officers	46,336,912	43,967,791	1,751,261	617,860	2,977,194	2,131,954	845,240		
Salaries and wages	111,209,775	59,930,153	16,974,491	34,305,131	9,677,446	3,086,708	6,590,738		
Repairs	3,110,394	1,373,489	542,449	1,194,455	948,168	138,893	809,275		
Bad debts	6,792,718	2,678,387	1,814,753	2,299,578	433,411	35,542	397,869		
Rent paid on business property  Taxes paid	13,417,648 12,777,520	8,337,546 6,649,555	1,999,111 2,063,731	3,080,991 4,064,234	3,097,559 3,204,172	682,644 640,441	2,414,915 2.563.731		
Interest paid	7,414,522	6,649,555 2.381.471	2,063,731 1,492,273	4,064,234 3,540,777	3,204,172 2,373,124	640,441 484,456	2,563,731 1,888,668		
Charitable contributions	267,336	85,009	17,452	164,874	39,202	21,041	18,161		
Amortization	2,110,440	782,253	693,629	634,558	438,023	174,405	263,619		
Depreciation	6,195,066	2,464,031	1,349,965	2,381,069	2,399,239	561,868	1,837,371		
Depletion	*11,927	*11,927	-	*[1]	*1,134	281	*853		
Advertising	1,970,678	1,341,476	292,526	336,676	1,241,656	486,178	755,478		
Pension, profit-sharing, stock, annuity	7,399,978	6,560,801	263,620	575,558	334,274	266,501	67,773		
Employee benefit programs  Domestic production activities deduction	11,184,359	5,520,612	1,785,604 *2,117	3,878,142 261	899,715	342,284	557,431 1,857		
Net loss, noncapital assets	4,008 549.139	1,630 185,849	123,681	239,609	4,475 110,638	*2,619 26,200	1,857 84,437		
Other deductions	94,876,636	60,051,501	12,196,334	22,628,801	12,703,416	6,025,651	6,677,765		
Total receipts less total deductions	6,765,489	1,243,017	1,340,859	4,181,613	1,498,284	1,045,429	452,856		
Constructive taxable income from related	-,,	, -,,	,,,	, , ,,,,,,	, ,	,,			
foreign corporations	99,041	14,671	4,049	80,322	30,758	23,223	*7,535		
Net income (less deficit)	6,740,640	1,157,993	1,326,543	4,256,104	1,508,271	1,055,460	452,811		
Income subject to tax	11,337,223	2,936,762	2,818,680	5,581,781	2,167,718	1,171,697	996,021		
Total income tax before credits [8]	3,871,923	956,015	971,281	1,944,628	1,124,380	788,935	335,445		
Income tax  Alternative minimum tax	3,873,694 15,368	967,351 6,207	964,714 6,220	1,941,629 2,940	1,111,861 9,745	782,474 2,620	329,387 7,125		
Foreign tax credit	94,224	*11,318	6,220 4,716	2,940 78,189	9,745 14,154	2,620 8,030	6,123		
U.S. possessions tax credit			-,710	- 10,109	- 1-,10-	-	-		
General business credit	51,047	7,226	8,518	35,302	14,539	*686	13,854		
Prior year minimum tax credit	15,392	2,834	1,420	11,137	*4,632	-	*4,632		
Total income tax after credits [2]	3,711,261	934,636	956,626	1,819,999	1,091,055	780,219	310,836		

# RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

Total Accommodated springer Total Pack of the Period Services Serv	(All figures are estimates based on samplesmoney amounts		nodation and food se	rvices		Other	services		
Number of returns	ltem			services and drinking places		maintenance	and laundry services	grantmaking, civic, professional, and similar organizations	allocable
Total pastern		` '		` '					
Cent.   17,09-109   7,49-709   94,417-99   94,417-99   94,417-99   97,417-99		,					,	,	
1,000.001   7,577,191   1,711,800   7,004,342   3,212,660   2,279,360   0,002,200   0   0,000,000   0   0,000,000   0									-
Less Alexander to bad either.    590.059									
Incomment designation		-,,				-, ,			
Ties-control securities. 9. 15,907   139,919   112,009   112,006   020   020   030									-
Opher control asserts			100,951			-			-
Learn for harmonisters			- 2 067 795						
Mortgage and road central colors			-,,				, ,		-
Depreciation is exempt   15,464.177   20,305.20   12,205.20   15,205.27   20,305.20   16,005.20   16									
Liese Accumulated depreciation [22] — 52,330,87,301 — 78,98,58 — 7									-
Deposited assets									-
Less: Accumulated depletion.   19,455   4   19,459   2,276   5,059,271   525,040   50,040   50,059,271   50,0						7,017,353			
International content of the conte			4			-			-
Loss Accumulated amortation.  6.697 868   1,683,719   21,270,000   16,733,313   3,081,482   38,747.3   1,450,000   38,953   d General Individual Control of Control o	Land								-
Other sessions						-,,		- / -	
Total Inabilities									-
Montagae, noise, and bornote payable in less   16,114,983   3,899,627   12,415,354   1,989,301   1,949,926   1,9									a a
Mortgages, notes, and bonds pepalelin less than one year.  7,750,347  4,967,35  3,653,611  3,117,375  1,585,531  1,063,361  468,007  de April 1,744,645  3,023,331  1,744,645  3,023,331  1,744,645  3,023,331  1,744,645  4,747,744  4									d
Other current isabilities			, ,		, ,			, ,	
	,							,	•
Mortgages, notes, and bords payable in one year or more.  106,614,517 107,018 108,614,517									-
year or more		5,505,617	1,070,466	4,435,351	2,492,128	1,201,844	1,213,791	16,493	u
Comparison   Com		106,614,517	69,667,647	36,946,870	22,457,135	5,849,188	15,577,384	1,030,563	d
Additional pasielin, experiorated  81,977,134 51,343,460 30,633,883 11,312,488 2,2683,910 6,831,104 1,817,484 d Retained samings, experporated (28) Retained samings, experpor	Other liabilities	53,725,053	33,172,235		7,671,558				d
Retinel dearnings, appropriated (28), 42,040,01 83,415 83,757,774 80,516,229 80,212 5,270,93 2,390,749 d Retinel dearnings, unspropriated (28), 42,040,001 3,55,043,662 8,2710,470 27,193,155 2,309,774 507,175 17,774,823 27,775 d d Tursiers, control from the cont									
Retained earnings, unappropriated [26]. Less: Cost of treasury stock.  53,403,622 5,200,703 2,290,7749 Less: Cost of treasury stock.  527,1916,979 85,168,297 186,748,000 89,420,208 43,172,964 32,182,089 14,065,155 d Less: Cost of treasury stock.  77,720,444 7,158,952 2,499,053 1,699,670 839,606 80,962 501,281 277,786,04 d Less: Cost of treasury stock.  4,158,952 2,499,053 1,699,670 839,606 80,962 501,281 277,346 d Less: Cost of treasury stock.  58,649 77,720,444 7,158,952 2,499,053 1,699,670 839,606 80,962 501,281 277,346 d Less: Cost of treasury stock.  58,649 77,740,644 71 20,387 72,399 10,178 78,800 d Less: Cost of treasury stock.  6,545,452 2,011,610 4,522,931 10,98,470 28,447 51,867 25,966 d Less: Cost of treasury stock.  6,545,452 2,011,610 4,522,931 10,98,470 28,447 51,867 25,966 d Less: Cost of treasury stock.  77,800 10,98,470 20,987 71,800 114 133,751 66 d Less: Cost of treasury stock.  8,654,542 2,011,610 4,522,931 10,98,470 28,447 51,867 25,966 d Less: Cost of treasury stock.  8,654,642 2,011,610 4,522,931 10,98,470 28,447 51,867 25,966 d Less: Cost of treasury stock.  8,77,800 10,98,470 20,98,470 28,447 51,867 25,966 d Less: Cost of treasury stock.  8,77,800 10,98,470 20,98,470 20,911 133,751 66 d Less: Cost of treasury stock.  8,77,800 10,98,470 20,98,470 20,98 77,800 31,98,98 247,774 11,98,98 247,774 11,98,98 247,774 11,973 11,974									-
Less: Cost of treasury stock									
Business receipts									-
Interest of Covernment obligations:  State and local									
Interest on Government colligations: Slate and fool col									-
Salte and local.		4,138,932	2,499,063	1,639,870	839,606	80,982	501,281	257,343	d
Rents		54 597	27 410	27 187	20.367	*2 339	10 178	7 850	д
Nel short-term capital gain reduced by net long-term capital gain reduced by net long-term capital gain reduced by net short-term capital gain. Short-term capital gain reduced by net short-term capital gain reduced by net short-term capital gain. Short-term capital gain reduced by net short-term capital gain reduced by net short-term capital gain reduced by net short-term capital gain. Short-term capital gain reduced by net short-term capital gain. Short-term capital gain reduced by net short-term capital gain. Short-term capital gain reduced by net short-term capital gain. Short-term capital gain reduced by net short-term capital gain.									
net long-term capital ioss.	Royalties	6,534,542	2,011,610	4,522,931	223,870	90,114	133,751	*6	d
Net long-term capital gain reduced by net short-ferm capital loss									
net short-term capital loss.         2,164,183         1,320,675         843,508         395,584         108,411         270,801         16,371         d         Net gain, noncapital assets         637,133         373,464         263,729         24,7714         110,731         132,741         4,242         d         D         Dividends received from formestic corporations.         155,502         16,677         138,825         38,778         8,441         24,789         5,548         d           Dividends received from foreign corporations.         18,896,915         11,059,077         7,837,838         2,873,525         323,963         568,829         19,827,74         d         17,000         d         Cost of pods sold.         81,896,915         11,059,077         7,837,838         2,873,525         323,963         568,829         19,827,74         d         D         7,000         7,000         39,918,871         3,000,918,871         d         D         9,000,918,871         d         D         9,000,918,871         d         D         9,000,918,871         d         D         9,372,571         D         2,000,918,871         3,000,918,871         3,000,918,871         D         3,000,918,91         1,500,018         D         3,000,918,918         D         3,000,918,92         2,000,918,92 <td></td> <td>41,989</td> <td>2,294</td> <td>39,695</td> <td>16,869</td> <td>*7,180</td> <td>9,198</td> <td>*492</td> <td>d</td>		41,989	2,294	39,695	16,869	*7,180	9,198	*492	d
Net gain, noncepital assets		2 164 183	1 320 675	843 508	395 584	108 411	270 801	16.371	д
Dividends received from foreign corporations   18,89e,915   11,099,077   7,837,838   36,824   22,038   76,455   13,00   d	•								d
Other receiptiss.         18,896,915         11,059,077         7,837,838         2,873,525         323,963         566,829         1,982,734         d           Cost of goods sold.         81,858,685         10,350,742         71,507,943         37,320,567         24,116,491         9,378,281         3,932,273         d           Compensation of officers.         4,366,780         1,063,466         3,303,314         32,056,78         24,116,491         9,378,281         13,822,734         d           Salaries and wages.         56,350,046         50,756,475         35,774,171         12,285,846         50,086,080         6,023,202         12,246,040         d           Repairs.         4,450,672         1,366,048         3,094,623         2,289,160         370,535         491,891         1,426,734         d           Rent paid on business property.         17,854,092         5,812,500         12,041,586         4,358,344         1,795,950         2,456,105         106,290         d           Taxes paid.         11,986,533         5,202,358         6,940,176         4,117,269         1,892,841         653,345         1,173,466         5,8346         1,171,269         1,892,841         653,545         1,173,466         5,8346         1,171,269         1,892,273         1,									d
Total deductions									
Cost of goods sold							,		-
Compensation of officers.						,,			
Salaries and wages.			1,063,466						
Bad debts         554,599         327,570         227,029         223,335         104,730         110,324         8,281         d           Rent paid on business property         17,854,092         5,812,506         12,041,586         4,358,344         1,795,950         2,456,105         106,290         d           Taxes paid         11,965,533         5,028,358         6,940,176         2,904,291         1,409,656         1,280,792         213,843         d           Charitable contributions.         249,085         5,946         190,199         55,640         19,891         28,942         6,807         d           Amortization.         1,500,070         488,563         1,012,144         732,733         179,278         542,507         10,948         d           Depleation.         750         1384         1367         14         1,096,372         191,714         d         d           Advertising.         6,551,431         2,536,964         4,014,467         942,897         400,123         503,644         39,130         d           Employee benefit programs.         4,785,120         2,083,977         2,701,143         1,583,259         743,200         662,494         177,565         d           Other deduction	Salaries and wages	56,350,646	20,576,475	35,774,171	12,285,846	5,008,604	6,023,202	1,254,040	d
Rent paid on business property.		, , .		-,,-					•
Taxes paid.									
Interest paid									_
Amortization		, ,		4,117,269					-
Depreciation									
Depletion									-
Advertising						789,631		191,714	-
Pension, profit-sharing, stock, annuity						400.123		39.130	•
Employee benefit programs	Pension, profit-sharing, stock, annuity								-
Net loss, noncapital assets	. ,	4,785,120		2,701,143		743,200	662,494	177,565	-
Other deductions								3	d
Total receipts less total deductions			-, -						d d
foreign corporations.         861,827         422,961         438,866         *43,203         *9,507         33,696         -           Net income (less deficit).         14,199,077         4,705,167         9,493,910         1,708,691         296,923         1,286,735         125,033         d           Income subject to tax.         15,732,492         5,056,277         10,676,215         2,737,634         927,843         1,521,144         288,647         d           Total income tax before credits [8].         5,447,388         1,779,315         3,668,073         820,839         262,027         492,761         66,051         d           Income tax.         5,389,870         1,747,833         3,642,037         822,316         263,045         493,202         66,068         d           Alternative minimum tax.         50,470         24,924         25,546         4,266         1,399         2,760         *107         d           Foreign tax credit.         778,430         121,842         656,589         40,742         *3,615         37,126         *1         d           U.S. possessions tax credit.         50,8175         132,587         375,588         13,988         4,800         9,082         *106         d           Prior year	Total receipts less total deductions								
Net income (less deficit)									
Income subject to tax								405.000	-
Total income tax before credits [8]         5,447,388         1,779,315         3,668,073         820,839         262,027         492,761         66,051         d           Income tax         5,389,870         1,747,833         3,642,037         822,316         263,045         493,202         66,068         d           Alternative minimum tax         50,470         24,924         25,546         4,266         1,399         2,760         *107         d           Foreign tax credit         778,430         121,842         656,589         40,742         *3,615         37,126         *1         d           U.S. possessions tax credit         50,8175         132,587         375,588         13,988         4,800         9,082         *106         d           Prior year minimum tax credit         57,818         55,379         2,439         *432         *44         *320         *68         d           Total income tax after credits [2]         4,102,965         1,469,508         2,633,457         765,678         253,568         446,233         65,877         d									-
Income tax									-
Foreign tax credit	Income tax	5,389,870	1,747,833	3,642,037	822,316	263,045	493,202	66,068	d
U.S. possessions tax credit								*107	
General business credit		778,430	121,842	656,589	40,742	*3,615	37,126	*1	d
Prior year minimum tax credit		508 175	132 587	375 588	13 988	4 800	9 082	*106	q
Total income tax after credits [2]									-
	Total income tax after credits [2]	4,102,965	1,469,508	2,633,457			446,233	65,877	d

#### RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amounts	are in thousands of dollar		-iit	Cabina and book				0	
		Ag	riculture, forestry,	tisning, and nunt	ing			Constr	uction
Item					Support				
item					activities				
	All	Total	Agricultural	Forestry	and fishing,	Mining	Utilities	Total	Construction
	industries		production	and logging	hunting and				of buildings
-	(1)	(2)	(3)	(4)	trapping (5)	(6)	(7)	(8)	(9)
Number of returns	1,008,357	32,733	28,676	1,154	2,902	8,524	2,475	122,857	37,123
Total assets	51,017,025,369	45,472,313	37,770,613	4,985,822	2,715,878	490,798,721	1,185,208,476	307,910,803	175,584,036
Cash	2,228,815,666	4,211,348	3,556,696	294,199	360,453	22,953,586	22,320,621	33,356,930	16,104,790
Notes and accounts receivable	11,795,210,295	3,302,314	2,353,991	391,535	556,788	68,473,885	87,633,899	71,705,473	31,348,867
Less: Allowance for bad debts Inventories	132,891,106 987,321,972	29,644 4,568,440	25,383 3.993.650	*1,029 285,046		390,935 10,687,382	5,443,122 23,294,045	451,317 72,748,148	105,452 60,388,974
Investments in Government obligations	1,101,216,197	47,167	*11,915	*35,252	209,744	949,158	1,407,511	301,925	164,929
Tax-exempt securities	770,427,166	*48,237	*18,419	*9,702	*20,115	107,102	1,975	160,791	89,902
Other current assets	4,739,524,865	1,657,679	1,391,228	153,933	112,518	13,720,772	71,430,210	29,762,261	17,556,766
Loans to shareholders	439,420,175	1,067,568	904,906	60,047	102,615	3,366,666	191,573	2,530,684	1,070,708
Mortgage and real estate loans Other investments	4,423,314,091 14,972,353,055	396,247 9,591,241	378,531 6,883,464	*15,375 2,326,623	*2,341 381,154	48,302 121,169,091	5,477,375 184,383,206	5,322,416 30,701,836	4,977,299 20,298,128
Depreciable assets [25]	5,860,502,348	30,892,970	27,169,116	1,810,396	1,913,458	169,412,038	907,213,358	85,033,034	16,791,197
Less: Accumulated depreciation [25]	2,850,505,276	21,508,144	18,862,826	1,302,296	1,343,022	75,981,507	321,341,319	52,709,817	9,292,458
Depletable assets	300,676,491	738,345	65,624	672,721	-	152,513,074	14,365,526	906,134	*115,277
Less: Accumulated depletion	111,413,333 224,099,684	316,973	*6,978 7,357,192	*309,996	119,508	49,398,279	3,967,499	174,676	*13,708 5,607,967
LandIntangible assets (amortizable)	2,889,560,615	7,669,365 1,071,861	982,606	192,665 29,014	60,240	4,101,579 24,799,548	2,332,813 43,834,565	9,524,841 10,308,724	4,092,877
Less: Accumulated amortization	430,729,082	159,983	130,304	17,404	12,275	7,299,182	4,762,340	1,925,018	703,425
Other assets	3,810,121,545	2,224,277	1,728,764	340,039		31,566,440	156,836,077	10,808,434	7,091,397
Total liabilities	51,017,025,369	45,472,313	37,770,613	4,985,822	2,715,878	490,798,721	1,185,208,476	307,910,803	175,584,036
Accounts payable  Mortgages, notes, and bonds payable in less	6,393,114,653	1,973,752	1,571,164	145,280	257,308	43,788,281	73,838,100	44,786,460	25,831,535
than one year	3,744,207,614	3,386,036	2,800,173	298.081	287,782	10,306,350	55,831,823	21,384,281	12.962.862
Other current liabilities	15,864,390,237	2,211,320	1,804,670	136,631	270,019	30,040,626	85,951,371	43,666,235	23,401,370
Loans from shareholders	373,299,262	2,292,024	2,079,369	43,122	169,534	2,301,660	2,780,650	6,289,283	2,826,725
Mortgages, notes, and bonds payable in one year or more	7,302,833,281	9,139,651	7,688,722	872,610	578,318	106,672,650	339,577,325	66,817,161	42,100,935
Other liabilities	5.739.995.637	5,672,061	4,354,617	1,224,519	92,925	57,199,736	288,612,581	8,416,922	4,814,700
Capital stock	1,054,599,144	3,359,250	2,796,038	163,664	399,548	18,687,595	90,172,538	5,411,249	1,677,354
Additional paid-in capital	6,816,741,108	4,911,865	4,122,564	591,670	197,631	133,045,050	159,982,403	29,954,147	15,608,122
Retained earnings, appropriated	131,252,196	246,488	182,275	*62,302	1,912 501,365	237,320	567,820	650,934	*240,694
Retained earnings, unappropriated [26]  Less: Cost of treasury stock	4,910,231,766 1,313,639,529	13,629,220 1,349,354	11,652,132 1,281,111	1,475,722 *27,779	40,464	103,224,549 14,705,096	98,347,948 10,454,083	89,054,913 8,520,781	51,984,457 5,864,719
Total receipts	18,000,037,252	48,888,364	39,132,300	3,942,246	5,813,818	284,227,437	530,367,758	555,493,824	276,712,131
Business receipts	14,895,902,169	41,767,777	32,987,551	3,378,337	5,401,889	251,694,596	495,165,277	540,048,576	267,236,262
Interest	1,844,923,789	384,291	282,312	76,415	25,564	4,523,595	8,670,422	2,715,711	1,828,862
Interest on Government obligations: State and local	28,097,258	22,441	21,069	*420	*951	68,564	317,133	67,584	29,005
Rents	71,722,011	674,075	610,517	45,547	18,012	502,681	2,630,875	1,145,789	415,107
Royalties	134,551,492	98,173	94,021	*3,727		1,184,209	74,490	238,730	127,617
Net short-term capital gain reduced by	0.070.705	45.505	10.105	+0.050	****	400 400	400 705	54.400	05.040
net long-term capital loss  Net long-term capital gain reduced by	6,370,795	15,585	12,105	*3,058	*421	136,406	188,705	54,482	25,242
net short-term capital loss	142,431,678	1,142,781	834,457	227,415	80,908	4,798,669	4,426,253	1,962,131	1,241,419
Net gain, noncapital assets	62,869,768	274,892	208,879	24,029	41,983	3,023,126	3,440,067	855,675	185,016
Dividends received from domestic corporations	29,302,190	59,653	50,921	2,181	*6,552	1,547,368	217,166	99,031	36,714
Dividends received from foreign corporations  Other receipts	68,152,062 715,714,039	227,549 4,221,147	189,454 3,841,013	*14 181,101	38,080 199,033	2,249,311 14,498,912	272,518 14,964,851	16,361 8,289,754	3,385 5,583,502
Total deductions	16,591,280,781	45,269,720	36,202,081	3,562,046		232,219,744	487,718,079	526,157,979	260,339,030
Cost of goods sold	9,486,778,250	24,505,832	18,801,893				284,485,470	397,729,226	208,064,581
Compensation of officers	184,192,325	1,083,656	864,743	68,233		2,648,465	1,663,246	14,450,266	3,854,262
Salaries and wages	1,540,997,018	3,185,510	2,376,914	231,300	577,295	12,874,885	20,287,286	26,016,378	10,104,171 629,764
Repairs Bad debts	102,398,836 77,104,047	914,962 31,908	791,976 26,419	31,223 *597	91,763 4,893	1,901,548 190,673	11,041,706 2,149,230	2,046,895 587,360	194,782
Rent paid on business property	247,184,082	2,216,527	1,992,903	111,182	112,442	4,338,206	3,880,054	8,312,749	2,091,249
Taxes paid	323,979,790	1,050,058	834,675	87,439	127,944	8,964,685	19,702,247	9,515,826	3,169,849
Interest paid	1,521,707,641	1,030,493	804,710	165,339	60,444	8,273,040	27,870,361	5,172,819	2,785,460
Charitable contributions  Amortization	14,664,226 111,193,177	43,461 118,327	39,937 111,091	1,417 2,756	2,107 4,480	175,702 2,040,100	517,327 7,303,372	335,244 495,970	152,214 222,431
Depreciation	372,986,307	2,105,731	1,839,912	131,216		11,086,174	30,638,020	6,963,113	1,301,528
Depletion	11,828,521	50,842	9,633	*41,202	*7	7,242,731	371,150	126,842	10,800
Advertising	188,158,929	131,883	105,140	5,588	21,155	151,680	496,399	2,078,490	1,216,860
Pension, profit-sharing, stock, annuity  Employee benefit programs	105,607,058 216,395,667	120,310 473,758	91,771 376,800	14,246 45,042	14,292 51,916	1,466,709 2,806,910	4,999,598 6,409,753	1,604,862 5,335,881	437,959 1,234,133
Domestic production activities deduction	11,105,518	31,494	29,708	*827	959	743,356	429,137	577,493	395,385
Net loss, noncapital assets	15,663,615	16,393	15,143	*109	1,141	271,660	1,708,453	125,602	64,934
Other deductions	2,059,335,774	8,158,576	7,088,712	325,809	744,055	36,124,950	63,765,271	44,682,962	24,408,669
Total receipts less total deductions  Constructive taxable income from related	1,408,756,470	3,618,643	2,930,219	380,200	308,224	52,007,693	42,649,678	29,335,845	16,373,101
foreign corporations	92,412,575	18,003	8,796	-	9,207	1,346,079	310,004	52,415	*26,023
Net income	1,473,071,787	3,614,206	2,917,946	379,779	316,480	53,285,208	42,642,549	29,320,676	16,370,118
Income subject to tax	1,289,427,227	2,481,241	2,018,562	274,013	188,666	44,608,115	33,589,548	25,820,302	15,470,453
Total income tax before credits [8]	451,559,925 448,988,467	737,097 732,365	590,967 588,232	93,301 92,193	52,828 51,940	15,571,005 15,790,754	12,059,717 11,746,666	8,446,930 8,412,240	5,156,838 5,147,785
Income tax Alternative minimum tax	3,532,344	732,365 4,677	588,232 2,681	92,193 *1,109		15,790,754 275,718	304,181	8,412,240 31,032	3,727
Foreign tax credit	78,088,256	7,260	5,808	*1,452	-	4,171,916	171,914	47,620	29,118
U.S. possessions tax credit	580,694	-	-	-	-	-	-	-	-
General business credit.	15,179,328	12,194	11,374	342 83	478 *1,234	123,709	1,254,437	93,292	61,628 9,293
Prior year minimum tax credit  Total income tax after credits [2]	5,873,913 351,668,706	5,573 712,070	4,255 569,530	91,424	51,234 51,116	555,330 10,720,049	665,960 9,967,405	36,998 8,269,020	5,056,799
Endnotes at end of table section. Detail may not add to							5,557,750	3,230,020	0,000,100

#### RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amounts	Construction				uring				
	Heavy and								
Item	civil				Beverage	Textile		Leather	
	engineering	0	T		and	mills and		and	
	construction and land	Specialty trade	Total	Food manufacturing	tobacco product	textile product	Apparel manufacturing	allied product	
	subdivision	contractors		manufacturing	manufacturing	mills	manulaciuning	manufacturing	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Number of returns	10,743	74,991	68,308	2,832	577	891	1,950	311	
Total assets	66,624,194	65,702,573	7,802,184,474	663,370,543	156,351,497	18,452,437	27,628,768	3,628,801	
Cash	6,650,575	10,601,565	234,268,356			1,247,692	948,838	435,746	
Notes and accounts receivable	13,814,287	26,542,319	2,019,331,576		16,210,232	1,795,548	4,640,920	760,125	
Less: Allowance for bad debts Inventories	103,576 9,329,333	242,289 3,029,841	17,153,466 397,901,240		138,185 10,300,864	51,991 2,874,940	357,007 3.955.232	26,246 574,005	
Investments in Government obligations	93,892	*43,104	4,034,308		10,300,604	2,074,940	*4,485	574,005	
Tax-exempt securities	36,271	*34,618	8,119,342		77	483,884	-,100	-	
Other current assets	5,903,273	6,302,222	377,401,225	12,762,393	7,040,205	537,987	1,391,113	866,660	
Loans to shareholders	313,906	1,146,070	59,128,364	116,176		*21,284	15,589	*174	
Mortgage and real estate loans  Other investments	286,873 7,631,239	58,243 2,772,469	20,698,844 2,484,364,932	*11,089 176,701,409		5,046,637	*31,461 5,058,409	308,934	
Depreciable assets [25]	34,856,870	33,384,967	1,868,324,471	116,161,353	56,416,169	9,968,982	5,895,827	1,040,430	
Less: Accumulated depreciation [25]	20,503,860	22,913,498	1,043,243,160		30,702,352	6,844,845	3,657,943	743,285	
Depletable assets	768,270	*22,587	96,399,263			3,011	*111,696	-	
Less: Accumulated depletion Land	149,508 3,222,437	*11,460 694,437	50,258,048 40,581,350			266 174,740	73,066	11,662	
Intangible assets (amortizable)	2,137,689	4,078,159	892,344,838		48,417,540	2,944,292	6,440,796	288,438	
Less: Accumulated amortization	328,845	892,749	166,225,274	11,906,944	9,236,998	281,211	1,293,718	45,907	
Other assets	2,665,070	1,051,966	576,166,315			531,754	4,370,007	158,065	
Total liabilities	66,624,194	65,702,573	7,802,184,474			18,452,437	27,628,768	3,628,801	
Accounts payable  Mortgages, notes, and bonds payable in less	6,851,386	12,103,538	1,524,587,553	273,023,949	9,959,666	1,128,664	5,220,027	1,181,740	
than one year	4,177,366	4,244,052	571,127,848	23,811,992	3,681,933	1,632,685	546,925	128,408	
Other current liabilities	8,096,970	12,167,895	561,934,376	30,519,089	11,595,641	1,139,174	2,246,058	333,433	
Loans from shareholders	1,032,543	2,430,015	114,051,897	6,955,284	4,704,450	189,285	121,350	2,412	
Mortgages, notes, and bonds payable in one year or more	15,153,036	9,563,190	1,403,596,855	73,751,940	54,455,289	4,530,608	5,103,667	240,465	
Other liabilities	2,116,942	1,485,280	688,630,370			1,073,602	2,569,017	177,536	
Capital stock	1,960,193	1,773,702	285,178,717		4,955,292	740,731	1,140,866	195,698	
Additional paid-in capital	9,137,235	5,208,789	1,737,524,301	103,059,185		2,635,180	6,467,828	202,146	
Retained earnings, appropriated	84,000	326,240	6,070,992	*38,088		6 070 100	439	322	
Retained earnings, unappropriated [26] Less: Cost of treasury stock	19,103,665 1,089,142	17,966,791 1,566,920	1,557,470,377 647,988,812	127,773,205 55,129,255	48,726,867 42,755,829	6,079,129 696,621	7,789,217 3,576,625	1,803,086 *636,445	
Total receipts	92,233,558	186,548,135	5,730,414,484		114,289,930	20,339,296	30,663,447	4,117,874	
Business receipts	88,622,354	184,189,960	5,233,634,232	312,956,473	105,397,146	19,894,360	28,424,456	3,902,486	
Interest	527,295	359,554	136,900,153	4,173,355	1,833,730	145,949	229,488	19,747	
Interest on Government obligations:	10.050	10.010	7 002 270	E4 004	256.740	*12.020	27 402	*560	
State and local	18,659 459,521	19,919 271,161	7,893,279 13,516,051	54,061 2,190,184	256,749 127,502	*13,032 7,393	27,182 20,770	*568 1,186	
Royalties	103,242	*7,871	81,371,148		2,292,671	38,222	945,111	111,539	
Net short-term capital gain reduced by									
net long-term capital loss	24,967	4,273	613,386	2,690	*1,054	*12,645	*5,947	22	
Net long-term capital gain reduced by net short-term capital loss	441,701	279,011	34,424,551	1,773,392	122,618	34,310	24,997	1,982	
Net gain, noncapital assets	340,160	330,499	20,034,187	827,249		26,097	11,802	389	
Dividends received from domestic corporations	45,745	16,572	4,090,050	174,097	464,541	6,791	*3,345	915	
Dividends received from foreign corporations	6,446	6,530	43,177,376		1,339,943	*20,685	*77,787	30,539	
Other receipts  Total deductions	1,643,467 <b>86,403,767</b>	1,062,784 <b>179,415,182</b>	154,760,071 <b>5,286,473,789</b>	7,580,744 <b>307,776,033</b>	2,335,892 <b>101.659.973</b>	139,812 <b>19.383.492</b>	892,561 <b>28.701.453</b>	48,502 <b>3,773,469</b>	
Cost of goods sold	66,422,756	123,241,889	3,839,051,353		. , , .	13,086,057	17,755,307	2,537,810	
Compensation of officers	2,048,385	8,547,619	28,387,341		602,391	273,660	568,375	63,373	
Salaries and wages	3,427,313	12,484,894	306,711,068			2,037,141	3,039,767	396,124	
Repairs	518,811	898,321 283,532	21,137,310			91,005 50,369	102,690	11,739	
Rent paid on business property	109,046 1,742,739	283,532 4,478,761	5,789,730 38,282,116		81,469 823,572	322,276	31,448 782,237	6,453 53,547	
Taxes paid	1,775,231	4,570,747	89,932,987	8,125,136		421,309	569,553	98,308	
Interest paid	1,235,958	1,151,402	188,175,201	10,302,715	4,699,858	473,273	782,271	29,108	
Charitable contributions	67,379	115,651	5,744,998			12,090	17,282	4,768	
Amortization  Depreciation	107,975 2,342,770	165,564 3,318,815	27,872,301 113,996,876	1,266,322 6,153,098	890,615 2,910,872	61,884 427,755	215,176 296,345	28,606 44,891	
Depletion	110,001	6,042	3,456,201	15,430		<del>7</del> 21,135	290,343		
Advertising	168,091	693,539	66,786,036	13,261,655	7,438,901	123,217	820,234	107,428	
Pension, profit-sharing, stock, annuity	324,503	842,400	38,652,695			136,298	113,080	20,707	
Employee benefit programs  Domestic production activities deduction	837,416 97,874	3,264,331 84,234	71,965,991 7,265,077	4,204,560 635,677	1,742,044 256,245	391,400 20,345	427,960 5,480	37,099 795	
Net loss, noncapital assets	13,299	47,369	4,466,638			6,424	28,473	4,925	
Other deductions	5,054,222	15,220,070	428,799,870		9,564,582	1,448,989	3,145,774	327,790	
Total receipts less total deductions	5,829,790	7,132,953	443,940,695	28,001,603	12,629,957	955,804	1,961,994	344,405	
Constructive taxable income from related	*45.050	*44 005	60 204 604	E 440 000	040.070	0.300	160 700	20.670	
foreign corporations  Net income	*15,058 5,826,189	*11,335 7,124,369	62,291,604 498,339,020		942,272 13,315,479	9,388 952,159	160,722 2,095,534	28,672 372,509	
Income subject to tax	4,921,871	5,427,978	450,422,861	30,463,285	12,175,568	827,354	1,759,451	368,605	
Total income tax before credits [8]	1,685,666	1,604,426	157,777,804	10,663,488	4,266,448	284,538	611,865	127,728	
Income tax	1,668,156	1,596,299	157,304,413		4,257,394	283,835	609,081	127,693	
Alternative minimum tax  Foreign tax credit	13,436 11,350	13,870 7,152	471,523 49,931,626			704 8,928	*2,784 21,966	34 *24,445	
U.S. possessions tax credit	11,350	7,152	49,931,626 579,570			0,920	7,419	24,445	
General business credit	19,175	12,488	5,185,435	116,266	16,205	5,521	3,122	2,107	
Prior year minimum tax credit	14,967	12,738	1,601,147			*587	*1,478		
Total income tax after credits [2]	1,640,174	1,572,047	100,480,025			269,503	577,881	101,175	

#### RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

Number of returns   19.00	(All figures are estimates based on samples-money amounts	s are in thousands of dollars	s)		Manufacturing-	-continued			
Personal productions									
Personal productions									
Number of returns	Item			Printing	Potroloum			Nonmotallia	
Manufacturing		Wood	Paper			Chemical			Primary
Member of raturns.			manufacturing			manufacturing	•		
3,391   398   5,239   222   2,458   2,718   2,029   1.4			(10)			(22)			
Total assets	Number of returns				, ,	` '		` '	1,449
Notes and accounts receivable.  Less: Alvinomotic braid dobts.  88.644 24.062 17.97-74 52.30.60 3.82.77-8 79.50.00 3.82.79-8 79.50.00 3.82.79-9 89.00 3.92.48-79-7 89.00 3.92.79-9 89.00 3.92.48-7-7 89.00 3.92.79-9 89.00 3.92.48-79-7 89.00 3.92.48-7-7 89.00 3.92.79-7 89.00 3.92.48-7-7 89.00 3.92.48		,				,	-	,	237,065,992
Lease. Allowance for bad obete								., .,	7,567,851
Inventionines   1,315,0596									
Tare-compressencines									25,101,989
Other current assets	· ·	-,	28,612		36,429			21,389	*13,386
Loans to shareholders.  64.891 6.052.077 1.44.160 22.798.986 23.214.879 86.106 882.995 1.457.90 Writings and estate loans.  11.350 9.839.860 9.309.426 5.965.991 567.702.466 53.347.890 9.935.984 12.769.341 44.870.8 Leas Accumulated despetation [23] 21.43.477 11.851 22.515.127 23.250.141.09 31.009.00 27.250.141 22.285.191 22.285.1	*								*872,009
Other investments.									1,457,988
Depreciable assets [26]									*1,885
Less: Accumulated depreciation (28)									
Less Accumilated depletion									43,567,612
Land				-			-		341,895
Intangible assets (amortizable)				270 388			400 612		150,068
Less Accumulated amortization									17,932,909
Total Inhibitities	Less: Accumulated amortization	176,746		1,255,428		42,714,278		2,605,579	1,818,253
Accounts payable in less than one year.  1,154,162  1,154,162  1,154,162  1,154,162  1,154,162  1,154,162  1,154,162  1,154,163  1,154,162  1,154,163  1,1								, ,	11,457,346 237,065,992
Mortgages, notes, and bonds payable in less than one year									36,834,766
Other current liabilities         1,636,620         22,396,273         4,072,417         54,980,923         113,878,661         7,046,288         9,408,396         13,865,11         1,636,620         267,066         21,055,181         3,288,977         1,043,173         1,197,275         1,649,66           Mortgages, notes, and bonds payable in one year or more.         6,089,928         51,665,579         11,097,106         167,023,939         249,269,837         20,107,254         24,367,711         34,775,07           Other liabilities.         1,424,057         22,855,705         5,555,337         107,446,394         154,730,774         8,510,405         18,003,873         18,881,135           Additional paid-in-capital.         1,514,459         99,457,426         7,316,720         402,356,066         392,418,981         17,562,679         20,322,431         65,268,98           Retained earnings, appropriated [29].         5,499,290         35,831,461         4,306,323         377,662,607         371,600,990         119,641         16,400,068         48,982,608           Less: Cost for freasury stock.         32,931,440         448,508,806         43,038,160         1,766,774,379         746,603,668         84,535,873         86,654,789         209,427,11           Interest of Covernment obligations:         3,851         28,80									
Loans from shareholders. Mortgages, notes, and bonds payable in one year or more. 6,089,928				, ,					
year or more         6,089,928         51,665,759         11,097,106         167,023,939         249,269,837         20,107,254         24,367,711         34,775,01           Cohra liabilities         1,424,057         2,665,705         5,555,337         17,744,6394         49,109,423         2,903,86         3,548,707         8,510,405         18,003,873         18,881,707         6,977,71         8,510,405         18,003,873         18,881,707         6,977,71         8,510,404         19,675,679         20,322,41         6,067,71         18,767,701         6,977,70         20,322,41         6,067,71         18,767,701         18,767,701         18,767,701         18,767,701         18,775,001         17,766,207         37,160,009         11,964,11         18,000         2,059         15,675,561         18,552,562         18,3490,171         1,922,832         502,722         4,757,00         18,757,00         18,757,00         18,757,00         10,336,422         183,490,171         1,922,832         502,722         20,757,50         18,757,00         18,757,00         18,757,00         18,757,00         18,757,00         18,757,00         18,757,00         18,757,00         18,757,00         18,757,00         18,757,00         18,757,00         18,757,00         18,757,00         18,757,00         18,757,00         18,757,00		, , .					, ,		1,649,661
Other liabilities         1,424,057         22,665,705         5,555,337         107,446,394         154,730,774         48,510,405         18,003,873         18,888,17           Capilal slock         911,511         56,04,345         5,2378,418         17,253,234         49,109,423         2,960,358         35,484,707         6,977.7           Additional paid-in capital         1,514,459         59,457,426         7,316,720         402,356,066         392,418,951         17,562,679         20,322,431         65,286,96           Retained earnings, unappropriated [26]         605,399         35,831,461         4,308,323         377,662,607         371,600,900         119,641         16,400,088         40,892,51           Less: Cost of reasury school.         605,399         4871,707         1670,564         103,336,422         113,490,171         192,232         50,722         2475,50           Total receipts.         32,181,131         35,265,366         41,789,038         1,678,571,012         600,788         45,55,79         209,421         1,150,294         600,788         1,009,191         2,417,45           Interest on Government obligations:         3,851         28,808         28,344         686,946         473,503         1,517,509         600,788         1,009,191         2,417,45			_,						
Capital stock									
Retained earnings, anappropriated.									6,977,759
Retained earnings, unappropriated [26]									65,286,969
Less: Cost of freasury stock									*8,588 40 892 584
Business receipts.   32,183,113   135,256,366   41,789,038   1,678,671,012   653,991,608   81,779,197   83,349,668   199,830,417,150,294   600,788   1,009,191   2,417,45   1,009,191   1,									4,757,068
Interest.   195,591   3,085,051   136,595   20,998,519   17,150,294   600,788   1,009,191   2,417,48   1,009,191   2,417,48   1,009,191   2,417,48   1,009,191   3,085,051   1,009,191   3,085,051   1,009,191   3,085,051   3,085,051   3,085,051   3,085,051   3,085,051   3,085,051   3,085,051   3,085,051   3,085,051   3,085,051   3,085,051   3,085,051   3,085,051   3,085,051   3,095,051   3,085,051   3	Total receipts								209,427,182
Interest on Government obligations:   State and local									
Rents.         27,670         101,621         99,472         1,403,702         523,526         44,228         62,130         595,00           Royalties.         7,613         1,102,848         263,729         825,451         26,307,754         205,226         102,698         564,00           Net short-term capital gain reduced by net short-term capital loss.         10,106         *9,886         *84         157,771         98,300         12,793         897         5,8           Net gain, noncapital assets.         180,782         2,941,298         155,732         5,890,455         10,224,556         261,344         256,959         721,37           Net gain, noncapital assets.         52,899         1,500,973         83,909         4,027,762         891,129         284,767         216,817         242,81           Dividends received from domestic corporations.         15,437         14,421         12,348         843,424         1,137,659         31,867         128,146         115,33           Dividends received from foreign corporations.         3,959         856,886         *47,573         15,175,077         5,973,552         350,446         90,988         1,928,61           Total deductions.         31,334,141         136,313,832         40,580,647         1,643,214,882		195,551	3,003,031	130,333	20,330,313	17,130,234	000,700	1,000,101	2,417,432
Net short-tern capital gain reduced by net long-term capital loss									298,267
Net short-term capital gain reduced by net long-term capital loss									595,033 564,002
Net long-term capital gain reduced by net short-term capital loss		,,,,,	1,102,010	200,120	020,101	20,001,101	200,220	102,000	001,002
net short-term capital loss         180,782         2,941,298         155,732         5,890,455         10,224,556         261,344         256,959         721,37           Net gain, noncapital assets         52,859         1,500,973         83,909         4,027,762         891,129         284,767         216,817         242,87           Dividends received from domestic corporations         15,437         14,421         12,348         843,424         1,137,659         31,867         128,146         115,36           Dividends received from foreign corporations         *3,959         856,886         *47,573         15,175,077         5,973,552         350,446         90,988         1,928,67           Other receipts         250,460         3,610,647         421,316         38,194,261         30,031,783         947,715         1,421,125         2,707,87           Total deductions         31,334,141         136,313,832         40,580,647         1,434,214,882         664,434,677         80,612,125         78,344,610         190,747,11           Cost of goods sold         23,571,327         97,781,923         25,906,167         1,479,751,922         399,700,381         58,764,264         52,944,658         156,486,82           Compensation of officers         586,167         537,153         1,061		*10,106	*9,886	*84	157,771	98,300	12,793	897	5,836
Net gain, noncapital assets		180.782	2.941.298	155.732	5.890.455	10.224.556	261.344	256.959	721,370
Dividends received from foreign corporations	Net gain, noncapital assets	52,859	1,500,973	83,909		891,129	284,767	216,817	242,818
Other receipts.         250,460         3,610,647         421,316         38,194,261         30,031,783         947,715         1,421,125         2,707,87           Total deductions.         31,334,141         136,313,832         40,580,647         1,643,214,882         664,434,677         80,612,125         78,344,610         190,747,15           Cost of goods sold.         23,571,327         97,781,923         25,906,167         1,479,751,922         399,700,381         58,764,264         52,944,658         156,486,82           Compensation of officers.         586,167         537,153         1,061,697         922,906         3,288,196         878,554         661,902         1,022,47           Salaries and wages.         2,034,900         9,705,312         4,271,933         22,385,827         57,867,921         4,102,050         4,997,097         5,832,93           Repairs.         232,111         730,624         227,557         1,735,580         4,133,994         469,837         457,134         1,830,22           Bad debts.         24,662         175,656         79,889         149,991         688,268         129,663         112,184         109,4           Rent paid on business property         421,111         1,472,557         863,052         3,952,402         5,520,69								- , -	115,368
Total deductions         31,334,141         136,313,832         40,580,647         1,643,214,882         664,434,677         80,612,125         78,344,610         190,747,10           Cost of goods sold         23,571,327         97,781,923         25,906,167         1,479,751,922         399,700,381         55,764,264         52,944,658         156,486,264           Compensation of officers         586,167         537,153         1,061,897         922,906         3,288,196         878,554         661,902         1,022,47           Salaries and wages         2,034,900         9,705,312         4,271,933         22,385,827         57,867,921         4,102,050         4,997,097         5,832,93           Repairs         232,111         730,624         227,557         1,735,580         4,133,994         469,837         457,134         1,830,23           Rent paid on business property         421,111         1,472,557         863,052         3,952,402         5,520,693         1,126,923         1,214,731         1,069,36           Taxes paid         588,397         1,995,620         1,037,147         26,914,934         9,060,374         1,171,519         1,872,218         2,360,28           Interest paid         587,313         5,497,241         1,079,766         24,739,998									2,707,874
Compensation of officers.         586,167         537,153         1,061,697         922,906         3,288,196         878,554         661,902         1,022,47           Salaries and wages.         2,034,900         9,705,312         4,271,933         22,385,827         57,867,921         4,102,050         4,997,097         5,832,93           Repairs.         232,111         730,624         227,557         1,735,580         4,133,994         469,837         457,134         1,830,94           Bad debts.         24,662         175,656         79,889         149,991         688,268         129,663         112,184         109,48           Rent paid on business property.         421,111         1,472,557         863,052         3,952,402         5,520,693         1,126,923         1,214,731         1,069,36           Taxes paid.         588,397         1,995,620         1,037,147         26,914,934         9,060,374         1,171,519         1,872,218         2,360,28           Charitable contributions.         17,243         129,463         14,448         507,467         2,646,922         36,568         165,256         73,44           Amortization.         87,345         527,145         244,853         2,505,562         5,853,187         311,217         511,8		31,334,141	136,313,832		1,643,214,882	664,434,677		78,344,610	190,747,100
Salaries and wages         2,034,900         9,705,312         4,271,933         22,385,827         57,867,921         4,102,050         4,997,097         5,832,93           Repairs         232,111         730,624         227,557         1,735,580         4,133,994         469,837         457,134         1,830,23           Bad debts         24,662         175,656         79,889         149,991         688,268         129,663         112,184         109,44           Rent paid on business property         421,111         1,472,557         863,052         3,952,402         5,520,693         1,126,923         1,214,731         1,099,36           Taxes paid         588,397         1,995,620         1,037,147         26,914,934         9,060,374         1,171,519         1,872,218         2,360,28           Interest paid         538,713         5,497,241         1,079,766         24,739,998         27,709,951         2,181,734         2,768,972         4,399,28           Charitable contributions         17,243         129,463         14,448         507,467         2,646,922         36,568         165,256         73,44           Amortization         87,345         527,145         244,853         2,505,562         5,853,187         311,217         511,870									
Bad debts.         24,662         175,656         79,889         149,991         688,268         129,663         112,184         109,48           Rent paid on business property         421,111         1,472,557         863,052         3,952,402         5,520,693         1,126,923         1,214,731         1,069,36           Taxes paid.         588,397         1,995,620         1,037,147         26,914,934         9,060,374         1,171,519         1,872,218         2,360,92           Interest paid.         538,713         5,497,241         1,079,766         24,739,998         27,709,951         2,181,734         2,768,972         4,399,25           Charitable contributions.         17,243         129,463         14,448         507,467         2,646,922         36,568         165,256         73,46           Amortization.         87,345         527,145         244,853         2,505,562         5,853,187         311,217         511,870         503,38           Depreciation.         785,583         3,685,764         1,266,565         13,602,394         15,674,414         1,938,100         3,281,743         3,701,88           Advertising.         139,493         696,016         355,982         1,198,630         22,041,132         617,585         255,637									5,832,934
Rent paid on business property         421,111         1,472,557         863,052         3,952,402         5,520,693         1,126,923         1,214,731         1,069,36           Taxes paid.         588,397         1,995,620         1,037,147         26,914,934         9,060,374         1,171,519         1,872,218         2,360,22           Interest paid.         538,713         5,497,241         1,079,766         24,739,998         27,709,951         2,181,734         2,768,972         4,399,25           Charitable contributions.         17,243         129,463         14,448         507,467         2,646,922         36,568         165,256         73,46           Amortization.         87,345         527,145         244,853         2,505,562         5,853,187         311,217         511,870         503,38           Depleciation.         785,583         3,685,764         1,266,565         13,602,394         15,674,414         1,938,100         3,281,743         3,701,99           Depletion.         9,491         46,277         *71         1,948,352         168,491         50         498,740         695,56           Advertising.         139,493         696,016         355,982         1,198,630         22,041,132         617,585         25,637	· · · · · · · · · · · · · · · · · · ·								1,830,250
Taxes paid.         588,397         1,995,620         1,037,147         26,914,934         9,060,374         1,171,519         1,872,218         2,360,26           Interest paid.         538,713         5,497,241         1,079,766         24,739,998         27,709,951         2,181,734         2,768,972         4,399,22           Charitable contributions.         17,243         129,463         14,448         507,467         2,646,922         36,568         165,256         73,44           Amortization.         87,345         527,145         244,853         2,505,562         5,853,187         311,217         511,870         503,38           Depreciation.         785,583         3,685,764         1,266,565         13,602,394         15,674,414         1,938,100         3,281,743         3,701,98           Advertising.         139,493         696,016         355,982         1,198,630         22,041,132         617,585         25,637         191,56									
Charitable contributions         17,243         129,463         14,448         507,467         2,646,922         36,568         165,256         73,45           Amortization         87,345         527,145         244,853         2,505,562         5,853,187         311,217         511,870         503,38           Depreciation         785,583         3,685,764         1,266,565         13,602,394         15,674,414         1,938,100         3,281,743         3,701,883           Depletion         9,491         46,277         *71         1,948,352         168,491         50         498,740         695,55           Advertising         139,493         696,016         355,982         1,198,630         22,041,132         617,585         255,637         191,54					26,914,934				2,360,286
Amortization         87,345         527,145         244,853         2,505,562         5,853,187         311,217         511,870         503,38           Depreciation         785,583         3,685,764         1,266,565         13,602,394         15,674,414         1,938,100         3,281,743         3,701,98           Depletion         *9,491         46,277         *71         1,948,352         168,491         50         498,740         695,563           Advertising         139,493         696,016         355,982         1,198,630         22,041,132         617,585         255,637         191,54					, ,				4,399,253
Depreciation     785,583     3,685,764     1,266,565     13,602,394     15,674,414     1,938,100     3,281,743     3,701,98       Depletion     *9,491     46,277     *71     1,948,352     168,491     50     498,740     695,58       Advertising     139,493     696,016     355,982     1,198,630     22,041,132     617,585     255,637     191,54								,	73,487 503,386
Advertising									3,701,953
									695,592
Pension, profit-sharing, stock, annuity									1,549,348
Employee benefit programs		461,772	2,557,233	717,419	2,203,210	14,138,151	1,726,156	1,692,710	2,954,645
									376,886
									57,034 7,532,353
Total receipts less total deductions	Total receipts less total deductions						-,,		18,680,081
Constructive taxable income from related foreign corporations		*2 207	1 391 663	*35 630	10 146 752	0 U83 EE0	221 801	88 863	1,045,390
									1,045,390
Income subject to tax	Income subject to tax	1,382,749	10,419,372	1,937,146	140,744,118	84,382,802	3,092,019	7,572,303	17,128,966
	= =								5,992,611 5,975,748
									5,975,748 19,880
Foreign tax credit	Foreign tax credit					5,573,244	193,775		1,157,622
U.S. possessions tax credit		14 710	- 169.057	- 5 503	- 			- 13 074	67,000
									141,663
	Total income tax after credits [2]	452,920	2,629,531	627,668	22,001,128	22,189,303			4,626,326

#### RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amounts	Manufacturingcontinued							
Item			Computer	Electrical equipment,				
item	Fabricated		and	appliance,		Furniture		Wholesale
	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and
	product	manufacturing	product	component	equipment	product	manufacturing	retail trade,
	manufacturing (26)	(27)	manufacturing (28)	manufacturing (29)	manufacturing (30)	manufacturing (31)	(32)	total (33)
Number of returns	15,104	7,618	5,118	1,822	2,710	3,461	7,563	202,716
Total assets	303,442,884	374,609,411	650,365,598	870,887,221	501,308,719	36,033,185	192,865,707	2,459,304,121
Cash	8,412,776	14,405,819	69,860,268	18,711,027	26,034,589	1,301,392	11,499,715	143,381,515
Notes and accounts receivable  Less: Allowance for bad debts	37,223,538 613,488	93,214,367 1,502,414	103,766,226 1,968,300	181,172,183 2,059,793	114,691,966 2,458,609	6,186,230 262,064	29,131,996 1,153,301	351,509,878 8,018,718
Inventories	22,677,499	38,090,446	38,864,134	15,638,231	53,256,532	4,559,510	18,297,994	424.873.214
Investments in Government obligations	157,842	386,736	*687,983	*667,689	35,233	1,328	50,432	23,693,281
Tax-exempt securities	*92,194 8,728,386	*158,568 24,056,697	956,223 66,320,644	2,593,644 41,919,415	80,728 32.996.711	*119 2,267,371	*69,530 12,397,144	5,753,427 115,120,540
Other current assets  Loans to shareholders	1,643,823	1,022,506	223,680	623,192	32,990,711	158,122	279,053	5,490,064
Mortgage and real estate loans	72,411	*1,971	*22,107	*10,664,572	*69,630	*8,269	*31,541	1,364,107
Other investments	95,016,086	94,906,657	148,874,145	481,495,940	71,300,536	6,353,185	48,224,505	603,913,129
Depreciable assets [25] Less: Accumulated depreciation [25]	70,791,057 44,081,519	91,970,578 55,108,173	188,781,088 121,613,823	124,849,241 71,517,951	174,072,236 90,663,659	15,002,440 9,235,834	43,716,700 24,870,671	714,222,152 325,659,131
Depletable assets	68,817	*202,352	-	842	43,106	-	9,299	33,934,083
Less: Accumulated depletion	4,338	*111,990	-	-	16,728	-	1,173	6,946,353
LandIntangible assets (amortizable)	1,595,168 42,379,345	1,689,405 53,749,362	5,313,199 100,823,572	1,044,522 57,888,204	3,081,767 77,240,382	428,539 7,502,792	1,021,222 51.998.821	66,707,262 243,209,448
Less: Accumulated amortization	4,386,431	8,811,948	17,999,137	10,373,519	11,740,310	908,470	9,715,207	28,106,189
Other assets	63,669,718	26,288,472	67,453,591	17,569,783	52,964,425	2,670,257	11,878,108	94,862,413
Accounts payable	<b>303,442,884</b> 19,695,241	<b>374,609,411</b> 42,862,769	<b>650,365,598</b> 68,217,714	<b>870,887,221</b> 52,325,016	<b>501,308,719</b> 49,465,892	<b>36,033,185</b> 3,777,227	<b>192,865,707</b> 11,475,940	<b>2,459,304,121</b> 376,651,477
Mortgages, notes, and bonds payable in less	19,095,241	42,002,709	00,217,714	32,323,010	49,403,092	3,111,221	11,473,940	370,031,477
than one year	10,227,610	34,404,962	23,763,238	206,022,094	40,460,538	2,367,895	5,427,324	141,761,107
Other current liabilities  Loans from shareholders	14,717,384 12,215,742	35,676,947 3.656,150	85,010,597 9,981,684	55,127,042 438,651	76,130,421 3,764,706	3,721,336 182,383	18,432,500 2,262,433	293,888,128 19,425,955
Mortgages, notes, and bonds payable in one	12,213,742	3,030,130	9,901,004	430,031	3,704,700	102,303	2,202,433	19,425,955
year or more	98,850,872	87,048,492	79,833,442	279,326,038	108,634,710	8,641,087	38,783,872	405,640,403
Other liabilities	16,857,694 28,194,730	50,413,791 18,693,481	62,599,041 <b>46,511,821</b>	58,233,941 13,230,817	65,054,736 <b>44,708,488</b>	3,005,545 1,439,071	13,822,320 5,736,649	163,698,933 83,766,882
Additional paid-in capital	70,388,976	73,161,251	303,162,165	67,808,867	49,064,319	3,246,589	59,992,741	450,877,901
Retained earnings, appropriated	244,292	184,463	713,030	*931,905	*136,041	*657	*56,656	4,004,482
Retained earnings, unappropriated [26] Less: Cost of treasury stock	45,872,745 13,822,403	52,871,464 24,364,358	77,026,455 106,453,589	170,099,221 32,656,371	105,655,498 41,766,629	10,614,229 962,836	50,886,328 14,011,055	640,396,845 120,807,993
Total receipts	193,538,476	24,364,356 <b>328,398,506</b>	552,524,052	303,993,274	529,761,344	52,175,118	14,011,055 146,161,237	<b>4,302,687,457</b>
Business receipts	184,063,842	303,461,897	492,134,070	193,261,177	499,683,833	50,846,893	132,857,152	4,172,673,429
Interest	3,389,161	8,109,188	7,234,577	54,981,370	8,628,284	179,453	2,382,332	25,503,465
Interest on Government obligations: State and local	144,514	240,643	692,810	4,594,513	184,078	19,623	112,093	886,934
Rents	162,289	1,750,809	1,299,663	123,390	4,845,854	48,176	81,452	6,543,144
Royalties	963,385	3,031,624	34,036,569	1,900,500	3,526,279	61,396	3,323,177	11,017,562
Net short-term capital gain reduced by net long-term capital loss	8,172	39,408	193,358	*7,194	26,341	4,484	16,399	458.070
Net long-term capital gain reduced by		·	,	·		.,	,	,
net short-term capital loss	548,389	2,346,691 2,552,973	5,032,227 775,229	2,392,206	846,511	155,549	513,185 132,755	10,646,061
Net gain, noncapital assets  Dividends received from domestic corporations	869,773 99,818	2,552,973 90,849	320,203	5,806,381 93,745	1,561,066 71,366	51,353 29,887	435,825	4,487,350 2,360,366
Dividends received from foreign corporations	540,375	1,806,455	5,136,664	486,838	2,261,696	234,320	2,530,879	5,824,520
Other receipts	2,748,758	4,967,968	5,668,682 <b>503.446.454</b>	40,345,962	8,126,036	543,986	3,775,987	62,286,555
Total deductions  Cost of goods sold	<b>181,255,441</b> 126,233,774	<b>303,801,999</b> 207,923,100	311,609,034	<b>292,943,287</b> 121,161,420	<b>500,966,731</b> 379,408,022	<b>49,212,253</b> 33,155,327	<b>127,971,190</b> 71,247,437	<b>4,119,039,147</b> 3,244,459,722
Compensation of officers	3,372,142	2,903,377	4,149,329	1,236,627	1,703,784	655,265	1,961,917	29,071,677
Salaries and wages	11,820,703	28,006,506 1,266,246	64,403,040	21,643,324 1.626,238	18,538,547	3,608,725	16,795,478	302,313,605
Repairs Bad debts	789,571 214,398	617,992	2,339,623 506,159	1,626,238	1,866,147 1,111,683	184,235 113,671	589,743 317,451	16,290,729 5,597,014
Rent paid on business property	2,388,232	3,208,422	4,208,446	2,151,124	3,734,311	814,238	1,487,428	65,515,823
Taxes paid	3,526,828 6.636.414	4,175,590	7,141,130	2,306,027	5,894,742	1,088,151	2,372,270	53,269,326
Interest paid Charitable contributions	95,127	9,937,787 197,830	6,622,959 431,712	62,879,980 172,338	12,213,198 315,586	851,567 54,826	3,830,443 160,910	42,023,751 2,301,212
Amortization	1,728,048	1,427,272	5,351,944	2,238,676	2,310,708	297,153	1,511,333	6,845,993
Depreciation	3,970,945	7,215,273	15,898,708	12,331,238	17,021,371	767,644	3,022,220	50,284,539
DepletionAdvertising	*43,728 1,425,688	*18,607 1,751,907	- 8,641,434	1.435.800	5,027 3,316,679	1.238.675	*70 1,728,401	363,106 49.323.444
Pension, profit-sharing, stock, annuity	1,267,756	3,458,784	3,702,399	1,155,019	4,708,787	304,943	811,916	11,477,060
Employee benefit programs	3,862,609	6,503,756	9,126,870	3,780,212	11,154,358	1,114,748	3,169,080	27,898,458
Domestic production activities deduction  Net loss, noncapital assets	273,477 126,383	412,297 477,170	776,053 760,555	236,618 53,877	544,103 883,804	60,609 45,759	280,444 159,393	495,530 1,851,999
Other deductions	13,479,618	24,300,084	57,777,060	57,412,082	36,235,874	4,856,715	18,525,257	209,656,159
Total receipts less total deductions	12,283,034	24,596,507	49,077,598	11,049,987	28,794,613	2,962,865	18,190,047	183,648,310
Constructive taxable income from related foreign corporations	952,151	3,140,051	7,554,667	8,435,369	1,601,956	143,323	2,890,226	5,610,287
Net income	13,090,672	27,495,915	55,939,456	14,890,842	30,212,491	3,086,566	20,968,179	188,371,663
Income subject to tax	11,434,908	23,902,280	42,746,279	12,989,383	26,719,834	2,854,209	17,522,230	174,381,160
Total income tax before credits [8] Income tax	3,931,727 3,914,165	8,347,859 8,317,698	15,041,660 14,927,261	4,599,528 4,582,622	9,407,624 9,349,897	986,132 987,528	6,114,510 6,093,571	59,463,441 59,761,671
Alternative minimum tax	19,446	29,135	111,091	15,655	45,898	*1,453	20,890	249,966
Foreign tax credit	549,084	1,636,117	3,975,204	2,435,772	1,295,833	135,634	1,673,975	4,165,939
U.S. possessions tax credit	- 96,317	4,309 306,655	1,962 1,252,222	2,635 441,630	- 649,510	24 19,058	101,725 235,696	1,124 802,575
Prior year minimum tax credit	31,765	100,536	649,803	135,585	94,632	*320	17,584	265,583
Total income tax after credits [2]	3,254,562	6,300,242	9,162,468	1,583,907	7,367,649	831,097	4,085,530	54,228,220

#### RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samples—money amounts	Wholesale and retail tradecontinued								
		Wholesale	trade				Retail trade		
			I						Building
Item				Electronic		Motor		F1	material
	Total	Durable	Nondurable	markets and	Total	vehicle dealers	Furniture and home	Electronics and	and garden equipment
	rotai	goods	goods	agents	rotai	and parts	furnishings	appliance	and supplies
		3	3	and brokers		dealers	stores	stores	dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	93,077	59,065	31,305	2,707	109,381	18,181	6,912	6,293	10,417
Total assets	1,389,383,645	506,808,208	879,488,267	3,087,170	1,069,905,782	86,604,091	19,621,354	33,117,965	144,891,231
Cash  Notes and accounts receivable	84,409,743 257,280,277	31,680,153	52,381,602	347,988 *532,069	58,971,687 94,216,715	5,290,295 9,292,393	1,076,471	3,393,173 3,810,553	2,735,532 21,586,825
Less: Allowance for bad debts	5,529,636	151,272,364 3,347,836	105,475,843 2,163,799	18,001	2,489,082	147,390	2,522,566 67,409	3,610,553 98,378	130,210
Inventories	190,880,055	110,853,598	80,010,247	*16,210	233,993,130	37,843,323	5,787,526	8,228,375	23,799,297
Investments in Government obligations	23,588,597	794,823	22,793,773	-	104,684	*26,566	*9,867	989	*1,172
Tax-exempt securities	3,390,451	224,928	3,165,523	-	2,362,976	*113,181	*121,547	-	
Other current assets  Loans to shareholders	70,635,282 2,959,088	38,779,996 1,936,538	31,329,430 980,340	525,856 *42,210	44,483,565 2,530,976	2,108,960 535,196	2,013,154 80,091	4,454,579 137,022	2,582,230 195,657
Mortgage and real estate loans	905,126	233,373	671,752	72,210	458,981	27,212	*11,681	*16,873	67,453
Other investments	402,582,601	55,946,859	346,230,315	*405,427	201,330,528	8,467,154	963,556	3,373,671	16,366,773
Depreciable assets [25]	300,313,486	133,521,531	166,067,229	724,725	413,908,666	19,673,357	8,835,957	11,030,064	45,044,770
Less: Accumulated depreciation [25]	142,737,901	66,680,798	75,721,761	335,342	182,921,231	9,697,661	3,962,679	5,785,037	16,522,543
Depletable assetsLess: Accumulated depletion	33,797,162 6,879,157	383,087 48,722	33,414,075 6,830,435	]	*136,920 *67,196			-	53,806 27,563
Land	25,232,593	4,495,052	20,541,303	196,238	41,474,669	2,878,601	685,846	356,266	10,012,255
Intangible assets (amortizable)	125,118,930	32,847,542	91,564,465	*706,923	118,090,518	9,297,513	1,463,115	3,927,705	4,275,251
Less: Accumulated amortization	16,699,201	5,097,080	11,513,637	*88,484 *21,251	11,406,989	627,475	175,991	384,624	263,377
Other assets  Total liabilities	40,136,149 <b>1,389,383,645</b>	19,012,798 <b>506,808,208</b>	21,092,000 <b>879,488,267</b>	*31,351 <b>3,087,170</b>	54,726,264 <b>1,069,905,782</b>	1,522,866 <b>86,604,091</b>	256,058 <b>19,621,354</b>	656,735 <b>33,117,965</b>	35,113,904 <b>144,891,231</b>
Accounts payable	214,271,073	110,256,511	103,683,253	331,309	162,380,404	8,080,863	3,076,687	7,385,371	22,238,980
Mortgages, notes, and bonds payable in less	,,		1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	11.,000	,-50,.04	2,220,000		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
than one year	87,112,383	47,835,748	38,740,518	*536,117	54,648,724	26,327,680	1,806,970	704,500	1,319,395
Other current liabilities	158,608,122	58,155,150	100,266,632	186,340	135,280,006	7,560,375	3,159,210 234,992	5,657,133	
Loans from shareholders	12,609,811	9,198,049	3,363,935	*47,828	6,803,257	1,877,607	234,992	442,752	690,283
year or more	184,289,002	76,006,655	107,589,951	*692,396	221,351,401	11,332,764	2,652,786	3,113,917	53,471,419
Other liabilities	93,087,102	28,751,568	64,418,612	*-83,078	70,611,831	2,969,326	905,473	1,397,892	4,142,547
Capital stock	56,570,451	29,718,460	26,820,081	31,910	27,196,379	1,919,829	424,563	2,369,752	1,656,528
Additional paid-in capital  Retained earnings, appropriated	233,806,534 3,430,793	58,886,649 268,513	174,175,211 3,146,872	*744,674 15,408	217,071,367 573,689	7,897,186 205,572	3,245,946 *16,737	5,924,327 *36,640	9,880,290 *96,820
Retained earnings, unappropriated [26]	384,660,538	96,585,431	287,347,896	727,211	255,734,552	20,578,733	6,418,695	7,981,027	52,085,896
Less: Cost of treasury stock	39,062,164	8,854,525	30,064,694	*142,945	81,745,828	2,145,844	2,320,705	1,895,346	17,107,657
Total receipts	2,259,189,412	1,001,356,829		2,017,219	2,043,497,834	226,416,117	34,651,648	83,646,749	179,082,363
Business receipts	2,192,429,854	979,522,773	1,211,142,562	1,764,520	1,980,243,363	221,145,392	33,913,012	81,620,601	175,406,405 239,071
InterestInterest on Government obligations:	16,005,459	5,465,040	10,397,119	143,299	9,498,006	1,008,122	235,184	333,689	239,071
State and local	329,383	123,864	205,519	-	557,551	2,924	28,848	110,413	16,327
Rents	3,752,470	1,548,617	2,199,959	3,894	2,790,674	359,075	29,712	62,284	472,226
Royalties	4,904,689	526,141	4,363,394	15,154	6,112,873	35,429	3,269	*27,203	*234,668
Net short-term capital gain reduced by net long-term capital loss	370,161	26,441	343,719		87,909	28,480	*259	*90	*269
Net long-term capital gain reduced by	370,101	20,441	040,710		07,303	20,400	233	30	203
net short-term capital loss	7,179,493	1,248,710	5,929,948	*835	3,466,568	210,204	39,378	94,022	116,132
Net gain, noncapital assets	3,384,402	1,669,066	1,714,377	*959	1,102,948	223,144	33,812	2,447	36,208
Dividends received from domestic corporations  Dividends received from foreign corporations	2,050,148 3,612,280	353,237 233,080	1,696,075 3,320,351	837 58,849	310,218 2,212,240	94,141 *47,518	19,521	46,945 3,203	10,066 *8,248
Other receipts	25,171,072	10,639,859	14,502,340	28,873	37,115,483	3,261,688	348,652	1,345,852	2,542,742
Total deductions	2,172,003,359		1,203,900,336	1,747,747	1,947,035,742	221,362,465	32,521,693	80,196,246	
Cost of goods sold	1,824,030,799		1,027,769,529		1,420,428,923		19,110,169	58,347,623	
Compensation of officers	17,503,493	10,090,336	7,168,986	244,171	11,568,184	2,031,611	668,807	776,424	1,384,127
Salaries and wages	101,627,310 5,714,019	51,113,207 2,488,927	49,977,703 3,203,561	536,400 21,532	200,686,295 10,576,710	15,050,061 640,214	4,188,375 260,621	8,083,986 470,813	19,067,122 925,470
Bad debts	2,594,518	1,323,513	1,247,525	*23,480	3,002,496	234,071	89,402	415,773	187,559
Rent paid on business property	15,978,898	8,184,680	7,714,840	79,378	49,536,902	3,210,027	1,495,510	2,057,638	2,868,191
Taxes paid	20,568,315	8,526,653	11,957,276	84,385	32,701,012	2,661,683	925,788	1,367,073	3,381,602
Interest paid Charitable contributions	21,673,418 975,545	8,512,800 422,758	13,048,605 551,063	112,013 1,724	20,350,333 1,325,667	2,424,639 47,369	257,568 76,118	396,072 61,997	1,218,086 96,736
Amortization	3,819,442	1,362,413	2,420,020	*37,008	3,026,551	374,037	47,504	134,854	188,893
Depreciation	22,780,781	13,692,481	9,038,061	50,239	27,503,757	1,432,217	490,414	737,872	3,201,811
Depletion	358,930	19,993	338,937		4,176	[1]	4 505 515	4 005 15 1	*266
Advertising  Pension, profit-sharing, stock, annuity	19,115,806 5,371,193	11,813,151	7,272,244	*30,410 *28,582	30,207,638	2,294,672 235,834	1,506,218	1,960,464 93,742	2,492,177 384.426
Employee benefit programs	11,334,895	2,735,415 5,579,038	2,607,196 5,702,209	53,648	6,105,868 16,563,563	1,300,854	49,377 294,139	394,423	1,877,821
Domestic production activities deduction	390,049	143,960	246,089	-	105,481	3,921	2,474	3,485	15,898
Net loss, noncapital assets	599,340	277,130	320,081	*2,129	1,252,659	56,911	28,036	91,091	111,295
Other deductions	97,566,608 87,186,053	43,807,551	53,316,409	442,648 269,472	112,089,528	8,146,710 5,053,653	3,031,173	4,802,914	8,134,381
Total receipts less total deductions  Constructive taxable income from related	87,186,053	35,001,553	51,915,028	209,472	96,462,092	5,053,652	2,129,954	3,450,503	14,723,740
foreign corporations	3,428,180	325,677	3,079,533	22,971	2,182,107	32,408	6,845	41,476	*9,856
Net income	90,284,850	35,203,365	54,789,041	292,443	98,086,648	5,083,136	2,107,952	3,381,567	14,717,269
Income subject to tax	82,743,194	30,812,106	51,657,552	273,537	91,637,800	4,565,469	1,941,092	2,863,445	14,473,813
Total income tax before credits [8] Income tax	28,279,600 28,119,196	10,560,364 10,490,861	17,631,339 17,540,453	87,897 87,882	31,183,817 31,642,450	1,456,080 1,458,637	659,622 658,639	983,402 979,459	5,016,730 5,017,206
Alternative minimum tax	181,698	77,652	17,540,453	- 07,002	68,268	4,348	961	979,459 3,913	
Foreign tax credit	2,615,213	164,360	2,425,727	*25,126	1,550,726	*18,259	1,734	14,332	*63,822
U.S. possessions tax credit	1,124	638	485	-	-			-	
General business credit.	386,136	117,079 153,750	269,057 67,231	-	416,439	14,703	2,153 *87	14,523	32,330 *1 112
Prior year minimum tax credit  Total income tax after credits [2]	220,981 25,056,146	153,750 10,124,538	67,231 14,868,837	62,770	44,602 29,172,050	5,729 1,417,390	655,649	*4,036 950,511	*1,112 4,919,466
Endnotes at end of table section. Detail may not add to							300,040	300,011	.,010,400

#### RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

	nts are in thousands of dollars)  Wholesale and retail tradecontinued									
					lecontinued			1		
	ı	1		retali trad	Sporting	1	1			
Item				Clothing	goods,					
	Food,	Health and		and	hobby,				Wholesale	
	beverage and liquor	personal	Gasoline	clothing accessories	book, and	General	Miscellaneous	Nonstore	and retail	
	stores	care stores	stations	stores	music stores	merchandise stores	store retailers	retailers	trade not allocable	
-	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	
Number of returns	16,483	6,656	6,619	8,399	4,517	1,430	16,062	7,411	*258	
Total assets	108,711,468	87,359,538	16,753,605	92,340,421	31,699,819	292,194,359	41,579,937	115,031,994	*14,693	
Cash	5,580,306	3,648,726	1,219,067	9,822,943	2,291,932	12,737,523	3,071,790	8,103,929	*86	
Notes and accounts receivable Less: Allowance for bad debts	8,177,168 41,059	12,234,997 488,296	1,665,008 13,802	4,728,834 126,616	1,954,781 52,173	11,186,539 679,405	6,943,729 94,468	10,113,323 549,876	*12,886	
Inventories	16,323,604	20,626,324	1,899,422	25,577,640	11,443,670	67,947,085	9,356,979	5,159,886	*28	
Investments in Government obligations	*34,639	*1,956	3,015	*13,173	-	*29	-	13,277	-	
Tax-exempt securities	*883,744			605,743	145,198	-		*493,563	-	
Other current assets Loans to shareholders	3,600,128 135,683	2,304,286 100,789	677,507 588,659	5,847,893 92,248	1,786,381 92,114	11,292,650 *239,459	2,278,904 245,975	5,536,894 88,081	*1,693	
Mortgage and real estate loans	46,349	*8,300	*39,324	*15,813	*14,665	*2,903	*21,307	*187,103	-	
Other investments	20,760,947	14,069,997	895,736	7,578,983	1,831,358	72,252,598	4,643,357	50,126,400	-	
Depreciable assets [25]	79,493,473	25,010,109	12,200,262	46,245,207	16,259,865	122,729,298	14,937,639	12,448,665	-	
Less: Accumulated depreciation [25]	40,010,429	10,733,888	5,388,271	24,190,480	8,454,158	42,818,137	8,366,125	6,991,822	-	
Depletable assetsLess: Accumulated depletion	*2,708 *70	]	76,066 36,125	1,601 1,371	*2,739 *2,067		]	]	_	
Land	6,452,258	1,916,577	1,309,353	1,137,594	874,981	15.164.887	454,651	231,401	_	
Intangible assets (amortizable)	9,203,118	18,920,558	1,217,264	9,672,703	2,638,141	20,397,169	6,335,749	30,742,232	-	
Less: Accumulated amortization	593,393	2,004,220	145,931	884,390	361,440	449,354	867,755	4,649,037	-	
Other assets	-1,337,706	1,743,325 <b>87,359,538</b>	547,052	6,202,901 <b>92,340,421</b>	1,233,832 <b>31,699,819</b>	2,191,116 <b>292,194,359</b>	2,618,205 <b>41,579,937</b>	3,977,976	*[1] <b>*14.693</b>	
Total liabilities  Accounts payable	<b>108,711,468</b> 25,828,094	10,802,559	<b>16,753,605</b> 2,940,000	10,867,888	5,904,636	51,364,039	7,053,052	<b>115,031,994</b> 6,838,236	14,093	
Mortgages, notes, and bonds payable in less	20,020,004	10,002,000	2,040,000	10,007,000	0,004,000	01,004,000	7,000,002	0,000,200		
than one year	2,571,675	2,956,927	382,318	2,294,857	1,374,949	11,791,991	1,241,525	1,875,936	-	
Other current liabilities	9,894,274	8,950,029	1,148,236	12,714,356	5,095,076	34,952,250	8,521,835	21,210,502	+40.000	
Loans from shareholders  Mortgages, notes, and bonds payable in one	690,289	222,028	490,582	517,553	387,922	113,762	786,723	348,766	*12,886	
year or more	23,130,415	15,425,732	5,031,577	10,109,303	12,679,684	56,168,938	8,800,534	19,434,332	-	
Other liabilities	8,257,748	5,359,050	1,894,094	17,099,692	1,709,948	16,035,817	919,728	9,920,516	-	
Capital stock	5,305,125	3,759,065	632,116	2,881,113	1,973,771	1,138,711	1,127,260	4,008,547	*52	
Additional paid-in capital  Retained earnings, appropriated	13,087,941 *39,010	22,069,810 *9,778	841,792 *21,299	20,123,853 *6,265	4,854,469 *4,485	38,110,143 27,604	10,921,356 *83,800	80,114,255 *25,679	-	
Retained earnings, unappropriated [26]	29,065,960	20,609,693	3,701,050	28,609,788	5,495,945	90,243,321	9,501,357	-18,556,915	*1,755	
Less: Cost of treasury stock	9,159,062	2,805,132	329,458	12,884,247	7,781,068	7,752,217	7,377,233	10,187,860	-	
Total receipts	275,549,316	178,363,440	87,167,596	151,203,762	53,252,394	603,079,357	79,734,095	91,350,996	*211	
Business receipts	269,662,646	175,477,859	86,326,715	146,647,691	51,389,762	574,544,525	77,885,129	86,223,625	*211	
Interest Interest on Government obligations:	796,516	269,043	81,817	971,360	92,987	3,729,734	457,412	1,283,069	-	
State and local	48,989	34,423	*2,664	115,278	*21,178	93,232	31,210	52,065	_	
Rents	374,494	102,901	107,917	151,510	69,961	927,371	85,023	48,199	-	
Royalties	*1,232,540	89,623	*21,497	782,425	249,208	2,782,754	164,426	489,831	-	
Net short-term capital gain reduced by net long-term capital loss	7,984	*177	*1,077	*27,512	*2,971	*11,334	*1,396	*6,361	_	
Net long-term capital gain reduced by	7,004		1,077	27,012	2,071	11,004	1,000	0,001		
net short-term capital loss	318,595	36,019	157,628	28,677	*700	2,096,901	70,780	297,533	-	
Net gain, noncapital assets	122,920	16,615	64,847	36,569	51,485	407,930	53,636	53,336	-	
Dividends received from domestic corporations Dividends received from foreign corporations	43,665 *200.672	1,831 152,769	3,137 3,312	19,226 264,715	*686 352,797	13,638 900,729	3,833 *221.434	53,529 *56,844	-	
Other receipts	2,740,296	2,182,182	396,985	2,158,799	1,020,659	17,571,209	759,816	2,786,603	_	
Total deductions	266,508,439	172,050,966	86,085,304	139,843,184	51,206,983	571,071,097	76,065,623	85,765,118	*46	
Cost of goods sold	197,570,069	127,548,067	77,183,293	77,885,015		422,593,279	50,239,707	58,615,577	-	
Compensation of officers	939,491 26,149,672	1,007,887 19,467,793	235,375 2,783,841	1,369,891 20,572,469	647,845 6,508,434	548,951 62,999,066	1,052,680 8,835,948	905,095 6,979,528	-	
Repairs	2,048,581	685,260	347,689	1,006,223	449,355	2,976,159	481,637	284,689	-	
Bad debts	136,197	245,240	30,319	274,129	57,202	790,299	100,263	442,043	-	
Rent paid on business property	4,570,025	5,483,905	842,473	10,891,024	2,939,302	11,687,336	2,755,735	735,736	*22	
Taxes paidInterest paid	4,256,980 1,788,385	2,115,343 1,435,310	775,020 414,282	3,173,878 1,254,028	1,138,295 1,009,116	10,345,757 7,372,314	1,470,933 808,931	1,088,658 1,971,602	-	
Charitable contributions	340,040	41,140	11,030	135,186	37,840	407.031	52,504	18,675		
Amortization	273,637	664,101	74,185	488,620	94,600	166,042	197,683	322,394	-	
Depreciation	4,342,248	1,766,297	865,108	2,894,519	934,031	8,854,532	1,029,630	955,077	-	
DepletionAdvertising	- 1,888,949	*269 1,820,276	3,332 101,233	- 4.088.241	1,265,782	14 8,826,071	- 1.484.407	*290 2,479,145	-	
Pension, profit-sharing, stock, annuity	1,194,941	519,045	50,564	496,099	139,294	2,554,683	244,136	143,727		
Employee benefit programs	3,651,129	1,139,491	226,584	1,741,186	347,887	4,231,189	792,673	566,187	-	
Domestic production activities deduction	29,112	17,814	2,950	16,511	1,163	4,691	2,904	4,558	-	
Net loss, noncapital assets Other deductions	134,336 17,194,648	70,841 8.022.886	17,512 2,120,516	319,691 13,236,475	52,673 4,288,428	219,276 26,494,407	80,316 6,435,535	70,683 10,181,454	*24	
Total receipts less total deductions	9,040,877	6,312,474	1,082,292	11,360,578	2,045,411	32,008,260	3,668,472	5,585,879	*165	
Constructive taxable income from related	2,2.2,2	-,,	1,111,111	,	_,,,,,,,,	,,	-,,	2,222,212		
foreign corporations	*17,362	102,792	-	355,138	140,585	1,143,629	184,551	147,465	-	
Net income	9,009,251	6,380,843	1,079,627	11,600,437	2,164,818	33,058,657	3,821,814	5,681,278	*165	
Income subject to tax  Total income tax before credits [8]	8,439,516 2,912,695	6,204,346 2,142,269	885,947 299,075	10,617,765 3,701,424	1,764,056 604,442	32,537,730 10,871,141	3,438,457 1,169,640	3,906,164 1,367,297	*165 *25	
Income tax	2,906,080	2,140,863	291,097	3,689,577	604,165	11,385,117	1,165,405	1,346,206	*25	
Alternative minimum tax	6,858	1,530	8,158	11,751	*278	4,900	4,235	21,091	-	
Foreign tax creditU.S. possessions tax credit	6,446	104,937	4,318	145,697	124,485	859,380	*136,674	70,642	-	
U.S. possessions tax credit	- 45,904	- 14,200	4,991	41,739	4,522	- 161,599	- 8,581	- 71,196	-	
Prior year minimum tax credit	*357	*1,831	*1,148	*16,608	-,022	1,221	*5,205	7,130	-	
Total income tax after credits [2]	2,859,989	2,021,300	288,617	3,497,380	475,435	9,848,940	1,019,180	1,218,193	*25	

#### RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples-money amounts	amounts are in thousands of dollars)  Transportation and warehousing									
			Trans		,	I				
Item				Transit		Other				
	Total	Air, rail,	Truck	and ground	Pipeline	transportation	Warehousing			
		and water transportation	transportation	passenger transportation	transportation	and support activities	and storage			
	(52)	(53)	(54)	(55)	(56)	(57)	(58)			
Number of returns	38,783	1,667	19,276		95	9,711	1,838			
Total assets	409,626,497	243,667,027	52,244,955		5,574,365	84,790,530	<b>17,380,663</b> 532,481			
Cash  Notes and accounts receivable	31,132,705 46,185,505	20,412,214 12,027,256	3,613,039 12,362,656	800,789 714,661	253,300 375,955	5,520,883 18,995,794	1,709,183			
Less: Allowance for bad debts	819,074	266,054	244,987	13,356	199	282,148	12,330			
Inventories Investments in Government obligations	4,723,134 252,961	2,685,260 46,060	716,044 137,434	52,767 7,560	28,929	1,059,134 *25,379	181,000 *36,527			
Tax-exempt securities	862,558	3,514	102,954	1,259	*20,735	*734,096	-			
Other current assets	18,177,224 1,668,670	8,619,891 *22,186	4,578,274 1,312,123	839,302 97,629	266,087 *48,203	3,392,589 156,484	481,081 32,046			
Loans to shareholders  Mortgage and real estate loans	127,767	49	*54,057	*17,026	40,203	*23,966	*32,668			
Other investments	39,834,257	19,696,081	3,575,886		618,842	9,030,128	6,356,434			
Depreciable assets [25] Less: Accumulated depreciation [25]	354,258,326 128,335,637	230,782,132 64,777,016	39,553,634 21,095,131	4,863,913 2,568,151	6,186,378 2,883,735	65,020,401 33,401,973	7,851,868 3,609,631			
Depletable assets	*37,687	-	*15,744	732	*277	20,935	-			
Less: Accumulated depletion Land	*24,604 6,595,837	- 2,751,071	*7,878 1,653,029		*253 65,586	15,816 1,456,049	486,579			
Intangible assets (amortizable)	21,541,798	4,966,691	2,820,984	350,192	*39,598	10,690,300	2,674,032			
Less: Accumulated amortization	3,891,381	1,033,424	436,990		*9,549	1,991,772	312,190			
Other assets  Total liabilities	17,298,764 <b>409.626.497</b>	7,731,117 <b>243,667,027</b>	3,534,082 <b>52,244,955</b>	,	564,213 <b>5,574,365</b>	4,356,101 <b>84,790,530</b>	940,916 <b>17,380,663</b>			
Accounts payable	39,131,330	13,580,915	7,984,015		608,445	15,932,961	741,141			
Mortgages, notes, and bonds payable in less than one year	15,549,762	7,011,258	4,404,187	480,686	440,151	2,760,461	453.017			
Other current liabilities	39,539,566	24,500,888	5,455,788	1,318,654	286,508	7,129,487	848,240			
Loans from shareholders  Mortgages, notes, and bonds payable in one	2,704,725	54,029	1,585,227	204,083	*317	455,381	405,688			
year or more	96,761,585	68,518,223	8,804,788	1,603,985	2,182,566	10,284,960	5,367,063			
Other liabilities	96,216,816	80,704,417	5,162,424	30,511	776,819	8,203,621	1,339,024			
Capital stock Additional paid-in capital	6,643,562 48,055,584	4,131,334 28,528,670	1,113,996 5,995,433	67,567 953,080	166,229 778,975	657,938 5,224,024	<b>506,498</b> 6,575,401			
Retained earnings, appropriated	149,726	*5,799	*23,484	*73,818	-	*42,387	*4,239			
Retained earnings, unappropriated [26] Less: Cost of treasury stock	76,821,406 11,947,566	25,434,025 8,802,532	13,789,727 2,074,116	1,000,475 47,756	724,232 *389,878	34,647,484 548,174	1,225,462 85,110			
Total receipts	432,462,327	157,716,217	103,340,348		5,280,902	145,539,029	10,023,650			
Business receipts	396,488,831	132,993,281	99,510,956		5,101,442	140,262,169	9,292,367			
InterestInterest on Government obligations:	3,770,219	2,339,442	478,731	37,913	24,050	748,788	141,294			
State and local	91,596	3,961	45,193		*1,176	39,064	*152			
Rents	1,466,813 2,246,170	813,739 *34,082	358,326 221,414		6,624 *907	222,424 *1,989,021	26,153 *746			
Net short-term capital gain reduced by	2,240,170	34,002	221,414		301	1,303,021	740			
net long-term capital loss	260,135	13,641	14,368	-	-	210,616	*21,510			
Net long-term capital gain reduced by net short-term capital loss	1,167,042	478,877	530,603	55,681	*26,408	58,974	16,499			
Net gain, noncapital assets	1,555,505	682,945	750,685	38,791	688	59,949	22,445			
Dividends received from domestic corporations Dividends received from foreign corporations	203,235 366,111	32,316 57,579	113,160 *17,194		*213	21,158 177,308	34,244 1,613			
Other receipts	24,846,671	20,266,353	1,299,718	945,019	119,394	1,749,559	466,627			
Total deductions  Cost of goods sold	<b>404,025,289</b> 121,764,405	<b>146,379,676</b> 32,144,628	<b>99,110,549</b> 35,028,520		<b>4,546,667</b> 2,991,827	<b>134,740,871</b> 46,630,650	<b>9,145,727</b> 2,655,637			
Compensation of officers	3,810,209	867,050	1,509,913		*24,085	1,131,274	103,569			
Salaries and wages	76,336,655	25,418,975	18,163,199		128,401	27,425,492	1,967,800			
Repairs Bad debts	12,653,071 744,305	6,479,710 206,723	2,166,272 199,998		57,095 47	3,537,878 314,993	220,276 5,989			
Rent paid on business property	19,954,627	10,091,052	4,573,104		14,998	4,167,812	668,394			
Taxes paidInterest paid	13,924,512 9,113,399	4,960,539 6.022.635	3,780,865 1,181,625		129,881 209,929	4,206,669 1,076,988	343,260 403,175			
Charitable contributions	209,042	65,550	34,736	4,244	562	96,309	7,641			
Amortization  Depreciation	879,188 19,509,356	321,173 9,211,097	91,620 4,537,573		18,836 213,994	326,558 4,585,954	103,791 455,916			
Depletion	37,977	9,257	*8,247	*237	*19,138	4,303,334	*1,098			
Advertising	2,155,706	1,111,704	212,589	63,659 29,626	*170 24,525	735,515 3.001.573	32,068			
Pension, profit-sharing, stock, annuity Employee benefit programs	5,668,566 14,021,634	2,026,955 4,472,571	534,964 3,525,471	168,386	24,525 25,379	5,613,796	50,923 216,031			
Domestic production activities deduction	6,346	*3,206	1,097	-	-	429	*1,615			
Net loss, noncapital assets Other deductions	230,575 103,005,716	56,945 42,909,907	52,730 23,508,026		*2,136 685,663	109,780 31,779,202	6,559 1,901,985			
Total receipts less total deductions	28,437,038	11,336,541	4,229,798		734,235	10,798,158	877,923			
Constructive taxable income from related foreign corporations	574,572	391,888	15,135	6,363		159,549	1,637			
Net income	28,920,014	11,724,468	4,199,740		733,059	10,918,644	879,409			
Income subject to tax	24,948,974	9,260,177	3,698,323		704,244	10,552,273	468,222			
Total income tax before credits [8] Income tax	8,585,662 8,548,944	3,226,158 3,208,702	1,227,382 1,221,963	84,456 83,656	244,926 244,512	3,644,469 3,642,244	158,272 147,868			
Alternative minimum tax	57,922	39,015	5,410	*892	*414	1,786	10,404			
Foreign tax credit  U.S. possessions tax credit	473,910	182,707	12,181	2,038	*1,249	274,934	*801			
General business credit	181,987	106,790	4,300		458	68,554	830			
Prior year minimum tax credit  Total income tax after credits [2]	113,476 7,816,289	104,855 2,831,804	3,484 1,207,417	*1,979 79,385	- 243,220	3,076 3,297,904	*81 156 559			
Endnotes at end of table section. Detail may not add to						3,297,904	156,559			

#### RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples-money amounts	are in thousands of dollars	3)		Informati	ion			
				moma	I		Internation in	
							Internet service providers,	
Item			Motion				web search	
		Publishing	picture		Internet	Telecommunications	portals, and	
	Total	industries	and sound	Broadcasting	publishing	(including paging,	data	Other
		(except Internet)	recording industries	(except Internet)	and broadcasting	cellular, satellite, cable, etc.)	processing services	information services
-	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Number of returns	22,417	8,230	5,092	753	66	2,992	3,063	2,221
Total assets	2,786,213,941	387,720,952	550,827,576	243,497,170	16,899,931	1,259,506,872	292,448,070	35,313,370
Cash	82,019,047	18,667,362	13,711,594	6,498,758	749,765	27,848,431	11,932,617	2,610,519
Notes and accounts receivable	232,431,509	41,390,310	22,381,947	18,908,414	1,982,550	121,086,748	23,424,916	3,256,624
Less: Allowance for bad debts Inventories	9,621,168 25.950.133	2,399,847 5,473,383	704,857 4.766.924	684,977 1,404,057	265,237 *239,366	3,726,679 6,095,184	1,760,902 7,720,768	78,668 250,452
Investments in Government obligations	525,163	*144,599	*24,401	22,217	239,300	333,946	7,720,700	230,432
Tax-exempt securities	925,186	*397,226	*11,252	35,166	189,321	141,075	*41,441	109,705
Other current assets	106,332,893	32,284,979	10,536,491	8,374,041	532,026	26,136,313	25,756,464	2,712,578
Loans to shareholders	5,799,790	4,710,623	311,885	95,888	-	607,516	*19,312	*54,565
Mortgage and real estate loans  Other investments	48,078 1,083,201,829	19,669 86,744,353	*5,848 449,168,367	*8,992 67,774,324	645,585	*13,568 354,267,314	- 116,567,014	8,034,872
Depreciable assets [25]	840,899,948	60,913,091	17,132,141	46,083,924	3,918,968	683,534,869	25,618,423	3,698,532
Less: Accumulated depreciation [25]	479,290,098	35,663,747	8,037,175	22,097,418	2,611,662	396,515,593	12,131,070	2,233,433
Depletable assets	*20,266	7,523	*8,663	600	-	3,481	-	-
Less: Accumulated depletion  Land	*7,628 10,885,847	- 2,496,084	*6,657	600 1,955,662	-	371 4 226 045	1 147 080	53,116
Intangible assets (amortizable)	821,499,659	153,829,459	1,007,852 35,305,930	130,404,679	13,990,400	4,226,045 380,043,836	1,147,089 92,307,514	15,617,842
Less: Accumulated amortization	133,948,192	35,804,615	3,569,116	30,925,231	2,999,281	28,753,474	29,573,808	2,322,666
Other assets	198,541,679	54,510,500	8,772,086	15,638,674	528,131	84,164,663	31,378,295	3,549,332
Total liabilities	2,786,213,941	387,720,952	550,827,576	243,497,170	16,899,931	1,259,506,872	292,448,070	35,313,370
Accounts payable  Mortgages, notes, and bonds payable in less	177,784,010	56,289,482	33,359,730	9,327,407	1,393,265	56,006,166	20,522,354	885,606
than one year	121,807,755	12,041,611	12,663,484	2,633,606	*29,224	91,881,862	1,056,723	1,501,244
Other current liabilities	207,073,009	64,865,365	14,665,072	22,090,154	1,384,106	56,525,855	40,313,209	7,229,247
Loans from shareholders	51,023,261	29,402,175	7,704,591	66,865	-	13,194,301	544,004	111,325
Mortgages, notes, and bonds payable in one year or more	562,395,137	66,333,531	138,192,715	75,948,805	*245,503	236,777,891	39,292,790	5,603,903
Other liabilities	361,378,507	34,139,205	10,537,870	21,900,059	9,300,888	220,240,732	61,261,759	3,997,994
Capital stock	148,761,589	13,387,035	45,189,526	3,942,511	296,901	67,995,273	17,241,427	708,916
Additional paid-in capital	1,333,875,334	183,272,245	268,980,053	128,783,873	3,942,066	501,839,917	220,583,389	26,473,792
Retained earnings, appropriated	1,168,428 -13,993,626	*519,706 39,888,680	*2,230	29,072 -20,202,897	- 462,341	612,976 27,843,183	*4,443	- E 006 E11
Retained earnings, unappropriated [26]  Less: Cost of treasury stock	165,059,464	112,418,083	21,923,096 2,390,793	1,022,286	*154,363	13,411,285	-78,011,518 30,360,509	-5,896,511 5,302,145
Total receipts	920,131,530	214,344,885	63,613,473	95,799,427	10,637,903	419,082,632	93,844,466	22,808,744
Business receipts	751,223,800	168,066,094	49,211,011	82,786,390	10,090,691	345,641,741	75,346,415	20,081,458
Interest	39,929,270	4,937,790	9,245,660	2,754,623	50,003	19,619,219	3,055,371	266,604
Interest on Government obligations: State and local	641,370	228,023	*6,403	115,099	8,314	134,594	123,293	25,643
Rents	12,207,283	417,881	157,897	361,297	40,776	10,747,402	473,323	*8,706
Royalties	22,691,584	7,649,520	1,812,593	*4,071,922	321,078	250,201	8,534,061	52,209
Net short-term capital gain reduced by								
net long-term capital loss  Net long-term capital gain reduced by	185,960	18,537	51	187	-	106,514	*13,613	*47,059
net short-term capital loss	17,098,279	4,582,295	598,646	857,652	41,333	9,641,791	203,767	*1,172,795
Net gain, noncapital assets	9,281,549	416,217	26,562	875,746	8,595	7,775,662	162,618	*16,149
Dividends received from domestic corporations	1,494,396	530,554	*670,692	9,034	*497	269,356	13,841	421
Dividends received from foreign corporations  Other receipts	4,330,699	735,893	*50,887	61,894	1,200	3,123,063	293,839	63,924
Total deductions	61,047,341 <b>800,469,776</b>	26,762,079 <b>180,383,238</b>	1,833,071 <b>58,483,533</b>	3,905,584 <b>85,298,257</b>	75,415 <b>9,770,888</b>	21,773,089 <b>363,713,436</b>	5,624,327 <b>82,910,159</b>	1,073,776 <b>19,910,265</b>
Cost of goods sold	156,485,559	46,058,665	14,913,821	17,345,911	2,737,692	63,998,124	7,832,061	3,599,285
Compensation of officers	7,938,856	3,067,293	1,197,092	874,884	201,716	903,702	1,167,605	526,565
Salaries and wages	128,766,040	47,398,018	4,821,879	10,431,740	1,714,705	43,614,789	15,918,958	4,865,952
Repairs Bad debts	11,472,517 9,397,737	1,245,805 1,155,241	354,823 174,064	334,096 387,213	36,572 36,209	8,391,873 7,193,753	982,699 374,365	126,649 76,892
Rent paid on business property	20,738,076	3,222,471	3,657,902	1,467,048	227,992	9,330,033	2,402,471	430,161
Taxes paid	22,293,745	5,565,089	1,328,458	2,087,307	205,632	10,501,206	2,083,013	523,041
Interest paid	62,218,326	8,923,762	10,982,684	5,252,028	759,400	31,770,254	3,863,332	666,866
Charitable contributions	987,688 23,345,037	322,490 4,423,940	47,826 4,091,431	63,495 4,952,380	3,864 317,267	481,095 4,366,855	57,808 4,615,612	11,109 577,552
Depreciation	49,357,642	4,480,873	3,208,721	3,040,899	479,235	34,711,041	3,086,921	349,952
Depletion	3,770	116	-	68	-	3,587	-	-
Advertising	22,612,503	6,491,554	2,370,510	2,410,811	58,139	7,531,965	3,057,490	692,034
Pension, profit-sharing, stock, annuity	8,158,420	1,366,338 4,795,151	201,898	569,259 2,253,208	41,300	3,575,766	2,246,775	157,084 491,096
Employee benefit programs  Domestic production activities deduction	16,620,379 1,223,828	695,867	516,568 77,138	180,505	118,264 5,081	6,904,733 247,537	1,541,359 *11,792	*5,909
Net loss, noncapital assets	1,718,051	416,802	48,397	33,887	*2,897	1,134,960	31,050	50,057
Other deductions	257,131,603	40,753,764	10,490,322	33,613,519	2,824,924	129,052,164	33,636,850	6,760,061
Total receipts less total deductions	119,661,754	33,961,647	5,129,940	10,501,171	867,015	55,369,195	10,934,307	2,898,479
Constructive taxable income from related foreign corporations	3,800,629	1,422,375	202,746	227,963	2,811	992,800	875,171	76,762
Net income	122,821,013	35,155,998	5,326,283	10,614,035	861,511	56,227,401	11,686,186	2,949,598
Income subject to tax	85,306,229	30,396,612	2,939,059	8,736,914	727,765	37,334,389	3,527,135	1,644,356
Total income tax before credits [8]	30,942,685	10,632,777	1,037,321	3,084,211	255,149	13,408,707	1,957,339	567,181
Income tax Alternative minimum tax	30,422,873 521,173	10,613,305 18,616	1,017,291 22,593	3,054,171 29,325	253,936 *1,213	13,122,515 286,782	1,833,446 123,672	528,209 38,973
Foreign tax credit	3,377,620	1,890,151	54,334	29,325 212,441	194	888,112	*293,220	39,169
U.S. possessions tax credit		-,555,151			-	-		-
General business credit	806,407	275,790	27,107	11,391	*9,085	267,980	177,922	37,133
Prior year minimum tax credit	66,310	7,079	25,053	11,088	1,025	11,327	514 1 485 684	10,224
Total income tax after credits [2]  Endnotes at end of table section. Detail may not add to	26,692,348	8,459,757	930,827	2,849,290	244,846	12,241,288	1,485,684	480,656

#### RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samplesmoney amounts	are in thousands of dollars									
		F	inance and insuran	ce		F	Real estate and rei	ntal and leasing		
			Securities,						Lessors of	
			commodity						nonfinancial	
Item			contracts,	Insurance	Funds,				intangible	
			other financial	carriers	trusts,			Rental	assets	
	Total	Credit intermediation	investments,	and	and other	Total	Real estate	and	(except	
		intermediation	and related activities	related activities	financial vehicles			leasing services	copyrighted	
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	
Number of returns	48,137	12,655	8,903	24,296	2,282	101,001	91,461	9,255	285	
Total assets	19,151,125,787	4,213,565,469	7,911,795,472	6,763,377,828	262,387,019	295,789,977	155,457,066	133,138,579	7,194,331	
Cash	581,037,747	120,196,418	311,628,056	136,246,482	12,966,790	24.447.832	17,934,974	6.088.250		
Notes and accounts receivable	3,141,713,217	585,544,093	2,219,672,293	280,014,870	56,481,961	35,483,370	10,730,808	22,115,475	2,637,087	
Less: Allowance for bad debts	13,648,411	10,143,431	1,782,121	1,722,423	436	680,732	156,017	517,626		
Inventories	1,603,606	180,578	571,092	851,936	-	2,655,617	247,190	1,953,815	*454,612	
Investments in Government obligations	481,063,624	82,243,669	129,172,006	269,179,082	468,867	642,736	457,186	*181,195	*4,356	
Tax-exempt securities	633,791,190	34,387,461	6,415,626	587,048,152	*5,939,951	702,755	442,106	260,650		
Other current assets  Loans to shareholders	3,022,705,028 25,951,975	212,475,298	2,537,626,720 1,222,555	258,036,021 4,800,904	14,566,989	18,233,179	10,796,405	7,020,331 386,361	416,443 *16,892	
Mortgage and real estate loans	2,809,654,331	15,890,215 2,434,078,871	84,268,628	282,634,309	4,038,301 8,672,523	2,539,310 3,321,663	2,136,058 2,977,113	*344,550		
Other investments	6,187,249,742	552,944,307	1,986,813,185	3,507,008,709	140,483,541	61,676,954	41,419,110	19,648,536		
Depreciable assets [25]	205,042,288	50,648,699	50,019,757	104,007,597	366,235	143,886,975	65,500,443	77,890,666	495,866	
Less: Accumulated depreciation [25]	78,138,729	23,678,861	26,970,611	27,312,181	177,076	57,602,739	26,259,023	31,154,175	189,542	
Depletable assets	168,938	*515	*87,371	81,052	-	81,345	81,345	-	-	
Less: Accumulated depletion	43,866		*14,057	*29,809	-	31,897	31,897			
LandIntangible assets (amortizable)	6,953,391 231.880.082	3,153,246 54,190,022	1,963,999 74,616,989	1,773,011 102,962,977	63,134	17,741,211 15,001,579	16,772,689	726,514 7,657,224	242,009 959,442	
Less: Accumulated amortization	30,653,022	54,190,022 12,678,477	74,616,989	102,962,977	110,095 27,529	2.496.851	6,384,913 1,159,408	1,657,224		
Other assets	1,944,794,657	114,132,846	544,062,272	1,268,165,866	18,433,673	30,187,670	7,183,073	21,780,805	1,223,792	
Total liabilities	19,151,125,787	4,213,565,469	7,911,795,472	6,763,377,828	262,387,019	295,789,977	155,457,066	133,138,579	7,194,331	
Accounts payable	2,122,447,631	109,523,985	1,897,048,835	115,130,964	743,847	13,949,166	5,388,898	7,817,989	742,278	
Mortgages, notes, and bonds payable in less										
than one year	1,638,086,091	988,965,807	443,040,809	112,403,039	93,676,436	24,431,134	7,447,445	16,877,200		
Other current liabilities  Loans from shareholders	6,689,413,029 27,233,293	1,230,191,966 3,233,693	3,080,721,566 14,927,202	2,368,498,136 4,706,060	10,001,362 4,366,338	20,642,628 8,673,588	8,323,863 6,428,754	11,723,469 2,061,288	595,296 *183,546	
Mortgages, notes, and bonds payable in one	21,233,293	3,233,093	14,927,202	4,700,000	4,300,336	0,073,300	0,420,734	2,001,200	163,540	
year or more	2,633,377,580	1,436,385,163	978,174,563	194,625,029	24,192,824	91,784,547	49,785,026	41,388,334	611,187	
Other liabilities	3,420,254,071	152,574,802	905,831,402	2,340,336,760	21,511,107	29,883,675	12,839,401	16,471,919		
Capital stock	209,909,716	36,830,669	57,811,201	80,400,157	34,867,689	15,759,319	12,635,421	2,194,603	929,295	
Additional paid-in capital	1,217,261,569	91,119,588	376,606,530	688,739,099	60,796,352	67,311,523	36,963,894	28,556,786	1,790,843	
Retained earnings, appropriated	107,576,699	1,578,218	3,314,801	102,647,065	*36,615	878,585	825,795	*52,790		
Retained earnings, unappropriated [26] Less: Cost of treasury stock	1,245,455,210 159,889,102	195,455,723 32,294,146	220,454,231 66,135,667	817,207,554 61,316,036	12,337,703 *143,253	35,650,807 13,174,995	18,357,524 3,538,955	15,081,317 9,087,117	2,211,967 *548.924	
Total receipts	2,805,018,106	494,682,066	579,660,148	1,715,408,832	15,267,059	149,728,958	64,037,415	83,127,714	2,563,829	
Business receipts	1,623,617,910	94,166,467	172,562,742	1,356,806,001	82,700	113,508,345	41,339,140	71,190,032		
Interest	908,064,252	359,448,207	340,975,822	196,202,485	11,437,738	4,720,341	2,266,570	2,283,975		
Interest on Government obligations:									ĺ	
State and local	9,650,393	3,101,370	1,904,928	4,012,628	631,468	305,661	63,913	238,490		
Rents	7,308,039	932,240	1,856,901	4,465,271	53,626	1,713,983	1,454,867	255,683	3,433	
Royalties  Net short-term capital gain reduced by	997,450	185,407	147,993	654,980	*9,070	1,962,788	342,358	734,674	885,757	
net long-term capital loss	3,238,334	38,631	1,738,876	1,433,173	27,653	226,233	303,526	-77,294	_	
Net long-term capital gain reduced by	5,255,55	,	1,1.00,01.0	.,,			****	,	ĺ	
net short-term capital loss	31,698,549	2,177,944	8,033,232	20,652,469	834,904	9,678,666	8,546,990	1,063,038	*68,638	
Net gain, noncapital assets	6,676,298	4,637,782	1,078,278	950,111	*10,128	4,358,160	533,663	3,824,498		
Dividends received from domestic corporations	12,879,960	499,815	1,271,214	10,986,682	122,249	337,725	330,185	7,359	*181	
Dividends received from foreign corporations  Other receipts	5,858,535 195,028,385	608,571 28,885,632	2,976,029 47,114,134	2,201,819 117,043,212	*72,115 1,985,407	574,675 12,342,381	25,509 8,830,693	549,166 3.058.094	453,593	
Total deductions	2,556,587,238	444,393,998	522,565,432	1,581,138,056	8,489,751	126,824,559	49,473,245	75,966,553	1,384,761	
Cost of goods sold	936,143,156	2,507,681	1,412,247	932,222,447	781	21,781,189	3,515,412	17,915,904		
Compensation of officers	23,444,566	3,679,186	12,384,406	7,373,620	7,354	4,546,037	3,510,502	960,857	74,678	
Salaries and wages	248,036,877	34,525,450	68,702,960	144,799,374	9,093	21,396,283	10,582,222	10,554,686		
Repairs	4,011,643	1,737,638	1,087,368	1,185,582	1,054	3,736,649	1,536,651	2,194,504	5,494	
Rent paid on business property	12,179,652 19,491,435	7,426,323 3,692,776	2,612,054 5,432,901	2,139,732 10,348,895	*1,543 16,863	335,364 9,681,486	108,234 3,371,886	217,890 6,281,437	*9,240 28,162	
Taxes paid	38,190,934	4,908,768	6,283,540	26,949,699	48,927	5,883,744	3,699,214	2,153,850		
Interest paid	672,753,694	293,843,944	321,831,575	49,866,712	7,211,462	9,141,611	4,153,563	4,905,537	82,512	
Charitable contributions	1,810,777	570,908	418,613	819,567	1,689	258,181	114,415	142,579	1,187	
Amortization	23,265,885	10,938,098	2,347,423	9,976,173	4,192	1,235,600	333,091	864,709		
Depreciation	22,577,625	5,645,176	4,074,046	12,828,325	30,078	15,968,974	2,165,969	13,770,336	32,670	
DepletionAdvertising	50,636 17,852,685	1,142 6,090,699	35,665	13,828 9,237,450	2 *695	20,197 1,693,174	20,133	*64 1,065,370	42,189	
Pension, profit-sharing, stock, annuity	13,373,451	2,426,853	2,523,841 3,751,095	7,091,904	103,599	700.662	585,615 364,552	330.084	6,026	
Employee benefit programs	22,268,257	3,980,896	4,030,253	14,167,719	*89,389	2,310,674	1,006,073	1,291,060		
Domestic production activities deduction	69,945	16,497	4,717	47,027	*1,703	12,023	7,840	2,669		
Net loss, noncapital assets	1,979,751	1,362,977	112,616	503,428	731	139,176	54,833	84,145	*199	
Other deductions	499,086,270	61,038,986	85,520,112	351,566,575	960,597	27,983,535	14,343,040	13,230,872	409,623	
Total receipts less total deductions	248,430,868	50,288,068	57,094,717	134,270,776	6,777,307	22,904,399	14,564,170	7,161,161	1,179,068	
Constructive taxable income from related foreign corporations	12,022,180	741,965	5,554,357	5,709,471	*16,387	76,726	*26,480	50,246	-	
Net income	250,802,655	47,928,663	60,744,146	135,967,619	6,162,227	22,675,464	14,526,737	6,972,917	1,175,810	
Income subject to tax	222,204,072	44,378,876	53,586,007	118,408,800	5,830,388	16,876,422	11,115,254	4,789,656		
Total income tax before credits [8]	79,877,273	15,607,648	18,763,102	43,478,904	2,027,618	5,776,467	3,664,767	1,770,608	341,092	
Income tax	78,598,774	15,439,865	18,705,991	42,430,244	2,022,674	5,569,950	3,593,088	1,638,234	338,628	
Alternative minimum tax	1,229,586	155,369	52,881	1,019,511	1,825	168,990	42,587	126,305		
Foreign tax credit  U.S. possessions tax credit	8,234,779	433,079	3,534,780	3,879,261	387,660	84,192	11,239	42,140	30,813	
General business credit	2,308,793	914,084	543,146	823,054	*28,510	29,262	14,985	5,459	*8,818	
Prior year minimum tax credit	2,087,809	54,620	136,059	1,896,179	952	26,823	17,110	9,713		
Total income tax after credits [2]	67,235,430	14,198,492	14,549,118	36,877,323	1,610,497	5,636,191	3,621,434	1,713,296	301,461	
Endnotes at end of table section. Detail may not add to	total because of rounding.	See text for "Explanation	on of Terms" and "Desc	ription of the Sample and	Limitations of the Data."					

#### RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

Profession   Profession   Service   Profession   Service   Profession   Profession   Service   Profession	(All figures are estimates based on samples-money amounts	are in thousands of donars)		Administrative and suppo			
Second Column							
Marchan   Congresses   Total   Administration   Part Region   Part Reg	Item						
Monitor of relations		·		Total	Administrative		Educational
Western of returns			(holding	1000			
19.607   19.607   19.608   19.607   19.608   19.707   19.608   19.707   19.608   19.608   17.709   17.709   19.608   19.608   17.709   17.709   19.608   19.608   19.707   19.708   19.608   19.708   1				/70\			(04)
Total seatests	Number of returns	` '	` '		, ,		
Lamb. 1 1,835,300   560,007.450   11,400,757   0.300,401   2,076,000   2,086,000   100,000   2,086,000   100,000   2,086,000				,		,	
Lass Anomach for bail datable.  7.207,009  7.208,009  7	Cash	41,835,286	958,037,455	11,400,757	9,326,149	2,074,608	2,468,052
Investments of Colorement deligations   1,265,500   29,672   199,215   199							
Teachers   Consertment of Consertm							
Collect Country State							-
Loor to submeholders	· · · · · · · · · · · · · · · · · · ·						
Morpage and real estate forum			, , , .				
Proposition and Page   170,227,056   160,666,328   77,916,776   127,238,776   127,238,177   127,23					80,055		
Loss Accumulation deprending DED   94,648.973   33.227.876   12,725.382   16,062.406   26,11.187   17,000   17,							
Department							
Land 1,986,700 15,412,356 1,987,700							2,011,101
Intergrible assets (comutatable). Lases: Accommissional Cases: Acc							-
Lesis Accumulated amortization							
Total Isabilistites	Less: Accumulated amortization		19,884,693	6,062,313	4,625,171		322,228
Accounts psychelic and bond psyche in less than one year and							
Mortgages, notes, and boords payable in less than one year at the control of th							, ,
Cheer current tabilities		00,044,322	1,072,134,310	3,230,030	7,233,037	1,000,700	1,000,001
Commonstrate			,,				
Mortgages, notes, and bonds payable in one year or more							
Order Inabilities         24,080,901         509,401,976         14,980,747         0,239,687         8,657,000         2,061,978           Capplas stock.         27,966,716         133,004,885         5,194,201         4,037,684         1,196,517         679,266           Additional paid-in capital form         143,00,077         1,322,381,150         40,305,296         29,102,393         11,143,373         4,516,149           Resizuled samingly, unappropriated poil         8,170,320         90,234,495         15,874,212         7,888,280         4,868,690         2,783,017           Less Coat of treasury stock.         21,666,019         70,282,882         12,677,182         7,888,280         4,868,690         2,783,017           Total receipts         397,225,246         176,174,774         186,297,104         152,969,989         33,337,507         16,479,953           Interest         397,225,246         176,174,774         186,297,104         152,969,989         33,337,507         16,479,953           Interest         398,227         21,806,188         235,442         120,088         100,187         22,876         43,545           Rest and Local         282,704         7,483,747         160,749         31,787,33         22,876         43,545           Rest and Local <td></td> <td>0,700,007</td> <td>120,101,702</td> <td>2,210,701</td> <td>2,070,000</td> <td>140,140</td> <td>274,104</td>		0,700,007	120,101,702	2,210,701	2,070,000	140,140	274,104
Capital stock		,					
Additional park-in capital Retained earnings, appropriated [26].  Retained earnings, appropriated [26].  Retained earnings, unappropriated [26].  Retained [26].  Retained earnings, unappropriated [26].  Retained [26].			, ,				
Retained earnings. unappropriated [26]. Less: Cost of resulty stock. 2 (1666) 101 79,292,892 (1267) 110,297,102 (1267) 102 (1267) 103 (1267) 10				40,306,296			
Less Cost of freasury stock.  21,666,019  422,245,139  1,053,333,019  1,053,333,019  160,759,969  34,564,941  17,167,716  186,297,104  152,995,969  33,337,507  161,479,735  161,479,735  161,479,745  161,479,477  161,479,475  161,479,475  161,479,475  161,479,475  161,479,477  161,479,475  1							
Total receipts. 422,45,139 1,053,633,019 195,232,460 160,759,696 33,37.507 16,479,953 Interest. 5,882,267 695,887,565 1,642,116 1,380,187 229,1931 113,218 11strest on Covernment obligations: 5,882,267 695,887,565 1,642,116 1,380,187 229,1931 113,218 115,218 695,887,565 1,642,116 1,380,187 229,1931 113,218 115,218 695,887,565 1,642,116 1,380,187 229,76 43,545 249,1931 113,218 115,							
Interest.   5,882,287   695,887,655   1,642,118   1,360,187   28,1931   113,218   Interest of Covernment obligations: State and local.   262,704   7,483,747   160,749   137,873   22,876   43,545   Rents.   360,237   21,806,158   255,442   126,068   109,374   13,324   Royalties.   5,061,220   305,199   667,092   664,693   112,399   155,092   Rel followed by met long-term capital joss.   41,434   710,204   24,192   23,642   255,000   144,000   146,009	-						
Interest on Coverment obligations:   282,704   7,483,747   160,749   137,873   22,876   43,545   Rents.   360,237   21,806,158   235,442   120,068   109,374   13,324   Roystles.   360,237   21,806,158   235,442   120,068   109,374   13,324   Roystles.   360,237   21,806,158   235,442   120,068   109,374   13,324   Roystles.   360,037   361,039   150,002   Rest short-term capital gain reduced by ret tong-term capital gain reduced by   144,44   119,720   24,192   23,642   7550   144,44   140,946   140,946   180,956   180							
Sinte and local		5,882,287	695,887,565	1,642,118	1,360,187	281,931	113,218
Royalisis		262,704	7,483,747	160,749	137,873	22,876	43,545
Net short-term capital joss							
Ret florage-term capital gain retuced by   Ret short-term capital gain return capital gain retu		5,061,220	305,199	007,092	654,693	"12,399	"158,092
net short-term capital loss.         1967,376         16,770,177         1249,508         1,085,409         164,099         "34,266           Net gain, noncapital assets.         654,211         6,564,042         25,2672         113,154         139,518         7,662           Dividends received from forigo corporations.         1,085,590         2,905,701         396,219         383,768         12,451         17,533           Other receipts.         3,21,444         119,792,000         4,311,960         3,833,878         476,082         323,435           Total deductions.         384,822,050         886,075,880         184,659,529         122,497,647         32,161,882         15,392,290           Cost of goods sold.         121,375,573         2,791,656         86,015,610         72,074,132         13,941,478         1,336,062           Compensation of officers.         24,102,351         9,280,615         3,472,383         31,153,243         357,038         603,817           Salaries and wages.         103,200,130         117,008,278         35,552,284         31,201,76         4,712,108         5,130,76           Bed debts.         80,581         3,395,404         345,107.28         22,242,33         120,929         347,339           Taxes paid.         10,324,414	net long-term capital loss	41,434	710,204	24,192	23,642	*550	*144
Net gain, noncapital assets		4.067.076	16 770 177	1 240 500	1.005.400	164 000	*24.266
Dividends received from domestic corporations   374,392   5,233,453   86,402   81,699   4,704   5,585   5,59							
Other receipts.         9.321.444         119,792,000         4.311,980         3.833,878         478,082         322,418         15.392,290           Cost of goods sold.         121,375,573         2.791,656         86,015,610         72,074,132         13,941,478         1,936,062           Compensation of officers.         24,102,351         9,280,815         3,472,363         3,115,324         357,038         603,617           Salaries and wages.         103,200,130         117,008,278         35,952,284         31,240,176         4,712,108         5,103,0766           Repairs.         1,999,556         5,974,607         1,549,728         729,389         820,339         142,412           Repairs.         1,990,566         5,974,607         1,549,728         729,389         820,339         142,412           Taxes paid.         1,549,434         12,382,729         3,007,033 <t< td=""><td>•</td><td></td><td>., ,</td><td></td><td></td><td>· ·</td><td></td></t<>	•		., ,			· ·	
Total deductions							
Compensation of officers							
Salaries and wages							
Repairs							
Rent paid on business property							
Taxes paid							
Interest paid							
Amortization	·						
Depreciation							
Depletion							
Pension, profit-sharing, stock, annuity	Depletion				*10,078		-
Employee benefit programs	9						, ,
Domestic production activities deduction							
Other deductions         79,979,693         157,268,253         27,426,412         22,795,619         4,630,793         2,971,994           Total receipts less total deductions         27,423,089         157,557,138         10,663,931         8,262,322         2,401,609         1,795,527           Constructive taxable income from related foreign corporations         1,047,551         3,988,183         248,025         234,207         *13,818         *6,595           Net income         28,207,936         154,061,574         10,751,206         8,358,656         2,392,2550         1,758,577           Income subject to tax         20,022,517         146,051,408         9,110,764         7,114,776         1,995,989         1,626,643           Total income tax before credits [8]         6,776,769         51,057,715         3,056,655         2,371,325         685,330         554,364           Income tax         6,691,875         50,990,541         3,051,925         2,372,055         679,869         553,837           Alternative minimum tax         82,306         40,447         16,031         10,571         5,461         *552           Foreign tax credit         598,030         5,659,293         226,613         226,200         413         *9,994           U.S. possessions tax credit							
Total receipts less total deductions							
Constructive taxable income from related foreign corporations				, .,	, ,		
Net income.         28,207,936         154,061,574         10,751,206         8,358,656         2,392,550         1,758,577           Income subject to tax.         20,022,517         146,051,408         9,110,764         7,114,776         1,995,989         1,626,643           Total income tax before credits [8].         6,776,769         51,057,715         3,056,655         2,371,325         685,330         554,364           Income tax.         6,691,875         50,990,541         3,051,925         2,372,055         679,869         553,837           Alternative minimum tax.         82,306         40,447         16,031         10,571         5,461         *525           Foreign tax credit.         598,030         5659,293         226,613         226,200         413         9,994           U.S. possessions tax credit.         -	Constructive taxable income from related						
Income subject to tax							
Total income tax before credits [8]         6,776,769         51,057,715         3,056,655         2,371,325         685,330         554,364           Income tax         6,691,875         50,990,541         3,051,925         2,372,055         679,869         553,837           Alternative minimum tax         82,306         40,447         16,031         10,571         5,461         *525           Foreign tax credit         598,030         5,659,293         226,613         226,200         413         *9,994           U.S. possessions tax credit         287,966         3,326,928         176,677         87,891         88,786         2,025           Prior year minimum tax credit         69,661         193,115         106,914         85,116         21,798         939           Total income tax after credits [2]         5,821,112         41,719,813         2,546,451         1,972,117         574,334         541,407							
Alternative minimum tax	= =	6,776,769	51,057,715	3,056,655	2,371,325	685,330	554,364
Foreign tax credit							
U.S. possessions tax credit							
Prior year minimum tax credit	U.S. possessions tax credit	-	-	-	-	-	-
Total income tax after credits [2]							
	Total income tax after credits [2]	5,821,112	41,719,813	2,546,451	1,972,117		

#### RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

		Health care and	social assistance		Arts, entertainment, and recreation				
_		Offices of		11 . 7 . 1					
Item		health practitioners	Miscellaneous health	Hospitals, nursing, and		Other arts,	Amusement, gambling,		
	Total	and	care and	residential	Total	entertainment,	and		
		outpatient	social	care		and	recreation		
		care centers	assistance	facilities		recreation	industries		
	(82)	(83)	(84)	(85)	(86)	(87)	(88)		
Number of returns	64,453	55,555	7,164	1,734	15,774	6,795	8,979		
Total assets	150,972,919	48,305,169	28,428,976	74,238,774	41,696,391	15,714,504	25,981,887		
Cash  Notes and accounts receivable	9,479,488 27,102,361	4,994,678 6,570,226	1,588,009 5.852.426	2,896,801 14,679,709	3,865,369 2,597,261	1,802,989 1,071,106	2,062,380 1,526,155		
Less: Allowance for bad debts	8,156,793	1,083,737	1,368,889	5,704,167	207,690	79,607	128,083		
Inventories	858,378	442,460	371,141	44,777	502,728	144,826	357,902		
Investments in Government obligations	131,604	*71,204	5,175	*55,225	31,858	31,804	54		
Tax-exempt securities Other current assets	*1,172,620 8.069.927	*432,667 3,305,226	*25,041 2.045,265	714,911 2,719,436	*10,369 2,008,686	1,108,953	*10,369 899,734		
Loans to shareholders	1,062,803	870,202	107,660	84,941	195,094	113,007	82,086		
Mortgage and real estate loans	56,328	*30,698	*20,875	*4,756	*11,422	*8,725	*2,697		
Other investments	33,520,631	7,953,608	2,675,363	22,891,660	6,442,885	3,584,064	2,858,820		
Depreciable assets [25] Less: Accumulated depreciation [25]	62,950,585 31,458,159	19,799,453 12,429,542	9,285,014 5,119,400	33,866,118 13,909,217	24,954,977 10,920,879	7,225,049 3,084,893	17,729,928 7,835,987		
Depletable assets	-	-	-	-	*455	319	*136		
Less: Accumulated depletion	-	-	-	-	*434	297	*136		
Land	2,294,389	349,411	116,980	1,827,998	3,001,453	1,001,872	1,999,581		
Intangible assets (amortizable) Less: Accumulated amortization	40,814,156 4.205.544	17,448,351 1,644,687	12,845,993 1,280,148	10,519,812 1,280,709	6,458,233 736,433	1,998,517 274,121	4,459,717 462,312		
Other assets	7,280,147	1,194,952	1,258,472	4,826,723	3,481,037	1,062,192	2,418,845		
Total liabilities	150,972,919	48,305,169	28,428,976	74,238,774	41,696,391	15,714,504	25,981,887		
Accounts payable	6,238,383	2,485,455	1,377,224	2,375,704	1,586,635	732,955	853,680		
Mortgages, notes, and bonds payable in less than one year	5,255,628	2,964,784	1,414,096	876,748	1,142,662	484,844	657,818		
Other current liabilities	19,011,082	7,125,302	3,462,883	8,422,897	4,309,685	2,030,192	2,279,493		
Loans from shareholders	1,189,704	931,773	219,280	38,651	925,117	316,734	608,383		
Mortgages, notes, and bonds payable in one year or more	62,168,392	13,836,386	6,360,988	41,971,018	16,252,881	4,607,841	11,645,039		
Other liabilities	12,381,422	5,115,795	2,945,520	4,320,108	4,091,625	1,651,386	2,440,239		
Capital stock	4,684,648	2,633,489	826,168	1,224,992	2,202,644	1,124,513	1,078,131		
Additional paid-in capital	27,122,874	13,248,162	9,232,182	4,642,530	9,243,734	3,241,746	6,001,988		
Retained earnings, appropriated Retained earnings, unappropriated [26]	*45,631 18,722,850	*31,426 1,004,571	2,003 5,149,392	*12,202 12,568,887	*49,403 2,338,891	10,689 1,633,552	*38,714 705,339		
Less: Cost of treasury stock	5,847,696	1,071,974	2,560,759	2,214,963	446,885	119,948	326,937		
Total receipts	233,099,998	129,919,982	38,320,553	64,859,463	32,901,528	14,872,982	18,028,545		
Business receipts	221,240,235 1,255,264	125,272,353 390,302	36,909,032 153,236	59,058,851 711,726	28,236,518 367,390	12,585,765	15,650,753 149,113		
InterestInterest on Government obligations:	1,255,204	390,302	155,250	711,720	307,390	218,277	149,113		
State and local	118,962	97,367	16,804	4,790	15,246	13,169	2,076		
Rents	395,452	66,719	71,919	256,815	169,810	76,435	93,375		
Royalties  Net short-term capital gain reduced by	37,067	*15,145	*13,071	8,851	111,421	96,104	*15,317		
net long-term capital loss	97,552	24,405	*30,890	42,257	68,408	*4,853	*63,555		
Net long-term capital gain reduced by									
net short-term capital loss  Net gain, noncapital assets	2,201,473 401,807	644,148 104,351	299,508 93,378	1,257,817 204,078	743,147 222.884	220,498 24,619	522,649 198,266		
Dividends received from domestic corporations	30,286	9,640	2,420	18,226	96,566	92,273	4,293		
Dividends received from foreign corporations	324,584	*25,467	47,550	*251,567	*12,580	*5,683	6,896		
Other receipts	6,997,315	3,270,085	682,745	3,044,485	2,857,557	1,535,305	1,322,252		
Total deductions  Cost of goods sold	<b>219,468,783</b> 21,638,898	<b>125,561,632</b> 13,043,274	<b>34,941,740</b> 7,312,975	, ,	<b>29,754,988</b> 5,557,415	<b>13,339,100</b> 3,194,816	<b>16,415,888</b> 2,362,600		
Compensation of officers	22,349,932	20,904,826	1,038,242	406,864	1,973,981	1,551,619	422,362		
Salaries and wages	71,774,241	35,890,795	10,746,338	25,137,107	6,040,407	2,462,567	3,577,841		
Repairs	2,048,241	856,402 1 147 206	309,531	882,308	489,696	90,834	398,862		
Rent paid on business property	4,138,633 7,835,734	1,147,306 4,908,566	1,430,514 1,071,086	1,560,814 1,856,082	69,927 1,562,588	26,480 380,230	43,446 1,182,358		
Taxes paid	8,201,252	3,976,851	1,284,369	2,940,032	2,403,896	468,446	1,935,451		
Interest paid	4,697,039	1,497,841	802,769	2,396,429	1,142,144	360,014	782,130		
Charitable contributions	256,571	75,155 534,362	16,771 369,192	164,644	38,057	20,028	18,030		
Amortization  Depreciation	1,365,063 4,185,533	534,362 1,579,479	369,192 882,681	461,508 1,723,373	285,383 1,409,123	106,087 443,314	179,296 965,809		
Depletion	*76	*76	-	*[1]	*920	281	*639		
Advertising	1,391,014	942,371	191,017	257,627	727,507	315,205	412,302		
Pension, profit-sharing, stock, annuity  Employee benefit programs	4,380,842 7,890,084	3,697,048 3,537,281	197,004 1,360,938	486,790 2,991,866	192,426 637,337	150,390 279,688	42,037 357,649		
Domestic production activities deduction	4,008	1,630	*2,117	2,991,860	4,475	*2,619	1,857		
Net loss, noncapital assets	166,491	44,271	76,026	46,194	47,385	2,384	45,001		
Other deductions	57,145,130	32,924,097	7,850,169	16,370,864	7,172,320	3,484,101	3,688,219		
Total receipts less total deductions  Constructive taxable income from related	13,631,214	4,358,350	3,378,813	5,894,051	3,146,540	1,533,883	1,612,657		
foreign corporations	99,041	14,671	4,049	80,322	*28,341	21,795	*6,546		
Net income	13,611,294	4,275,654	3,366,058	5,969,583	3,159,635	1,542,508	1,617,127		
Income subject to tax	11,337,223	2,936,762	2,818,680	5,581,781	2,167,718	1,171,697	996,021		
Total income tax before credits [8] Income tax	3,871,118 3,873,694	956,015 967,351	970,475 964,714	1,944,628 1,941,629	737,939 725,559	402,494 396,172	335,445 329,387		
Alternative minimum tax	14,923	6,207	5,776	2,940	9,745	2,620	7,125		
Foreign tax credit	94,224	*11,318	4,716	78,189	14,154	8,030	6,123		
U.S. possessions tax credit	- 50,939	- 7,226	- 8,411	- 35,302	- 14,539	- *686	- 13,854		
Prior year minimum tax credit	15,392	2,834	1,420	35,302 11,137	*4,632	-	*4,632		
Total income tax after credits [2]	3,710,562	934,636	955,928	1,819,999	704,614	393,778	310,836		

#### RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amounts		nodation and food se	rvices		Other	services		
Item	Total	Accommodation	Food services and	Total	Repair and	Personal	Religious, grantmaking, civic, professional,	Not
			drinking places		maintenance	and laundry services	and similar organizations	allocable
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
Number of returns	36,559	3,234	33,325	66,252	24,046	18,431	23,776	*984
Total assets	<b>282,909,598</b> 14,532,152	<b>163,765,995</b> 6,418,224	<b>119,143,603</b> 8,113,928	<b>55,012,736</b> 8,066,866	<b>10,856,403</b> 1,452,132	<b>34,847,123</b> 1,454,617	<b>9,309,210</b> 5,160,116	* <b>554</b> *554
Notes and accounts receivable	15,921,785	6,519,939	9,401,846	5,248,117	2,401,048	2,324,310	522,759	-
Less: Allowance for bad debts	745,777	531,329	214,448	197,986	36,722	132,132	29,132	-
Inventories Investments in Government obligations	4,791,741 *103,636	1,993,396 100,951	2,798,345 *2,685	3,259,111 168,280	1,692,016 *3	1,520,827 37,091	46,267 131.186	-
Tax-exempt securities	*5,907	-	*5,907	*126,191	*12,403	*113,136	652	-
Other current assets  Loans to shareholders	6,940,706 830,901	3,154,081 298,397	3,786,625 532,504	2,835,243 488,875	514,047 274,059	1,668,330 213,891	652,866 *925	-
Mortgage and real estate loans	432,832	394,402	38,430	128,563	*20,528	*71,156	*36,879	-
Other investments	74,617,628	50,135,200	24,482,428	12,727,279	497,067	11,494,981	735,230	-
Depreciable assets [25] Less: Accumulated depreciation [25]	128,950,655 50,992,982	62,726,708 20,187,894	66,223,947 30,805,088	20,978,725 12,184,808	6,911,182 4,513,183	11,263,630 6,090,824	2,803,913 1,580,801	-
Depletable assets	*20,534	1,103	*19,431	*11,084	-	8,315	*2,769	-
Less: Accumulated depletion Land	*8,463 22,888,701	4 16,951,146	*8,459 5,937,555	*2,431 3,927,300	- 478,129	- 2,920,717	*2,431 528,454	-
Intangible assets (amortizable)	36,106,745	16,797,454	19,309,291	8,597,470	1,131,269	7,335,291	130,910	] -
Less: Accumulated amortization	5,637,054 34,149,950	1,396,641 20,390,863	4,240,412 13,759,087	1,559,970 2,394,828	347,872 370,297	1,185,678 1,829,462	26,420 195,069	-
Other assets  Total liabilities	34,149,950 <b>282,909,598</b>	20,390,863 <b>163,765,995</b>	13,759,087 <b>119,143,603</b>	2,394,828 <b>55,012,736</b>	370,297 <b>10,856,403</b>	1,829,462 <b>34,847,123</b>	195,069 <b>9,309,210</b>	- *554
Accounts payable	13,677,880	3,051,481	10,626,399	3,547,466	1,322,448	1,593,162	631,856	-
Mortgages, notes, and bonds payable in less than one year	5.500.318	2,937,727	2,562,591	1.745.078	791.660	769,785	183,633	_
Other current liabilities	26,194,604	10,963,707	15,230,897	4,231,885	1,034,632	2,225,710	971,542	-
Loans from shareholders	1,864,032	481,967	1,382,065	1,100,447	529,780	560,441	*10,226	*580
Mortgages, notes, and bonds payable in one year or more	92,012,655	62,551,386	29,461,269	15,919,297	2,455,255	12,910,082	553,961	-
Other liabilities	46,571,810	31,319,908	15,251,902	6,217,415	333,260	5,360,322	523,833	
Capital stock Additional paid-in capital	9,131,565 69,343,999	5,258,966 45,681,445	3,872,599 23,662,554	3,594,758 7,623,149	1,970,618 807,153	1,047,224 5,915,075	576,917 900,921	*4
Retained earnings, appropriated	701,087	*2,971	698,117	2,670,945	*68,117	*51,365	2,551,462	-
Retained earnings, unappropriated [26]	52,718,562	9,536,366	43,182,196	10,303,974	1,819,381	6,073,565	2,411,028	*-30
Less: Cost of treasury stock  Total receipts	34,806,914 <b>226,098,197</b>	8,019,928 <b>71,082,831</b>	26,786,986 <b>155,015,366</b>	1,941,679 <b>60,089,364</b>	275,901 <b>27,499,582</b>	1,659,609 <b>24,093,412</b>	*6,168 <b>8,496,370</b>	*38,487
Business receipts	194,084,605	53,809,799	140,274,806	56,302,930	26,917,960	22,522,319	6,862,650	*38,032
InterestInterest on Government obligations:	3,860,089	2,341,929	1,518,160	734,141	49,386	479,079	205,676	-
State and local	48,517	26,547	21,970	18,833	*2,339	8,770	*7,724	-
Rents	941,572	488,252	453,320	82,281	19,346	41,319	21,617 *6	- 30
Royalties  Net short-term capital gain reduced by	6,139,998	1,990,318	4,149,680	189,070	63,204	125,861	0	30
net long-term capital loss	41,989	2,294	39,695	9,576	*2	9,095	*479	-
Net long-term capital gain reduced by net short-term capital loss	2,083,314	1,298,832	784,482	339,337	98,514	224,492	16,330	100
Net gain, noncapital assets	591,689	363,990	227,699	187,991	98,455	88,526	*1,010	-
Dividends received from domestic corporations Dividends received from foreign corporations	152,848 443,532	16,578 18,934	136,270 424,598	32,707 78,608	8,381 2,038	18,925 *76,439	5,402 *130	-
Other receipts	17,710,044	10,725,359	6,984,685	2,113,890	239,958	498,587	1,375,345	325
Total deductions	209,593,823	65,604,273	143,989,550	56,692,322	26,318,003	22,244,367	8,129,952	*35,796
Cost of goods sold  Compensation of officers	66,126,646 3,098,484	8,200,355 906,424	57,926,291 2,192,060	24,000,723 2,266,641	15,541,718 1,333,733	7,124,962 790,408	1,334,043 142,501	*11,485 25
Salaries and wages	47,964,547	18,055,001	29,909,546	7,984,880	2,808,474	4,300,652	875,754	*16,898
Repairs Bad debts	3,506,766 432,039	1,022,272 266,470	2,484,494 165,568	1,569,600 136,892	225,776 48,426	376,108 82,890	967,715 5,576	*1,201 *46
Rent paid on business property	12,383,233	2,992,261	9,390,972	2,707,612	1,018,320	1,631,227	58,065	*1,614
Taxes paidInterest paid	10,034,791 8,987,849	4,366,542 5,616,829	5,668,249 3,371,021	1,976,176 1,205,013	864,552 265,903	967,010 898,483	144,613 40,627	*1,438 *4
Charitable contributions	247,356	58,873	188,483	46,558	15,874	27,875	2,809	[1]
Amortization	1,168,125	386,990	781,135	529,827	55,699	465,624	8,503	-
Depreciation  Depletion	6,861,187 *372	2,957,931 5	3,903,256 *367	1,353,317 6	510,344	745,640 6	97,333	*786 -
Advertising	5,567,556	2,216,365	3,351,191	569,402	192,126	343,012	34,264	*911
Pension, profit-sharing, stock, annuity  Employee benefit programs	651,249 4,017,869	351,456 1,662,173	299,793 2,355,696	290,962 1,050,593	98,297 466,195	168,715 493,683	23,950 90,715	-
Domestic production activities deduction	21,656	2,798	18,858	6,089	3,166	*2,920	30,713	-
Net loss, noncapital assets	517,379	163,528	353,851	29,082	10,240	15,881	2,961	- +4 000
Other deductions  Total receipts less total deductions	38,006,721 16,504,373	16,378,000 5,478,557	21,628,721 11,025,816	10,968,951 3,397,042	2,859,160 1,181,579	3,809,272 1,849,045	4,300,519 366,418	*1,389 *2,691
Constructive taxable income from related								,,,,,
foreign corporations  Net income	849,145 17,305,001	415,793 5,867,804	433,351 11,437,197	*43,194 3,421,404	*9,498 1,188,738	33,696 1,873,971	- 358,694	- *2,691
Income subject to tax	15,732,492	5,056,277	10,676,215	2,737,634	927,843	1,521,144	288,647	*1,904
Total income tax before credits [8]	5,446,245 5,389,870	1,778,265 1,747,833	3,667,980 3,642,037	820,839 822,316	262,027 263,045	492,761 493,202	66,051 66,068	*200 *200
Income tax Alternative minimum tax	49,333	23,874	25,459	4,266	263,045 1,399	2,760	*107	200
Foreign tax credit	778,430	121,842	656,589	40,742	*3,615	37,126	*1	-
U.S. possessions tax credit	- 508,175	- 132,587	- 375,588	- 13,988	- 4,800	- 9,082	- *106	-
Prior year minimum tax credit	57,818	55,379	2,439	*432	*44	*320	*68	-
Total income tax after credits [2]	4,101,821	1,468,458	2,633,363	765,678	253,568	446,233	65,877	*200

#### **RETURNS OF ACTIVE CORPORATIONS, FORM 1120**

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts	are in thousands of dollar								
		Agı	riculture, forestry,	fishing, and hunti	ing			Constr	uction
Item					Support				
	All	Total	Agricultural	Forestry	activities and fishing,	Mining	Utilities	Total	Construction
	industries	Total	production	and	hunting and	Willing	Otilities	Total	of
	iii dada i da		production	logging	trapping				buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	1,791,344	56,175	43,233	3,497	9,445	12,859	4,403	211,185	65,120
Total assets	48,774,979,727	73,951,116	55,671,802	14,255,566	4,023,748	578,637,459	1,428,058,922	376,096,856	197,927,988
Cash	2,335,864,888	8,888,526	4,498,541	3,945,006	444,978	26,925,112	31,347,791	39,148,574	17,967,002
Notes and accounts receivable	12,371,585,892	5,381,851	4,236,566	475,273	670,011	75,564,100	104,381,884	88,707,568	35,105,169
Less: Allowance for bad debts	153,353,847	72,884	58,639	*1,794	12,450	460,594	5,924,129	680,731	145,394
Inventories Investments in Government obligations	1,185,241,008 850,178,632	6,528,136 47,328	5,729,828 *12,076	377,061 *35,252	421,248	12,306,199 1,004,815	27,547,753 1,558,178	82,257,333 332,439	65,538,142 165,354
Tax-exempt securities	204,487,862	48,848	*19,030	*9,702	*20,115	119,440	1,975	199,151	90,004
Other current assets	4,944,188,796	2,547,359	1,975,074	414,247	158,038	16,638,833	120,629,471	38,102,459	20,956,309
Loans to shareholders	453,294,261	1,726,754	1,501,077	75,401	150,276	3,465,247	194,222	3,546,658	1,429,222
Mortgage and real estate loans	4,236,568,498	561,098	543,018	*15,375		109,689	*5,480,927	5,468,498	5,020,102
Other investments	12,561,210,420	11,468,996	8,420,105	2,484,758	564,134	133,481,744	243,855,332	37,880,827	21,754,985
Depreciable assets	7,075,373,513	48,049,985	41,246,632	3,257,834	3,545,518	188,813,544	1,037,580,748	112,944,019	22,358,160
Less: Accumulated depreciation  Depletable assets	3,417,848,898 363,927,559	32,835,381 4,013,656	28,130,448 77,755	2,264,248 3,935,901	2,440,685	83,550,680 203,501,993	359,909,469 17,119,055	70,659,433 930,489	12,230,190 *120,013
Less: Accumulated depletion	126,212,305	583,898	*8,522	575,376	1	62,291,798	4,846,530	184,952	*14,264
Land	268,292,139	12,163,995	10,422,930	1,570,484	170,582	4,945,017	3,281,130	12,926,024	7,413,191
Intangible assets (amortizable)	3,292,653,601	2,236,861	2,084,496	44,438	107,926	30,243,930	48,614,799	13,328,653	5,028,462
Less: Accumulated amortization	528,015,046	252,163	210,444	21,394	20,324	8,365,063	5,904,533	2,363,491	768,711
Other assets	2,857,542,754	4,032,051	3,312,729	477,647	241,675	36,185,930	163,050,317	14,212,770	8,140,432
Total liabilities	48,774,979,727	73,951,116	55,671,802	14,255,566	4,023,748	578,637,459	1,428,058,922	376,096,856	197,927,988
Accounts payable  Mortgages, notes, and bonds payable in less	6,826,440,461	4,278,545	3,665,524	236,792	376,229	51,095,097	113,736,728	58,567,950	29,186,700
than one year	4,155,278,617	6,415,175	5.434.482	506.354	474,338	13,875,206	68,932,655	29,578,203	17,398,716
Other current liabilities	14,126,453,613	3,735,629	3,138,040	270.851	326,738	35,355,701	119,150,521	52,884,359	26,518,146
Loans from shareholders	447,757,608	3,848,901	3,395,879	117,049		4,662,900	4,831,411	12,326,703	5,070,026
Mortgages, notes, and bonds payable in one									, ,
year or more	8,332,237,379	22,799,266	14,729,079	6,883,112	1,187,075	131,013,719	425,025,544	82,749,974	47,291,575
Other liabilities	3,995,790,242	7,066,000	5,635,557	1,312,225	118,219	68,586,404	332,378,370	13,118,516	5,674,105
Capital stock	1,297,082,241	5,328,626	4,591,872	198,979	537,774	26,391,499	110,892,579	8,828,224	2,850,512
Additional paid-in capital  Retained earnings, appropriated	7,807,943,842 36,705,873	11,636,053 360,557	7,630,079 194,991	3,657,689 *143,611	348,285 *21,956	167,488,337 275,956	231,518,363 802,330	47,227,653 867,950	17,337,592 296,505
Retained earnings, unappropriated [30]	3,069,911,192	10,693,398	9,168,121	1,142,388	382,889	95,152,383	34,456,245	79,291,159	52,304,890
Less: Cost of treasury stock	1,320,621,340	2,211,035	1,911,823	213,485	85,727	15,259,743	13,665,824	9,343,835	6,000,780
Total receipts	18,990,801,283	70,301,683	55,511,197	6,030,014	8,760,472	314,991,898	615,883,412	663,981,816	308,219,976
Business receipts	16,055,314,390	60,729,746	47,278,384	5,345,838	8,105,524	279,754,037	575,436,730	646,583,124	298,104,672
Interest	1,701,194,758	512,513	360,525	120,450	31,537	4,994,237	10,656,653	3,141,568	1,939,505
Interest on Government obligations:	05 000 444	04.005	04.000	*400	+0.075	75.000	202.070	400 507	00.400
State and local	25,032,441 89,232,134	24,305 981,964	21,809 880,088	*420 76,961	*2,075 24,915	75,982 555,874	383,676 2,718,797	132,597 1,481,069	30,188 550,109
Royalties	160,711,035	135,298	130,865	*4,008		1,437,008	76,899	250,795	134,546
Net short-term capital gain reduced by	100,111,000	.00,200	.00,000	1,000	.20	1,101,000	. 0,000	200,.00	101,010
net long-term capital loss	5,358,469	14,733	11,253	*3,058	*421	152,525	283,543	64,158	31,592
Net long-term capital gain reduced by									
net short-term capital loss	127,502,414	1,229,331	900,364	241,282	87,686	5,204,719	4,735,430	2,082,922	1,311,279
Net gain, noncapital assets	72,667,172	359,790	275,161	38,265	46,364	3,207,181	4,675,067	1,015,094	220,547
Dividends received from domestic corporations  Dividends received from foreign corporations	19,137,319 70,590,454	66,112 228,547	54,274 190,453	4,853 *14	6,984 38,080	1,551,800 2,250,970	244,190 1,217,097	117,436 18,236	40,488 4,312
Other receipts	664,060,698	6,019,346	5,408,022	194,862	416,461	15,807,565	15,455,329	9,094,816	5,852,738
Total deductions	17,931,202,303	68,440,246	53,937,521	5,909,268		269,397,368	580,493,220	640,034,468	293,380,202
Cost of goods sold	10,087,521,373	35,903,967	27,453,338	3,778,876			338,485,177	476,377,513	234,160,280
Compensation of officers	254,759,640	1,547,597	1,209,698	140,681	197,217	3,473,920	1,909,716	18,529,924	4,744,983
Salaries and wages	1,719,917,545	4,937,002	3,575,042	321,003		14,806,382	23,146,527	34,043,818	11,358,391
Repairs Bad debts	121,730,911 92,464,150	1,462,656 41,720	1,222,222 33,405	64,670 1,668	175,764 6,647	2,197,630 242,783	12,306,603 3,667,634	2,600,344 899,264	714,829 293,303
Rent paid on business property	305,214,562	3,281,961	2,908,209	133,280	240,472	4,848,312	4,917,254	10,690,118	2,415,522
Taxes paid	350,320,180	1,546,257	1,201,362	132,396	212,499	10,071,753	21,884,906	11,881,173	3,602,307
Interest paid	1,578,580,028	1,876,641	1,436,621	330,389	109,631	10,320,205	34,555,407	6,871,048	3,247,069
Charitable contributions	13,929,300	43,966	39,943	1,417	2,606	171,295	517,949	355,684	157,146
Amortization	137,165,077	168,873	149,949	11,916		3,172,504	7,965,172	857,408	268,427
Depreciation	465,064,804	3,251,951	2,815,690	216,766	219,496	13,164,967	35,145,534 430,754	8,900,646	1,641,279
DepletionAdvertising	14,396,937 215,528,512	54,790 230,728	10,588 193,047	*44,143 8,087	*59 29,594	9,121,510 180,108	430,754 605,815	128,816 2,665,216	10,827 1,349,983
Pension, profit-sharing, stock, annuity	121,038,196	175,080	135,010	19,333	20,737	1,574,427	5,806,514	1.877.199	466.794
Employee benefit programs	250,532,849	741,826	576,483	88,313		3,276,773	7,118,354	7,063,849	1,473,529
Domestic production activities deduction	11,035,095	31,483	29,697	*827	959	743,356	429,137	577,494	395,385
Net loss, noncapital assets	25,252,146	65,325	56,895	*2,190		390,708	2,967,544	217,438	73,637
Other deductions	2,166,750,998	13,078,421	10,890,323	613,312		48,162,933	78,633,222	55,497,514	27,006,511
Total receipts less total deductions  Constructive taxable income from related	1,059,598,981	1,861,437	1,573,676	120,746	167,016	45,594,529	35,390,191	23,947,347	14,839,774
foreign corporations	92,504,732	98,336	89,129	_	9,207	1,363,912	1,044,587	55,166	*26,200
Net income (less deficit)	1,127,071,272	1,935,469	1,640,997	120,325	174,147	46,882,459	36,051,103	23,869,916	14,835,786
Income subject to tax	1,169,916,339	2,468,003	2,006,992	272,345	188,666	43,770,511	33,576,374	25,744,057	15,461,584
Total income tax before credits [5]	409,019,098	734,097	588,286	92,983	52,828	15,570,575	12,057,281	8,437,688	5,157,191
Income tax	406,494,178	729,383	585,568	91,874	51,940	15,279,937	11,742,419	8,396,504	5,146,454
Alternative minimum tax	2,531,470	4,659	2,663	*1,109	*888	289,635	307,356	37,163	5,386
Foreign tax credit  U.S. possessions tax credit	74,644,540 580,694	7,260	5,808	*1,452	-	4,171,916	171,914	47,620	29,118
General business credit	14,350,022	- 12,194	- 11,374	342	- 478	123,729	- 1,254,437	93,257	61,606
Prior year minimum tax credit	3,962,426	5,573	4,255	83		555,185	666,055	36,998	9,293
Total income tax after credits [2]	315,319,927	709,070	566,849	91,105		10,719,745	9,964,874	8,259,813	5,057,174
Endnotes at end of table section. Detail may not add to	total because of rounding.	See text for "Explana	ation of Terms" and "D	escription of the Sar	mple and Limitations of	of the Data."			

#### **RETURNS OF ACTIVE CORPORATIONS, FORM 1120**

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts								
	Construction	ncontinued			Manufact	uring		_
	Heavy and				_			
Item	civil				Beverage	Textile		Leather
	engineering construction	Specialty	Total	Food	and tobacco	mills and textile	Apparel	and allied
	and land	trade	I Olai	manufacturing	product	product	manufacturing	product
	subdivision	contractors		manulactumig	manufacturing	mills	mandiacturing	manufacturing
-	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	20,523	125,542	118,048	7,753	1,532	2,179	4,251	708
Total assets	93,258,695	84,910,173	9,552,254,858	709,580,807	162,430,862	29,473,896	33,514,996	4,752,464
Cash	8,535,280	12,646,292	308,822,568	10,556,135	4,069,987	1,832,075	1,122,995	509,399
Notes and accounts receivable	20,443,175	33,159,224	2,415,293,916	272,441,585		3,510,463	5,582,092	862,226
Less: Allowance for bad debts	203,401	331,935	21,955,155	552,878	144,692	108,357	391,392	30,726
Inventories	12,192,962	4,526,228	494,626,220	34,606,046	11,323,830	4,930,306	5,641,212	813,831
Investments in Government obligations	116,572	*50,513	6,636,077	1,177,482			*30,485	-
Tax-exempt securities	68,371 9.114.290	40,776	8,998,176	*74,215		*487,384	4 004 077	077.546
Other current assets  Loans to shareholders	9,114,290 508,737	8,031,860 1,608,699	534,393,189 61,424,046	14,948,916 137,848		832,768 40,275	1,801,877 39,722	877,546 *697
Mortgage and real estate loans	370,791	77,605	40,485,842	*11,294	*635	763	*31,531	- 037
Other investments	12,134,379	3,991,463	2,927,264,955	180,537,587	49,529,833	7,742,218	5,661,155	423,240
Depreciable assets	43,442,473	47,143,385	2,403,711,789	140,665,061	58,809,544	16,762,254	8,243,238	1,336,605
Less: Accumulated depreciation	25,723,243	32,706,000	1,309,047,360	74,418,528	31,752,204	11,267,529	5,340,131	938,559
Depletable assets	787,889	*22,587	98,422,751	15,952	72,143	3,011	*111,696	-
Less: Accumulated depletion	159,228	*11,460	50,440,168	3,689		266		
LandIntangible assets (amortizable)	4,576,428	936,404	48,074,822	3,469,300		267,145 3,719,546	98,496	13,284
Less: Accumulated amortization	2,955,673 463,678	5,344,518 1,131,101	1,059,501,351 200,266,390	103,258,251 13,170,148	49,217,938 9,328,716	3,719,546 528,626	7,278,857 1.517,262	770,919 74,437
Other assets	4,561,223	1,511,114	726,308,226	35,826,380		1,250,466	5,120,425	188,439
Total liabilities	93,258,695	84,910,173	9,552,254,858	709,580,807	162,430,862	29,473,896	33,514,996	4,752,464
Accounts payable	13,319,038	16,062,211	1,760,450,257	277,206,920		2,456,426	5,853,712	1,234,219
Mortgages, notes, and bonds payable in less								
than one year	5,871,878	6,307,609	689,572,743	27,497,020		2,324,942	922,928	141,533
Other current liabilities	11,428,830	14,937,384	817,753,901	36,599,467	11,843,773	1,897,324	2,972,186	412,343
Loans from shareholders  Mortgages, notes, and bonds payable in one	3,076,474	4,180,203	128,742,126	8,167,641	5,024,769	343,949	268,921	*213,744
year or more	20.907.250	14,551,149	1,861,030,563	91,444,394	56,043,795	7,579,917	8,504,796	784,696
Other liabilities	4,761,554	2,682,856	973,698,027	51,237,942	29,439,389	1,570,939	3,201,334	224,314
Capital stock	3,082,930	2,894,782	362,572,282	33,338,901	7,103,152	1,793,139	1,628,773	210,851
Additional paid-in capital	21,399,843	8,490,219	2,402,197,181	114,582,569	33,536,158	7,789,130	7,700,569	388,108
Retained earnings, appropriated	99,489	471,956	6,333,382	*70,549		12,105	439	322
Retained earnings, unappropriated [30]	10,685,067	16,301,202	1,221,953,366	125,759,961	48,128,565	4,447,099	6,072,092	1,786,275
Less: Cost of treasury stock	1,373,658	1,969,398	672,048,971	56,324,558	42,756,023	741,074	3,610,755	643,941
Total receipts	112,759,088	243,002,752	6,852,190,581	411,122,565	118,603,598	32,613,149	36,444,388	5,333,780
Business receipts Interest	108,360,963 729,542	240,117,489 472,522	6,225,285,345 182,922,494	387,331,469 4,311,180		31,929,059 182,010	34,095,459 239,447	5,107,036 25,167
Interest on Government obligations:	729,342	472,322	102,922,494	4,511,100	1,031,073	102,010	259,447	23,107
State and local	22,805	79,605	8,294,330	58,579	257,231	18,529	34,020	*568
Rents	591,515	339,446	31,224,525	2,206,169		12,428	21,126	*1,440
Royalties	103,345	12,903	101,303,709	1,839,898	2,292,671	75,143	965,509	*113,847
Net short-term capital gain reduced by								
net long-term capital loss	25,674	6,892	726,722	2,793	*1,054	*14,778	*5,996	22
Net long-term capital gain reduced by net short-term capital loss	493,593	278,049	35,523,185	1,831,780	146,084	56,193	58,416	1,982
Net gain, noncapital assets	406,309	388.238	26,784,879	854,730		41,114	26,260	430
Dividends received from domestic corporations	57,013	19,935	4,352,080	199,985	465,936	6,921	*3,368	1,001
Dividends received from foreign corporations	7,394	6,530	45,916,673	4,288,165		30,159	*82,741	30,539
Other receipts	1,960,934	1,281,144	189,856,639	8,197,818		246,816	912,046	51,747
Total deductions	108,248,270	238,405,996	6,475,343,268			32,548,562	35,093,825	5,051,716
Cost of goods sold	82,097,768	160,119,465	4,608,072,512			22,952,452	21,992,497	3,376,998
Compensation of officers	2,660,328	11,124,613	37,069,649			464,794	685,985	
Repairs	4,531,631 681,438	18,153,796 1,204,077	378,259,889 25,549,358	19,956,794 2,187,736	9,873,353 810,604	2,733,099 146,684	3,441,782 118,318	510,791 16,300
Bad debts	179,791	426,170	10,339,760	244,151	86,639	87,731	42,698	9,562
Rent paid on business property	2,290,873	5,983,723	48,985,515			468,589	896,454	77,420
Taxes paid	2,144,498	6,134,368	102,108,153	9,084,986	9,314,678	643,132	664,791	122,975
Interest paid	1,767,919	1,856,059	250,784,514	11,790,814	4,827,533	792,068	991,954	81,757
Charitable contributions	67,702	130,837	5,707,635	466,061	226,313	12,095	17,282	4,768
Amortization  Depreciation	346,623 2,871,069	242,358 4,388,299	41,536,103 161,280,616	1,811,998 7,613,290		116,484 804,759	252,433 374,122	33,274 65,220
Depletion	2,871,069	4,366,299 6,050	3,913,878	15,432	3,070,655 *8,612	004,739	314,122	05,220
Advertising	231,983	1,083,250	81,247,097	13,902,629		188,745	968,247	124,297
Pension, profit-sharing, stock, annuity	403,259	1,007,147	49,499,988	2,614,872	1,434,283	243,695	220,794	30,681
Employee benefit programs	1,085,801	4,504,519	91,749,509	5,154,263		567,890	518,792	69,467
Domestic production activities deduction	97,875	84,234	7,250,614	635,677	256,245	20,345		795
Net loss, noncapital assets	54,609	89,193	7,660,244	370,530		86,992	96,254	5,603
Other deductions  Total receipts less total deductions	6,623,165	21,867,838	564,328,232	35,795,276 26,063,148		2,219,008	3,805,941	445,752
Constructive taxable income from related	4,510,818	4,596,756	376,847,313	20,003,148	12,338,147	64,587	1,350,563	282,064
foreign corporations	15,692	13,274	66,177,857	5,432,991	942,273	22,969	180,386	28,672
Net income (less deficit)	4,503,705	4,530,425	434,730,840	31,437,560		69,027	1,496,929	310,168
Income subject to tax	4,900,808	5,381,666	449,168,297	30,461,032	12,175,492	827,354	1,759,451	368,605
Total income tax before credits [5]	1,683,498	1,596,998	157,360,882	10,662,748	4,266,437	284,538	611,994	127,728
Income tax	1,661,538	1,588,512	156,866,988	10,655,255		283,835	609,081	127,693
Alternative minimum tax	17,554	14,224	485,744	7,096		704	*2,912	34
Foreign tax credit	11,350	7,152	50,021,008	2,669,473		8,928	21,966	*24,445
U.S. possessions tax credit	- 19,175	- 12,476	579,570 5,169,869	8,473 116,266		- 5,521	7,419 3,154	2,107
Prior year minimum tax credit	14,967	12,738	1,599,779	16,818		*587	*1,478	2,107
Total income tax after credits [2]	1,638,007	1,564,633	99,990,655	7,851,720	3,249,282	269,503	577,977	101,175
Endnotes at end of table section. Detail may not add to	total because of rounding.		of Terms" and "Description					

#### **RETURNS OF ACTIVE CORPORATIONS, FORM 1120**

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amounts	are in thousands of dollars	s)		Manufacturing-	continued			
				a.iaiaatai.iig	Continuou			
Item			Deieties	Detrolesses		Plastics	NI	
	Wood	Paper	Printing and related	Petroleum and coal	Chemical	and rubber	Nonmetallic mineral	Primary
	product	manufacturing	support	products	manufacturing	products	product	metal
	manufacturing (18)	(19)	activities (20)	manufacturing (21)	(22)	manufacturing (23)	manufacturing (24)	manufacturing (25)
Number of returns	6,215	1,010	10,003	(21)	4,772	5,081	3,177	(25)
Total assets	30,742,723	252,741,913	46,665,329	d	1,571,033,846	106,101,899	161,497,050	d
Cash	2,670,567	3,511,056	1,943,146	d	37,227,466	6,376,136	4,238,266	d
Notes and accounts receivable Less: Allowance for bad debts	3,773,517 106,381	25,273,874 362,599	8,066,211 225,165	d d	245,359,000 4,083,649	17,665,022 533,748	23,974,477 474,096	d d
Inventories	4,585,971	14,317,335	3,190,094	d	78,209,612	14,362,628	10,950,955	d
Investments in Government obligations	128,486	28,612	*12,573	d	653,862	*40,414	21,389	d
Tax-exempt securities Other current assets	15,418 977,160	*21,037 10,813,959	4,575 2,690,204	a d	*727,475 112,504,378	73,150 4,120,124	*31,483 7,171,063	d d
Loans to shareholders	133,267	6,059,418	199,650	d	23,306,892	176,413	1,109,228	d
Mortgage and real estate loans Other investments	*13,870	9,639,960 87,462,816	*24,862 6,685,390	d	*41,384	*50,422	*32,850	d d
Depreciable assets	2,880,490 16,910,797	133,499,705	27,995,382	d	599,638,570 361,891,952	15,950,744 59,814,282	37,224,713 69,164,604	d
Less: Accumulated depreciation	9,009,696	75,165,595	18,194,054	d	198,592,290	35,952,348	32,313,149	d
Depletable assetsLess: Accumulated depletion	236,364 *32,971	5,517,801 692,103	*9,399 *9,399	d	1,942,485 467,209	-	6,975,574 1,144,595	d d
Land	672,141	1,907,519	330,965	d	7,377,363	858,706	4,373,375	d
Intangible assets (amortizable)	4,649,076	24,488,713	10,832,193	d	224,931,480	18,252,785	23,705,563	d
Less: Accumulated amortization Other assets	277,228 2,521,874	4,262,331 10,682,737	1,501,763 4.611.067	d d	45,817,830 126,182,906	2,586,336 7,433,502	3,344,159 9,799,510	d d
Total liabilities	30,742,723	252,741,913	46,665,329	d	1,571,033,846	106,101,899	161,497,050	d
Accounts payable	2,256,646	22,108,665	4,814,289	d	125,845,804	11,527,653	12,868,609	d
Mortgages, notes, and bonds payable in less than one year	1,964,066	18,272,383	2,719,662	d	141,262,254	5,872,809	11,218,832	d
Other current liabilities	2,430,997	24,363,153	4,726,523	d	132,048,746	10,974,814	12,288,209	d
Loans from shareholders	841,238	10,235,397	568,882	d	34,246,015	2,338,532	2,638,663	d
year or more	7,965,527	61,380,583	14,398,801	d	289,942,233	38,153,295	35,305,363	d
Other liabilities	3,220,484	27,247,387	6,198,375	d	174,215,391	16,239,093	23,307,656	d
Capital stock	1,353,158	6,075,766	2,973,303	d	59,054,113	5,196,682	4,921,959	d d
Additional paid-in capital  Retained earnings, appropriated	5,156,223 *206,408	65,948,669 *31,962	8,744,850 *35,621	d d	445,229,169 88,757	27,071,169 14,955	53,307,513 *567,965	d d
Retained earnings, unappropriated [30]	6,079,564	32,214,761	3,502,235	d	358,894,779	-7,955,589	6,302,843	d
Less: Cost of treasury stock	731,589	15,136,811	2,017,213	d	189,793,416	3,331,513	1,230,561	d
Total receipts  Business receipts	<b>42,048,446</b> 41,005,336	<b>171,600,466</b> 157,804,359	<b>55,407,931</b> 53,798,927	<b>d</b> d	<b>838,166,780</b> 738,204,582	<b>132,279,821</b> 127,936,282	<b>111,569,717</b> 107,061,158	<b>d</b> d
Interest	298,161	3,309,970	215,016	d	18,282,980	884,123	1,410,959	d
Interest on Government obligations:	6 224	22.604	30,000		400.760	EE 00E	22.040	
State and local	6,231 39,001	33,601 123,555	30,999 106,850	d d	489,762 562,199	55,825 50,493	22,818 112,858	d d
Royalties	14,228	1,111,226	340,093	d	28,623,593	668,871	435,464	d
Net short-term capital gain reduced by net long-term capital loss	*11,382	*9,894	*834	d	143.849	12,796	2,335	Ь
Net long-term capital gain reduced by	11,302	9,094	034	u	143,049	12,790	2,333	u
net short-term capital loss	199,377	2,996,329	160,135	d	10,358,978	337,969	319,041	d
Net gain, noncapital assets  Dividends received from domestic corporations	66,807 15,728	1,512,967 14,534	126,522 12,523	d d	928,429 1,157,587	321,703 32,642	243,673 128,833	d d
Dividends received from foreign corporations	*6,916	863,215	*47,670	d	6,195,379	613,310	102,388	d
Other receipts	385,279	3,820,816	568,362	d	33,219,442	1,365,807	1,730,192	d
Total deductions  Cost of goods sold	<b>41,789,572</b> 30,559,457	<b>160,560,308</b> 115,109,509	<b>53,608,361</b> 33,481,613	<b>d</b> d	<b>763,062,734</b> 458,409,005	<b>132,867,583</b> 93,537,642	<b>109,931,429</b> 70,404,704	<b>d</b> d
Compensation of officers	717,381	634,974	1,469,316	d	4,647,955	1,238,557	898,228	d
Salaries and wages	2,593,855	10,729,483	5,659,609	d	66,628,272	6,808,190	6,322,970	d
Repairs Bad debts	281,153 69,269	841,798 197,327	321,831 137,955	d d	4,592,875 833,344	962,977 254,260	806,713 212,136	d d
Rent paid on business property	546,104	1,723,638	1,263,655	d	6,312,289	1,741,820	1,567,929	d
Taxes paid	741,261 785,058	2,327,337	1,392,619	d	10,069,775	1,834,331	2,241,999 5,035,548	d
Interest paid Charitable contributions	785,058 17,229	6,622,898 129,613	1,482,560 14,672	a d	31,521,030 2,596,844	3,970,676 36,750	5,035,548 163,467	d d
Amortization	125,554	750,019	348,051	d	6,989,396	874,116	634,036	d
Depreciation	1,097,754	4,868,956	1,681,791	d	18,369,144	3,552,963	3,872,518	d d
DepletionAdvertising	11,132 231,165	46,751 813,751	*71 404,708	d d	311,241 24,281,395	64 930,123	522,908 453.020	d d
Pension, profit-sharing, stock, annuity	187,512	2,350,873	266,681	d	8,552,501	1,441,845	1,132,285	d
Employee benefit programs	578,279	3,114,366	986,384	d d	15,391,368	3,086,588	2,249,682 186,972	d d
Domestic production activities deduction  Net loss, noncapital assets	33,365 60,736	178,649 315,621	41,529 185,864	d d	1,053,499 1,309,618	69,433 157,932	100,883	d d
Other deductions	3,153,309	9,804,746	4,469,452	d	101,193,182	12,369,316	13,125,432	d
Total receipts less total deductions  Constructive taxable income from related	258,873	11,040,158	1,799,570	d	75,104,046	-587,762	1,638,288	d
foreign corporations	*2,387	1,382,223	*40,990	d	9,468,004	548,895	99,585	d
Net income (less deficit)	255,029	12,388,780	1,809,561	d	84,082,287	-94,691	1,715,055	d
Income subject to tax	1,381,711	10,419,372	1,936,861	d	83,888,651	3,082,746	7,381,898	d
Total income tax before credits [5] Income tax	471,794 469,262	3,740,277 3,642,826	662,611 660,456	a d	29,379,669 29,321,278	1,077,153 1,060,789	2,561,012 2,566,992	d d
Alternative minimum tax	2,531	97,425	1,715	d	58,192	18,155	2,369	d
Foreign tax credit	*1,225	886,387	23,725	d	5,573,244	193,775	81,077	d
U.S. possessions tax credit	- 14,712	- 168,957	- 5,583	d d	452,023 1,169,735	1,001 32,358	- 13,655	d d
Prior year minimum tax credit	3,219	55,110	5,678	d	150,581	13,050	54,896	d
Total income tax after credits [2]  Endnotes at end of table section. Detail may not add to	452,638	2,629,822	627,625	of the Sample and Limits	22,034,086	836,969	2,411,384	d

# **RETURNS OF ACTIVE CORPORATIONS, FORM 1120**

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples-money amounts	are in thousands of dollars	s)	Mai	nufacturingcontinued				
			····a·	landstaring commission				
				Electrical				
Item	Fabricated		Computer	equipment,		F		
	Fabricated metal	Machinery	and electronic	appliance, and	Transportation	Furniture and related	Miscellaneous	Wholesale and
	product	manufacturing	product	component	equipment	product	manufacturing	retail trade,
	manufacturing (26)	(27)	manufacturing (28)	manufacturing (29)	manufacturing (30)	manufacturing (31)	(32)	total (33)
Number of returns	22,743	11,216	8,843	3,004	4,400	5,922	12,593	354,015
Total assets	329,068,892	451,605,534	848,455,930	937,113,894	1,412,785,511	40,978,304	249,297,963	2,759,847,327
Cash	9,594,148	16,632,203	87,637,938	21,111,658	54,046,543	1,509,073	15,687,406	159,208,306
Notes and accounts receivable Less: Allowance for bad debts	43,991,216 737,916	103,560,865 1,728,824	135,070,843 2,486,387	197,246,586 2,196,998	374,517,819 4,807,399	7,221,310 302,665	36,285,854 1,524,914	400,450,913 10,101,277
Inventories	26,002,549	43,902,570	49,503,560	20,187,198	82,724,077	5,648,112	23,853,836	492,920,097
Investments in Government obligations	149,336	405,904	700,963	*684,063	*2,490,614	1,328	50,737	23,772,255
Tax-exempt securities Other current assets	*92,194 9.860,251	*160,431 28,702,981	980,997 83.491.071	2,593,644 44,322,927	823,162 136,543,785	*119 2,445,181	*137,650 16,142,192	5,832,918 139,006,096
Loans to shareholders	1,754,050	1,234,353	820,563	635,088	767,474	180,653	468,538	9,502,974
Mortgage and real estate loans	80,132	*2,528	*22,107	*10,664,572	*19,811,705	*8,269	*35,494	1,542,153
Other investments  Depreciable assets	98,110,581 83,936,921	118,885,028 109,724,494	211,721,894 225,299,670	506,081,894 136,216,674	289,208,048 433,808,903	6,590,499 17,731,746	59,703,773 56,962,540	635,102,992 805,878,405
Less: Accumulated depreciation	52,712,914	67,274,614	144,714,127	78,889,314	203,495,394	10,946,808	32,845,407	373,412,959
Depletable assets	68,817	*202,352	-	842		-	9,299	37,892,710
Less: Accumulated depletion Land	4,338 1,803,003	*111,990 1,940,163	- 5,978,074	- 1,210,585	20,567 4,958,690	467,303	1,173 1,294,445	7,483,692 70.675.983
Intangible assets (amortizable)	46,822,481	67,748,504	148,581,650	69,151,925	100,512,179	7,892,832	66,929,767	284,683,732
Less: Accumulated amortization	4,976,639	10,907,617	32,119,977	11,784,459	17,388,806	978,227	11,790,549	36,004,011
Other assets  Total liabilities	65,235,021 <b>329.068.892</b>	38,526,204 <b>451,605,534</b>	77,967,090 <b>848.455.930</b>	19,877,009 <b>937,113,894</b>	138,236,172 <b>1,412,785,511</b>	3,509,580 <b>40,978,304</b>	17,898,473 <b>249,297,963</b>	120,379,730 <b>2,759,847,327</b>
Accounts payable	26,732,606	50,313,762	98,096,168	64,198,540		4,538,335	18,463,496	429,216,378
Mortgages, notes, and bonds payable in less								
than one year Other current liabilities	12,826,667 16,977,009	39,914,290 44,774,949	30,212,247 98.589.876	211,254,512 59,905,882	104,841,412 256,665,741	2,892,977 4,223,286	9,190,801 23.819.766	180,573,423 329,071,807
Loans from shareholders	13,057,600	4,442,409	12,107,492	815,207	5,713,458	603,519	3,843,432	32,391,038
Mortgages, notes, and bonds payable in one								
year or more Other liabilities	106,110,326 18,988,101	104,725,100 63,860,217	120,496,058 80,823,379	288,939,000 62,233,305	343,784,805 255,804,302	10,504,843 3,278,689	52,685,075 19,164,640	466,975,671 200,688,315
Capital stock	30,091,339	21,662,853	67,674,413	. , ,	55,728,009	2,299,226	15,234,389	111,627,540
Additional paid-in capital	77,333,701	97,302,101	570,443,977	108,948,996	210,145,582	3,866,193	84,679,503	560,388,989
Retained earnings, appropriated Retained earnings, unappropriated [30]	266,289 40,996,535	206,043 54,799,243	751,338 -122,661,147	935,161 155,998,051	215,356 49,159,906	*8,168 9,854,324	83,364 38,329,915	4,225,540 571,323,497
Less: Cost of treasury stock	14,311,281	30,395,433	108,077,871	34,285,817	42,678,945	1,091,255	16,196,419	126,634,872
Total receipts	223,158,442	371,527,501	653,487,924	339,231,978	1,050,617,682	60,726,183	189,343,977	4,809,724,480
Business receipts Interest	213,057,997 3,554,669	343,935,306 9,140,973	583,191,263 9,580,298	226,837,138 55,212,647	922,206,875 46,917,378	59,318,765 190,095	173,748,763 3,269,384	4,668,493,777 27,354,366
Interest on Government obligations:	3,334,009	9,140,973	9,300,290	33,212,047	40,917,370	190,093	3,209,304	21,334,300
State and local	151,194	288,056	775,873	4,613,636	299,656	19,705	150,438	923,483
Rents	171,181 1,023,697	1,829,877 3,567,002	1,330,140 37,286,825	144,295 2,640,888	22,194,282 15,366,330	52,350 61,396	91,478 3,482,551	7,499,480 12,490,847
Net short-term capital gain reduced by	1,023,037	3,307,002	37,200,023	2,040,000	13,300,330	01,330	0,402,331	12,430,047
net long-term capital loss	8,244	39,796	206,545	*7,352	65,903	4,485	25,025	455,151
Net long-term capital gain reduced by net short-term capital loss	559,037	2,407,199	5,186,027	2,561,698	942,334	163,793	577,455	10.885.696
Net gain, noncapital assets	935,561	2,588,656	840,388	5,852,091	7,690,988	60,059	180,553	4,743,881
Dividends received from domestic corporations	102,326	95,308	327,540	94,151	143,538	30,774	441,350	2,414,126
Dividends received from foreign corporations  Other receipts	545,484 3,049,052	1,852,109 5,783,219	5,535,796 9,227,228	553,118 40,714,964	3,789,812 31,000,586	234,320 590,440	2,612,929 4,764,050	5,884,901 68,578,772
Total deductions	213,452,940	349,856,728		330,945,622	1,035,431,251	58,205,527	176,100,473	4,648,202,568
Cost of goods sold	147,767,073	237,269,835	375,879,173			39,243,690	97,979,291	3,624,111,995
Compensation of officers	4,151,000 14,042,049	3,559,414 31,686,242	5,515,113 81,149,280	1,587,048 24,911,363	2,477,056 35,406,448	849,410 4,221,553	2,910,169 22,031,150	36,454,648 344,007,440
Repairs	968,739	1,404,732	2,824,889	1,777,456	2,698,963	230,031	772,373	18,632,802
Rent paid on business property	297,287 2,963,485	792,560 3,699,777	808,811 5,554,678	1,215,617 2,618,799	4,006,861 6,715,710	152,447 1,001,903	571,998 2,179,948	7,071,435 77,256,274
Taxes paid	4,197,847	4,801,647	8,692,023	2,802,263		1,292,563	3,101,417	60,111,364
Interest paid	7,700,709	12,593,756	9,642,490	63,841,748	50,616,640	1,068,614	5,943,984	50,013,363
Charitable contributions Amortization	95,558 1,977,308	198,211 1,962,253	432,461 7,869,259	172,439 2,667,310		54,860 383,352	166,921 2,273,262	2,309,676 12,365,071
Depreciation	4,744,579	8,184,901	18,574,611	13,082,724		898,757	3,938,062	55,808,141
Depletion	*43,728	*18,607	-	-	5,080	-	*70	378,920
Advertising  Pension, profit-sharing, stock, annuity	1,656,074 1,599,932	2,151,440 4.058.639	9,217,461 4,494,216	1,996,228 1,415,330	11,191,084 9,493,721	1,446,520 326,926	2,350,295 1,036,454	57,736,628 12,550,157
Employee benefit programs	4,461,529	7,532,357	11,893,840		18,858,690	1,299,718	3,943,439	32,515,028
Domestic production activities deduction	273,135	412,297	776,053	236,494	546,426	60,609	280,232	494,153
Net loss, noncapital assets Other deductions	263,324 16,249,585	573,244 28,956,816	1,757,431 70,632,472	169,207 62,506,021	1,318,814 94,351,550	58,886 5,615,688	440,784 26,180,625	2,761,914 253,623,559
Total receipts less total deductions	9,705,502	21,670,773	37,773,661	8,286,356		2,520,656	13,243,504	161,521,912
Constructive taxable income from related								
foreign corporations  Net income (less deficit)	969,363 10,523,671	3,257,410 24,640,128	8,235,549 45,233,337	8,581,740 12,254,460		143,323 2,644,275	3,100,269 16,193,334	5,800,291 166,398,721
Income subject to tax	11,419,822	23,895,100	42,741,044	12,978,618	26,977,965	2,854,209	17,503,874	172,227,186
Total income tax before credits [5]	3,927,412	8,345,834	15,040,968	4,595,780	9,506,618	986,132	6,108,421	59,252,847
Income tax  Alternative minimum tax	3,909,147 19,512	8,315,375 29,622	14,925,520 112,152		9,440,244 48,321	987,528 *1,453	6,087,505 20,896	59,020,906 264,112
Foreign tax credit	549,084	1,636,117	3,975,204	2,435,772	1,386,181	135,634	1,673,975	4,165,939
U.S. possessions tax credit	-	4,309	1,962	2,635	-	24	101,725	1,124
General business credit  Prior year minimum tax credit	96,317 31,765	306,663 100,536	1,252,222 649,803	441,630 135,585	649,510 94,632	19,058 *320	235,696 17,584	802,630 265,261
Total income tax after credits [2]	3,250,246	6,298,210	9,161,776	1,580,159	7,376,294	831,097	4,079,441	54,017,893
Endnotes at end of table section. Detail may not add to	total because of rounding.	See text for "Explanation	of Terms" and "Description	of the Sample and Limitat	tions of the Data."			

#### **RETURNS OF ACTIVE CORPORATIONS, FORM 1120**

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts	ounts are in thousands of dollars)  Wholesale and retail trade—continued								
		Wholesale	trade				Retail trade		
				Electronic		Motor			Building
Item				markets		Motor vehicle	Furniture	Electronics	material and garden
	Total	Durable	Nondurable	and	Total	dealers	and home	and	equipment
		goods	goods	agents		and parts	furnishings	appliance	and supplies
		-	_	and brokers		dealers	stores	stores	dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	153,488	93,783	54,233	5,472	200,019	30,353	14,802	11,130	15,657
Total assets	1,581,392,899	644,127,466	933,283,445	3,981,987	1,178,438,148	110,333,630	27,292,225	40,049,712	149,317,144
Cash	93,118,960	37,128,921	55,561,884	428,154	66,088,367	6,699,687	1,553,230	4,223,261	2,968,396
Notes and accounts receivable	295,503,393	177,175,950	117,604,460	722,983	104,946,230	11,546,639	3,332,849	4,602,737	22,462,523
Less: Allowance for bad debts	7,143,707	4,614,271	2,509,676	19,759	2,957,570	244,117	82,617	132,350	142,205
Inventories Investments in Government obligations	225,220,832 23,659,702	135,177,945 863,399	90,026,677 22,796,302	*16,210	267,699,243 112,553	50,972,487 *26,618	8,867,670 *17,559	8,998,061 989	25,645,623 *1,172
Tax-exempt securities	3,391,961	224,928	3,167,033		2,440,957	*116,614	*121,547	969	1,172
Other current assets	89.207.162	52.670.098	35,954,038	583,026	49.797.956	2,825,675	2,323,223	5.527.142	2,696,735
Loans to shareholders	6,229,623	4,813,953	1,368,941	*46,729	3,273,352	674,612	127,249	157,295	221,168
Mortgage and real estate loans	1,006,807	273,770	733,037	-	535,346	38,649	*11,681	*16,873	89,666
Other investments	425,816,130	75,070,320	350,252,312	493,498	209,286,862	9,178,002	1,187,605	3,849,338	16,822,514
Depreciable assets	344,388,198	163,378,230	180,193,633	816,335	461,465,453	26,438,005	12,225,424	12,592,469	46,959,741
Less: Accumulated depreciation	165,919,959	82,228,553	83,299,773	391,633	207,480,183	13,442,637	5,621,398	6,837,350	17,744,609
Depletable assets	37,755,132	1,470,098	36,285,034	-	*137,578	*39	*157	-	53,806
Less: Accumulated depletion  Land	7,416,394 26,836,165	585,497 5,427,761	6,830,897 21,212,156	- 196,248	*67,298 43,838,722	*39 3,571,037	*3 744,796	- 381,176	27,563 10,087,166
Intangible assets (amortizable)	149,439,311	47,866,127	100.418.609	1.154.575	135,244,421	10.746.135	2,454,897	6,448,419	4,371,801
Less: Accumulated amortization	21,562,216	7,855,811	13,555,666	*150,738	14,441,795	780,329	491,465	671,337	289,681
Other assets	61,861,798	37,870,098		86,360	58,517,956	1,966,552	519,821	892,989	35,140,891
Total liabilities	1,581,392,899	644,127,466	933,283,445	3,981,987	1,178,438,148	110,333,630	27,292,225	40,049,712	149,317,144
Accounts payable	250,608,203	134,441,580	115,683,794	482,828	178,608,175	9,850,110	4,568,649	8,275,200	23,048,394
Mortgages, notes, and bonds payable in less									
than one year	108,540,152	64,014,010		633,494	72,033,271	36,882,325	2,272,808	961,876	2,185,496
Other current liabilities Loans from shareholders	181,103,231 19,409,734	73,682,940	107,106,974 5,198,731	313,317	147,967,939	9,281,154	4,287,884 539,849	6,958,680	16,760,390 1,089,077
Mortgages, notes, and bonds payable in one	19,409,734	14,146,909	5,196,731	64,094	12,958,437	3,146,675	559,649	725,833	1,009,077
year or more	220,815,541	98,206,340	120,789,710	*1,819,492	246,160,130	15,338,479	4,452,264	5,242,663	54,357,140
Other liabilities	118,903,499	49,775,465	69,151,695	*-23,661	81,784,816	3,257,078	1,366,174	1,845,634	4,272,210
Capital stock	71,613,165	40,311,430	31,163,124	138,611	40,014,317	3,263,496	1,067,652	3,278,299	1,962,079
Additional paid-in capital	311,420,090	120,887,018	189,723,987	809,085	248,965,610	9,498,647	5,096,119	9,781,646	10,645,427
Retained earnings, appropriated	3,477,848	303,747	3,158,692	15,408	747,693	268,764	*46,862	*36,640	*128,358
Retained earnings, unappropriated [30]	337,811,322	59,566,785		-127,737	233,522,747	22,193,409	6,197,136	5,205,641	52,102,090
Less: Cost of treasury stock	42,309,886	11,208,759	30,958,182	*142,945	84,324,986	2,646,507	2,603,172	2,262,399	17,233,517
Total receipts	<b>2,512,883,695</b> 2,439,260,962	<b>1,168,721,283</b> 1,141,924,883		<b>3,064,312</b> 2,795,229	<b>2,296,835,408</b> 2,229,227,762	<b>299,793,972</b> 293,200,286	<b>49,471,554</b> 48,529,186	<b>91,408,554</b> 88,962,381	<b>189,689,177</b> 185,785,757
Interest	17,317,040	6,411,260	10,760,642	145,138	10,037,292	1,215,328	281,651	407,965	262,717
Interest on Government obligations:	17,017,040	0,411,200	10,700,042	140,100	10,007,202	1,210,020	201,001	407,000	202,717
State and local	356,254	135,897	219,786	*571	567,229	3,200	29,730	111,812	16,510
Rents	4,102,217	1,680,076	2,418,247	3,894	3,397,263	410,043	44,714	66,604	493,843
Royalties	5,941,443	1,337,779	4,588,510	15,154	6,549,404	35,429	9,544	*39,593	*245,771
Net short-term capital gain reduced by									
net long-term capital loss	363,355	16,414	346,913	28	91,796	28,490	*272	*90	*295
Net long-term capital gain reduced by net short-term capital loss	7,400,055	1,367,130	6,031,882	*1,042	3,485,641	337,717	45,043	101,661	130,204
Net gain, noncapital assets	3,541,681	1,779,121	1,761,600	*959	1,201,911	268.356	37,600	10,676	62,685
Dividends received from domestic corporations	2,089,012	386,912	1,701,187	913	325,114	97,620	19,473	49,093	10,897
Dividends received from foreign corporations	3,662,338	281,385	3,322,104	58,849	2,222,563	*47,549	-	*3,212	*8,248
Other receipts	28,849,339	13,400,425	15,406,379	42,535	39,729,433	4,149,953	474,341	1,655,468	2,672,250
Total deductions	2,437,859,004		1,293,767,462	2,940,231	2,210,333,815		48,050,205	88,579,049	175,300,211
Cost of goods sold	2,014,806,106		1,093,459,997		1,609,301,797		27,872,778	62,406,315	
Compensation of officers	21,174,765	12,437,590		316,944	15,279,883	2,771,035	1,026,175	1,027,124	1,658,278
Salaries and wages	119,717,734 6,610,625	63,054,012 2,988,017	55,654,963 3,597,615	1,008,758 24,993	224,289,347 12,021,760	19,086,947 903,374	6,126,023 371,023	9,669,840 511,694	20,107,088 983,319
Bad debts	3,373,828	1,801,806		*23,636	3,697,607	391,019	115,968	562,438	216,266
Rent paid on business property	19,855,047	10,540,731	9,203,308	111,009	57,400,945	3,997,318	2,703,461	2,367,758	3,088,292
Taxes paid	23,571,340	10,252,987	13,196,519		36,539,812	3,460,453	1,298,167	1,576,725	3,581,005
Interest paid	26,267,399	11,597,806	14,488,344	181,250	23,745,729	3,367,769	459,155	550,104	1,344,860
Charitable contributions	981,397	426,336	553,339	1,722	1,328,278	47,618	76,422	62,061	96,954
Amortization	8,754,574	5,838,821	2,858,511	57,242	3,610,497	427,236	103,094	166,740	192,255
Depreciation	25,735,575	15,707,816		57,775	30,071,174	1,890,015	700,618	852,269	3,331,430
DepletionAdvertising	374,381 23,661,697	35,436 15,557,324	338,945 8,073,283	31,089	4,538 34,074,930	[1] 3.140.130	- 2,188,584	2,165,709	*284 2,610,525
Pension, profit-sharing, stock, annuity	6,090,210	3,237,020	8,073,283 2,817,302	31,089	34,074,930 6,459,947	3,140,130 282,441	2,188,584 76,788	2,165,709	2,610,525 416,342
Employee benefit programs	13,414,673	6,994,705		98,564	19,100,226	1,699,374	468,038	547,797	1,987,162
Domestic production activities deduction	388,303	143,877	244,427	-	105,850	3,921	2,474	3,485	15,898
Net loss, noncapital assets	898,874	474,109	422,365	*2,400	1,863,040	106,783	67,153	104,623	116,324
Other deductions	122,182,477	58,716,810		867,128	131,438,456	10,944,084	4,394,285	5,900,255	8,858,453
Total receipts less total deductions	75,024,691	27,569,972	47,330,638	124,081	86,501,594	3,906,482	1,421,348	2,829,505	14,388,966
Constructive taxable income from related	3,565,219	444,511	3,097,738	22,971	2,235,072	*32,640	6,845	44,929	*9,856
foreign corporations  Net income (less deficit)	78,233,656	27,878,586	50,208,590	146,480	88,169,437	3,935,921	1,398,464	2,762,622	14,382,312
Income subject to tax	82,122,925	30,765,524	51,085,073	272,328	90,104,261	4,543,845	1,941,092	2,861,490	14,473,813
Total income tax before credits [5]	28,077,701	10,556,465	17,433,535	87,701	31,175,146	1,452,052	659,622	983,052	5,016,943
Income tax	27,906,410	10,476,539	17,342,171	87,701	31,114,495		658,639	979,165	5,017,206
Alternative minimum tax	195,480	89,155	106,324	-	68,632	4,391	961	3,856	458
Foreign tax credit	2,615,213	164,360	2,425,727	*25,126	1,550,726	*18,259	1,734	14,332	*63,822
U.S. possessions tax credit	1,124	638		-		-	-	-	
General business credit.	386,167	117,110		-	416,464	14,705	2,153 *97	14,523	32,330 *1 112
Prior year minimum tax credit  Total income tax after credits [2]	220,639 24,854,558	154,091 10,120,266	66,548 14,671,718	62,574	44,622 29,163,335	5,729 1,413,359	*87 655,649	*4,036 950,161	*1,112 4,919,679
Endnotes at end of table section. Detail may not add to							000,048	950, IU I	7,010,019

#### **RETURNS OF ACTIVE CORPORATIONS, FORM 1120**

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amounts	unts are in thousands of dollars)  Wholesale and retail tradecontinued								
						continued		1	
				Retail trad	econtinued				İ
Item				Clothing	Sporting goods,				Ì
	Food,	Health and		and	hobby,				Wholesale
	beverage	personal	Gasoline	clothing	book, and	General	Miscellaneous	Nonstore	and retail trade not
	and liquor stores	care stores	stations	accessories stores	music stores	merchandise stores	store retailers	retailers	allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	29,585	d	d	17,468	9,756	d	30,373	14,024	*508
Total assets	137,303,676	d	d		38,658,914	d	50,275,781	121,733,499	16,280
Cash	6,784,093 10.432,921	d	d	10,169,959	2,605,063	d	3,756,328	8,802,435	980
Notes and accounts receivable Less: Allowance for bad debts	10,432,921	d d	d d	5,121,909 172,577	2,380,253 69,995	d d	7,879,660 136,789	10,915,184 600,349	1,291
Inventories	20,279,183	d	d	28,184,624	14,793,681	d		5,983,725	22
Investments in Government obligations	*34,639	d	d	*13,299	-	d	-	*13,277	-
Tax-exempt securities Other current assets	*908,922 4,953,894	d	d	605,743 6,091,464	145,198 2,181,869	d d	- 2,771,814	*493,563 5,886,057	- 978
Loans to shareholders	197,843	d	d	160,385	196,581	d	323,152	141,929	-
Mortgage and real estate loans	71,298	d	d	*15,813	*14,665	d	*23,640	*187,103	-
Other investments  Depreciable assets	24,225,332 96,517,568	d	d d	7,931,548 48,913,671	1,944,668 18,987,140	d d	5,089,155 18,753,920	51,275,941 16,060,881	24,754
Less: Accumulated depreciation	46,992,309	d	d	25,580,693	9,744,166	d d	10,643,127	9,500,894	12,817
Depletable assets	*2,708	d	d	1,601	*2,739	d	-	-	-
Less: Accumulated depletion	*70	d	d	.,	*2,067	d	-	-	- 4.000
LandIntangible assets (amortizable)	7,468,667 15,023,035	a	d d	1,190,303 10,225,303	910,326 3,480,989	d d	569,359 8,244,259	263,665 31,974,388	1,096
Less: Accumulated amortization	2,018,421	d	d	932,282	588,824	d	974,398	4,856,341	-
Other assets	-482,707	d	d	6,558,940	1,420,794	d	2,833,259	4,692,935	-24
Total liabilities	137,303,676	d	d	,,	38,658,914	<b>d</b> d		121,733,499	16,280
Accounts payable  Mortgages, notes, and bonds payable in less	29,458,334	ū	u	12,115,275	7,458,260	ū	8,788,870	7,800,314	[1]
than one year	4,681,176	d	d	2,892,436	2,045,423	d	1,978,801	2,377,048	-
Other current liabilities	12,991,525	d	d	13,382,280	5,894,770	d	9,457,014	22,335,949	636
Loans from shareholders  Mortgages, notes, and bonds payable in one	1,584,148	а	d	1,260,453	598,871	d	1,486,967	620,621	22,867
year or more	28,738,644	d	d	11,017,333	14,253,780	d	11,086,978	21,692,608	-
Other liabilities	15,680,656	d	d	17,478,014	2,056,804	d	1,139,034	10,481,913	-
Capital stock Additional paid-in capital	10,313,543 20,094,293	d	d d	-,,	2,176,465 8,181,694	d d	, ,	4,927,856 85,739,632	<b>59</b> 3,289
Retained earnings, appropriated	57,900	d	d	*6,265	*18,791	d d	*83,800	*25,679	3,269
Retained earnings, unappropriated [30]	22,910,392	d	d	26,659,463	4,152,647	d	7,947,146	-23,942,017	-10,571
Less: Cost of treasury stock	9,206,934	d	d	13,262,894	8,178,592	d	7,491,434	10,326,105	-
Total receipts  Business receipts	<b>364,088,322</b> 356,946,462	d d	<b>d</b> d	<b>161,468,733</b> 156,691,913	<b>64,387,191</b> 62,325,239	<b>d</b> d	<b>92,682,181</b> 90,588,112	<b>103,277,600</b> 97,787,065	* <b>5,377</b> *5,053
Interest	860,560	d	d	1,006,017	117,171	d	491,962	1,381,479	34
Interest on Government obligations:									Ì
State and local	50,501 710,973	d	d d	115,822 173,682	*21,178 72,467	d d	31,554 163,175	53,889 89,669	-  -
Royalties	1,514,482	d	d		253,133	d	165,173	585,206	
Net short-term capital gain reduced by									İ
net long-term capital loss  Net long-term capital gain reduced by	8,379	d	d	*27,586	*2,971	d	2,633	*6,376	-
net short-term capital loss	504,755	d	d	29,680	1,234	d	72,838	301,808	-
Net gain, noncapital assets	127,109	d	d	36,732	52,899	d	55,213	55,079	289
Dividends received from domestic corporations	44,605	d	d	19,479	*686	d	4,992	55,206	-
Dividends received from foreign corporations  Other receipts	*204,586 3,115,910	d	a d	267,416 2,302,563	356,299 1,183,913	a d	*221,461 885,137	*56,844 2,904,980	- [1]
Total deductions	355,905,988	ď	ď		62,870,316	d		98,897,906	*9,749
Cost of goods sold	264,334,228	d	d	,,	37,798,025	d	. , .,	65,935,343	*4,093
Compensation of officers	1,268,916 34,654,695	d	d d	, , .	795,188 8,080,022	d d		1,208,489 8,329,497	- 360
Repairs	2,597,929	d	d	1,096,479	570,535	d	606,249	355,600	417
Bad debts	218,321	d	d	,	73,097	d	120,387	485,639	-
Rent paid on business property	6,804,760 5,452,712	d	d d	,,	3,763,356	d d	3,605,793	1,008,266	283 *212
Taxes paidInterest paid	2,728,783	d d	d d	3,442,192 1,422,573	1,372,714 1,192,094	d d	1,792,112 1,023,952	1,322,655 2,273,257	*235
Charitable contributions	340,061	d	d	135,290	37,969	d	53,384	19,002	
Amortization	484,817	d	d	,	119,756	d	228,464	415,684	-
Depreciation  Depletion	5,352,400 *345	d	d	3,054,443	1,126,021	d	1,234,376	1,236,162 *290	1,393 [1]
Advertising	2,464,665	d	d	4,378,334	1,578,720	d	1,720,203	3,071,693	2
Pension, profit-sharing, stock, annuity	1,289,655	d	d	534,720	150,794	d	285,185	163,076	-
Employee benefit programs	4,697,441 29,453	d	d d	1,872,577 16,539	444,770 1,163	d d	955,569 2,904	693,423 4,558	129
Domestic production activities deduction  Net loss, noncapital assets	247,695	d	d		156,155	d	131,249	93,685	- -
Other deductions	22,939,110	d	d	14,536,806	5,609,934	d	8,080,169	12,281,585	*2,626
Total receipts less total deductions	8,182,334	d	d	10,336,373	1,516,875	d	2,917,256	4,379,693	*-4,372
Constructive taxable income from related foreign corporations	*63,887	Ч	d	356,183	140,585	d	184,551	148,943	
Net income (less deficit)	8,195,720	d	d		1,636,282	d	3,070,253	4,474,747	*-4,372
Income subject to tax	8,421,023	d	d	10,611,000	1,764,056	d	3,436,551	3,906,033	· -
Total income tax before credits [5] Income tax	2,909,768 2,903,042	d a	d 4	3,700,098 3,688,205	604,497 604,165	d d	1,169,354 1,165,119	1,367,278 1,346,187	-
Alternative minimum tax	2,903,042 6,968	d	d	3,000,205	*333	d d	4,235	21,091	-
Foreign tax credit	6,446	d	d	145,697	124,485	d	*136,674	70,642	-
U.S. possessions tax credit	45.004	d	d	44 700	4 500	d	2 0.500	74 400	-
General business credit  Prior year minimum tax credit	45,931 *357	d	d d	41,739 *16,628	4,522 -	d d	8,580 *5,205	71,192 7,267	-
Total income tax after credits [2]	2,857,033	d	d	3,496,034	475,490	d	1,018,895	1,218,177	
Endnotes at end of table section. Detail may not add to	total because of roundin	g. See text for "Explan	ation of Terms" and '	Description of the Sar	mnle and Limitations of	the Data "			

# **RETURNS OF ACTIVE CORPORATIONS, FORM 1120**

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amounts									
			Transp	portation and warehousing	1				
Item									
item				Transit		Other			
	Total	Air, rail,	Truck	and ground	Pipeline	transportation	Warehousing		
		and water transportation	transportation	passenger transportation	transportation	and support activities	and storage		
	(52)	(53)	(54)	(55)	(56)	(57)	(58)		
Number of returns	65,562	2,742	31,777	10,470	115	17,602	2,857		
Total assets	554,491,482	342,150,638	67,744,686	10,118,152	12,579,581	102,595,307	19,303,118		
Cash	41,464,830	28,876,498	4,223,538	990,776	554,215	6,185,977	633,826		
Notes and accounts receivable Less: Allowance for bad debts	58,952,832 1,247,504	16,148,168 485,047	15,248,726 314,519		1,394,080 *2,181	22,798,243 401,453	2,066,998 18,576		
Inventories	7,999,178	5,434,800	822,288	107,102	103,478	1,345,642	185,870		
Investments in Government obligations	252,966	46,060	137,439		-	*25,379	*36,527		
Tax-exempt securities Other current assets	867,375 27,689,396	*6,931	*104,353	1,259	*20,735	*734,096	- FC1 FC2		
Loans to shareholders	3,000,570	16,054,262 57,370	5,483,584 2,445,563	1,103,245 157,152	312,648 *48,609	4,174,094 240,202	561,562 51,673		
Mortgage and real estate loans	132,131	49	*58,421	*17,026	-	*23,966	*32,668		
Other investments	52,047,146	24,707,549	3,932,293	683,967	2,017,617	14,275,296	6,430,425		
Depreciable assets  Less: Accumulated depreciation	458,923,144 162,168,912	310,536,431 86,436,142	52,852,434 28,209,654	8,023,867 4,285,487	7,897,861 3,171,166	70,754,915 36,063,161	8,857,636 4,003,303		
Depletable assets	80,342		*17,739		*38,109	*23,762	-,000,000		
Less: Accumulated depletion	27,833	-	*8,075		*1,665	*17,435	-		
LandIntangible assets (amortizable)	7,178,096 38,174,213	2,897,778 13,682,542	1,908,242 5,769,680	223,587 1,897,594	68,916 172,113	1,543,513 13,403,164	536,061 3,249,121		
Less: Accumulated amortization	6,140,014	2,505,869	600,378	322,446	22,444	2,344,899	343,978		
Other assets	27,313,525	13,129,257	3,873,014	241,985	3,148,656	5,894,005	1,026,608		
Total liabilities	554,491,482	342,150,638	67,744,686		12,579,581	102,595,307	19,303,118		
Accounts payable  Mortgages, notes, and bonds payable in less	46,580,203	17,065,703	9,411,990	480,109	988,553	17,637,005	996,844		
than one year	23,822,731	11,699,127	6,140,078	761,165	1,392,185	3,284,464	545,711		
Other current liabilities	59,991,928	40,082,851	6,927,824	1,644,124	766,744	9,567,886	1,002,500		
Loans from shareholders	5,555,966	557,458	2,739,205	424,268	*317	1,379,033	455,686		
year or more	152,175,838	107,016,475	14,999,673	3,211,046	4,866,781	15,807,659	6,274,204		
Other liabilities	119,111,333	102,497,645	6,926,995	95,238	-2,607,957	10,716,196	1,483,216		
Capital stock	22,386,926	17,274,955	1,384,355	375,875	1,285,846	1,490,207	575,688		
Additional paid-in capitalRetained earnings, appropriated	96,676,743 159,041	55,180,809 *12,815	7,226,600 *25,649	4,035,012 *73,818	5,922,939	17,429,758 *42,520	6,881,625 *4,239		
Retained earnings, unappropriated [30]	40,711,947	59,031	14,203,152	-895,229	356,372	25,816,486	1,172,136		
Less: Cost of treasury stock	12,681,173	9,296,230	2,240,834	87,274	*392,198	575,907	88,730		
Total receipts  Business receipts	<b>572,340,101</b> 531,340,037	<b>227,219,970</b> 198,812,387	<b>138,229,233</b> 133,863,725	<b>15,453,959</b> 14,162,358	<b>9,688,837</b> 9,174,756	<b>169,398,631</b> 163,940,786	<b>12,349,471</b> 11.386.025		
Interest	5,093,688	3,189,690	511,438		298,405	901,126	144,856		
Interest on Government obligations:									
State and local	107,125	18,650 952,657	46,022 417,850	*2,059 44,826	*1,176	39,066 243,636	*152 45,853		
Royalties	1,717,395 2,259,650	34,423	221,414		12,572 *907	2,002,160	*746		
Net short-term capital gain reduced by	,,	, ,	,			,,			
net long-term capital loss	261,885	13,912	15,696	*18	*[1]	*210,734	*21,525		
Net long-term capital gain reduced by net short-term capital loss	1,446,576	701,789	548.386	56,066	*26,408	97,311	16,615		
Net gain, noncapital assets	1,961,591	826,554	962,381	68,712	5,369	73,361	25,214		
Dividends received from domestic corporations	220,112	39,865	121,466	*2,153	*1,069	21,300	34,258		
Dividends received from foreign corporations  Other receipts	373,573 27,558,470	63,269 22,566,773	*18,966 1,501,891	112,417 957,177	- 168,174	177,308 1,691,842	1,613 672,613		
Total deductions	552,970,029	220,776,929	134,957,661	15,199,225	9,465,599	160,940,402	11,630,213		
Cost of goods sold	175,996,846	56,422,498	49,137,794		6,620,858	55,632,599	3,521,558		
Compensation of officers	5,040,907	1,077,980 38,480,717	2,007,432		29,749	1,533,106	185,713		
Repairs	99,869,852 16,173,855	8,835,981	23,630,237 2,839,582	3,834,064 270,649	170,876 63,915	31,364,581 3,907,966	2,389,377 255,763		
Bad debts	1,282,892	519,108	246,277	23,666	*754	481,989	11,098		
Rent paid on business property	29,252,539	15,773,514	6,846,356		26,610	5,098,637	900,369		
Taxes paidInterest paid	17,979,569 13,857,663	6,920,938 8,777,016	4,928,781 1,712,718	730,259 444,576	152,380 764,316	4,820,707 1,674,499	426,505 484,536		
Charitable contributions	210,841	65,690	36,627	4,243	562	96,248	7,472		
Amortization	1,709,538	734,408	195,773	104,673	36,469	498,592	139,623		
Depreciation  Depletion	27,132,850 38,648	13,964,629 *9,392	6,349,803 *8,341	809,411 *237	390,744 *19,580	5,074,293 [1]	543,970 *1,098		
Advertising	2,802,825	1,543,285	280,783	90,543	*2,521	842,060	43,633		
Pension, profit-sharing, stock, annuity	8,054,353	4,183,991	650,161	45,413	24,787	3,076,484	73,516		
Employee benefit programs	17,649,048	6,507,408	4,187,060	358,313	27,124	6,311,034	258,109		
Domestic production activities deduction  Net loss, noncapital assets	6,346 479,530	*3,206 137,270	1,097 79,026	- 8,021	5,524	429 241,367	*1,615 8,322		
Other deductions	135,431,926	56,819,899	31,819,813		1,128,829	40,285,811	2,377,935		
Total receipts less total deductions	19,370,071	6,443,040	3,271,572	254,734	223,238	8,458,229	719,258		
Constructive taxable income from related foreign corporations	607,450	419,886	19,143	6,363	_	160,422	1,637		
Net income (less deficit)	19,870,397	6,844,276	3,244,693		222,063	8,579,584	720,743		
Income subject to tax	24,781,808	9,132,213	3,670,892	263,986	704,244	10,545,254	465,218		
Total income tax before credits [5]	8,578,498 8,525,926	3,221,519 3 190 370	1,226,559	84,194 83,393	244,926 244,512	3,643,479 3,641,191	157,821 147 417		
Income tax Alternative minimum tax	8,525,926 51,624	3,190,370 30,614	1,219,043 7,500		244,512 *414	3,641,191 1,799	147,417 10,404		
Foreign tax credit	473,910	182,707	12,181	2,038	*1,249	274,934	*801		
U.S. possessions tax credit	404.004	400 700	4 000	4.050	-	- 00.070	-		
General business credit  Prior year minimum tax credit	181,804 113,476	106,790 104,855	4,300 3,484	1,053 *1,979	458	68,373 3,076	830 *81		
Total income tax after credits [2]	7,809,307	2,827,166	1,206,593	79,125	243,220	3,297,095	156,109		
Endnotes at end of table section. Detail may not add to	total because of rounding. See	e text for "Explanation of Terms	s" and "Description of the Sam	ple and Limitations of the Data					

# **RETURNS OF ACTIVE CORPORATIONS, FORM 1120**

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples—money amounts	are in thousands of dollars	8)		Informat	tion			
							Internet service	
							providers,	
Item		D. LE. L.	Motion			<b>-</b>	web search	
	Total	Publishing industries	picture and sound	Broadcasting	Internet publishing	Telecommunications (including paging,	portals, and data	Other
	Total	(except	recording	(except	and	cellular, satellite,	processing	information
		Internet)	industries	Internet)	broadcasting	cable, etc.)	services	services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Number of returns	45,133	12,977	10,752	1,103	2,001	7,579	6,887	3,833
Total assets	3,160,733,301	462,485,273	577,865,557	286,461,951	19,078,622	1,391,925,596	379,937,921	42,978,381
Cash	104,864,044	25,071,073	15,327,232	8,140,248		35,152,099	16,288,983	3,523,071
Notes and accounts receivable Less: Allowance for bad debts	270,273,088 11,558,752	51,566,415 3,194,316	26,539,464 843,168	21,376,452 750,286	2,325,945 283,949	131,622,863 4,542,860	31,730,745 1,838,638	5,111,206 105,535
Inventories	30,846,646	8,023,122	5,334,119	1,485,531	*310,147	7,400,794	8,005,511	287,421
Investments in Government obligations	736,320	216,298	*49,105	22,217	-	398,502	50,199	-
Tax-exempt securities	891,342	*397,295	*12,108	35,902	189,321	146,891	120	109,705
Other current assets	182,800,280	37,445,974	12,644,056	10,859,331	642,311	33,356,102	84,608,325	3,244,182
Loans to shareholders  Mortgage and real estate loans	6,383,517 118,406	4,975,591 *22,279	441,747 *28,181	110,731 *12,208	*20,812	729,182 *55,739	39,131	*66,323
Other investments	1,158,056,041	94,148,697	454,315,602	74,702,077	857,678		118,657,016	10,353,553
Depreciable assets	939,151,634	70,977,546	29,917,549	63,663,905	4,694,819		39,992,532	5,502,558
Less: Accumulated depreciation	529,222,398	42,208,691	15,400,340	32,064,187	2,986,776	414,722,661	18,415,957	3,423,787
Depletable assets	42,854	*8,048	*8,663	600		7,750	17,792	-
Less: Accumulated depletion	*25,253	*378	*6,657	600	-	371	17,247	
Land	12,007,714 935.875.139	2,686,765	1,271,889	2,132,351	14 500 400	4,553,950	1,306,126	56,633 17,540,165
Intangible assets (amortizable)  Less: Accumulated amortization	935,875,139 159,432,782	196,964,749 43,995,138	43,112,009 7,239,199	153,433,772 34.548.568	14,536,182 3,124,455	410,216,122 34,459,156	100,072,140 33,256,972	17,540,165 2,809,294
Other assets	218,925,460	59,379,944	12,353,199	17,850,269	-, ,	92,586,509	32,698,115	3,522,178
Total liabilities	3,160,733,301	462,485,273	577,865,557	286,461,951	19,078,622	1,391,925,596	379,937,921	42,978,381
Accounts payable	266,191,390	63,912,120	36,337,203	10,535,311	1,597,754	66,496,281	85,597,075	1,715,646
Mortgages, notes, and bonds payable in less								
than one year	139,921,864	15,742,800	17,163,671	7,418,006			1,938,990	1,856,932
Other current liabilities  Loans from shareholders	243,221,219 53,789,268	76,479,337 30,547,592	18,205,810 8 245 485	26,876,362 251,356	1,868,904	67,412,173 13,744,749	43,566,853 705,545	8,811,780 286,548
Mortgages, notes, and bonds payable in one	აა,7 იყ,∠68	30,547,592	8,245,485	251,356	*7,992	13,744,749	705,545	∠60,548
year or more	684,619,134	98,486,414	144,121,854	102,753,751	671,836	278,490,959	51,056,026	9,038,292
Other liabilities	398,854,066	43,602,337	12,813,756	33,417,983	9,681,271	231,140,160	62,919,220	5,279,339
Capital stock	191,082,293	27,035,199	47,214,828	7,005,691	1,581,019		20,736,063	3,072,599
Additional paid-in capital	1,575,484,397	224,692,811	282,951,036	153,518,141	7,301,677	619,833,746	252,861,905	34,325,081
Retained earnings, appropriated	1,359,084	549,091	*2,230	*63,086		650,796 -50,930,851	*93,880	16 005 624
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-222,628,414 171,161,000	-3,422,526 115,139,902	13,468,766 2,659,083	-53,462,561 1,915,176	-3,533,892 *234,248		-108,651,726 30,885,910	-16,095,624 5,312,213
Total receipts	1,056,709,049	252,917,229	76,079,260	111,767,210		463,069,754	112,850,951	27,538,869
Business receipts	873,115,307	203,487,121	59,418,229	97,492,717	11,814,195	387,583,213	89,056,395	24,263,437
Interest	47,224,620	5,702,933	9,427,831	3,314,559			7,686,322	372,649
Interest on Government obligations:								
State and local	748,251	251,277	26,033	131,889			128,906	28,574
Rents	12,565,359	536,951	164,047 3,292,524	377,565 *4,105,472		10,761,991 278,884	674,437 8,604,153	9,448
Royalties  Net short-term capital gain reduced by	25,413,628	8,744,084	3,292,524	4,105,472	323,062	270,004	0,004,153	64,829
net long-term capital loss	200,680	22,077	*3,259	189	_	111,615	16,431	*47,109
Net long-term capital gain reduced by		,,,,	-,			,	,	,
net short-term capital loss	17,765,579	4,681,119	618,760			9,845,392	466,186	1,186,366
Net gain, noncapital assets	9,411,780	444,008	30,726	922,642		7,806,448	182,565	16,751
Dividends received from domestic corporations Dividends received from foreign corporations	1,509,549 4,431,097	534,989 774,275	672,896 77,200	14,985 86,836		271,887 3,131,592	13,874 294,811	*422 65,183
Other receipts	64,323,197	27,738,395	2,347,756	4,393,993	1,200 178,094	22,453,986	5,726,872	1,484,101
Total deductions	962,002,304	226,295,780	72,240,829	105,384,969		415,188,195	105,089,969	25,632,560
Cost of goods sold	205,176,227	57,978,954	19,861,691	20,011,785			14,647,347	4,735,274
Compensation of officers	11,573,895	4,286,302	1,564,042	1,153,827	301,940	1,890,585	1,585,736	791,462
Salaries and wages	154,371,960	57,631,961	6,076,567	13,285,432	2,433,521	49,901,723	18,741,687	6,301,069
Repairs	12,587,100	1,479,843	422,199	527,077 493 246	46,591	8,808,908 8,001,576	1,118,166	184,317
Rent paid on business property	10,881,844 24,977,910	1,458,511 4,204,446	312,948 4,178,727	493,246 1,786,673		8,001,576 10,802,553	471,261 3,099,880	102,722 618,948
Taxes paid	25,531,638	6,572,063	1,575,126	2,564,023		11,495,676	2,401,804	656,747
Interest paid	78,083,820	11,994,724	11,761,264	7,875,857	802,383	35,398,605	9,280,395	970,590
Charitable contributions	991,835	323,241	49,641	63,544	3,947	481,677	58,279	11,507
Amortization	29,373,550	6,566,694	4,756,572	6,494,499		5,516,903	4,934,993	751,788
Depreciation	59,326,226	5,230,409	4,636,508	4,596,978			4,401,154	542,797
Depletion	3,770	116 7 864 141	2 702 244	68 2 700 650		3,587 8.869.122	2 540 404	010 004
Pension, profit-sharing, stock, annuity	26,775,386 8.515.647	7,864,141 1,535,608	2,792,314 222,533	2,709,650 615,639		8,869,122 3,671,720	3,549,491 2,261,094	813,364 166,348
Employee benefit programs	19,193,841	5,880,628	658,544	2,506,183			1,831,972	654,665
Domestic production activities deduction	1,223,734	695,846	*77,065	180,505		247,537	*11,792	*5,909
Net loss, noncapital assets	3,509,896	1,353,859	123,481	191,840	14,182	1,677,941	82,288	66,305
Other deductions	289,904,024	51,238,435	13,171,608	40,328,142	3,573,837	136,720,625	36,612,630	8,258,747
Total receipts less total deductions	94,706,744	26,621,449	3,838,432	6,382,241	315,772	47,881,559	7,760,982	1,906,309
Constructive taxable income from related foreign corporations	3,959,898	1,444,568	218,647	235,459	2,838	1,104,079	875,535	78,772
Net income (less deficit)	97,918,391	27,814,740	4,031,045	6,485,811	2,636 310,270		8,507,611	1,956,507
Income subject to tax	85,228,713	30,341,192	2,936,708	8,736,914	727,765	37,329,355	3,517,400	1,639,379
Total income tax before credits [5]	30,919,996	10,614,890	1,038,871	3,084,222	255,149		1,953,910	565,615
Income tax	30,396,488	10,594,160	1,016,511	3,054,171	253,936	13,120,831	1,830,238	526,642
Alternative minimum tax	524,789	19,879	24,629	29,325			123,672	38,973
Foreign tax credit	3,377,620	1,890,151	54,334	212,441	194	888,112	*293,220	39,169
U.S. possessions tax credit	- 806,407	275,790	- 27,107	- 11,391	- *9,085	267,980	- 177,922	37,133
Prior year minimum tax credit	66,310	7,079	25,053	11,088			514	10,224
Total income tax after credits [2]	26,669,659	° 8,441,870	932,377	2,849,302	244,846		1,482,254	479,090
Endnotes at end of table section. Detail may not add to								

# **RETURNS OF ACTIVE CORPORATIONS, FORM 1120**

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amounts	are in thousands of dollars									
		F	inance and insuran	ce		F	Real estate and rei	ntal and leasing		
			Securities,						Lessors of	
			commodity						nonfinancial	
Item			contracts,	Insurance	Funds,				intangible	
item			other financial	carriers	trusts,			Rental	assets	
	Total	Credit	investments	and	and other	Total	Real estate	and	(except	
		intermediation	and related	related	financial			leasing	copyrighted	
			activities	activities	vehicles			services	works)	
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	
Number of returns	68,917	20,569	17,315	27,215	3,817	182,126	166,409	15,330	388	
Total assets		,		204,933,229		-	269,016,173	-	14,515,597	
Cash	<b>13,210,733,164</b> 477,679,507	<b>4,587,891,385</b> 131,695,144	<b>7,989,895,290</b> 315,627,556	14,007,145	<b>428,013,261</b> 16,349,662	<b>476,375,327</b> 35,050,105	25,402,144	<b>192,843,556</b> 9,089,615	558,346	
Notes and accounts receivable	3,090,071,015	745,076,728	2,230,828,804	36,208,559	77,956,925	47,627,455	17,578,488	27,299,558	2,749,408	
Less: Allowance for bad debts	18,373,656	15,943,694	1,828,588	600,301	*1,073	1,298,134	586.458	690,485	*21,191	
Inventories	1,034,003	223.913	680,695	129,395	1,073	3,832,146	482,121	2,880,572	469,452	
Investments in Government obligations	221,566,344	86,037,854	129,788,071	3,575,982	2,164,437	767,296	559,914	*203,026	*4,356	
Tax-exempt securities	64,906,948	34,891,177	7,611,671	16,343,072	*6,061,027	982,616	628,047	260,650	93,919	
Other current assets	2,846,851,892	252,760,589	2,549,630,897	12,410,807	32,049,599	30,899,932	21,864,958	8,576,995	457,980	
Loans to shareholders	22,876,066	16,591,482	1,283,441	852,057	4,149,086	3,852,508	3,309,644	525,972	*16,892	
Mortgage and real estate loans	2,596,118,317	2,500,656,777	85,724,165	153,546	9,583,830	4,609,416	4,165,379	444,037		
Other investments	2,968,768,217	611,649,080	2,018,293,881	84,926,646	253,898,609	90,975,281	61,636,850	25,199,742	4,138,689	
Depreciable assets	140,428,845	76,532,859	52,614,869	10,667,687	613,430	258,047,513	131,354,256	125,969,904	723.352	
Less: Accumulated depreciation	65,005,441	29,859,309	28,297,161	6,651,712	197,260	96,178,020	50,135,006	45,823,223	219,791	
Depletable assets	230,069	*515	*96,745	*59,014	73,795	161,845	161,845	-	,	
Less: Accumulated depletion	*39,758	_	*14,335	*22,121	3,302	44,763	44,763	_	_	
Land	6,069,263	3,507,891	2,016,424	361,064	183,883	30,917,694	29,555,173	1,092,280	270,242	
Intangible assets (amortizable)	155,463,355	56,652,499	76,051,449	22,387,258	372,149	37,788,675	15,543,309	18,223,208	4,022,158	
Less: Accumulated amortization	24,644,162	13,130,269	7,918,078	3,546,115	49,700	8,085,736	2,264,424	5,668,843	152,469	
Other assets	726,732,341	130,548,149	557,704,782	13,671,245	24,808,164	36,469,499	9,804,695	25,260,548	1,404,255	
Total liabilities	13,210,733,164	4,587,891,385	7,989,895,290	204,933,229	428,013,261	476,375,327	269,016,173	192,843,556		
Accounts payable	2,061,638,774	132,604,465	1,907,912,536	18,487,782	2,633,991	21,572,749	10,578,382	10,188,463	805,905	
Mortgages, notes, and bonds payable in less										
than one year	1,785,866,493	1,111,287,608	453,278,187	4,659,337	216,641,362	33,948,134	13,058,598	20,751,464	138,073	
Other current liabilities	4,450,333,073	1,297,904,477	3,087,351,127	42,255,826	22,821,643	35,112,264	14,217,220	19,456,036	1,439,008	
Loans from shareholders	27,779,580	5,446,481	15,484,929	673,086	6,175,084	16,322,649	13,534,914	2,602,630	*185,106	
Mortgages, notes, and bonds payable in one										
year or more	2,594,055,632	1,535,509,839	986,141,266	29,989,832	42,414,696	175,533,030	102,081,298	71,073,256	2,378,475	
Other liabilities	1,169,654,046	176,472,712	924,949,191	45,041,040	23,191,103	41,182,183	19,203,377	21,313,553	665,253	
Capital stock	149,874,079	41,545,696	65,456,300	6,057,721	36,814,362	27,646,382	22,499,331	4,213,679	933,372	
Additional paid-in capital	618,406,648	122,653,027	398,359,397	31,225,389	66,168,835	127,632,707	79,713,022	41,706,092	6,213,593	
Retained earnings, appropriated	10,394,097	2,460,287	3,314,903	4,562,924	*55,983	1,051,808	970,772	81,036		
Retained earnings, unappropriated [30]	451,237,611	195,261,151	214,135,724	30,508,247	11,332,488	11,417,651	-1,779,482	10,858,148	2,338,985	
Less: Cost of treasury stock	108,506,870	33,254,358	66,488,269	8,527,956	236,287	15,044,231	5,061,259	9,400,801	*582,172	
Total receipts	1,170,963,793	469,059,384	592,205,957	87,358,609	22,339,843	203,510,902	91,406,661	108,989,225	3,115,016	
Business receipts	362,676,916	106,167,019	182,331,760	74,085,694	92,443	161,234,255	65,213,890	94,785,029	1,235,336	
Interest	694,529,070	328,053,575	342,271,290	5,630,868	18,573,338	6,054,636	3,226,682	2,653,005	174,948	
Interest on Government obligations:	5 000 050	0.070.075	4 000 400	70.005	040.040	0.40.00.4	0.4.005	0.40.077	+0.070	
State and local	5,620,652	2,978,275	1,928,422	70,935	643,019	342,084	94,235	240,877	*6,973	
Rents	2,985,138	819,625	1,921,296	176,065	68,152	2,781,629	2,081,465	696,705	3,458	
Royalties  Net short-term capital gain reduced by	436,757	185,543	153,050	88,919	*9,244	2,816,000	791,974	868,943	1,155,083	
net long-term capital loss	1,897,587	57,907	1,768,899	35,496	35,285	240.145	317,129	-77.152	*167	
Net long-term capital gain reduced by	1,097,307	57,907	1,700,099	33,490	33,263	240, 143	317,129	-11,132	107	
net short-term capital loss	13,134,844	2,230,547	8,204,823	1,922,696	776,778	9,346,215	8,205,334	1.073.078	*67,803	
Net gain, noncapital assets	5,801,595	4,506,389	1,084,729	156,726	53,750	5,446,675	942,998	4,495,109	8,568	
Dividends received from domestic corporations	2,152,151	518,355	1,328,650	181,286	123.860	361,505	352.613	8,712	*181	
Dividends received from foreign corporations	4,135,991	607,715	3,047,637	408,524	*72,115	589,588	35,172	550,258	4,158	
Other receipts	77,593,092	22,934,434	48,165,399	4,601,400	1,891,859	14,298,172	10,145,169	3,694,663	458,340	
Total deductions	1,062,974,865	428,947,719	537,598,452	79,687,095	16,741,598	190,239,205	83,741,829	104,489,377	2.007.999	
Cost of goods sold	21,046,303	3,741,825		15,333,295			6,655,014	23,761,427	, ,	
Compensation of officers	22,116,671	4,118,836	13,370,912	4,615,740	11,183	6,574,843	5,167,914	1,315,333		
Salaries and wages	126,899,015	36,168,982	72,021,858	18.695.658	12,516	30,852,927	16,232,965	14,199,507	420,455	
Repairs	3,216,975	1,691,195	1,189,924	334,654	1,202	5,221,514	2,407,497	2,806,163	7,854	
Bad debts	11,712,519	8,722,289	2,727,830	258,926	*3,474	1,313,597	866,771	423,896		
Rent paid on business property	12,125,881	3,957,199	6,026,645	2,121,770	20,267	12,910,709	4,683,599	8,146,373		
Taxes paid	13,874,200	4,840,278	6,637,064	2,324,899	71,959	8,908,392	6,003,031	2,857,122	48,239	
Interest paid	605,868,027	263,353,907	323,102,904	5,235,051	14,176,165	15,431,792	7,571,717	7,638,475		
Charitable contributions	1,042,091	530,892	425,303	84,320	1,576	270,179	125,972	142,852	1,355	
Amortization	14,823,316	11,236,912	2,520,753	1,044,046	21,604	1,795,017	674,079	1,034,385	86,553	
Depreciation	15,176,838	10,033,019		804,830	31,831	25,768,705	4,108,493	21,610,024	50,187	
Depletion	42,750	2,115	35,773	*272	*4,590	22,417	22,353	*64	-	
Advertising	9,936,990	6,533,459	2,692,012	710,611	909	2,607,474	1,132,124	1,424,556		
Pension, profit-sharing, stock, annuity	7,484,483	2,493,924	3,867,015	1,019,931	103,613	889,566	513,633	369,102	6,831	
Employee benefit programs	10,655,449	4,204,343	4,234,236	2,127,431	89,440	3,287,238	1,642,928	1,614,903	29,407	
Domestic production activities deduction	25,223	16,199	4,720	2,614	*1,691	11,736	7,553	2,669	1,514	
Net loss, noncapital assets	1,910,893	1,603,440	170,731	128,176	8,546	519,623	285,856	233,541	*227	
Other deductions	185,017,240 107,988,928	65,698,905	92,296,934	24,844,871	2,176,530 5,508,245	43,083,695	25,640,330	16,908,985	534,380	
Total receipts less total deductions	107,988,928	40,111,664	54,607,505	7,671,514	5,598,245	13,271,697	7,664,832	4,499,848	1,107,017	
Constructive taxable income from related	6 701 EF1	754,993	5 561 450	448,690	*16,417	136,633	42,662	93,971		
foreign corporations	6,781,551		5,561,450 58 240 533						1 100 044	
Net income (less deficit) Income subject to tax	109,149,827 109,947,575	37,888,382 41,866,377	58,240,533 53,557,686	8,049,269 8,813,367	4,971,643 5,710,145	13,066,246 15,606,427	7,613,259 9,893,313	4,352,943 4,756,108	1,100,044 957,007	
Total income tax before credits [5]	38,485,086	14,671,836	18,805,981	3,023,140	1,984,129	5,355,334	3,256,317	1,765,053	333,965	
Income tax	38,330,559	14,583,014	18,749,492	3,023,140	1,984,129	5,355,334	3,256,317	1,765,053	333,734	
Alternative minimum tax	158,076	94,717	55,278	6,136	1,961,769	182,515	52,892	129,525		
Foreign tax credit	4,702,709	410,811	3,534,777	369,461	387,660	83,749	11,239	42,140		
U.S. possessions tax credit	4,702,709	710,011	5,554,777	303,701	307,000	00,749	11,239	72,140	- 50,570	
General business credit	1,495,618	900,816	543,050	23,492	28,261	28,795	14,518	5,459	*8,818	
Prior year minimum tax credit	182,959	43,643	136,059	*2,306	952	25,810	16,909	8,900		
Total income tax after credits [2]	32,100,876	13,313,643	14,592,095	2,627,881	1,567,256	<sup>2</sup> 5,216,981	3,213,651	1,708,554	294,776	
Endnotes at end of table section. Detail may not add to						, -,	., -,	,,		

# **RETURNS OF ACTIVE CORPORATIONS, FORM 1120**

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

Number of Hardense   10   10   10   10   10   10   10   1	(All figures are estimates based on samples-money amounts	s are in thousands of dollars)		Administrative and suppo	ort and waste management a	nd remediation services	
Scientifical Interview   Property   Proper							
Scientifical Interview   Property   Proper	I+	Professional	Management			Wasto	
Section   Sect	item	scientific,	of				
Member of relations				Total			
Number of returns			(				
Total services		` '			,	• •	
Cash   14.991.045   14.991.045   14.991.045   14.991.045   12.926.705   13.90.705   13.9			·			· ·	
Less Abosenso for bot dolson.   12-417.002   65.129.444   583.110   669.330   186.772   170.002			, , ,				3,192,859
Investmention   10-288.084						.,,	3,769,237
Development of Comparison							,
Differ current samesh.	Investments in Government obligations						-
Laces to sharehorders.  7,000,072 (2010) 755 (30,075) 93,450 (93,410) 93,410 (	•						119,965
Mortgage, and red extent loors.  7.509,192 (The investments							1,362,446 88,668
Deprecials assets	Mortgage and real estate loans	7,909,152	1,573,051,753	83,970	81,665		*26,232
Loss Accumulated conneciation.    61,453,006   83,465,522   40,437,66   13,90713   21,133,073   3482,85     1,171   15,147   120,005   122,007   120,005   122,007   120,005     1,274,007   1,274,007   1,274,007   1,274,007   1,274,007   1,274,007     1,274,007   1,274,007   1,274,007   1,274,007   1,274,007   1,274,007   1,274,007     1,274,007   1,274							
Less Accumulated dependon	•			40,493,785	19,360,713		3,482,854
Land							-
Interruption seases (enrorization)							289,510
Comer isselles	Intangible assets (amortizable)	132,274,970			44,257,404	24,854,373	8,886,841
Total Individities							722,319 1 540 796
Mortages, notes, and bonds payable in less than one year.  40,526,826 Cithe current liabilities.  85,077,460 7,700,541,517 27,265,235 27,265,235 21,182,765 27,265,235 21,182,765 27,265,235 27,265,235 21,182,765 27,265,235 21,182,765 27,265,235 21,182,76		, ,			136,498,572		24,648,472
than now year		80,577,309	1,879,941,343	14,922,686	9,817,304	5,105,382	2,653,482
Dens current liabilities		40 526 826	1 103 230 812	13 489 702	11 162 764	2 326 938	1 100 068
Mortgages, notes, and bonds payable in one year or more   101,157,953   1,319,493,424   39,207,167   34,647,633   24,559,564   5,718,539   1,319,493,424   39,207,167   34,647,633   24,559,564   3,518,339   3,	Other current liabilities	85,077,469	7,790,541,517	27,265,325	22,123,432	5,141,893	4,559,786
year or more		11,015,711	125,313,354	3,448,121	3,195,301	252,821	439,882
Capilal stock		101,157,953	1,319,493,424	59,207,187	34,647,633	24,559,554	5,218,639
Additional patients, appropriated (9) 23,121,430 (13,94,629,074 (73,394,762 (24,744,378) (28,869,044 (5,00),324,997 (5,93),152 (265,361 (27,948)) (27,944 (13,94),339 (14,764,378) (28,869,044 (33,94),339 (14,764,378) (14,764,37							2,778,182
Retained earnings, appropriated [30]. 1-78,107,370 934,386,228 8,610,109 1-44,787 8,466,321 96,33 1,636,34 1,636,34 1,636,34 1,636,34 1,636,34 1,636,34 1,636,34 1,636,34 1,636,34 1,636,34 1,636,34 1,636,34 1,636,362 5,028,829 5,028,829 1,636,371 1,639,465,760 2,636,371 1,639,465,760 2,636,371 1,636,375 23,829,81 1,636,375 23,829,81 1,636,375 23,829,81 1,636,375 23,829,81 1,636,375 23,829,81 1,636,375 23,829,81 1,636,375 23,829,81 1,636,375 244,682,287 20,186,628 41,865,869 1,686,77 1,686,770 300,896 168,18 1,636,720 1,636,770 1,63							2,225,645 8,500,320
Less Cost of ressury stock	Retained earnings, appropriated	324,997	5,937,152	265,361	237,997	*27,364	*3,395
Total receipts							
Interest of Ooverment obligations:  State and local							23,829,810
Interest on Government obligations: Siate and local							22,928,210
Salte and local		8,602,408	700,480,377	1,967,626	1,658,770	308,856	100,183
Royalten	State and local						44,725
Net short-term capital gain reduced by net long-term capital gain reduced by net long-term capital gain reduced by net short-term capit							
Net long-term capital gain reduced by net short-term capital loss.  2,275,149  Net gain, noncapital assets  711,135  6,613,163  310,671  1,99,885  104,664  4,922  7,79  Dividends received from foreign corporations.  1,227,073  2,912,386  5,611,075  1,967,9845  5,611,075  1,967,985  1,967,785  1,967,985  1,967,785  1,967,985  1,967,785  1,967,985		3,774,440	037,124	710,710	033,003	14,001	100,237
net short-term capital loss.         2,275,149         16,789,771         1,333,757         1,161,694         172,064         40,02           Net gain, noncapital assets.         711,135         6,613,163         310,671         169,110         141,561         9,59           Dividends received from foring corporations.         1,227,073         2,912,386         450,457         398,179         52,278         7,79           Other receipts.         12,961,735         118,679,845         5,611,075         4,978,365         632,710         415,41         7,79           Total deductions.         549,982,928         908,312,388         252,763,000         206,613,063         45,783,207         22,703,222         Cost of goods sold.         155,637,582         30,23,054         106,216,640         88,655,538         15,561,003         2,977,77         1,003,006         88,655,538         15,561,003         2,977,77         1,003,006         52,931,211         4,646,523         6,455,975         7,258,29         7,258,29         7,258,29         7,258,29         7,258,29         7,258,29         7,258,29         7,258,29         7,258,29         7,258,29         7,258,29         7,258,29         7,258,29         7,258,29         7,258,29         7,258,29         7,258,29         7,258,29         7,258,29 <td< td=""><td></td><td>48,487</td><td>753,723</td><td>27,567</td><td>27,017</td><td>*550</td><td>*286</td></td<>		48,487	753,723	27,567	27,017	*550	*286
Net gain, noncapital assets		2,275,149	16.789.771	1.333.757	1,161,694	172.064	40,028
Dividends received from foreign corporations.   1.227,073   1.2912,386   450,487   398,179   52.278   7.59	Net gain, noncapital assets	711,135	6,613,163	310,671	169,110	141,561	9,596
Cher receipts							
Cost of goods sold		12,961,735					415,413
Compensation of officers							22,703,228
Salaries and wages							1,028,662
Bad debts.         1,559,468         34,409,764         532,041         384,478         147,563         481,498           Rent paid on business property.         18,392,277         12,482,309         5,284,702         4,214,073         1,070,629         1,405,644           Taxes paid.         17,993,031         15,605,456         11,391,289         9,702,277         1,688,012         772,33           Interest paid.         11,844,031         471,002,257         5,556,872         3,629,933         1,926,999         629,600           Charitable contributions.         273,797         1,327,334         89,311         73,913         15,398         9,97           Amortization.         5,834,755         9,340,397         3,183,407         2,370,110         813,297         298,55           Depletion.         115,383         39,281         92,195         *10,078         82,116           Advertising.         5,662,347         10,262,025         2,437,973         2,302,031         135,942         1,524,35           Pension, profit-sharing, stock, annuity.         6,614,358         8,245,769         997,423         836,985         160,438         116,44           Employee benefit programs.         14,123,011         17,374,745         6,880,356         6,077,469	Salaries and wages		118,030,606	52,931,211		6,465,975	7,258,295
Rent paid on business property		, .,					
Interest paid.		18,392,277	12,482,309	5,284,702	4,214,073	1,070,629	1,405,644
Charitable contributions							772,336
Depreciation	·	7 - 7 - 7		.,	.,,		9,879
Depletion							298,554
Advertising							508,959
Employee benefit programs	Advertising						1,524,357
Domestic production activities deduction							116,472
Net loss, noncapital assets.         851,907         1,967,187         460,178         376,790         83,389         73,36           Other deductions.         119,969,796         161,025,487         43,787,101         32,228,525         11,558,576         4,887,977           Total receipts less total deductions.         -1,025,015         153,143,383         2,629,007         5,062,657         -2,433,650         1,126,58           Constructive taxable income from related foreign corporations.         1,147,946         4,009,260         276,295         252,925         *23,370         *10,71*           Net income (less deficit).         -224,995         149,559,674         2,730,590         5,164,141         -2,433,550         1,092,57*           Net income tax subject to tax.         19,692,499         145,346,586         9,021,463         7,032,897         1,988,566         1,612,68*           Total income tax before credits [5].         6,675,515         50,817,946         3,030,356         2,347,549         682,806         551,54*           Income tax.         6,590,664         50,754,905         3,026,909         2,349,564         677,346         551,00           Alternative minimum tax.         85,035         44,679         16,031         10,571         5,461         *52							*504
Total receipts less total deductions	Net loss, noncapital assets	851,907	1,967,187	460,178	376,790	83,389	73,361
Constructive taxable income from related foreign corporations.  1,147,946 4,009,260 276,295 252,925 253,370 *10,717 Rel income (less deficit) 19,692,499 145,5346,586 9,021,463 7,032,897 1,988,566 1,612,68  Total income tax before credits [5]. 6,675,515 50,817,946 1,000 Alternative minimum tax. 6,590,664 50,754,905 3,026,909 2,349,564 677,346 651,00 Alternative minimum tax. 585,035 44,679 16,031 10,571 5,461 *52 Foreign tax credit. 598,030 5,658,708 226,613 226,200 413 9,99  U.S. possessions tax credit. 287,963 3,326,907 176,677 87,891 88,786 2,02 Forior year minimum tax credit. 69,654 193,110 106,914 85,116 21,798 93  Total income tax after credits [2]. 5,719,869 41,480,656 2,520,152					. , .,	,	4,887,978 1,126,581
Net income (less deficit).         -224,995         149,559,674         2,730,590         5,164,141         -2,433,550         1,092,57           Income subject to tax.         19,692,499         145,346,586         9,021,463         7,032,897         1,988,566         1,612,68           Total income tax before credits [5].         6,675,515         50,817,946         3,030,356         2,347,549         682,806         551,54           Income tax.         6,590,664         50,754,905         3,026,909         2,349,564         677,346         551,00           Alternative minimum tax.         85,035         44,679         16,031         10,571         5,461         *52           Foreign tax credit.         59,803         5,68,708         226,613         226,200         413         *9,99           U.S. possessions tax credit.         287,963         3,326,907         176,677         87,891         88,786         2,02           General business credit.         69,654         193,110         106,914         85,116         21,798         93           Total income tax after credits [2].         5,719,869         41,480,656         2,520,152         1,948,342         571,810         571,810         538,59							
Income subject to tax							*10,719
Total income tax before credits [5]         6,675,515         50,817,946         3,030,356         2,347,549         682,806         551,54           Income tax         6,590,664         50,754,905         3,026,909         2,349,564         677,346         551,00           Alternative minimum tax         85,035         44,679         16,031         10,571         5,461         *52           Foreign tax credit         598,030         5,658,708         226,613         226,200         413         *9,99           U.S. possessions tax credit         287,963         3,326,907         176,677         87,891         88,786         2,02           Prior year minimum tax credit         69,654         193,110         106,914         85,116         21,798         93           Total income tax after credits [2]         5,719,869         41,480,656         2,520,152         1,948,342         571,810         538,59							1,092,576 1,612,687
Alternative minimum tax	= = =	6,675,515	50,817,946	3,030,356	2,347,549	682,806	551,549
Foreign tax credit							551,008 *525
General business credit	Foreign tax credit						*9,994
Prior year minimum tax credit         69,654         193,110         106,914         85,116         21,798         93           Total income tax after credits [2]         5,719,869         41,480,656         2,520,152         1,948,342         571,810         538,59		- 227 062	3 336 007	- 176 677	- 97 004	- 99 706	2 025
Total income tax after credits [2]					85,116		939
Endnotes at end of table section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."	Total income tax after credits [2]	5,719,869	41,480,656	2,520,152			538,592

# **RETURNS OF ACTIVE CORPORATIONS, FORM 1120**

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

Trial	(All figures are estimates based on samplesmoney amounts	are in thousands of dollars)	Health care and	social assistance		Arts, entertainment, and recreation				
Part   Part										
Total content   Total conten										
Total	Item						Other arts			
Company		Total				Total				
Mainten of relume.				social						
15.25   15.2										
Total estated:    206,163.091   14,924.706   27,957.726   24,156.696   76,977.766   24,103.076   25,003.094   20,003.094				` '	` '	` '	` /	` '		
Centill March 1997   1,707,720   1,964,000   1,970,720	Number of returns		· ·	•	-	•	-			
Less Alexander to aud destis.    1,23,728										
Inventments in Courtement deligations   133,056										
Preventine in Conventine Original (1992)   11.000   11.										
Other corner assets		183,596								
Lacer for parameterises.    1.540.724   129.0.640   127.469   127.	· · · · · · · · · · · · · · · · · · ·									
Mostagear and reservative flowns			, ,					, , .		
Other investments										
Deprecials assess										
Depleted assets										
Lose Accumulated depotion			21,030,007		17,713,178					
Land Line (Investigate assets (investigate) assets			-		-					
Interrigible seases (emrorizatels). Lass Accommission (1942): 15.5865.862 Lass Accommission (1942): 15.5865.			490,000		2 927 564					
Less: Accumulated amortization										
Come resides	,									
Accounts proyable	Other assets	8,247,695	1,832,433	1,523,781	4,891,481	4,896,239	1,711,686	3,184,553		
Mortgages, notes, and bords payable in less than one year.  8,836,121  29,168,702  11,190  29,168,703  11,190  29,168,703  11,190  20,108,703  11,190  20,108,703  11,190  20,108,703  11,190  20,108,703  11,190  20,108,703  11,190  20,108,703  11,190  20,108,703  11,190  20,108,703  11,190  20,108,703  11,190  20,108,703  11,190  20,108,703  11,190  20,108,703  11,190  20,108,703  20,108,703  11,190  20,108,703  20,108,							, ,			
## Band example, appropriated [50]  Less for inswerbodies.  20,116,000  11,776,002  20,330,010  12,251,930  14,776,047  17,40,270  20,330,010  18,251,930  18,461,930  18,461,930  18,461,930  18,461,930  18,461,930  18,461,930  17,762,002  20,330,010  18,476,947  18,461,942  20,330,010  18,476,947  18,461,942  20,330,010  18,476,947  18,461,942  20,330,010  18,476,947  18,461,942  20,330,010  18,476,947  18,461,942  20,330,010  18,476,947  18,461,942  20,330,010  18,476,947  18,461,942  20,330,010  18,476,947  18,461,942  20,330,010  18,476,947  18,461,942  20,330,010  18,476,947  18,461,942  20,330,010  18,476,947  18,461,942  20,330,010  18,476,947  18,461,942  20,330,010  18,476,947  18,461,942  18,461,942  20,330,010  18,476,947  18,461,942  20,330,010  18,476,947  18,461,942  20,330,010  18,476,947  18,461,942  20,330,010  18,476,947  18,461,942  20,330,010  18,476,947  18,476,		10,519,274	3,688,669	2,166,844	4,663,762	3,294,325	1,541,868	1,752,458		
Direc current liabilities		Q 026 424	5 160 700	2 100 271	1 470 047	A 617 060	702 777	3 043 303		
Leans from shareholders.  3,111,500  2,088,988  786,007  22,518,330  14,279,151  4,750,907  5,776,906  5,083,347  7,10,088  5,612,209  14,279,151  5,776,906  5,083,347  7,10,088  5,612,209  14,279,151  5,776,906  5,083,347  7,10,088  5,10,083,347  7,10,088  5,10,083,347  7,10,088  5,10,083,347  7,10,088  5,10,083,347  7,10,088  5,10,083,347  7,10,088  5,10,083,347  7,10,088  5,10,083,347  7,10,088  5,10,083,347  7,10,088  5,10,083,347  7,10,088  5,10,083,347  7,10,088  5,10,083,347  7,10,088  5,10,083,347  7,10,088  6,10,083,347  7,10,088  6,10,083,347  7,10,089  7,10,084  7,10,0										
year or more 91,577,052   22,515,936   14,279,151   54,775,965   30,526,771   32,025,875   43,775,975   45,775   45,775										
Orber Isabilities	Mortgages, notes, and bonds payable in one									
Capital stock										
Additional past-lin capital  Additional past-										
Reteined earnings, appropriated [30]										
Retained samings, unappropriated [30]										
Total receipts										
Business receipts	Less: Cost of treasury stock									
Interest Coverment obligations  Slate and local					, ,					
Interest on Government obligations:  Slate and local										
Sale and local		1,745,460	519,910	260,303	945,004	601,202	295,254	505,946		
Rents		123,890	99,694	18,365	5,831	20,771	13,192	7,580		
Nel short-term capital gain reduced by net long-term capital gain reduced by net long-term capital gain reduced by net short-term capital loss.  Net gain, noncapital assets.  467,002 135,474 108,143 213,445 276,396 30,196 246,200 Published received from domestic corporations.  39,874 17,335 2,793 19,745 100,302 94,480 5,822 Cherrore capital gain, noncapital assets.  Nividends received from foreign corporations.  324,593 225,476 47,550 251,567 67,527 6,465 61,002 Cherrore capital gain and short gain gain gain gain gain gain gain gain	Rents	653,083	214,571		359,874	273,952	108,645	165,307		
net long-term capital ioss		105,759	*33,395	58,642	13,722	197,248	124,557	72,691		
Net long-term capital gain reduced by net short-ferm capital loss.  1		400.004	04.740	04.500	40.445	70.005	+0.074	00.054		
net short-term capital loss.         2,353,731         719,414         311,803         1,322,514         800,623         238,545         562,078           Net gain, nonapital assets.         457,062         135,474         108,143         213,445         276,396         30,196         246,200           Dividends received from foreign corporations.         324,593         125,476         47,550         251,567         67,527         6,465         61,062           Other receipts.         10,947,195         6,205,498         1,150,961         3,590,736         42,16,252         1,328,120         2,888,132           Cost of goods sold.         32,712,489         18,167,276         11,922,049         2,623,164         9,268,1816         4,866,105         4,402,710           Salaries and wages.         111,072,999         59,876,707         16,924,994         34,271,386         9,455,565         2,875,883         6,799,822           Bad elebts.         6,702,711         1,398,833         539,340         1,193,093         944,988         137,698           Rent paid on business property.         13,346,188         8,286,838         1,983,517         3,073,275         43,3411         355,42         397,869           Taxes paid.         7,372,428         2,261,550         1,980,022<		102,394	24,718	31,560	46,115	70,025	"6,074	63,951		
Net gain, noncepital assets		2.353.731	719.414	311.803	1,322,514	800.623	238.545	562.078		
Dividends received from domestic corporations Dividends received from fromign corporations. 34,593										
Other receipts         10,947,195         6,205,498         1,150,961         3,590,736         4,216,252         1,328,120         2,888,132           Total adductions         357,326,882         219,786,015         50,986,199         22,454,339         49,458,086         19,331,654         30,126,432           Cost of goods sold         32,712,489         18,167,276         11,922,049         2,623,164         9,268,816         4,866,105         4,402,710           Salaries and wages         111,072,999         38,76,707         16,924,934         34,271,358         9,455,665         2,875,583         6,579,932           Repairs         3,102,274         1,369,833         539,349         1,193,093         944,988         137,697         807,292           Rent paid on business property         13,346,188         2,868,838         1,983,617         3,075,732         3,073,275         671,873         2,410,402           Taxes paid         17,379,914         6,622,913         2,055,674         4,060,127         3,192,245         632,563         2,560,282           Interest paid         7,372,428         2,361,550         1,490,022         3,520,856         2,371,307         402,995         1,888,315         2,0687         18,128           Amortization         2,107,	Dividends received from domestic corporations						· ·			
Total deductions         357,326,482         219,786,015         55,086,129         82,454,339         49,458,086         19,331,654         31,126,432           Cost of goods sold         32,712,489         11,1072         11,922,049         2,623,164         9,268,816         4,866,105         440,2710           Compensation of officers         46,056,418         43,734,074         1,716,506         605,838         2,985,775         2,050,536         845,240           Salaries and wages         111,072,999         59,876,707         16,924,934         34,271,358         9,455,565         2,875,583         6,579,987           Bad debts         6,792,711         2,678,387         1,814,746         2,299,572         433,411         35,542         397,869           Rent paid on business property         13,346,188         8,286,838         1,983,177         3,075,732         3,072,275         671,873         420,116           Interest paid         12,738,914         6,622,913         2,055,874         4,060,127         3,192,845         632,563         2,500,262           Charitable contributions         2,257,742         2,367,822         5,747,428         2,367,822         557,496         18,128           Amortization         2,111,927         1,111,927         1,111										
Cost of goods sold	•			, ,						
Compensation of officers.					. , . ,					
Salaries and wages										
Bad debts         6,792,711         2,678,387         1,814,746         2,299,578         433,411         35,542         397,889           Rent paid on business property         13,346,188         8,286,838         1,983,617         3,075,732         3,073,275         671,873         2,401,402           Taxes paid         12,738,914         6,622,913         2,055,874         4,060,127         3,192,845         632,563         2,550,282           Interest paid         7,372,428         2,361,550         1,490,022         3,520,856         2,371,307         482,995         1,888,312           Charitable contributions.         265,407         8,4,227         17,281         163,699         38,815         20,687         18,128           Amortization.         2,107,651         779,913         693,338         634,400         438,023         174,405         263,619           Depletion.         11,927         11,927         11,927         11,927         11,1927         11,1927         11,1927         11,1927         11,1927         11,1927         11,333,675         29,231         336,665         1,238,620         484,527         754,993           Engloyee benefit programs         11,175,553         5,512,169         1,785,241         3,878,142         <							, ,			
Rent paid on business property.		3,102,274								
Taxes paid										
Interest paid.										
Charitable contributions										
Amortization	•		,,	, , .						
Depletion	Amortization	2,107,651	779,913	693,338	634,400	438,023	174,405	263,619		
Advertising				1,345,752						
Pension, profit-sharing, stock, annuity				202.004						
Employee benefit programs	9									
Domestic production activities deduction							. ,			
Net loss, noncapital assets										
Total receipts less total deductions										
Constructive taxable income from related foreign corporations.         99,041 foreign corporations.         14,671 style="block-align: right;">4,049 style="block-align: right;">80,322 style="block-align: right;">30,758 style="block-align: right;">23,223 style="block-align: right;">75,355 style="block-align: right;">75,355 style="block-align: right;">80,322 style="block-align: right;">30,758 style="block-align: right;">23,223 style="block-align: right;">75,355 style="block-align: right;">75,355 style="block-align: right;">80,322 style="block-align: right;">30,758 style="block-align: right;">23,223 style="block-align: right;">75,355 style="block-align: right;">75,355 style="block-align: right;">80,322 s				, .,		, , ,	-, -, -			
foreign corporations.         99,041         14,671         4,049         80,322         30,758         23,223         *7,535           Net income (less deficit).         6,706,190         1,152,927         1,315,524         4,237,739         1,394,747         947,666         447,081           Income subject to tax.         11,290,559         2,909,721         2,816,461         5,564,387         2,041,837         1,055,316         986,521           Total income tax before credits [5].         3,861,674         949,539         970,948         1,941,187         1,082,370         748,350         334,020           Income tax.         3,863,464         960,835         964,382         1,938,247         1,073,095         745,133         327,962           Alternative minimum tax.         15,368         6,207         6,220         2,940         9,745         2,620         7,125           Foreign tax credit.         94,224         *11,318         4,716         78,189         14,154         8,030         6,123           U.S. possessions tax credit.         51,041         7,225         8,514         35,302         14,539         *686         13,854           U.S. port and the complex credit.         15,392         2,834         1,420         11,137         4		6,731,039	1,237,950	1,329,841	4,163,248	1,384,760	937,634	447,125		
Net income (less deficit)		99.041	14.671	4.049	80.322	30.758	23.223	*7.535		
Income subject to tax		· ·								
Income tax	Income subject to tax		2,909,721	2,816,461	5,564,387	2,041,837	1,055,316	986,521		
Alternative minimum tax										
Foreign tax credit										
U.S. possessions tax credit										
General business credit		- 37,224		<del>-</del> ,710	70,109	17,134	- 5,550	- 0,123		
Total income tax after credits [2]	General business credit									
								*4,632		
							739,634	309,411		

# **RETURNS OF ACTIVE CORPORATIONS, FORM 1120**

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts	mounts are in thousands of dollars)  Accommodation and food services  Other services							
	Accomi	I Iodalion and 1000 se	ivices		Other	services		
							Religious,	
Item			Food				grantmaking,	
			services				civic,	
	Total	Accommodation	and drinking	Total	Repair and maintenance	Personal and laundry	professional, and similar	Not allocable
			places		maintenance	services	organizations	allocable
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
Number of returns	73,565	6,569	66,996	118,931	46,958	36,712	35,261	3,366
Total assets	323,316,094	180,660,697	142,655,397	71,575,887	18,047,148	40,661,143	12,867,596	*187,890
Cash  Notes and accounts receivable	17,040,939 19,285,074	7,641,916 7,575,204	9,399,023 11,709,870	9,849,016 7,052,100	2,082,638 3.173.935	1,864,560 2,799,385	5,901,818 1,078,780	*32,175 *3,072
Less: Allowance for bad debts	935,053	648,080	286,973	234,402	51,227	143,348	39,827	5,072
Inventories	5,768,988	2,272,337	3,496,651	4,133,426	2,333,408	1,720,423	79,595	*1,017
Investments in Government obligations	*151,333	100,951	*50,381	232,130	*3	37,091	195,035	-
Tax-exempt securities Other current assets	*5,907 8,629,041	- 3,967,785	*5,907 4,661,255	*138,919 3,760,905	*12,403 965,518	*125,864 1,952,004	652 843,383	- *400
Loans to shareholders	1,273,753	584,602	689,151	795,398	495,233	294,582	*5,584	400
Mortgage and real estate loans	470,698	428,981	41,716	213,746	*60,566	*97,500	*55,680	-
Other investments	79,476,929	52,462,112	27,014,817	13,449,748	800,303	11,809,852	839,593	-
Depreciable assets	154,152,477	73,767,031	80,385,446	32,159,257	11,153,969	15,844,833	5,160,455	*133,487
Less: Accumulated depreciation  Depletable assets	60,448,839 *28,804	23,176,524 1,103	37,272,314 *27,700	18,235,597 *11,788	6,986,420	8,666,934 *9,019	2,582,242 *2,769	*3,888
Less: Accumulated depletion	*8,463	4	*8,459	*2,476	-	*45	*2,431	-
Land	25,163,711	18,379,686	6,784,025	5,023,878	824,403	3,228,009	971,466	*8,411
Intangible assets (amortizable)	41,910,065	17,742,262	24,167,803	12,429,814	3,557,559	8,723,328	148,927	*13,216
Less: Accumulated amortization Other assets	6,597,858 37,948,589	1,653,713 21,215,048	4,944,145 16,733,541	2,209,912 3,008,148	711,934 336,790	1,459,026 2,424,047	38,953 247,311	-
Total liabilities	323,316,094	180,660,697	142,655,397	71,575,887	18,047,148	40,661,143	12,867,596	*187,890
Accounts payable	16,092,163	3,699,099	12,393,064	5,061,825	2,102,721	1,943,925	1,015,179	*49,984
Mortgages, notes, and bonds payable in less								
than one year Other current liabilities	7,750,347	4,096,735	3,653,611	3,117,379	1,585,931	1,063,361 2,759,821	468,087	*103,676
Loans from shareholders	30,261,742 5,386,044	12,481,658 1,042,943	17,780,084 4,343,101	5,817,085 2,467,837	1,793,119 1,246,049	2,759,821 1,205,522	1,264,145 *16,266	*10,814 *1,269
Mortgages, notes, and bonds payable in one	3,300,044	1,042,343	4,040,101	2,407,007	1,240,043	1,203,322	10,200	1,200
year or more	106,520,912	69,625,304	36,895,608	22,380,901	5,812,280	15,538,898	1,029,723	*74,170
Other liabilities	53,729,930	33,172,235	20,557,695	7,617,059	608,943	6,271,607	736,509	-
Capital stock Additional paid-in capital	13,744,384 81,942,479	7,085,572 51,311,905	6,658,812 30,630,574	5,242,198 11,240,025	2,687,528 2,663,900	1,5 <b>4</b> 2,321 6,824,947	1,012,349 1,751,179	*76,651 *3,033
Retained earnings, appropriated	839,056	*4,940	834,116	3,372,781	114,812	105,004	3,152,964	*3,736
Retained earnings, unappropriated [30]	42,452,663	6,350,777	36,101,886	7,568,571	-60,960	5,180,560	2,448,970	*-134,940
Less: Cost of treasury stock	35,403,625	8,210,470	27,193,155	2,309,774	507,175	1,774,823	*27,775	*502
Total receipts	269,979,161	84,294,077	185,685,084	88,034,843	42,628,332	31,967,895	13,438,616	60,419
Business receipts Interest	235,870,931 4,129,147	66,458,294 2,489,371	169,412,636 1,639,775	83,312,528 818,171	41,867,678 80,122	30,190,561 501,270	11,254,289 236,779	51,750 *314
Interest on Government obligations:	4,120,147	2,405,571	1,000,770	010,171	00,122	301,270	230,113	314
State and local	54,597	27,410	27,187	20,367	*2,339	10,178	7,850	-
Rents	1,069,563	528,154	541,409	103,708	28,447	51,567	23,694	-
Royalties  Net short-term capital gain reduced by	6,531,996	2,009,078	4,522,919	223,870	90,114	133,751	*6	30
net long-term capital loss	41,989	2,294	39,695	16,869	*7,180	9,198	*492	-
Net long-term capital gain reduced by	,	_,	,		,,,,,,	2,.22		
net short-term capital loss	2,151,821	1,313,367	838,454	395,040	108,323	270,660	16,057	*7,999
Net gain, noncapital assets  Dividends received from domestic corporations	634,820 155,502	371,094 16,677	263,726 138,825	246,797 38,676	109,813 8,441	132,741 24,686	*4,242 5,548	-
Dividends received from foreign corporations	475,528	48,934	426,594	78,624	2,038	*76,455	*130	_
Other receipts	18,863,268	11,029,402	7,833,866	2,780,194	323,837	566,829	1,889,528	325
Total deductions	256,526,829	80,031,170	176,495,659	86,346,527	42,331,127	30,715,904	13,299,496	92,012
Cost of goods sold	81,285,505		71,034,887	36,988,922	23,863,170	9,364,826	3,760,926	*12,567
Compensation of officers  Salaries and wages	4,291,763 56,103,893	1,058,601 20,469,893	3,233,161 35,634,000	3,650,555 12,182,860	2,161,600 4,943,632	1,334,849 5,997,130	154,106 1,242,098	25 *16,898
Repairs	4,416,768	1,347,146	3,069,622	2,179,731	368,473	487,063	1,324,195	*1,245
Bad debts	554,534	327,506	227,029	216,859	104,727	103,851	8,281	*30,422
Rent paid on business property	17,705,331	5,793,163	11,912,168	4,276,382	1,758,643	2,411,703	106,036	*1,981
Taxes paidInterest paid	11,852,737 10,256,680	4,964,933 6,141,745	6,887,805 4,114,935	2,871,299 1,877,057	1,389,341 640,091	1,273,084 1,171,145	208,873 65,821	*4,868 *7,311
Charitable contributions	248,749	58,722	190,027	54,857	19,438	28,638	6,781	[1]
Amortization	1,464,097	483,591	980,505	731,639	178,972	541,720	10,948	-
Depreciation	8,532,599	3,796,300	4,736,299	2,057,390	779,620	1,088,113	189,657	*4,675
DepletionAdvertising	*750 6.517.026	*384 2,511,076	*367 4,005,949	*14 934,078	- 396,535	*14 498,831	- 38,712	- *1,157
Pension, profit-sharing, stock, annuity	774,615	398,991	375,624	358,095	143,348	185,893	28,854	1,137
Employee benefit programs	4,759,848	2,058,976	2,700,872	1,571,953	732,285	662,194	177,474	-
Domestic production activities deduction	21,675	2,798	18,877	6,108	3,185	*2,920	3	-
Net loss, noncapital assets	695,158	228,735	466,423	62,519	21,903	28,279	12,337	10.063
Other deductions  Total receipts less total deductions	47,045,101 13,452,332	20,137,992 4,262,907	26,907,109 9,189,425	16,326,210 1,688,316	4,826,163 297,205	5,535,653 1,251,991	5,964,394 139,120	10,863 -31,594
Constructive taxable income from related	10, 402,002	7,202,307	5,105,425	1,000,010	201,200	1,201,001	100,120	31,394
foreign corporations	861,827	422,961	438,866	*43,203	*9,507	33,696	-	-
Net income (less deficit)	14,259,562	4,658,457	9,601,105	1,711,152	304,373	1,275,509	131,270	-31,594
Income subject to tax  Total income tax before credits [5]	15,682,341 5,430,883	5,015,809 1,765,168	10,666,532 3,665,715	2,707,502 816,321	920,598 260,940	1,511,763 491,351	275,141 64,030	*1,904 *200
Income tax	5,374,027	1,734,342	3,639,685	817,797	261,958	491,793	64,047	*200
Alternative minimum tax	50,149	24,603	25,546	4,266	1,399	2,760	*107	-
Foreign tax credit	778,430	121,842	656,589	40,742	*3,615	37,126	*1	-
U.S. possessions tax credit	- 508,146	- 132,587	- 375,559	- 13,983	- 4,796	- 9,081	- *106	-
Prior year minimum tax credit	508,146	132,587	375,559 2,439	*432	4,796 *44	9,081 *320	*68	_
Total income tax after credits [2]	4,090,359	1,459,232	2,631,127	761,165	252,485	444,825	63,855	*200
Endnotes at end of table section. Detail may not add to	total because of rounding	See text for "Explanation						_

# **RETURNS WITH NET INCOME, FORM 1120**

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry

[All figures are estimates based on samplesmoney amounts	are in thousands of dollar	Agriculture, forestry, fishing, and hunting					Constr	uction	
			3,						
Item					Support				
.com	A.II	Total	Agricultural	Constant	activities	Minimo	Utilities	Total	0
	All industries	Total	production	Forestry and	and fishing, hunting and	Mining	Otilities	rotai	Construction of
	(1)	(2)	(3)	logging (4)	trapping (5)	(6)	(7)	(8)	buildings (9)
Number of returns	928,052	31,600	27,652	1,045	` '	7,884	2,006	116,105	35,299
Total assets	44,440,389,943	45,308,715	37,647,254	4,945,584	2,715,878	490,682,700	1,185,180,237	307,693,505	175,553,836
Cash	2,103,126,170	4,170,730	3,550,333	259,944	360,453	22,906,455	22,314,421	33,290,533	16,101,502
Notes and accounts receivable Less: Allowance for bad debts	11,549,400,285 131,417,233	3,301,097 29,644	2,352,775 25,383	391,535 *1,029	556,788 3,233	68,468,666 390,935	87,633,899 5,443,122	71,696,262 451,317	31,348,867 105,452
Inventories	986,228,867	4,563,375	3,988,585	285,046	289,744	10,687,382	23,294,045	72,743,953	60,388,974
Investments in Government obligations	835,148,705	47,167	*11,915	*35,252		949,158	1,407,511	301,925	164,929
Tax-exempt securities Other current assets	199,664,977 4,492,006,649	*48,237 1.657,256	*18,419 1,390,805	*9,702 153,933	*20,115 112,518	107,102 13,720,772	1,975 71,429,815	160,791 29,745,105	89,902 17.555,269
Loans to shareholders	434,755,709	1,061,869	899,207	60,047	102,615	3,366,666	191,573	2,485,749	1,055,596
Mortgage and real estate loans	4,140,820,130	396,247	378,531	*15,375	*2,341	48,302	5,477,375	5,322,416	4,977,299
Other investments  Depreciable assets	11,546,729,249 5,761,905,988	9,591,241 30,775,529	6,883,464 27,055,089	2,326,623 1,806,982	381,154 1,913,458	121,169,091 169,341,000	184,383,206 907,167,774	30,701,836 84,872,911	20,298,128 16,786,637
Less: Accumulated depreciation	2,826,157,282	21,422,461	18,777,143	1,302,296	1,343,022	75,965,301	321,317,379	52,599,640	9,288,365
Depletable assets	300,654,453	738,345	65,624	672,721	-	152,513,074	14,365,526	906,134	*115,277
Less: Accumulated depletion	111,405,645	316,973	*6,978	*309,996	110 500	49,398,279	3,967,499	174,676	*13,708
LandIntangible assets (amortizable)	222,389,846 2,805,127,840	7,617,861 1,071,861	7,308,257 982,606	190,096 29,014	119,508 60,240	4,101,579 24,799,548	2,332,813 43,834,565	9,513,938 10,308,724	5,607,967 4,092,877
Less: Accumulated amortization	423,333,806	159,983	130,304	17,404	12,275	7,299,182	4,762,340	1,925,018	703,425
Other assets	2,554,745,042	2,196,963	1,701,450	340,039	155,474	31,557,602	156,836,077	10,793,880	7,081,561
Total liabilities  Accounts payable	<b>44,440,389,943</b> 6,294,994,652	<b>45,308,715</b> 1,972,821	<b>37,647,254</b> 1,570,233	<b>4,945,584</b> 145,280	<b>2,715,878</b> 257,308	<b>490,682,700</b> 43,772,411	<b>1,185,180,237</b> 73,837,830	<b>307,693,505</b> 44,770,253	<b>175,553,836</b> 25,831,148
Mortgages, notes, and bonds payable in less	0,204,004,002	1,072,021	1,070,200	140,200	201,000	40,772,411	70,007,000	44,770,200	20,001,140
than one year	3,635,941,637	3,386,036	2,800,173	298,081	287,782	10,306,350	55,831,823	21,384,281	12,962,862
Other current liabilities Loans from shareholders	13,535,108,044 368,211,414	2,208,167 2,258,846	1,801,517 2,075,420	136,631 13,893	270,019 169,534	30,032,075 2,301,660	85,950,054 2,780,650	43,641,633 6,264,430	23,387,245 2,823,587
Mortgages, notes, and bonds payable in one	300,211,414	2,230,040	2,073,420	10,000	100,004	2,301,000	2,700,030	0,204,400	2,020,007
year or more	7,133,499,582	9,084,798	7,633,870	872,610	578,318	106,665,233	339,560,499	66,765,589	42,100,935
Other liabilities Capital stock	3,439,494,620 978,377,230	5,661,051 3,354,892	4,354,617 2,791,680	1,213,509 163,664	92,925 399,548	57,199,736 18,661,246	288,612,581 90,171,403	8,407,538 5,400,088	4,814,700 1,674,412
Additional paid-in capital	6,155,162,592	4,895,814	4,106,513	591,670	197,631	133,044,159	159,971,870	29,939,038	15,608,210
Retained earnings, appropriated	33,160,778	246,488	182,275	*62,302	1,912	237,320	567,820	650,934	*240,694
Retained earnings, unappropriated [30]	4,126,654,286	13,589,156	11,612,068	1,475,722 *27,779	501,365 40,464	103,167,606 14,705,096	98,349,790	88,990,250 8,520,528	51,974,762
Less: Cost of treasury stock  Total receipts	1,260,214,892 <b>16,167,032,996</b>	1,349,354 <b>48,778,454</b>	1,281,111 <b>39,026,767</b>	3,937,868	5,813,818	282,316,963	10,454,083 <b>530,194,122</b>	553,665,260	5,864,719 <b>276,117,683</b>
Business receipts	13,471,144,913	41,722,168	32,944,703	3,375,576	5,401,889	249,869,907	495,057,729	538,317,499	266,658,307
Interest	1,605,878,888	382,534	282,164	74,806	25,564	4,519,578	8,663,504	2,710,125	1,824,212
Interest on Government obligations: State and local	23,992,417	22,441	21,069	*420	*951	68,564	317,133	67,584	29,005
Rents	67,092,918	665,469	601,910	45,547	18,012	502,681	2,630,854	1,135,336	414,865
Royalties	133,693,179	98,146	93,994	*3,727	425	1,183,957	74,490	238,730	127,617
Net short-term capital gain reduced by net long-term capital loss	4,932,129	15,585	12,105	*3,058	*421	136,406	188,705	54,482	25,242
Net long-term capital gain reduced by	4,552,125	10,505	12,103	3,030	721	130,400	100,703	34,402	25,242
net short-term capital loss	121,733,725	1,136,664	828,341	227,415	80,908	4,789,248	4,426,253	1,919,938	1,241,419
Net gain, noncapital assets  Dividends received from domestic corporations	61,151,320 18,468,458	274,274 59,442	208,269 50,710	24,022 2,181	41,983 *6,552	3,003,460 1,547,368	3,440,067 217,166	841,398 99,031	183,880 36,714
Dividends received from foreign corporations	66,356,179	227,549	189,454	*14	38,080	2,249,311	272,518	16,361	3,385
Other receipts	592,588,870	4,174,184	3,794,050	181,101	199,033	14,446,481	14,905,703	8,264,776	5,573,037
Total deductions	<b>14,896,399,714</b> 8,465,428,767	<b>45,187,584</b> 24,497,981	<b>36,122,653</b> 18,794,484	<b>3,559,337</b> 2,298,079	<b>5,505,594</b> 3,405,417	<b>231,170,133</b> 130,537,783	<b>487,572,630</b> 284,483,149	<b>524,455,882</b> 396,730,799	<b>259,754,636</b> 207,666,738
Compensation of officers	179,260,384	1,081,672	862,759	68,233	150,680	2,625,793	1,663,246	14,292,558	3,831,517
Salaries and wages	1,403,058,744	3,184,522	2,376,284	230,942	577,295	12,782,948	20,280,382	25,924,418	10,068,488
RepairsBad debts	100,844,915 74,948,698	911,283 31,908	789,071 26,419	30,450 *597	91,763 4,893	1,901,403 190,673	11,038,374 2,149,230	2,040,668 583,748	628,839 194,782
Rent paid on business property	236,655,704	2,197,229	1,973,605	111,182	112,442	4,322,903	3,878,605	8,259,937	2,072,208
Taxes paid	296,843,302	1,045,224	829,994	87,286	127,944	8,955,129	19,696,825	9,457,562	3,149,170
Interest paid	1,429,651,442	1,025,501	799,750 39,923	165,307	60,444	8,158,592	27,817,759	5,165,160	2,785,460
Charitable contributions  Amortization	13,814,067 101,953,688	43,447 118,250	39,923 111,013	1,417 2,756	2,107 4,480	171,031 2,040,024	517,317 7,298,017	334,247 495,457	152,187 222,146
Depreciation	358,964,194	2,097,442	1,832,319	130,519		10,804,220	30,612,631	6,930,842	1,294,853
Depletion	11,803,231	50,837	9,629	*41,202	*7	7,232,947	371,150	126,842	10,800
Advertising Pension, profit-sharing, stock, annuity	179,002,842 99,166,421	131,874 120,310	105,140 91,771	5,579 14,246	21,155 14,292	150,377 1,458,588	496,399 4.999.027	2,071,357 1,591,572	1,216,438 425,081
Employee benefit programs	203,528,984	472,814	375,856	45,042	51,916	2,798,068	6,408,666	5,326,046	1,233,277
Domestic production activities deduction	11,030,937	31,391	29,605	*827	959	743,356	429,137	577,493	395,385
Net loss, noncapital assets Other deductions	15,012,631 1,715,430,762	16,393 8,129,507	15,143 7,059,889	*109 325,563	1,141 744,055	269,850 36,026,447	1,708,436 63,724,279	125,592 44,421,581	64,934 24,342,333
Total receipts less total deductions	1,270,633,282	3,590,870	2,904,114	378,532		51,146,830	42,621,492	29,209,378	16,363,048
Constructive taxable income from related	07.454.75	40.00-	0 70-			4.040.0==	040.00:	F0 44=	+00 00-
foreign corporations  Net income	87,151,794 1,333,792,659	18,003 3,586,432	8,796 2,891,841	- 378,111	9,207 316,480	1,346,079 52,424,345	310,004 42,614,363	52,415 29,194,210	*26,023 16,360,065
Income subject to tax	1,169,658,052	2,468,003	2,006,992	272,345	188,666	43,770,511	33,576,374	25,744,057	15,461,584
Total income tax before credits [5]	408,353,714	734,097	588,286	92,983	52,828	15,556,646	12,053,256	8,430,739	5,155,489
Income taxAlternative minimum tax	405,942,598 2,431,988	729,383 4,659	585,568 2,663	91,874 *1,109	51,940 *888	15,279,937 275,718	11,742,199 303,981	8,396,504 30,971	5,146,454 3,708
Foreign tax credit	74,554,191	7,260	2,803 5,808	*1,452		4,171,916	171,914	47,620	29,118
U.S. possessions tax credit	580,694	-	-	-	-	-	-	-	-
General business credit  Prior year minimum tax credit	14,349,720 3,961,970	12,194 5,573	11,374 4,255	342 83	478 *1,234	123,709 555,185	1,254,437 665,960	93,257 36,998	61,606 9,293
Total income tax after credits [2]	3,961,970	5,573 709,070	4,255 566,849	91,105	51,23 <del>4</del> 51,116	10,705,834	9,960,944	8,252,864	9,293 5,055,472
Endnotes at end of table section. Detail may not add to								,,	

# **RETURNS WITH NET INCOME, FORM 1120**

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

[All figures are estimates based on samples-money amounts		construction-continued Manufacturing						
	Constitution	Continued		Ī	Wanalaca	311119		
	Heavy and							
Item	civil				Beverage	Textile		Leather
	engineering construction	Specialty	Total	Food	and tobacco	mills and textile	Apparel	and allied
	and land	trade	Total	manufacturing	product	product	manufacturing	product
	subdivision	contractors		3	manufacturing	mills		manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	10,319	70,486	66,183	2,822	517	891	1,950	311
Total assets	66,591,222	65,548,447	7,802,130,137	663,370,543	156,326,851	18,452,437	27,628,768	3,628,801
Cash  Notes and accounts receivable	6,645,417 13,814,287	10,543,614 26,533,108	234,254,572 2,019,328,100	9,341,326 266.923.908	3,954,593 16,207,883	1,247,692 1,795,548	948,838 4,640,920	435,746 760,125
Less: Allowance for bad debts	103,576	242,289	17,153,466	432,064	138,185	51,991	357,007	26,246
Inventories	9,329,333	3,025,646	397,896,560	27,735,161	10,296,610	2,874,940	3,955,232	574,005
Investments in Government obligations	93,892	*43,104	4,022,300	1,165,251			*4,485	-
Tax-exempt securities Other current assets	36,271 5,903,273	*34,618 6,286,562	8,119,342 377,398,338	*74,205 12,762,393	77 7,037,716	483,884 537,987	- 1,391,113	- 866,660
Loans to shareholders	313,399	1,116,754	59,128,364	116,176	12,010	*21,284	15,589	*174
Mortgage and real estate loans	286,873	58,243	20,698,844	*11,089	*635		*31,461	-
Other investments	7,631,239	2,772,469	2,484,364,932	176,701,409	48,126,001	5,046,637	5,058,409	308,934
Depreciable assets	34,836,350 20,500,775	33,249,924 22,810,500	1,868,226,409	116,161,353	56,405,551	9,968,982	5,895,827 3,657,943	1,040,430 743,285
Less: Accumulated depreciation  Depletable assets	768,270	*22,587	1,043,162,705 96,399,263	62,454,128 15,805	30,702,327 72,143	6,844,845 3,011	3,657,943 *111,696	743,265
Less: Accumulated depletion	149,508	*11,460	50,258,048	3,658	29,893	266	-	-
Land	3,212,564	693,407	40,581,350	2,727,380	2,001,752	174,740	73,066	11,662
Intangible assets (amortizable)	2,137,689	4,078,159	892,344,838	92,831,133	48,417,540	2,944,292	6,440,796	288,438
Less: Accumulated amortization Other assets	328,845 2,665,070	892,749 1,047,249	166,225,274 576,166,422	11,906,944 31,600,748	9,236,998 3,901,743	281,211 531,754	1,293,718 4,370,007	45,907 158,065
Total liabilities	66,591,222	65,548,447	7,802,130,137	663,370,543	156,326,851	18,452,437	27,628,768	3,628,801
Accounts payable	6,850,174	12,088,931	1,524,576,969	273,023,949	9,950,228	1,128,664	5,220,027	1,181,740
Mortgages, notes, and bonds payable in less								
than one year Other current liabilities	4,177,366 8,096,970	4,244,052 12.157.419	571,127,848 561,931,421	23,811,992 30.519.089	3,681,933 11,595,526	1,632,685 1,139,174	546,925 2,246,058	128,408 333,433
Loans from shareholders	1,032,543	2,408,300	114,050,952	6,955,284	4,704,450	189,285	121,350	2,412
Mortgages, notes, and bonds payable in one	1,000,000	_,,	,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,101,100	,	,,,,,	_,
year or more	15,134,536	9,530,117	1,403,589,976		54,455,289	4,530,608	5,103,667	240,465
Other liabilities	2,116,941 1,960,148	1,475,896	688,630,370 285,170,977	48,679,750	28,928,724 4,954,996	1,073,602 <b>740,73</b> 1	2,569,017 1,140,866	177,536 195,698
Additional paid-in capital	9,128,234	1,765,528 5,202,594	1,737,507,964	30,887,317 103,059,185	32,099,354	2,635,180	6,467,828	202,146
Retained earnings, appropriated	84,000	326,240	6,070,992	*38,088	108	-	439	322
Retained earnings, unappropriated [30]	19,099,451	17,916,036	1,557,448,610	127,773,205	48,712,070	6,079,129	7,789,217	1,803,086
Less: Cost of treasury stock	1,089,142	1,566,667	647,975,942	55,129,255	42,755,829	696,621	3,576,625	*636,445
Total receipts  Business receipts	<b>92,167,068</b> 88,597,957	<b>185,380,509</b> 183,061,235	<b>5,717,891,500</b> 5,222,994,936	<b>335,564,202</b> 312,743,863	<b>114,261,884</b> 105,369,600	<b>20,339,296</b> 19,894,360	<b>30,663,447</b> 28,424,456	<b>4,117,874</b> 3,902,486
Interest	526,850	359,063	136,711,504	4,173,355	1,833,230	145,949	229,488	19,747
Interest on Government obligations:						•	·	
State and local	18,659	19,919	7,892,438	54,061	256,749	*13,032	27,182	*568
Rents	449,310 103,242	271,161 *7,871	13,514,051 81,083,169	2,190,184 1,761,354	127,502 2,292,671	7,393 38,222	20,770 945,111	1,186 111,539
Net short-term capital gain reduced by	100,242	7,071	01,000,100	1,701,004	2,202,071	00,222	040,111	111,000
net long-term capital loss	24,966	4,273	613,386	2,690	*1,054	*12,645	*5,947	22
Net long-term capital gain reduced by	100 001	040 500	04.445.007	4 770 000	100.010	04.040	04.007	4 000
net short-term capital loss Net gain, noncapital assets	428,931 334,936	249,588 322,582	34,415,667 20,032,268	1,773,392 826,835	122,618 118,084	34,310 26,097	24,997 11,802	1,982 389
Dividends received from domestic corporations	45,745	16,572	4,090,049	174,097	464,541	6,791	*3,345	915
Dividends received from foreign corporations	6,446	6,530	43,177,376	4,284,037	1,339,943	*20,685	*77,787	30,539
Other receipts	1,630,025	1,061,714	153,366,657	7,580,335	2,335,892	139,812	892,561	48,502
Total deductions  Cost of goods sold	<b>86,364,452</b> 66,408,660	<b>178,336,795</b> 122,655,401	<b>5,275,509,967</b> 3,829,757,177	<b>307,565,126</b> 208,674,532	<b>101,632,002</b> 51,165,314	<b>19,383,492</b>	28,701,453 17,755,307	<b>3,773,469</b> 2,537,810
Compensation of officers	2,048,385	8,412,655	28,376,316		602,391	13,086,057	17,755,307 568,375	63,373
Salaries and wages	3,426,971	12,428,959	306,515,312	15,558,788	9,651,302	2,037,141	3,039,767	396,124
Repairs	517,460	894,369	21,125,301	1,658,451	791,091	91,005	102,690	11,739
Rent paid on business property	109,046 1,735,759	279,919 4,451,969	5,786,343 38,222,581	146,018 2,667,080	81,469 811,672	50,369 322,276	31,448 782,237	6,453 53,547
Taxes paid	1,772,911	4,535,482	89,819,073	8,123,593	9,212,692	421,309	569,553	98,308
Interest paid	1,233,213	1,146,488	188,076,797	10,297,278	4,699,858	473,273	782,271	29,108
Charitable contributions	67,376	114,684	5,692,321	465,377	226,286	12,090	17,282	4,768
Amortization  Depreciation	107,952 2,339,537	165,360 3,296,452	27,855,118 113,877,667	1,266,322 6,147,190	890,591 2,910,872	61,884 427,755	215,176 296,345	28,606 44,891
Depletion	110,001	6,042	3,456,201	15,430	*6,276	421,100	230,043	-
Advertising	168,074	686,844	66,776,403	13,261,189	7,438,901	123,217	820,234	107,428
Pension, profit-sharing, stock, annuity	324,503	841,988	38,634,572	2,314,077	1,416,512	136,298	113,080	20,707
Employee benefit programs  Domestic production activities deduction	837,416 97,874	3,255,353 84,234	71,933,551 7,246,959	4,202,951 635,677	1,742,044 256,245	391,400 20,345	427,960 5,480	37,099 795
Net loss, noncapital assets	13,289	47,369	4,458,447	258,020	256,245 164,291	6,424	28,473	4,925
Other deductions	5,046,022	15,033,227	427,899,828	29,935,103	9,564,195	1,448,989	3,145,774	327,790
Total receipts less total deductions	5,802,616	7,043,714	442,381,533	27,999,076	12,629,882	955,804	1,961,994	344,405
Constructive taxable income from related	*15.050	*44 225	62 204 604	E 412 606	942,272	0.200	160 700	20 672
foreign corporations  Net income	*15,058 5,799,015	*11,335 7,035,130	62,291,604 496,780,700	5,413,686 33,358,700	13,315,404	9,388 952,159	160,722 2,095,534	28,672 372,509
Income subject to tax	4,900,808	5,381,666	448,910,158	30,461,032	12,175,492	827,354	1,759,451	368,605
Total income tax before credits [5]	1,678,663	1,596,586	157,249,735	10,662,722	4,266,437	284,538	611,865	127,728
Income tax	1,661,538	1,588,512	156,776,639	10,655,255	4,257,383	283,835	609,081	127,693
Alternative minimum tax  Foreign tax credit	13,394 11,350	13,870 7,152	471,212 49,930,660	7,069 2,669,473	9,054 993,595	704 8,928	*2,784 21,966	34 *24,445
U.S. possessions tax credit	- 11,330	7,132	579,570	2,009,473 8,473	-	0,320	7,419	24,445
General business credit	19,175	12,476	5,169,829	116,266	16,205	5,521	3,122	2,107
Prior year minimum tax credit	14,967	12,738	1,599,779	16,818	7,356	*587	*1,478	404.475
Total income tax after credits [2]	1,633,172	1,564,220	99,969,898	7,851,693	3,249,282	269,503	577,881	101,175

# **RETURNS WITH NET INCOME, FORM 1120**

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

[All figures are estimates based on samplesmoney amounts	mounts are in thousands of dollars]  Manufacturingcontinued								
				Manadadumiy					
Item			Deieties	Petroleum		Plastics	NI		
	Wood	Paper	Printing and related	and coal	Chemical	and rubber	Nonmetallic mineral	Primary	
	product	manufacturing	support	products	manufacturing	products	product	metal	
	manufacturing	(10)	activities	manufacturing	(00)	manufacturing	manufacturing	manufacturing	
Number of returns	(18)	(19) <b>839</b>	(20)	(21) <b>d</b>	(22)	(23)	(24)	(25)	
Number of returns  Total assets	3,382 19,826,731	229,903,218	4,708 38,973,172	d d	, .	2,709 66,393,797	2,019 105,945,901	d d	
Cash	2.061.539	3,235,798	1,636,899	d	28,720,008	2,720,337	3,129,130	d	
Notes and accounts receivable	2,834,542	22,299,176	6,535,966	d	216,284,493	12,156,890	16,844,601	d	
Less: Allowance for bad debts	88,624 3.130.958	294,082	178,674	d	3,822,755	375,120	311,010	d	
Inventories Investments in Government obligations	3,130,958 128,486	11,388,076 28,612	2,538,556 *12,573	d d	70,030,935 *596,041	9,625,034 *40,414	8,115,672 21,389	d d	
Tax-exempt securities	1,390	*21,037	4,575	d	*703,372	73,150	*31,483	d	
Other current assets	432,426	9,910,093	2,262,061	d	100,351,685	2,760,068	3,038,034	d d	
Loans to shareholders  Mortgage and real estate loans	64,891 *11,350	6,052,057 9,639,960	144,160 *24,862	q	23,214,879 *40,924	86,106 *29,802	882,595 *24,795	d d	
Other investments	2,024,109	86,030,426	5,965,591	d	553,647,699	9,935,984	12,769,341	d	
Depreciable assets	12,134,377	114,587,121	22,135,021	d	318,696,080	37,323,847	55,208,117	d	
Less: Accumulated depreciation  Depletable assets	6,996,285 200,373	65,853,228 5,502,483	14,204,929	d d	177,406,668 1,123,791	22,865,199	26,047,921 5,943,054	d d	
Less: Accumulated depletion	*32,971	687,767	-	d	422,918	-	1,042,290	d	
Land	433,390	1,629,873	279,388	d	6,644,546	499,612	3,364,381	d	
Intangible assets (amortizable) Less: Accumulated amortization	3,194,898 176,746	21,224,959 3,790,780	9,216,134 1,255,428	d d	208,582,161 42,714,278	10,175,212 1.655,736	19,089,484 2,605,579	d	
Other assets	468,630	8,979,404	3,856,418	d	111,841,883	5,863,396	7,490,625	d	
Total liabilities	19,826,731	229,903,218	38,973,172	d	1,416,111,876	66,393,797	105,945,901	d	
Accounts payable	1,584,162	19,814,340	3,804,011	d	100,911,142	7,503,477	8,843,587	d	
Mortgages, notes, and bonds payable in less than one year	1,134,990	17,185,823	1,819,508	d	134,608,283	3.461.286	3,014,014	ф	
Other current liabilities	1,636,620	22,396,273	4,069,646	d	113,878,661	7,046,298	9,408,396	d	
Loans from shareholders	470,615	10,132,082	267,066	d	32,988,977	1,043,173	1,972,275	d	
Mortgages, notes, and bonds payable in one year or more	6,089,928	51,665,579	11,094,576	d	249,269,837	20,107,254	24,367,711	d	
Other liabilities	1,424,057	22,655,705	5,555,337	d	154,730,774	8,510,405	18,003,873	d	
Capital stock	911,511	5,604,345	2,375,865	d	49,109,423	2,960,358	3,548,707	d	
Additional paid-in capitalRetained earnings, appropriated	1,514,459 *206,408	59,457,426 *31,891	7,316,720 *35,621	d d	392,418,951 85,040	17,562,679 2,059	20,322,431 *567,561	d d	
Retained earnings, unappropriated [30]	5,459,290	35,831,461	4,304,935	d	371,600,960	119,641	16,400,068	d	
Less: Cost of treasury stock	605,309	14,871,707	1,670,112	d	183,490,171	1,922,832	502,722	d	
Total receipts	32,830,901	148,508,806	42,962,950	d	744,217,991	84,485,514	85,316,952	<b>d</b> d	
Business receipts Interest	32,083,237 195,570	135,256,366 3,085,051	41,715,300 136,593	d d	652,537,217 16,981,373	81,738,280 600,406	82,025,421 1,003,064	d d	
Interest on Government obligations:	100,010	0,000,001	100,000	, and a	10,001,010	555,155	1,000,001	ū	
State and local	3,851	28,808	28,364	d	473,503	17,459	15,372	d	
RentsRoyalties	27,670 *7,613	101,621 1,102,848	99,472 263,729	d d	522,741 26,020,145	44,228 205,226	61,212 102,390	d d	
Net short-term capital gain reduced by	.,0.0	1,102,010	200,120	ū	20,020,110	200,220	102,000	•	
net long-term capital loss	*10,106	*9,886	*84	d	98,300	12,793	897	d	
Net long-term capital gain reduced by net short-term capital loss	180,782	2,941,298	155,732	Ч	10,224,556	260,415	256,959	ф	
Net gain, noncapital assets	52,859	1,500,973	83,909	d	891,129	284,767	215,315	d	
Dividends received from domestic corporations	15,437	14,421	12,348	d	1,137,659	31,867	128,146	d	
Dividends received from foreign corporations Other receipts	*3,959 249,817	856,886 3,610,647	*47,573 419,845	d	5,973,552 29,357,815	350,446 939,627	90,988 1,417,187	d d	
Total deductions	31,239,932	136,313,832	40,508,174	ď	662,364,257	80,571,082		ď	
Cost of goods sold	23,504,730	97,781,923	25,858,924	d	398,499,958	58,741,042	52,120,518	d	
Compensation of officers	585,310 2,033,713	537,153 9,705,312	1,061,697 4,257,475	d d	3,284,022 57,828,395	878,554 4,095,089	656,299 4,966,935	d d	
Repairs	231,982	730,624	227,503	d	4,129,775	469,772	457,134	d	
Bad debts	24,662	175,656	79,889	d	687,698	129,441	110,971	d	
Rent paid on business property  Taxes paid	420,221 587,717	1,472,557 1,995,620	861,458 1,035,942	d	5,508,252 9,025,360	1,125,836 1,170,395	1,196,030 1,841,203	d d	
Interest paid	534,122	5,497,241	1,079,717	d d	27,676,323	2,181,732	2,738,086	d d	
Charitable contributions	17,229	129,463	14,416	d	2,596,475	36,554	163,346	d	
Amortization	86,861	527,145	244,853	d	5,848,719	310,610	508,595	d d	
Depreciation Depletion	770,521 *9,491	3,685,764 46,277	1,265,266 *71	d	15,664,955 168,491	1,937,869 50	3,204,251 498,740	d d	
Advertising	139,480	696,016	355,982	d	22,041,028	617,443	252,143	d	
Pension, profit-sharing, stock, annuity	124,500	2,211,442	175,696	d	7,671,650	725,173	835,820	d	
Employee benefit programs  Domestic production activities deduction	461,526 33,365	2,557,233 178,649	717,419 41,529	d d	14,135,113 1,052,170	1,725,286 69,433	1,672,394 186,972	d d	
Net loss, noncapital assets	6,833	170,243	102,036	d	988,288	52,551	34,768	d	
Other deductions	1,667,671	8,215,514	3,128,302	d	85,557,582	6,304,253	5,757,070	d	
Total receipts less total deductions  Constructive taxable income from related	1,590,969	12,194,974	2,454,776	d	81,853,734	3,914,432	8,115,675	d	
foreign corporations	*2,387	1,381,662	*35,628	d	9,083,558	234,881	88,863	d	
Net income	1,589,505	13,547,827	2,462,041	d	90,463,788	4,131,855	8,189,166	d	
Income subject to tax  Total income tax before credits [5]	1,381,711	10,419,372 3,739,985	1,936,861 662,611	d	83,888,651	3,082,746	7,381,898	d d	
Income tax	471,777 469,262	3,739,985	660,456	d d	29,378,498 29,321,278	1,077,077 1,060,789	2,560,925 2,566,992	d d	
Alternative minimum tax	2,515	97,134	1,714	d	57,031	18,079	2,282	d	
Foreign tax credit	*1,225	886,387	23,725	d	5,573,244	193,775	81,077	d	
U.S. possessions tax credit	- 14,712	168,957	- 5,583	q	452,023 1,169,735	1,001 32,358	- 13,655	d d	
Prior year minimum tax credit	3,219	55,110	5,678	d	150,581	13,050	54,896	d	
Total income tax after credits [2]	452,622	2,629,531	627,625	d	22,032,915	836,893	2,411,298	d	

# **RETURNS WITH NET INCOME, FORM 1120**

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

[All figures are estimates based on samples-money amounts	are in thousands of dollars	3]	Mar	nufacturingcontinued				
			11101	landotaring continuou				
				Electrical				
Item	F.1		Computer	equipment,		<b>.</b>		
	Fabricated metal	Machinery	and electronic	appliance, and	Transportation	Furniture and related	Miscellaneous	Wholesale and
	product	manufacturing	product	component	equipment	product	manufacturing	retail trade,
	manufacturing (26)	(27)	manufacturing (28)	manufacturing (29)	manufacturing (30)	manufacturing	(22)	total
Number of returns	14,848	(27) <b>7,340</b>	5,077	1,797	2,701	(31) <b>3,159</b>	(32) <b>7,010</b>	(33) <b>193,593</b>
Total assets	303,426,350	374,606,098	650,365,598	870,887,221	501,308,719	36,033,185	192,864,653	2,458,802,867
Cash	8,408,128	14,405,069	69,860,268	18,711,027	26,034,589	1,301,392	11,498,883	143,311,198
Notes and accounts receivable Less: Allowance for bad debts	37,223,538 613,488	93,213,241 1,502,414	103,766,226 1,968,300	181,172,183 2,059,793	114,691,966 2,458,609	6,186,230 262,064	29,131,996 1,153,301	351,381,107 8,018,703
Inventories	22.677.499	38,090,020	38,864,134	15,638,231	53,256,532	4.559.510	18,297,994	424,603,266
Investments in Government obligations	145,834	386,736	*687,983	*667,689	35,233	1,328	50,432	23,693,281
Tax-exempt securities	*92,194	*158,568	956,223	2,593,644	80,728	*119 2.267.371	*69,530	5,753,386
Other current assets Loans to shareholders	8,728,386 1,643,823	24,056,697 1,022,506	66,320,644 223,680	41,919,415 623,192	32,996,711 320,185	158,122	12,397,144 279,053	115,111,713 5,484,348
Mortgage and real estate loans	72,411	*1,971	*22,107	*10,664,572	*69,630	*8,269	*31,541	1,364,003
Other investments	95,016,086	94,906,657	148,874,145	481,495,940	71,300,536	6,353,185	48,224,505	603,913,129
Depreciable assets  Less: Accumulated depreciation	70,791,057 44,081,519	91,900,663 55,039,268	188,781,088 121,613,823	124,849,241 71,517,951	174,072,236 90,663,659	15,002,440 9,235,834	43,715,362 24,869,555	714,108,018 325,553,517
Depletable assets	68,817	*202,352	-	842	43,106	-	9,299	33,934,083
Less: Accumulated depletion	4,338	*111,990			16,728		1,173	6,946,353
LandIntangible assets (amortizable)	1,595,168 42,379,345	1,689,405 53,749,362	5,313,199 100,823,572	1,044,522 57,888,204	3,081,767 77,240,382	428,539 7,502,792	1,021,222 51,998,821	66,700,294 243,209,448
Less: Accumulated amortization	4,386,431	8,811,948	17,999,137	10,373,519	11,740,310	908,470	9,715,207	28,106,189
Other assets	63,669,840	26,288,472	67,453,591	17,569,783	52,964,425	2,670,257	11,878,108	94,860,355
Total liabilities  Accounts payable	<b>303,426,350</b> 19,695,241	<b>374,606,098</b> 42,861,623	<b>650,365,598</b> 68,217,714	<b>870,887,221</b> 52,325,016	<b>501,308,719</b> 49,465,892	<b>36,033,185</b> 3,777,227	<b>192,864,653</b> 11,475,940	<b>2,458,802,867</b> 376,611,879
Mortgages, notes, and bonds payable in less	19,095,241	42,001,023	00,217,714	32,323,010	49,403,092	3,777,227	11,475,940	370,011,079
than one year	10,227,610	34,404,962	23,763,238	206,022,094	40,460,538	2,367,895	5,427,324	141,761,107
Other current liabilities Loans from shareholders	14,717,384 12,215,742	35,676,877 3,656,150	85,010,597 9,981,684	55,127,042 438,651	76,130,421 3,764,706	3,721,336 182,383	18,432,500 2,261,488	293,866,388 19,229,916
Mortgages, notes, and bonds payable in one	12,213,742	3,030,130	9,901,004	430,031	3,704,700	102,303	2,201,400	19,229,910
year or more	98,850,872	87,044,144	79,833,442	279,326,038	108,634,710	8,641,087	38,783,872	405,572,238
Other liabilities Capital stock	16,857,694 28,194,730	50,413,791 18,688,750	62,599,041 <b>46</b> ,511,821	58,233,941 13,230,817	65,054,736 <b>44,708,488</b>	3,005,545 1,439,071	13,822,320 5,736,489	163,661,829 83,756,017
Additional paid-in capital	70,388,976	73,144,913	303,162,165	67,808,867	49,064,319	3,246,589	59,992,741	450,837,997
Retained earnings, appropriated	244,292	184,463	713,030	*931,905	*136,041	*657	*56,656	4,004,482
Retained earnings, unappropriated [30] Less: Cost of treasury stock	45,856,211 13,822,403	52,882,366 24,351,940	77,026,455 106,453,589	170,099,221 32,656,371	105,655,498 41,766,629	10,614,229 962,836	50,886,379 14,011,055	640,167,550 120,666,536
Total receipts	193,520,783	328,354,922	552,309,881	303,974,544	529,760,340	52,122,408	145,908,643	4,203,195,078
Business receipts	184,060,428	303,432,096	491,924,370	193,261,177	499,682,829	50,794,229	132,620,095	4,073,979,709
Interest	3,387,646	8,109,045	7,234,577	54,981,220	8,628,284	179,407	2,381,451	25,340,211
Interest on Government obligations: State and local	144,514	240,643	692,810	4,594,513	184,078	19,623	112,093	886,934
Rents	162,130	1,750,809	1,299,663	123,390	4,845,854	48,176	81,314	6,543,023
Royalties	963,385	3,031,624	34,036,569	1,900,500	3,526,279	61,396	3,323,115	11,017,215
Net short-term capital gain reduced by net long-term capital loss	8,172	39,408	193,358	*7,194	26,341	4,484	16,399	458,070
Net long-term capital gain reduced by		·						
net short-term capital loss  Net gain, noncapital assets	548,389 869,773	2,346,511 2,552,970	5,032,227	2,384,431 5,806,381	846,511 1,561,066	155,549	513,185	10,285,051 4.439.856
Dividends received from domestic corporations	99,818	90,849	775,229 320,202	93,745	71,366	51,353 29,887	132,755 435.825	2,359,561
Dividends received from foreign corporations	540,375	1,806,455	5,136,664	486,838	2,261,696	234,320	2,530,879	5,824,520
Other receipts	2,736,153	4,954,512	5,664,211	40,335,157	8,126,036	543,986	3,761,531	62,060,926
Total deductions  Cost of goods sold	<b>181,252,834</b> 126,232,877	<b>303,772,442</b> 207,901,894	<b>503,239,099</b> 311,493,423	<b>292,937,303</b> 121,161,420	<b>500,965,736</b> 379,407,790	<b>49,162,159</b> 33,138,902	<b>127,737,124</b> 71,088,862	<b>4,021,985,330</b> 3,154,098,090
Compensation of officers	3,372,142	2,903,377	4,149,329	1,236,627	1,703,784	655,265	1,961,527	28,989,143
Salaries and wages	11,820,703	28,006,455	64,375,034	21,643,324	18,538,206	3,590,484	16,769,399	299,744,420 16.142.886
Repairs Bad debts	789,571 214,398	1,266,245 617,992	2,339,623 506,067	1,626,238 1,121,920	1,866,147 1,111,683	184,108 113,532	588,641 317,451	5,592,743
Rent paid on business property	2,388,232	3,207,003	4,205,716	2,151,124	3,734,224	808,662	1,485,844	64,617,599
Taxes paid	3,526,665	4,173,660	7,141,094	2,306,027 62.879.980	5,894,705	1,086,213	2,369,861	52,693,322 41.618.100
Interest paid Charitable contributions	6,636,414 95,127	9,937,729 197,824	6,621,266 431,712	172,325	12,213,198 315,586	851,563 54,826	3,827,950 160.906	2,298,480
Amortization	1,728,048	1,427,272	5,347,717	2,238,676	2,310,708	297,153	1,509,921	6,821,718
Depreciation	3,970,733	7,214,258	15,898,395	12,331,186	17,021,366	767,644	3,020,798	49,782,020
DepletionAdvertising	*43,728 1,425,688	*18,607 1,751,823	- 8,637,368	1,435,800	5,027 3,316,679	1,238,565	*70 1,727,735	363,092 49,018,106
Pension, profit-sharing, stock, annuity	1,267,756	3,458,784	3,702,384	1,155,019	4,708,787	304,943	811,732	11,472,108
Employee benefit programs	3,862,609	6,503,756	9,126,755	3,780,212	11,154,358	1,114,748	3,167,100	27,870,418
Domestic production activities deduction  Net loss, noncapital assets	273,132 126,383	412,297 477,170	776,053 760,547	236,494 53,738	544,103 883,804	60,609 45,759	280,232 159,348	493,784 1,828,568
Other deductions	13,478,627	24,296,298	57,726,616	57,407,192	36,235,582	4,849,182	18,489,749	208,540,733
Total receipts less total deductions	12,267,948	24,582,481	49,070,782	11,037,241	28,794,605	2,960,249	18,171,519	181,209,748
Constructive taxable income from related foreign corporations	952,151	3,140,051	7,554,667	8,435,369	1,601,956	143,323	2,890,226	5,610,287
Net income	13,075,586	27,481,889	55,932,639	14,878,097	30,212,482	3,083,950	20,949,651	185,933,101
Income subject to tax	11,419,822	23,895,100	42,741,044	12,978,618	26,719,826	2,854,209	17,503,874	172,227,186
Total income tax before credits [5] Income tax	3,927,155 3,909,147	8,345,315 8,315,375	15,039,904 14,925,520	4,595,780 4,578,962	9,407,623 9,349,895	986,132 987,528	6,108,415 6,087,505	59,236,534 59,020,244
Alternative minimum tax	19,255	29,135	111,088	15,655	45,898	*1,453	20,890	248,695
Foreign tax credit	549,084	1,636,117	3,975,204	2,435,772	1,295,833	135,634	1,673,975	4,165,939
U.S. possessions tax credit	- 96,317	4,309 306,655	1,962 1,252,222	2,635 441,630	- 649,510	24 19,058	101,725 235,696	1,124 802,515
Prior year minimum tax credit	31,765	100,536	649,803	135,585	94,632	*320	17,584	264,899
Total income tax after credits [2]  Endnotes at end of table section. Detail may not add to	3,249,989	6,297,698	9,160,712	1,580,159	7,367,648	831,097	4,079,435	54,002,056

# **RETURNS WITH NET INCOME, FORM 1120**

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

[All figures are estimates based on samplesmoney amounts	are in thousands of dollars	6]		Wholesale	and retail tradecor	ntinued			
		Wholesale	trade	***************************************	and rotal trade   661	ianaoa	Retail trade		
		VVIIdedale	ildae				retail trade		Building
Item				Electronic		Motor			material
	Total	Durable	Nondurable	markets and	Total	vehicle dealers	Furniture and home	Electronics and	and garden equipment
	Total	goods	goods	agents	Total	and parts	furnishings	appliance	and supplies
			_	and brokers		dealers	stores	stores	dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	89,808	56,747	30,623	2,438	103,785	16,666	6,750	6,035	10,417
Total assets	<b>1,389,336,202</b> 84,404,625	<b>506,763,825</b> 31,676,633	<b>879,486,057</b> 52,380,449	<b>3,086,320</b> 347,543	<b>1,069,466,665</b> 58,906,574	<b>86,441,216</b> 5,283,869	<b>19,567,268</b> 1,073,723	<b>33,105,652</b> 3,393,079	<b>144,891,231</b> 2.735.532
Notes and accounts receivable	257,270,550	151,262,637	105,475,843	*532,069	94,110,558	9,198,149	2,519,594	3,810,553	21,586,825
Less: Allowance for bad debts	5,529,636	3,347,836	2,163,799	18,001	2,489,067	147,390	67,409	98,378	130,210
Investments in Government obligations	190,825,865	110,800,465	80,009,189	*16,210	233,777,401	37,781,097	5,760,303	8,226,271	23,799,297
Tax-exempt securities	23,588,597 3,390,451	794,823 224,928	22,793,773 3,165,523	-	104,684 2,362,935	*26,566 *113,181	*9,867 *121,547	989	*1,172
Other current assets	70,635,207	38,779,996	31,329,430	525,781	44,476,506	2,107,652	2,013,066	4,454,579	2,582,230
Loans to shareholders	2,958,757	1,936,538	980,340	*41,879	2,525,590	535,196	75,092	137,022	195,657
Mortgage and real estate loans	905,126 402,582,601	233,373	671,752	- *405,427	458,877	27,212	*11,681	*16,873	67,453 16,366,773
Other investments  Depreciable assets	300,286,721	55,946,859 133,516,652	346,230,315 166,067,229	702,840	201,330,528 413,821,297	8,467,154 19,641,115	963,556 8,823,733	3,373,671 11,017,653	45,044,770
Less: Accumulated depreciation	142,711,137	66,675,919	75,721,761	313,457	182,842,380	9,665,847	3,951,175	5,776,897	16,522,543
Depletable assets	33,797,162	383,087	33,414,075	-	*136,920	-	-	-	53,806
Less: Accumulated depletion	6,879,157	48,722	6,830,435	106 220	*67,196	- 070 604	- 605.046	250 424	27,563
LandIntangible assets (amortizable)	25,232,593 125,118,930	4,495,052 32.847.542	20,541,303 91,564,465	196,238 *706,923	41,467,701 118,090,518	2,878,601 9,297,513	685,846 1,463,115	350,421 3,927,705	10,012,255 4,275,251
Less: Accumulated amortization	16,699,201	5,097,080	11,513,637	*88,484	11,406,989	627,475	175,991	384,624	263,377
Other assets	40,158,146	19,034,795	21,092,000	*31,351	54,702,209	1,524,623	240,722	656,735	35,113,904
Total liabilities	1,389,336,202	506,763,825	879,486,057	3,086,320	1,069,466,665	86,441,216	19,567,268	33,105,652 7 385 345	144,891,231
Accounts payable  Mortgages, notes, and bonds payable in less	214,271,073	110,256,511	103,683,253	331,309	162,340,806	8,066,945	3,068,333	7,385,245	22,238,980
than one year	87,112,383	47,835,748	38,740,518	*536,117	54,648,724	26,327,680	1,806,970	704,500	1,319,395
Other current liabilities	158,605,008	58,154,774	100,266,632	183,603	135,261,380	7,550,250	3,158,568	5,656,973	16,416,731
Loans from shareholders  Mortgages, notes, and bonds payable in one	12,567,282	9,157,713	3,361,742	*47,828	6,662,633	1,853,904	230,255	442,003	690,283
year or more	184,289,002	76,006,655	107.589.951	*692,396	221,283,236	11,298,643	2.638.754	3,096,424	53,471,419
Other liabilities	93,087,101	28,751,568	64,418,612	*-83,078	70,574,728	2,935,849	905,473	1,397,892	4,142,547
Capital stock	56,569,797	29,718,067	26,820,081	31,649	27,186,220	1,918,361	424,538	2,369,502	1,656,528
Additional paid-in capital	233,806,534	58,886,649	174,175,211	*744,674	217,031,463	7,890,701	3,245,946	5,887,615	9,880,290
Retained earnings, appropriated Retained earnings, unappropriated [30]	3,430,793 384,659,392	268,513 96,582,153	3,146,872 287,347,879	15,408 729,360	573,689 255,508,159	205,572 20,422,235	*16,737 6,392,398	*36,640 8,000,502	*96,820 52,085,896
Less: Cost of treasury stock	39,062,164	8,854,525	30,064,694	*142,945	81,604,372	2,028,924	2,320,705	1,871,645	17,107,657
Total receipts	2,177,073,041	994,972,905		1,998,376	2,026,122,037	226,033,460	34,594,468	83,596,089	179,082,363
Business receipts	2,110,557,063 15,953,849	973,265,421	1,135,545,915	1,745,727	1,963,422,646	220,788,959	33,855,951	81,569,940 333,689	175,406,405 239,071
Interest on Government obligations:	15,955,649	5,457,374	10,353,185	143,290	9,386,362	1,005,642	235,184	333,069	239,071
State and local	329,383	123,864	205,519	-	557,551	2,924	28,848	110,413	16,327
Rents	3,752,349	1,548,496	2,199,959	3,894	2,790,674	359,075	29,712	62,284	472,226
Royalties  Net short-term capital gain reduced by	4,904,342	526,141	4,363,047	15,154	6,112,873	35,429	3,269	*27,203	*234,668
net long-term capital loss	370,161	26,441	343,719	_	87,909	28,480	*259	*90	*269
Net long-term capital gain reduced by	2.0,	,	212,112		31,555				
net short-term capital loss	7,170,544	1,247,886	5,921,824	*835	3,114,507	210,204	39,378	94,022	116,132
Net gain, noncapital assets  Dividends received from domestic corporations	3,366,883 2,049,461	1,652,140 353,237	1,713,784 1,695,388	*959 837	1,072,973 310,099	201,591 94,141	33,812 19,402	2,447 46,945	36,208 10,066
Dividends received from foreign corporations	3,612,280	233,080	3,320,351	58,849	2,212,240	*47,518	-	3,203	*8,248
Other receipts	25,006,724	10,538,825	14,439,066	28,833	37,054,202	3,259,498	348,652	1,345,852	2,542,742
Total deductions	2,090,762,049	960,065,576		1,730,162	1,931,223,281	221,011,531	32,467,608	80,153,853	164,358,623
Cost of goods sold  Compensation of officers	1,744,079,993 17,473,838	790,604,068 10,078,483	953,475,925 7,161,887	233,469	1,410,018,097 11,515,305	180,978,505 2,008,861	19,092,184 668,807	58,324,327 776,424	118,822,759 1,384,127
Salaries and wages	101,167,699	50,896,498	49,734,800	536,400	198,576,722	15,035,080	4,178,246	8,083,986	19,067,122
Repairs	5,706,942	2,484,603	3,200,808	21,532	10,435,944	639,892	260,295	468,971	925,470
Bad debts Rent paid on business property	2,590,898 15,925,145	1,320,810 8,141,411	1,246,608 7,704,356	*23,480 79,378	3,001,845 48,692,454	234,066 3,197,478	89,260 1,489,172	415,773 2,057,638	187,559 2,868,191
Taxes paid	20,499,693	8,505,453	11,910,960	83,280	32,193,629	2,654,945	922,925	1,366,907	3,381,602
Interest paid	21,491,811	8,508,798	12,871,001	112,012	20,126,289	2,421,817	257,161	395,232	1,218,086
Charitable contributions	973,678	421,653	550,303	1,722	1,324,802	47,252	76,118	61,997	96,736
Amortization  Depreciation	3,812,213 22,753,719	1,357,925 13,675,417	2,417,279 9,028,062	*37,008 50,239	3,009,506 27,028,301	374,037 1,432,138	47,504 490,264	134,601 737,690	188,893 3,201,811
Depletion	358,916	19,979	338,937	50,239	4,176	[1]	490,204	737,090	*266
Advertising	19,098,815	11,801,161	7,267,243	*30,410	29,919,291	2,291,930	1,501,987	1,960,464	2,492,177
Pension, profit-sharing, stock, annuity	5,367,668	2,735,247	2,603,839	*28,582	6,104,440	235,774	48,010	93,742	384,426
Employee benefit programs  Domestic production activities deduction	11,309,025 388,303	5,564,998 143,877	5,690,379 244,427	53,648	16,561,393 105,481	1,300,567 3,921	292,281 2,474	394,423 3,485	1,877,821 15,898
Net loss, noncapital assets	576,480	276,686	297,665	*2,129	1,252,088	56,339	28,036	91,091	111,295
Other deductions	97,187,213	43,528,508	53,221,831	436,875	111,353,520	8,098,928	3,022,882	4,787,100	8,134,381
Total receipts less total deductions	86,310,992	34,907,329	51,135,449	268,214	94,898,756	5,021,929	2,126,860	3,442,236	14,723,740
Constructive taxable income from related foreign corporations	3,428,180	325,677	3,079,533	22,971	2,182,107	32,408	6,845	41,476	*9,856
Net income	89,409,789	35,109,142	54,009,462	291,185	96,523,311	5,051,414	2,104,857	3,373,300	14,717,269
Income subject to tax	82,122,925	30,765,524	51,085,073	272,328	90,104,261	4,543,845	1,941,092	2,861,490	14,473,813
Total income tax before credits [5]	28,062,227	10,543,935	17,430,592	87,701	31,174,306	1,452,009	659,622	983,052	5,016,730
Income tax Alternative minimum tax	27,906,026 180,484	10,476,155 77,103	17,342,171 103,381	87,701	31,114,218 68,211	1,454,623 4,348	658,639 961	979,165 3,856	5,017,206 *245
Foreign tax credit	2,615,213	164,360	2,425,727	*25,126	1,550,726	*18,259	1,734	14,332	*63,822
U.S. possessions tax credit	1,124	638	485	-	-	-	-	-	-
General business credit	386,082	117,025	269,057	-	416,433	14,703	2,153	14,523	32,330
Prior year minimum tax credit  Total income tax after credits [2]	220,298 24,839,511	153,750 10,108,162	66,548 14,668,775	- 62,574	44,602 29,162,546	5,729 1,413,319	*87 655,649	*4,036 950,161	*1,112 4,919,466
Endnotes at end of table section. Detail may not add to							300,040	300,101	.,010,400

# **RETURNS WITH NET INCOME, FORM 1120**

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

[All figures are estimates based on samplesmoney amounts	mounts are in thousands of dollars]  Wholesale and retail tradecontinued								
						conunued			
	1	1		Retail trac	decontinued Sporting		T .	I	
Item				Clothing	goods,				
	Food, beverage	Health and personal	Gasoline	and clothing	hobby, book, and	General	Miscellaneous	Nonstore	Wholesale and retail
	and liquor	care	stations	accessories	music	merchandise	store	retailers	trade not
	stores	stores	(1=)	stores	stores	stores	retailers	(==)	allocable
North an of actions	(43)	(44) <b>d</b>	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns  Total assets	14,863 108,618,502	ď	d d		4,267 31,655,138	d d	· · · · · · · · · · · · · · · · · · ·	7,166 115,025,754	_
Cash	5,548,648	d	d		2,291,284	d	3,051,273	8,100,912	-
Notes and accounts receivable	8,170,961	d	d	.,. ==,===	1,954,781	d	6,941,571	10,113,323	-
Less: Allowance for bad debts	41,044	d	d	126,616	52,173	d	94,468	549,876	-
Inventories Investments in Government obligations	16,282,560 *34,639	d d	a d	25,549,918 *13,173	11,400,009	d d	9,345,248	5,159,886 13,277	-
Tax-exempt securities	*883,703	d	d		145,198	d	-	*493,563	-
Other current assets	3,597,692	d	d	5,847,893	1,786,381	d	2,278,900	5,533,671	-
Loans to shareholders  Mortgage and real estate loans	135,297 46,245	d	d	92,248	92,114 *14,665	d d	245,975	88,081 *197,103	-
Other investments	20,760,947	d d	d d	*15,813 7,578,983	1,831,358	d d	*21,307 4,643,357	*187,103 50,126,400	-
Depreciable assets	79,490,245	d	d		16,257,454	d	14,931,853	12,440,244	-
Less: Accumulated depreciation	40,007,200	d	d	24,181,562	8,452,119	d	8,361,346	6,983,401	-
Depletable assets Less: Accumulated depletion	*2,708 *70	d d	d	1,601 1,371	*2,739 *2,067	d	_	_	_
Land	6,451,134	d	d	1,137,594	874,981	d	454,651	231,401	-
Intangible assets (amortizable)	9,203,118	d	d	9,672,703	2,638,141	d	6,335,749	30,742,232	-
Less: Accumulated amortization	593,393	d -	d d	,	361,440	d d	867,755 2,617,176	4,649,037	-
Other assets  Total liabilities	-1,347,686 <b>108,618,502</b>	q	a <b>d</b>	-,,	1,233,832 <b>31,655,138</b>	d <b>d</b>	2,617,176 <b>41,543,492</b>	3,977,976 <b>115,025,754</b>	_
Accounts payable	25,817,715	d	d	10,864,219	5,902,754	d	7,051,784	6,838,236	-
Mortgages, notes, and bonds payable in less									
than one year Other current liabilities	2,571,675	d	d	, . ,	1,374,949 5.094.724	d d	1,241,525 8.521,276	1,875,936 21,210,502	-
Loans from shareholders	9,888,181 682,389	d d	d d	12,713,661 516,696	329,292	d d	756,978	, .,	-
Mortgages, notes, and bonds payable in one	002,000	ŭ	ū	0.0,000	020,202	ū	, 00,0.0	00 1, 100	
year or more	23,130,415	d	d	,,	12,679,684	d	8,800,397	19,434,332	-
Other liabilities	8,254,123 5,299,263	d	d d	, ,	1,709,948 1,973,659	d d	919,728 1,124,835	9,920,516 <b>4,008,547</b>	-
Additional paid-in capital	13,084,774	d	d	20,123,853	4,854,469	d	10,920,154	80,121,916	_
Retained earnings, appropriated	*39,010	d	d	*6,265	*4,485	d	*83,800	*25,679	-
Retained earnings, unappropriated [30]	29,009,184	d	d	20,001,001	5,512,241	d	9,500,248		-
Less: Cost of treasury stock  Total receipts	9,158,227 <b>275,188,636</b>	d d	d <b>d</b>	,	7,781,068 <b>53,217,107</b>	d <b>d</b>	7,377,233 <b>79,639,459</b>	10,187,860 <b>91,311,079</b>	_
Business receipts	269,319,998	d	d		51,354,475	d	77,791,793	86,190,115	-
Interest	795,768	d	d	971,306	92,987	d	457,412	1,283,066	-
Interest on Government obligations:	40,000	ا م		115 270	*04.470		24 240	F2.06F	
State and local	48,989 374,494	d d	d d		*21,178 69,961	d d	31,210 85,023	52,065 48,199	-
Royalties	*1,232,540	ď	d	782,425	249,208	d	164,426		-
Net short-term capital gain reduced by									
net long-term capital loss Net long-term capital gain reduced by	7,984	d	d	*27,512	*2,971	d	*1,396	*6,361	-
net short-term capital loss	311,989	d	d	28,677	*700	d	70,780	297,533	-
Net gain, noncapital assets	118,600	d	d	36,569	51,485	d	52,343	50,527	-
Dividends received from domestic corporations	43,665	d	d	19,226	*686	d	3,833	53,529	-
Dividends received from foreign corporations Other receipts	*200,672 2,733,938	d d	d d	264,715 2,157,656	352,797 1,020,659	d d	*221,434 759,809	*56,844 2,783,008	_
Total deductions	266,170,711	ď	ď		51,172,793	ď	75,977,628		_
Cost of goods sold	197,357,091	d	d	77,845,689	31,275,816	d	50,192,904	58,599,679	-
Compensation of officers	926,634	d	d	, ,	647,845	d		904,996	-
Salaries and wages Repairs	26,129,030 2,047,114	d d	d d	20,567,575 1,006,194	6,507,449 449,355	d d	8,828,028 481,189	6,979,528 284,593	-
Bad debts	135,692	ď	d	274,129	57,202	d	100,263	442,043	-
Rent paid on business property	4,557,630	d	d	10,877,041	2,929,553	d	2,747,204	735,727	-
Taxes paidInterest paid	4,249,825	d	d d	3,170,343	1,138,081	d d	1,468,928	1,088,641 1,971,602	-
Charitable contributions	1,786,568 339,384	d d	d d	1,253,901 135,100	1,009,116 37,840	d d	807,994 52,504	1,971,602	_
Amortization	273,637	d	d	488,351	94,600	d	197,683	322,297	-
Depreciation	4,340,733	d	d	2,894,484	933,524	d	1,029,558		-
DepletionAdvertising	- 1,875,514	d d	d a	- 4,086,316	3 1,265,782	d d	- 1,484,406	*290 2,479,145	-
Pension, profit-sharing, stock, annuity	1,194,941	d d	d d	496,099	139,294	d	244,136	143,727	_
Employee benefit programs	3,651,103	d	d	1,741,186	347,887	d	792,673	566,187	-
Domestic production activities deduction	29,112	d	d	16,511	1,163	d .	2,904	4,558	-
Net loss, noncapital assets Other deductions	134,336 17,142,368	d d	d d	,	52,673 4,285,609	d d	80,316 6,421,242	70,683 10,166,316	-
Total receipts less total deductions	9,017,925	d	d	11,353,813	2,044,313	d	3,661,831	5,585,748	-
Constructive taxable income from related				05- 11-			46.55		
foreign corporations	*17,362	d a	d d	355,138 11,593,673	140,585	d d	184,551	147,465	-
Net income Income subject to tax	8,986,299 8,421,023	d d	d d		2,163,720 1,764,056	d d	3,815,173 3,436,551	5,681,147 3,906,033	]
Total income tax before credits [5]	2,909,657	ď	d	3,699,680	604,442	d	1,169,354	1,367,278	-
Income tax	2,903,042	d	d	3,687,928	604,165	d	1,165,119		-
Alternative minimum tax  Foreign tax credit	6,858 6,446	d	d d	11,751 145,697	*278 124,485	d d	4,235 *136,674	21,091 70,642	-
U.S. possessions tax credit	-	d	d	143,097	124,405	d	150,074	- 10,042	] -
General business credit	45,904	d	d	41,739	4,522	d	8,580	71,192	-
Prior year minimum tax credit	*357 2,856,950	d a	d L	*16,608 3,495,636	47E 42E	d d	*5,205 1,018,895		-
Total income tax after credits [2]	۷,000,900 ک	a	0	J,490,036	475,435	0	1,018,895	1,218,177	-

# **RETURNS WITH NET INCOME, FORM 1120**

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

[All figures are estimates based on samplesmoney amounts	Transportation and warehousing									
Item										
item				Transit		Other				
	Total	Air, rail, and water	Truck transportation	and ground passenger	Pipeline transportation	transportation and support	Warehousing and			
		transportation	·	transportation		activities	storage			
Niverban of materials	(52)	(53)	(54)	(55)	(56)	(57)	(58)			
Number of returns  Total assets	34,570 409,411,905	1,374 243,667,027	17,304 52,211,534		95 5,574,365	8,702 84,749,134	1,585 17,356,927			
Cash	31,097,544	20,412,214	3,606,374	795,829	253,300	5,497,543	532,284			
Notes and accounts receivable	46,162,571	12,027,256	12,362,656	695,254	375,955	18,992,267	1,709,183			
Less: Allowance for bad debts	819,074 4,723,134	266,054 2,685,260	244,987 716,044	13,356 52,767	199 28,929	282,148 1,059,134	12,330 181,000			
Investments in Government obligations	252,961	46,060	137,434	7,560	-	*25,379	*36,527			
Tax-exempt securities Other current assets	862,558 18,154,693	3,514 8,619,891	102,954 4,578,274	1,259 831,300	*20,735 266,087	*734,096 3,378,060	- 481,081			
Loans to shareholders	1,661,960	*22,186	1,305,413		*48,203	156,484	32,046			
Mortgage and real estate loans	127,767	49	*54,057	*17,026	-	*23,966	*32,668			
Other investments  Depreciable assets	39,834,257 354,004,461	19,696,081 230,782,132	3,575,886 39,477,413		618,842 6,186,378	9,030,128 65,020,401	6,356,434 7,694,332			
Less: Accumulated depreciation	128,112,914	64,777,016	21,037,690	2,550,515	2,883,735	33,401,973	3,461,985			
Depletable assets	*37,687	-	*15,744	732	*277	20,935	-			
Less: Accumulated depletion  Land	*24,604 6,582,187	- 2,751,071	*7,878 1,653,029		*253 65,586	15,816 1,456,049	472,929			
Intangible assets (amortizable)	21,541,798	4,966,691	2,820,984	350,192	*39,598	10,690,300	2,674,032			
Less: Accumulated amortization	3,891,381	1,033,424	436,990		*9,549	1,991,772	312,190			
Other assets  Total liabilities	17,216,300 <b>409,411,905</b>	7,731,117 <b>243,667,027</b>	3,532,815 <b>52,211,534</b>		564,213 <b>5,574,365</b>	4,356,101 <b>84,749,134</b>	940,916 <b>17,356,927</b>			
Accounts payable	39,121,387	13,580,915	7,983,088		608,445	15,923,960	741,141			
Mortgages, notes, and bonds payable in less than one year	15,549,762	7,011,258	4,404,187	480,686	440,151	2,760,461	453,017			
Other current liabilities	39,526,822	24,500,888	5,455,648		286,508	7,117,186	848,240			
Loans from shareholders	2,651,473	54,029	1,585,227	155,920	*317	450,292	405,688			
Mortgages, notes, and bonds payable in one year or more	96,669,301	68,518,223	8,763,235	1,572,830	2,182,566	10,284,960	5,347,487			
Other liabilities	96,214,754	80,704,417	5,162,424	30,511	776,819	8,201,559	1,339,024			
Capital stock	6,602,187	4,131,334	1,100,007	44,602	166,229	654,739	505,275			
Additional paid-in capitalRetained earnings, appropriated	48,045,860 149,726	28,528,670 *5,799	5,995,433 *23,484	953,080 *73,818	778,975	5,214,300 *42,387	6,575,401 *4,239			
Retained earnings, unappropriated [30]	76,827,854	25,434,025	13,812,915		724,232	34,647,121	1,222,525			
Less: Cost of treasury stock	11,947,223	8,802,532	2,074,116		*389,878	547,831	85,110			
Total receipts  Business receipts	<b>430,766,017</b> 394,799,954	<b>156,778,215</b> 132,062,549	<b>102,903,311</b> 99,073,919		<b>5,280,902</b> 5,101,442	<b>145,314,147</b> 140,037,287	<b>9,956,339</b> 9,225,219			
Interest	3,768,736	2,337,959	478,731	37,913	24,050	748,788	141,294			
Interest on Government obligations: State and local	91,596	3,961	45,193	*2,051	*1,176	39,064	*152			
Rents	1,466,813	813,739	45,193 358,326		6,624	222,424	26,153			
Royalties	2,245,695	*33,607	221,414		*907	*1,989,021	*746			
Net short-term capital gain reduced by net long-term capital loss	260,135	13,641	14,368		_	210,616	*21,510			
Net long-term capital gain reduced by	200,100	10,041	14,000			210,010	21,010			
net short-term capital loss	1,167,042	478,877	530,603		*26,408	58,974	16,499			
Net gain, noncapital assets  Dividends received from domestic corporations	1,553,173 203,235	680,613 32,316	750,685 113,160	38,791 *2,145	688 *213	59,949 21,158	22,445 34,244			
Dividends received from foreign corporations	366,111	57,579	*17,194	112,417	-	177,308	1,613			
Other receipts	24,843,527	20,263,373	1,299,718		119,394	1,749,559	466,464			
Total deductions	<b>402,513,396</b> 121,348,529	<b>145,571,667</b> 31,844,005	<b>98,712,461</b> 34,931,857	<b>10,075,117</b> 2,313,143	<b>4,546,667</b> 2,991,827	<b>134,524,875</b> 46,626,903	<b>9,082,609</b> 2,640,794			
Compensation of officers	3,771,731	865,954	1,488,537		*24,085	1,123,414	103,569			
Salaries and wages	76,224,522	25,396,698	18,094,751	3,232,775	128,401	27,420,257	1,951,639			
RepairsBad debts	12,598,196 743,715	6,478,619 206,723	2,120,712 199,987		57,095 47	3,531,480 314,993	219,977 5,410			
Rent paid on business property	19,939,165	10,087,303	4,569,137	439,266	14,998	4,164,688	663,772			
Taxes paidInterest paid	13,900,133	4,958,247	3,762,810		129,881	4,204,467	342,938			
Charitable contributions	9,089,699 208.079	6,010,209 65,369	1,173,129 34,532	217,416 4,243	209,929 562	1,076,734 95,902	402,282 7,472			
Amortization	878,067	320,052	91,620	17,209	18,836	326,558	103,791			
Depreciation	19,439,499	9,173,765	4,518,589	501,112 *237	213,994 *19,138	4,581,146	450,893 *1,098			
DepletionAdvertising	37,977 2,146,508	9,257 1,105,844	*8,247 210,857	63,659	*170	[1] 734,580	31,398			
Pension, profit-sharing, stock, annuity	5,667,857	2,026,246	534,964	29,626	24,525	3,001,573	50,923			
Employee benefit programs  Domestic production activities deduction	14,015,216 6,346	4,471,500 *3,206	3,522,182 1,097	168,386	25,379	5,613,796 429	213,973 *1,615			
Net loss, noncapital assets	228,229	56,945	52,730	*2,425	*2,136	107,434	6,559			
Other deductions	102,269,927	42,491,725	23,396,722	2,210,786	685,663	31,600,522	1,884,508			
Total receipts less total deductions Constructive taxable income from related	28,252,621	11,206,548	4,190,850	457,986	734,235	10,789,272	873,730			
foreign corporations	574,572	391,888	15,135	6,363	-	159,549	1,637			
Net income	28,735,597	11,594,474	4,160,792	462,298	733,059	10,909,758	875,215			
Income subject to tax  Total income tax before credits [5]	24,781,808 8,574,955	9,132,213 3,220,135	3,670,892 1,224,463		704,244 244,926	10,545,254 3,643,416	465,218 157,821			
Income tax	8,524,794	3,189,237	1,219,043	83,393	244,512	3,641,191	147,417			
Alternative minimum tax	49,440	30,533	5,410		*414	1,786	10,404			
Foreign tax credit	473,910	182,707	12,181	2,038	*1,249	274,934	*801			
General business credit	181,804	106,790	4,300		458	68,373	830			
Prior year minimum tax credit	113,476 7,805,765	104,855	3,484		242.200	3,076	*81 156 100			
Total income tax after credits [2]  Endnotes at end of table section. Detail may not add to	7,805,765 total because of rounding. See	2,825,782 e text for "Explanation of Terms	1,204,497 s" and "Description of the Sam	79,125	243,220	3,297,032	156,109			

# **RETURNS WITH NET INCOME, FORM 1120**

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

[All figures are estimates based on samplesmoney amounts	y amounts are in thousands of dollars]  Information									
				moma	1011		latana et a ancia a			
							Internet service providers.			
Item			Motion				web search			
		Publishing	picture		Internet	Telecommunications	portals, and			
	Total	industries	and sound recording	Broadcasting (except	publishing and	(including paging, cellular, satellite,	data processing	Other information		
		(except Internet)	industries	Internet)	broadcasting	cable, etc.)	services	services		
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)		
Number of returns	20,398	7,591	4,837	515	66	2,524	2,946	1,919		
Total assets	2,786,114,069	387,662,401	550,827,576	243,497,170	16,899,931	1,259,506,872	292,406,750	35,313,370		
Cash	82,005,761 232.431.509	18,654,076 41,390,310	13,711,594	6,498,758	749,765	27,848,431	11,932,617	2,610,519		
Notes and accounts receivable Less: Allowance for bad debts	232,431,509 9,621,168	2,399,847	22,381,947 704,857	18,908,414 684,977	1,982,550 265,237	121,086,748 3,726,679	23,424,916 1,760,902	3,256,624 78,668		
Inventories	25,950,133	5,473,383	4,766,924	1,404,057	*239,366	6,095,184	7,720,768	250,452		
Investments in Government obligations	525,163	*144,599	*24,401	22,217	-	333,946	-	-		
Tax-exempt securities	883,865	*397,226	*11,252	35,166	189,321	141,075	120	109,705		
Other current assets Loans to shareholders	106,332,893 5,799,790	32,284,979 4,710,623	10,536,491 311,885	8,374,041 95,888	532,026	26,136,313 607,516	25,756,464 *19,312	2,712,578 *54,565		
Mortgage and real estate loans	48,078	19,669	*5,848	*8,992	_	*13,568	- 10,512	54,505		
Other investments	1,083,201,829	86,744,353	449,168,367	67,774,324	645,585	354,267,314	116,567,014	8,034,872		
Depreciable assets	840,824,484	60,837,627	17,132,141	46,083,924	3,918,968	683,534,869	25,618,423	3,698,532		
Less: Accumulated depreciation  Depletable assets	479,256,882 *20,266	35,630,530 7,523	8,037,175 *8,663	22,097,418 600	2,611,662	396,515,593 3,481	12,131,070	2,233,433		
Less: Accumulated depletion	*7,628	7,525	*6,657	600	_	3,461		-		
Land	10,885,847	2,496,084	1,007,852	1,955,662	-	4,226,045	1,147,089	53,116		
Intangible assets (amortizable)	821,499,659	153,829,459	35,305,930	130,404,679	13,990,400	380,043,836	92,307,514	15,617,842		
Less: Accumulated amortization	133,948,192	35,804,615 54,507,484	3,569,116	30,925,231	2,999,281 528,131	28,753,474	29,573,808	2,322,666 3,549,332		
Other assets  Total liabilities	198,538,663 <b>2,786,114,069</b>	54,507,484 <b>387,662,401</b>	8,772,086 <b>550,827,576</b>	15,638,674 <b>243,497,170</b>	528,131 <b>16,899,931</b>	84,164,663 <b>1,259,506,872</b>	31,378,295 <b>292,406,750</b>	3,549,332 <b>35,313,370</b>		
Accounts payable	177,779,247	56,289,290	33,359,730	9,327,407	1,393,265	56,006,166	20,517,783	885,606		
Mortgages, notes, and bonds payable in less										
than one year	121,807,755	12,041,611	12,663,484	2,633,606	*29,224	91,881,862	1,056,723	1,501,244		
Other current liabilities Loans from shareholders	207,061,452 51,016,905	64,865,365 29,402,175	14,665,072 7,704,591	22,090,154 66,865	1,384,106	56,525,855 13,194,301	40,301,652 537,648	7,229,247 111,325		
Mortgages, notes, and bonds payable in one	31,010,903	29,402,173	7,704,591	00,003	-	13,194,301	337,040	111,525		
year or more	562,333,836	66,272,229	138,192,715	75,948,805	*245,503	236,777,891	39,292,790	5,603,903		
Other liabilities	361,373,692	34,139,205	10,537,870	21,900,059	9,300,888	220,240,732	61,256,944	3,997,994		
Capital stock  Additional paid-in capital	148,732,596 1,333,800,187	13,386,179 183,271,390	<b>45</b> ,1 <b>89</b> , <b>526</b> 268,980,053	3,9 <b>42</b> ,511 128,783,873	296,901	67,995,273 501,839,917	17,213,289 220,509,096	708,916 26,473,792		
Retained earnings, appropriated	1,333,600,167	*519,706	*2,230	29,072	3,942,066	612,976	*4,443	20,473,792		
Retained earnings, unappropriated [30]	-13,904,638	39,893,331	21,923,096	-20,202,897	462,341	27,843,183	-77,927,183	-5,896,511		
Less: Cost of treasury stock	165,055,390	112,418,083	2,390,793	1,022,286	*154,363	13,411,285	30,356,435	5,302,145		
Total receipts	918,861,831	213,488,417	63,567,003	95,754,567	10,637,903	419,034,661	93,825,859	22,553,422		
Business receipts Interest	749,972,319 39,926,457	167,213,206 4,936,135	49,164,862 9,245,569	82,741,533 2,754,619	10,090,691 50,003	345,600,042 19,619,197	75,334,129 3,055,281	19,827,855 265,653		
Interest on Government obligations:	33,320,437	4,550,155	3,243,303	2,734,013	30,003	13,013,137	3,033,201	200,000		
State and local	641,370	228,023	*6,403	115,099	8,314	134,594	123,293	25,643		
Rents	12,207,283	417,881	157,897	361,297	40,776	10,747,402	473,323	*8,706		
Royalties  Net short-term capital gain reduced by	22,691,584	7,649,520	1,812,593	*4,071,922	321,078	250,201	8,534,061	52,209		
net long-term capital loss	185,960	18,537	51	187	-	106,514	*13,613	*47,059		
Net long-term capital gain reduced by	·					·	.,.	,		
net short-term capital loss	17,098,184	4,582,200	598,646	857,652	41,333	9,641,791	203,767	*1,172,795		
Net gain, noncapital assets  Dividends received from domestic corporations	9,279,791 1,494,052	414,462 530,554	26,562 *670.692	875,746 9,034	8,595 *497	7,775,662 269,285	162,618 13,568	*16,147 421		
Dividends received from foreign corporations	4.330.699	735,893	*50,887	61,894	1,200	3,123,063	293,839	63,924		
Other receipts	61,034,132	26,762,005	1,832,841	3,905,584	75,415	21,766,910	5,618,368	1,073,009		
Total deductions	799,293,047	179,585,812	58,439,482	85,262,455	9,770,888	363,672,212	82,901,287	19,660,912		
Cost of goods sold  Compensation of officers	155,745,487 7,917,489	45,577,027 3,057,559	14,877,961 1,197,016	17,345,911 874,884	2,737,692 201,716	63,987,219 895,314	7,832,017 1,167,605	3,387,660 523,397		
Salaries and wages	128.694.624	47,355,573	4,821,330	10,420,061	1,714,705	43,614,227	15,915,358	4,853,372		
Repairs	11,469,216	1,243,763	354,802	333,821	36,572	8,391,139	982,661	126,458		
Bad debts	9,397,559	1,155,239	174,064	387,213	36,209	7,193,681	374,327	76,826		
Rent paid on business property  Taxes paid	20,725,230 22,249,507	3,216,638 5,531,393	3,656,775 1,327,350	1,463,423 2,086,062	227,992 205,632	9,329,119 10,495,678	2,402,370 2,081,552	428,913 521,840		
Interest paid	62,214,928	8,920,452	10,982,674	5,252,028	759,400	31,770,254	3,863,332	666,788		
Charitable contributions	987,648	322,490	47,826	63,495	3,864	481,056	57,808	11,109		
Amortization	23,342,303	4,421,348	4,091,431	4,952,380	317,267	4,366,855	4,615,471	577,552		
Depreciation  Depletion	49,350,550	4,475,912 116	3,208,069	3,040,899 68	479,235	34,710,054	3,086,647	349,734		
Advertising	3,770 22.607.053	6,486,835	2.370.503	2.410.751	58,139	3,587 7,531,965	3.057.455	691,405		
Pension, profit-sharing, stock, annuity	8,158,167	1,366,234	201,898	569,259	41,300	3,575,766	2,246,775	156,935		
Employee benefit programs	16,601,293	4,779,483	516,465	2,250,625	118,264	6,904,733	1,541,185	490,537		
Domestic production activities deduction	1,223,734	695,846	*77,065	180,505	5,081	247,537	*11,792	*5,909		
Net loss, noncapital assets Other deductions	1,718,051 256,886,439	416,802 40,563,102	48,397 10,485,856	33,887 33,597,184	*2,897 2,824,924	1,134,960 129,039,070	31,050 33,633,882	50,057 6,742,421		
Total receipts less total deductions	119,568,785	33,902,606	5,127,522	10,492,112	867,015	55,362,449	10,924,572	2,892,510		
Constructive taxable income from related			_							
foreign corporations	3,800,629	1,422,375	202,746	227,963	2,811	992,800	875,171	76,762		
Net income Income subject to tax	122,728,044 85,228,713	35,096,958 30,341,192	5,323,864 2,936,708	10,604,976 8,736,914	861,511 727,765	56,220,655 37,329,355	11,676,451 3,517,400	2,943,629 1,639,379		
Total income tax before credits [5]	30,916,070	10,613,628	1,036,541	3,084,211	255,149	13,407,018	1,953,910	565,615		
Income tax	30,396,488	10,594,160	1,016,511	3,054,171	253,936	13,120,831	1,830,238	526,642		
Alternative minimum tax	521,168	18,616	22,593	29,325	*1,213	286,777	123,672	38,973		
Foreign tax credit  U.S. possessions tax credit	3,377,620	1,890,151	54,334	212,441	194	888,112	*293,220	39,169		
General business credit	806,407	275,790	27,107	11,391	*9,085	267,980	177,922	37,133		
Prior year minimum tax credit	66,310	7,079	25,053	11,088	1,025	11,327	514	10,224		
Total income tax after credits [2]  Endnotes at end of table section. Detail may not add to	26,665,733	8,440,608	930,047	2,849,290	244,846	12,239,600	1,482,254	479,090		

# **RETURNS WITH NET INCOME, FORM 1120**

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]  Finance and insurance  Real estate and rental and leasing											
		F	inance and insuran	ce		F	Real estate and rer	ntal and leasing			
			Securities,						Lessors of		
Item			commodity contracts,	Insurance	Funds,				nonfinancial intangible		
			other financial	carriers	trusts,			Rental	assets		
	Total	Credit	investments	and	and other	Total	Real estate	and	(except		
		intermediation	and related activities	related activities	financial vehicles			leasing services	copyrighted works)		
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)		
Number of returns	38,777	12,142	8,530	16,507	1,599	90,312	81,806	8,232	274		
Total assets	12,578,318,535	4,213,504,901	7,911,756,397	190,695,518	262,361,719	295,058,899	154,793,005	133,071,563	7,194,331		
Cash	456,681,551	120,147,284	311,622,493	11,944,986	12,966,790	24,274,687	17,775,963	6,074,115	424,609		
Notes and accounts receivable Less: Allowance for bad debts	2,896,213,136 12,184,611	585,544,093 10,143,431	2,219,672,293 1,782,121	34,514,788 258,623	56,481,961 436	35,473,202 680,732	10,726,113 156,017	22,110,002 517,626	2,637,087 *7,089		
Inventories	838,306	180,578	571,092	86,636	-	2,652,795	247,190	1,950,993	*454,612		
Investments in Government obligations	215,031,844	82,243,669	129,172,006	3,147,303	468,867	642,736	457,186	*181,195	*4,356		
Tax-exempt securities Other current assets	63,082,709 2,775,310,654	34,387,461 212,468,794	6,415,626 2,537,626,720	16,339,671 10,673,450	*5,939,951 14,541,690	690,409 18,213,251	429,759 10,778,310	260,650 7,018,498	416,443		
Loans to shareholders	21,561,434	15,890,215	1,222,555	410,363	4,038,301	2,521,578	2,130,266	374,420			
Mortgage and real estate loans	2,527,163,802	2,434,075,724	84,268,628	146,927	8,672,523	3,321,663	2,977,113	*344,550	-		
Other investments	2,761,625,936	552,944,307	1,986,813,185	81,384,902	140,483,541	61,676,954	41,419,110	19,648,536	609,308		
Depreciable assets  Less: Accumulated depreciation	109,550,481 56,024,236	50,639,476 23,671,420	50,013,468 26,970,611	8,531,303 5,205,129	366,235 177,076	142,574,213 56,578,115	64,282,312 25,299,150	77,796,036 31,089,423	495,866 189,542		
Depletable assets	146,899	*515	*87,371	*59,014	-	81,345	81,345	-	-		
Less: Accumulated depletion	*36,178		*14,057	*22,121		31,897	31,897				
LandIntangible assets (amortizable)	5,449,109 147,447,307	3,153,246 54,190,022	1,963,999 74,616,989	268,729 18,530,202	63,134 110,095	17,637,253 15,001,579	16,669,664 6,384,913	725,580 7,657,224	242,009 959,442		
Less: Accumulated amortization	23,257,746	12,678,477	7,578,287	2,973,453	27,529	2,496,851	1,159,408	1,243,990	93,454		
Other assets	689,718,138	114,132,846	544,035,050	13,116,569	18,433,673	30,084,830	7,080,233	21,780,805	1,223,792		
Total liabilities	12,578,318,535	4,213,504,901	7,911,756,397	190,695,518	262,361,719	295,058,899	154,793,005	133,071,563	7,194,331		
Accounts payable  Mortgages, notes, and bonds payable in less	2,024,708,363	109,523,985	1,897,048,835	17,391,784	743,759	13,927,433	5,375,952	7,809,203	742,278		
than one year	1,529,820,114	988,965,807	443,040,809	4,137,062	93,676,436	24,431,134	7,447,445	16,877,200	*106,489		
Other current liabilities	4,360,375,209	1,230,188,963	3,080,721,566	39,463,319	10,001,362	20,586,292	8,274,118	11,716,878			
Loans from shareholders	22,862,298	3,221,229	14,925,802	348,930	4,366,338	8,481,183	6,236,348	2,061,288	*183,546		
Mortgages, notes, and bonds payable in one year or more	2,465,679,707	1,436,385,163	978,160,992	26,940,727	24,192,824	90,702,734	48,711,420	41,380,128	611,187		
Other liabilities	1,119,849,591	152,574,743	905,831,402	39,932,340	21,511,107	29,862,227	12,819,201	16,470,671	572,355		
Capital stock	133,997,350	36,826,066	57,811,200	4,492,480	34,867,604	15,707,839	12,584,754	2,193,789	929,295		
Additional paid-in capitalRetained earnings, appropriated	556,126,656 9,485,281	91,119,588 1,578,218	376,599,021 3,314,801	27,611,694 4,555,648	60,796,352 *36,615	67,235,821 878,585	36,890,185 825,795	28,554,793 *52,790	1,790,843		
Retained earnings, unappropriated [30]	462,050,246	195,415,285	220,437,637	33,884,749	12,312,576	36,408,805	19,158,391	15,038,446	2,211,967		
Less: Cost of treasury stock	106,636,280	32,294,146	66,135,667	8,063,214	*143,253	13,163,154	3,530,605	9,083,625	*548,924		
Total receipts	1,103,916,529	433,078,591	579,295,385	76,431,493	15,111,059	146,491,268	60,988,251	82,955,147	2,547,869		
Business receipts Interest	324,152,806 669,522,209	88,099,654 311,752,742	172,420,549 340,886,651	63,565,417 5,450,658	67,187 11,432,158	112,107,032 4,657,721	40,029,491 2,210,900	71,098,701 2,280,923	978,840 165,898		
Interest on Government obligations:	000,022,200	011,702,742	040,000,001	0,400,000	11,402,100	4,007,721	2,210,000	2,200,020	100,000		
State and local	5,546,677	2,946,518	1,904,928	63,764	631,468	305,382	63,634	238,490			
Rents	2,815,645 430,885	745,736	1,856,901	159,476	53,532	1,614,906	1,355,790	255,683	3,433		
Royalties  Net short-term capital gain reduced by	430,000	185,407	147,993	*88,429	*9,057	1,962,665	342,235	734,674	885,757		
net long-term capital loss	1,829,003	37,395	1,738,876	33,761	18,971	215,496	292,790	-77,294	-		
Net long-term capital gain reduced by											
net short-term capital loss  Net gain, noncapital assets	12,776,369 5,136,897	2,095,000 3,916,622	8,029,322 1,055,982	1,895,369 154,165	756,677 *10,127	8,548,067 4,278,792	7,433,990 494,807	1,046,273 3,783,985	*67,803		
Dividends received from domestic corporations	2,050,571	489,299	1,268,583	170,823	121,866	336,158	328,619	7,359	*181		
Dividends received from foreign corporations	4,062,843	607,666	2,976,029	407,033	*72,115	574,675	25,509	549,166	-		
Other receipts	75,592,624	22,202,554	47,009,570	4,442,598	1,937,902	11,890,374	8,410,486	3,037,188	442,699		
Total deductions  Cost of goods sold	<b>985,241,205</b> 18,132,619	<b>387,031,446</b> 2,507,681	<b>522,254,849</b> 1,412,247	<b>67,498,170</b> 14,211,910	<b>8,456,739</b> 781	<b>125,087,794</b> 21,730,008	<b>47,863,341</b> 3,475,701	<b>75,841,118</b> 17,904,434	<b>1,383,335</b> *349,873		
Compensation of officers	19,678,568	3,410,555	12,382,083	3,878,737	7,193	4,382,286	3,354,677	952,931	74,678		
Salaries and wages	115,518,333	31,176,611	68,652,123	15,680,506	9,093	21,374,209	10,561,558	10,553,277	259,375		
Repairs	2,928,337 10,046,802	1,558,754	1,087,124	281,405 178,998	1,054	3,625,413 334,828	1,430,104	2,189,815			
Rent paid on business property	10,372,850	7,254,208 3,247,116	2,612,054 5,431,366	1,686,846	*1,543 7,523	9,653,956	107,879 3,349,159	217,709 6,276,635	28,162		
Taxes paid	12,500,684	4,203,940	6,281,496	1,967,293	47,954	5,632,013	3,451,253	2,150,980			
Interest paid	581,784,616	247,874,277	321,763,180	4,938,229	7,208,930	8,903,660	3,933,322	4,887,938	82,400		
Charitable contributions  Amortization	1,032,929 14,102,801	529,780 10,912,408	418,566 2,347,357	83,022 839,145	1,561 3,892	254,809 1,225,323	111,044 323,842	142,579 863,681	1,187 37,800		
Depreciation	9,938,243	5,182,760	4,073,559	652,098	29,825	15,773,593	2,021,848	13,719,075	32,670		
Depletion	36,176	238	35,665	*272	2	20,182	20,119	*64	-		
Advertising  Pension, profit-sharing, stock, annuity	9,100,224	6,024,775	2,523,455	551,298 919,622	*695 103,599	1,686,977	580,098	1,064,690 330,059	42,189 6,026		
Employee benefit programs	7,044,370 9,691,573	2,270,055 3,748,608	3,751,095 4,028,541	1,825,035	*89,389	683,153 2,301,007	347,069 996,477	1,290,990	13,541		
Domestic production activities deduction	25,221	16,199	4,717	2,614	*1,691	11,736	7,553	2,669	1,514		
Net loss, noncapital assets	1,380,365	1,189,990	112,566	77,220	590	138,981	54,637	84,145	*199		
Other deductions  Total receipts less total deductions	161,926,494 118,675,324	55,923,491 46,047,145	85,337,656 57,040,536	19,723,922 8,933,323	941,425 6,654,320	27,355,658 21,403,474	13,737,002 13,124,910	13,209,448 7,114,030	409,208 1,164,534		
Constructive taxable income from related	110,070,324	70,047,140	37,040,030	0,933,323	0,004,320	21,403,414	13,124,910	1,114,030	1,104,334		
foreign corporations	6,761,399	741,965	5,554,357	448,690	*16,387	76,726	*26,480	50,246	-		
Net income	119,890,046	43,842,592	60,689,966	9,318,249	6,039,240 5,710,145	21,174,819	13,087,756	6,925,786	1,161,276		
Income subject to tax  Total income tax before credits [5]	109,947,426 38,394,402	41,866,377 14,637,162	53,557,537 18,750,110	8,813,367 3,023,140	5,710,145 1,983,990	15,606,427 5,336,820	9,893,313 3,243,378	4,756,108 1,759,478			
Income tax	38,257,665	14,562,986	18,696,632	3,016,284	1,981,763	5,152,977	3,192,112	1,627,131	333,734		
Alternative minimum tax	140,905	80,101	52,856	6,136	1,812	168,729	42,341	126,290	98		
Foreign tax credit  U.S. possessions tax credit	4,702,709	410,811	3,534,777	369,461	387,660	83,749	11,239	42,140	*30,370		
General business credit	1,495,618	900,816	543,050	23,492	28,261	28,795	- 14,518	5,459	*8,818		
Prior year minimum tax credit	182,959	43,643	136,059	*2,306	952	25,810	16,909	8,900	-		
Total income tax after credits [2]	32,010,191	13,278,969	14,536,224	2,627,881	1,567,117	5,198,467	3,200,712	1,702,979	294,776		

# **RETURNS WITH NET INCOME, FORM 1120**

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

[All figures are estimates based on samplesmoney amounts	are in thousands of dollars]		Administrative and suppo	ort and waste management a	and remediation services	
			Auministrative and suppo	on and waste management a	ina remediation services	
Item	Professional, scientific,	Management of			Waste management	
	and	companies	Total	Administrative	and	Educational
	technical services	(holding companies)		and support	remediation services	services
	(76)	(77)	(78)	services (79)	(80)	(81)
Number of returns	105,296	12,098	37,584	35,406	2,177	5,368
Total assets	404,933,308	14,990,021,097	140,229,213	92,070,086	48,159,126	17,209,098
Cash  Notes and accounts receivable	41,692,707 100,719,449	958,036,981 5,554,885,294	11,394,087 28,340,039	9,319,479 24,014,705	2,074,608 4,325,334	2,452,783 2,593,600
Less: Allowance for bad debts	1,707,429	64,771,543	569,670	454,724	114,947	2,393,000
Inventories	7,255,513	259,572	1,199,307	985,578	213,729	190,213
Investments in Government obligations  Tax-exempt securities	558,738 354,274	587,003,119 117,699,703	301,128 465,573	281,123 442,208	*20,005 *23,365	- 119,965
Other current assets	36,149,387	899,727,162	8,184,697	6,688,280	1,496,417	1,060,895
Loans to shareholders	1,905,695	326,445,704	569,966	519,913	50,053	71,327
Mortgage and real estate loans Other investments	7,762,853 86,463,601	1,568,353,490 3,935,197,875	82,361 15,976,545	80,055 14,370,103	*2,305 1,606,442	*24,152 1,320,396
Depreciable assets	70,138,278	169,996,328	57,878,179	22,439,022	35,439,157	5,298,467
Less: Accumulated depreciation  Depletable assets	42,589,286 *11,728	84,548,973 517,092	31,251,861 *950,937	12,689,365 *22,010	18,562,496 928,927	2,608,776
Less: Accumulated depletion	*9,934	*40,064	*182,184	*9,998	172,186	_
Land	1,364,878	15,412,336	1,838,761	629,372	1,209,389	275,424
Intangible assets (amortizable)  Less: Accumulated amortization	85,523,964 12,853,413	355,537,672 19,884,693	44,775,143 6,062,313	25,250,857 4,625,171	19,524,286 1,437,142	6,255,131 322,228
Other assets	22,192,306	670,194,043	6,338,519	4,806,640	1,531,880	755,380
Total liabilities	404,933,308	14,990,021,097	140,229,213	92,070,086	48,159,126	17,209,098
Accounts payable  Mortgages, notes, and bonds payable in less	65,921,650	1,872,154,916	9,230,603	7,233,870	1,996,733	1,692,101
than one year	30,132,064	1,085,503,069	10,777,906	8,791,318	1,986,588	478,701
Other current liabilities	61,236,155	7,751,326,876	20,335,199	16,441,048	3,894,151	3,345,613
Loans from shareholders  Mortgages, notes, and bonds payable in one	5,676,747	123,181,792	2,216,861	2,068,715	148,145	274,164
year or more	59,662,273	1,303,633,751	34,131,213	15,346,775	18,784,438	3,270,706
Other liabilities	24,405,990	509,401,975	14,896,284	6,239,224	8,657,060	2,061,978
Capital stock Additional paid-in capital	27,835,895 143,313,764	133,604,663 1,332,385,153	5,188,980 40,305,902	4,032,463 29,162,529	1,156,517 11,143,373	679,151 4,514,423
Retained earnings, appropriated	183,114	5,792,897	254,437	227,074	*27,364	*3,207
Retained earnings, unappropriated [30] Less: Cost of treasury stock	8,231,675 21,666,019	952,328,897 79,292,892	15,849,009 12,957,182	10,515,350 7,988,280	5,333,659 4,968,902	3,672,071 2,783,017
Total receipts	417,490,789	1,052,783,681	194,795,581	160,392,075	34,403,506	17,016,783
Business receipts	392,636,254	176,170,397	185,862,054	152,684,532	33,177,522	16,309,106
InterestInterest on Government obligations:	5,874,521	695,857,798	1,640,944	1,359,013	281,931	113,131
State and local	262,704	7,483,742	160,749	137,873	22,876	43,545
Rents	368,103	21,805,995	235,440	126,066	109,374	13,324
Royalties  Net short-term capital gain reduced by	5,061,220	305,199	667,092	654,693	*12,399	*158,092
net long-term capital loss	41,434	691,647	24,151	23,601	*550	*144
Net long-term capital gain reduced by	4 067 404	16 F66 040	1 240 402	1 005 005	164 000	*04.000
net short-term capital loss  Net gain, noncapital assets	1,967,191 647,514	16,566,840 6,562,415	1,249,103 252,672	1,085,005 113,154	164,099 139.518	*34,266 7,662
Dividends received from domestic corporations	374,185	5,233,316	85,433	80,730	4,704	*6,585
Dividends received from foreign corporations  Other receipts	1,085,590 9,172,073	2,905,509 119,200,825	396,219 4,221,722	383,768 3,743,640	12,451 478,082	*7,593 323,335
Total deductions	390,447,043	895,970,921	184,228,826	152,219,506	32,009,320	15,235,212
Cost of goods sold	120,985,962	2,791,656	85,777,351	71,985,782	13,791,569	1,933,781
Compensation of officers Salaries and wages	23,835,794 101.536.829	9,280,615 117,003,120	3,455,749 35,932,546	3,098,710 31,220,438	357,038 4,712,108	574,552 5,085,440
Repairs	1,892,538	5,974,607	1,544,320	723,981	820,339	140,955
Bad debts	677,452	33,950,404	344,914	223,984	120,929	347,389
Rent paid on business property  Taxes paid	12,876,066 13,391,308	12,382,729 15,426,938	3,796,321 9,054,228	3,003,491 7,645,629	792,830 1,408,599	1,051,553 540,205
Interest paid	8,077,921	467,500,057	3,842,350	2,197,991	1,644,358	425,144
Charitable contributions	264,285	1,327,019	87,230	72,127	15,104	9,570
Amortization  Depreciation	3,384,985 5,865,023	9,221,776 26,389,025	1,698,859 4,000,158	1,048,291 1,824,149	650,568 2,176,009	127,384 372,015
Depletion	17,920	25,503	*59,259	*10,078	49,180	-
Advertising	3,605,610	10,155,240	1,646,937	1,540,359	106,578	1,180,703
Pension, profit-sharing, stock, annuity  Employee benefit programs	4,835,865 10,172,229	8,166,200 17,240,263	764,775 4,780,922	646,643 4,196,484	118,132 584,438	74,596 409,752
Domestic production activities deduction	141,124	52,270	11,654	9,044	*2,610	*504
Net loss, noncapital assets Other deductions	401,865 78 484 267	1,847,526 157,235,976	109,514 27,321,739	79,211 22,693,113	30,303 4,628,626	31,943 2,929,724
Total receipts less total deductions	78,484,267 27,043,746	157,235,976 156,812,760	10,566,755	22,693,113 8,172,569	4,628,626 2,394,186	2,929,724 1,781,571
Constructive taxable income from related						
foreign corporations  Net income	1,047,551 27,828,593	3,988,183 153,317,201	248,025 10,654,031	234,207 8,268,904	*13,818 2,385,128	*6,595 1,744,621
Income subject to tax	19,692,499	145,346,586	9,021,463	7,032,897	1,988,566	1,612,687
Total income tax before credits [5]	6,672,568	50,812,940	3,030,356	2,347,549	682,806 677,346	551,532 551,008
Income tax  Alternative minimum tax	6,590,664 82,089	50,754,905 39,918	3,026,909 16,031	2,349,564 10,571	677,346 5,461	551,008 *525
Foreign tax credit	598,030	5,658,708	226,613	226,200	413	*9,994
U.S. possessions tax credit  General business credit	- 287,963	- 3,326,888	- 176,677	- 87,891	- 88,786	- 2,025
Prior year minimum tax credit	287,963 69,654	3,326,888	176,677 106,914	87,891 85,116	88,786 21,798	2,025
Total income tax after credits [2]	5,716,922	41,475,669	2,520,152	1,948,342	571,810	538,575
Endnotes at end of table section. Detail may not add to	total because of rounding. See tex	t for "Explanation of Terms" and "[	Description of the Sample and Limit	ations of the Data."	<del></del>	

# **RETURNS WITH NET INCOME, FORM 1120**

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

[All figures are estimates based on samplesmoney amounts	are in thousands of dollars]	Health care and	social assistance		Arts, en	tertainment, and recre	eation
		Offices of					
Item		health	Miscellaneous	Hospitals,		Other arts	Amusement,
	Total	practitioners and	health care and	nursing, and residential	Total	Other arts, entertainment.	gambling, and
	Total	outpatient	social	care	Total	and	recreation
		care centers	assistance	facilities		recreation	industries
	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Number of returns	60,871	53,110	6,261	1,501	13,837	5,830	8,007
Total assets	150,748,005	48,151,951	28,403,413		41,554,532	15,646,370	25,908,162
Cash	9,437,809	4,977,685	1,586,949		3,784,498	1,760,075	2,024,423
Notes and accounts receivable Less: Allowance for bad debts	27,070,322 8.146.816	6,542,147 1,073,760	5,848,466 1,368,889		2,578,372 207,690	1,052,218 79,607	1,526,155 128,083
Inventories	858,378	442,460	371,141	44,777	490,550	144,826	345.724
Investments in Government obligations	131,604	*71,204	5,175		31,858	31,804	54
Tax-exempt securities	*1,172,620	*432,667	*25,041		*10,369	-	*10,369
Other current assets	8,069,923	3,305,222	2,045,265		1,981,796	1,104,755	877,041
Loans to shareholders  Mortgage and real estate loans	1,003,758 56,328	811,157 *30,698	107,660 *20,875		195,086 *11,422	112,999	82,086 *2,697
Other investments	33,520,631	7,953,608	2,675,363		6,442,885	*8,725 3,584,064	2,858,820
Depreciable assets	62,752,691	19,681,288	9,243,237		24,890,982	7,210,510	17,680,472
Less: Accumulated depreciation	31,383,823	12,391,502	5,098,551	13,893,770	10,859,905	3,072,481	7,787,424
Depletable assets	-	-	-	-	*455	319	*136
Less: Accumulated depletion			-		*434	297	*136
LandIntangible assets (amortizable)	2,290,878 40,814,156	345,900 17,448,351	116,980 12,845,993		3,001,453 6,458,233	1,001,872 1,998,517	1,999,581 4,459,717
Less: Accumulated amortization	40,614,156	1,644,687	1,280,148		736,433	274,121	4,459,717
Other assets	7,305,092	1,219,512	1,258,856		3,481,034	1,062,192	2,418,842
Total liabilities	150,748,005	48,151,951	28,403,413	74,192,641	41,554,532	15,646,370	25,908,162
Accounts payable	6,212,690	2,460,490	1,376,496	2,375,704	1,579,580	727,891	851,688
Mortgages, notes, and bonds payable in less							a== = : :
than one year Other current liabilities	5,255,628 18,979,904	2,964,784 7,111,319	1,414,096 3.446.886		1,142,662 4,299,065	484,844 2,029,082	657,818 2,269,983
Loans from shareholders	1,167,180	921,488	207,041	38,651	4,299,003 873,122	286,966	2,209,963 586.156
Mortgages, notes, and bonds payable in one	1,101,100	021,100	201,011	00,00	0.0,.22	200,000	000,100
year or more	62,120,363	13,799,697	6,360,988		16,247,233	4,603,988	11,643,245
Other liabilities	12,381,422	5,115,795	2,945,520		4,088,567	1,651,386	2,437,180
Capital stock	4,671,149		823,551	1,214,910	2,194,102	1,124,223	1,069,878
Additional paid-in capitalRetained earnings, appropriated	27,113,421 *45,631	13,238,717 *31,426	9,232,173 2,003		9,229,627 *49,403	3,241,746 10,689	5,987,881 *38,714
Retained earnings, appropriated [30]	18,648,313	947,521	5,155,418		2,297,079	1,605,503	691,576
Less: Cost of treasury stock	5,847,696	1,071,974	2,560,759		445,906	119,948	325,957
Total receipts	232,377,156	129,461,494	38,185,917		32,073,323	14,121,584	17,951,739
Business receipts	220,629,521	124,876,288	36,785,599		27,813,572	12,238,480	15,575,092
Interest on Government obligations:	1,251,956	388,033	153,234	710,689	366,246	217,918	148,328
State and local	118,962	97,367	16,804	4,790	15,246	13,169	2,076
Rents	395,452	66,719	71,919		169,810	76,435	93,375
Royalties	37,067	*15,145	*13,071		111,421	96,104	*15,317
Net short-term capital gain reduced by							
net long-term capital loss	97,552	24,405	*30,890	42,257	68,408	*4,853	*63,555
Net long-term capital gain reduced by net short-term capital loss	2,200,851	644,148	299,508	1,257,195	743.147	220,498	522,649
Net gain, noncapital assets	401,807	104.351	93,378		222,884	24,619	198,266
Dividends received from domestic corporations	30,286	9,640	2,420		96,566	92,273	4,293
Dividends received from foreign corporations	324,584	*25,467	47,550		*12,580	*5,683	6,896
Other receipts	6,889,115	3,209,929	671,544		2,453,443	1,131,551	1,321,892
Total deductions  Cost of goods sold	218,813,608	<b>125,141,000</b> 13,042,572	34,818,345		29,053,205	12,704,571	16,348,635
Compensation of officers	21,632,268 22,124,089		7,307,047 1,012,448		5,512,708 1,892,563	3,184,491 1,470,201	2,328,217 422.362
Salaries and wages	71,689,657	35,874,254	10,712,031	25,103,372	5,819,157	2,251,577	3,567,579
Repairs	2,044,626	855,037	308,644	880,945	487,284	89,862	397,422
Bad debts	4,138,626	1,147,306			69,927	26,480	43,446
Rent paid on business property	7,806,907	4,893,185			1,551,844	372,310	1,179,534
Taxes paidInterest paid	8,173,580 4,669,479	3,959,458 1,492,453	1,278,191 800,518		2,393,127	460,736 358,609	1,932,391 781,774
Charitable contributions	4,669,479 255,038	74,969	16,600		1,140,383 37,670	19,673	17,997
Amortization	1,364,598	534,347	368,902		285,383	106,087	179,296
Depreciation	4,167,709	1,569,196	878,747	1,719,766	1,401,214	439,081	962,133
Depletion	*76			*[1]	*920	281	*639
Advertising  Pension, profit-sharing, stock, annuity	1,389,693 4,363,979	941,087 3,680,185	190,979 197,004		724,480 190,083	313,563 148,046	410,918 42,037
Employee benefit programs	7,886,748	3,534,307	1,360,575		587,667	230,018	357,649
Domestic production activities deduction	4,008				4,475		1,857
Net loss, noncapital assets	166,479	44,271	76,014	46,194	47,385	2,384	45,001
Other deductions	56,936,046	32,779,870	7,815,272	.,,	6,906,936	3,228,552	3,678,384
Total receipts less total deductions	13,563,548	4,320,493	3,367,572	5,875,483	3,020,118	1,417,013	1,603,104
Constructive taxable income from related foreign corporations	99,041	14,671	4,049	80,322	*28,341	21,795	*6,546
Net income	13,543,627	4,237,797	3,354,816		3,033,213	1,425,639	1,607,574
Income subject to tax	11,290,569	2,909,721	2,816,461	5,564,387	2,041,837	1,055,316	986,521
Total income tax before credits [5]	3,860,868	949,539			695,929	361,909	334,020
Income tax	3,863,464	960,835			686,794	358,831	327,962
Alternative minimum tax  Foreign tax credit	14,923 94,224	6,207 *11,318	5,776 4,716		9,745 14,154	2,620 8,030	7,125 6,123
U.S. possessions tax credit	94,224	- 11,318	4,/10	70,189	14,154	6,030	0,123
General business credit	50,934	7,225	8,407	35,302	14,539	*686	13,854
Prior year minimum tax credit	15,392	2,834	1,420	11,137	*4,632	-	*4,632
Total income tax after credits [2]	3,700,319	928,162	955,599		662,604	353,194	309,411
Endnotes at end of table section. Detail may not add to	total because of rounding. Se	e text for "Explanation of Term:	s" and "Description of the Sam	ipie and Limitations of the Data.	-		

# **RETURNS WITH NET INCOME, FORM 1120**

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

[All figures are estimates based on samplesmoney amounts		nodation and food se	rvices	I	Other	services		
	71000111		111000		0.1.0.	00.11000		
Item			Food services				Religious, grantmaking,	
	Total	Accommodation	and drinking places	Total	Repair and maintenance	Personal and laundry services	civic, professional, and similar organizations	Not allocable
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
Number of returns	34,202	2,657	31,545	56,383	21,886	15,834	18,662	*984
Total assets	282,773,321	163,687,244	119,086,078	54,219,246	10,748,591	34,722,882	8,747,772	*554
Cash	14,520,448	6,417,382	8,103,066	7,498,851	1,423,511	1,418,669	4,656,672	*554
Notes and accounts receivable	15,917,778	6,517,953	9,399,826	5,205,882	2,362,328	2,324,298	519,257	-
Less: Allowance for bad debts Inventories	745,777 4,785,855	531,329 1,993,396	214,448 2,792,460	197,906 3,236,529	36,722 1,671,203	132,132 1.519.059	29,051 46,267	_
Investments in Government obligations	*103.636	100,951	*2,685	144,575	*3	37,091	107,481	-
Tax-exempt securities	*5,907	-	*5,907	*126,191	*12,403	*113,136	652	-
Other current assets	6,940,569	3,154,081	3,786,489	2,817,731	513,869	1,666,898	636,965	-
Loans to shareholders	829,085	296,581	532,504	471,757	274,059	196,773	*925	-
Mortgage and real estate loans  Other investments	432,466 74,617,628	394,402 50,135,200	*38,064 24,482,428	128,563 12,727,279	*20,528 497,067	*71,156 11,494,981	*36,879 735,230	-
Depreciable assets	128,677,225	62,534,692	66,142,534	20,828,559	6,878,985	11,190,779	2,758,796	-
Less: Accumulated depreciation	50,817,336	20,055,688	30,761,648	12,104,174	4,497,940	6,058,475	1,547,759	-
Depletable assets	*20,534	1,103	*19,431	*11,084	-	8,315	*2,769	-
Less: Accumulated depletion	*8,463	4 16 044 574	*8,459	*2,431	475.605	2 020 701	*2,431	-
LandIntangible assets (amortizable)	22,879,127 36,106,745	16,941,571 16,797,454	5,937,555 19,309,291	3,924,759 8,597,470	475,605 1,131,269	2,920,701 7,335,291	528,454 130,910	-
Less: Accumulated amortization	5,637,054	1,396,641	4,240,412	1,559,970	347,872	1,185,678	26,420	-
Other assets	34,144,945	20,386,140	13,758,805	2,364,494	370,297	1,802,020	192,177	-
Total liabilities	282,773,321	163,687,244	119,086,078	54,219,246	10,748,591	34,722,882	8,747,772	*554
Accounts payable	13,672,924	3,050,952	10,621,972	3,451,597	1,240,360	1,593,162	618,075	-
Mortgages, notes, and bonds payable in less than one year	5,500,318	2.937.727	2,562,591	1,745,078	791,660	769,785	183,633	
Other current liabilities	26,189,744	10.963.707	15.226.037	4.215.975	1,033,894	2,223,551	958,530	_
Loans from shareholders	1,836,105	454,443	1,381,662	1,086,549	516,465	559,858	*10,226	*580
Mortgages, notes, and bonds payable in one								
year or more	91,967,031	62,509,042	29,457,988	15,843,102	2,418,346	12,871,635	553,121	-
Other liabilities	46,571,811 9,109,817	31,319,908 5,248,420	15,251,903 3,861,398	6,213,223 3,538,875	332,272 1,966,617	5,360,322 997,764	520,628 <b>574,494</b>	- *4
Additional paid-in capital	69,343,998	45,681,445	23,662,553	7,550,938	807,143	5,908,918	834,877	7
Retained earnings, appropriated	701,087	*2,971	698,117	2,670,945	*68,117	*51,365	2,551,462	-
Retained earnings, unappropriated [30]	52,687,400	9,538,558	43,148,843	9,844,643	1,849,618	6,046,132	1,948,894	*-30
Less: Cost of treasury stock	34,806,914	8,019,928	26,786,986	1,941,679	275,901	1,659,609	*6,168	- +00.40 <b>=</b>
Total receipts  Business receipts	225,221,380	<b>70,539,431</b> 53,325,581	<b>154,681,949</b> 139,946,737	<b>59,158,795</b> 55,439,600	<b>27,184,434</b> 26,604,801	<b>23,883,542</b> 22,312,699	<b>8,090,819</b> 6,522,100	* <b>38,487</b> *38,032
Interest	193,272,317 3,856,329	2,338,183	1,518,146	715,383	48,527	479,073	187,783	36,032
Interest on Government obligations:	0,000,020	2,000,100	1,010,140	7 10,000	40,027	470,070	107,700	
State and local	48,517	26,547	21,970	18,833	*2,339	8,770	*7,724	-
Rents	928,153	474,833	453,320	80,580	19,346	41,319	19,915	
Royalties  Net short-term capital gain reduced by	6,137,453	1,987,785	4,149,668	189,070	63,204	125,861	*6	30
net long-term capital loss	41,989	2,294	39,695	9,576	*2	9,095	*479	_
Net long-term capital gain reduced by	,000	2,20	00,000	0,070	_	0,000		
net short-term capital loss	2,070,951	1,291,524	779,427	338,793	98,426	224,350	16,016	100
Net gain, noncapital assets	589,316	361,621	227,696	187,074	97,538	88,526	*1,010	-
Dividends received from domestic corporations  Dividends received from foreign corporations	152,848 443,532	16,578 18,934	136,270 424,598	32,605 78,608	8,381 2,038	18,823 *76,439	5,402 *130	-
Other receipts	17,679,974	10,695,551	6,984,423	2,068,672	239.832	498,587	1,330,253	325
Total deductions	208,792,909	65,118,193	143,674,716	55,805,228	26,014,610	22,049,599	7,741,019	*35,796
Cost of goods sold	65,914,706	8,127,743	57,786,963	23,807,229	15,372,914	7,111,586	1,322,729	*11,485
Compensation of officers	3,065,199		2,161,972	2,252,998	1,325,632	784,865	142,501	25
Salaries and wages Repairs	47,823,871	17,951,504	29,872,366	7,907,534 1,491,142	2,768,723	4,274,999 371,300	863,812 896,021	*16,898 *1 201
Bad debts	3,487,166 431,975	1,004,112 266,407	2,483,054 165,568	1,491,142 130,416	223,821 48,423	371,300 76,417	896,021 5,576	*1,201 *46
Rent paid on business property	12,339,166	2,976,873	9,362,293	2,659,450	1,011,365	1,590,020	58,065	*1,614
Taxes paid	9,960,563	4,316,103	5,644,460	1,952,443	852,020	959,498	140,924	*1,438
Interest paid	8,942,882	5,571,928	3,370,954	1,198,411	261,623	896,162	40,627	*4
Charitable contributions	247,072	58,649	188,423	45,874	15,421	27,644	2,809	[1]
Amortization  Depreciation	1,164,862 6,823,248	383,871 2,923,836	780,991 3,899,412	528,763 1,338,308	55,398 503,630	464,861 738,064	8,503 96,614	- *786
Depletion	*372	2,020,030	*367	1,550,506	- 303,030	7 30,004 6		-
Advertising	5,550,247	2,201,110	3,349,137	563,745	191,144	338,337	34,264	*911
Pension, profit-sharing, stock, annuity	650,237	350,444	299,793	290,962	98,297	168,715	23,950	-
Employee benefit programs	3,992,648	1,637,224	2,355,425	1,040,102	456,070	493,408	90,624	-
Domestic production activities deduction  Net loss, noncapital assets	21,656 505,926	2,798 152,075	18,858 353,851	6,089 29,082	3,166 10,240	*2,920 15,881	3 2,961	-
Other deductions	37,871,115	16,290,285	21.580.831	10.562.676	2,816,724	3,734,915	4.011.037	*1,389
Total receipts less total deductions	16,428,471	5,421,238	11,007,232	3,353,567	1,169,823	1,833,943	349,800	*2,691
Constructive taxable income from related								
foreign corporations	849,145	415,793	433,351	*43,194	*9,498	33,696	-	
Net income	17,229,098 15,682,341	5,810,485 5,015,809	11,418,613	3,377,929	1,176,983 920,598	1,858,869 1,511,763	342,076 275,141	*2,691 *1,904
Total income tax before credits [5]	15,682,341 5,429,746	5,015,809 1,764,119	10,666,532 3,665,627	2,707,502 816,321	920,598 260,940	1,511,763 491,351	64,030	*1,904
Income tax	5,374,027	1,734,342	3,639,685	817,797	261,958	491,793	64,047	*200
Alternative minimum tax	49,012	23,553	25,459	4,266	1,399	2,760	*107	-
Foreign tax credit	778,430	121,842	656,589	40,742	*3,615	37,126	*1	-
U.S. possessions tax credit	- 508,146	100 507	275 550	12.000	4 700	- 9,081	- *106	-
General business credit  Prior year minimum tax credit	508,146	132,587 51,508	375,559 2,439	13,983 *432	4,796 *44	9,081 *320	*68	-
			2,700			020	50	

## **RETURNS OF ACTIVE CORPORATIONS**

Table 18--Total Receipts, Net Income, Statutory Special Deductions, Taxes, Tax Credits, and Tax Payment Items, by Ending Accounting Perioc

	Total returns of a	active corporations						Ending accour	nting period [13]					
	Total returns 01 a	iouve corporations			200	06					200	07		
Type of return,														
item	Number of													
	returns	Amount	July	August	September	October	November	December	January	February	March	April	May	June
			,	_									-	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Returns With and Without Net Income														
Number of returns	5,840,799	-	43,932	47,458	149,116	64,818	39,292	5,103,874	41,142	31,028	96,085	39,894	42,948	141,21
Total receipts	5,333,289	27,401,873,714	271,189,890	349,684,228	1,177,237,479	512,782,379	358,545,999	20,636,857,015	1,122,180,766	288,989,079	1,103,001,462	254,416,389	367,773,238	959,215,79
Net income (less deficit)	5,568,908	1,933,374,450	33,714,782	47,933,916	77,006,890	66,602,808	46,092,363	1,373,207,212	71,396,450	27,730,602	67,739,057	27,238,093	30,256,066	64,456,21
Total income tax before credits [7]	662,108	453,082,065	4,814,962	5,640,624	14,914,262	6,120,576	10,037,024	345,130,686	21,360,719	2,576,770	13,798,735	2,980,355	6,346,433	19,360,92
Alternative minimum tax	12,253	3,681,962	6,657	51,248	58,406	33,487	5,975	3,258,935	27,061	21,766	129,078	14,176	19,456	55,71
Returns With and Without Net Income														
Other Than Forms 1120S, 1120-REIT, and 1120-RIC														
Number of returns	1,955,147	-	41,003	43,826	121,686	51,662	30,770	1,290,419	39,660	30,046	90,692	38,131	40,443	136,808
Total receipts	1,855,977	21,033,724,315	234,799,564	296,997,539	932,239,652	362,064,538	300,465,444	15,059,187,114	1,092,766,999	255,247,451	1,033,048,494	214,884,110	342,597,404	909,426,006
Net income (less deficit)	1,874,978	1,247,874,961	16,142,209	17,446,066	46,076,460	17,398,486	28,001,798	946,539,786	59,712,439	6,374,490	34,536,646	7,359,291	17,127,735	51,159,557
Statutory special deductions, total	518,954	196,922,256	5,173,268	3,748,123	11,759,090	4,932,863	1,539,696	152,032,939	2,742,241	1,258,626	5,841,785	964,096	1,790,439	5,139,089
Net operating loss deduction	458,452	162,604,210	1,803,913	2,937,550	4,953,814	4,363,310	959,893	131,462,769	2,580,051	1,208,714	5,016,622	886,035	1,650,690	4,780,848
Total special deductions	76,380	34,318,046	3,369,355	810,572	6,805,276	569,552	579,803	20,570,170	162,190	49,913	825,163	78,061	139,749	358,241
ncome subject to tax	683,597	1,289,760,920	13,929,531	16,200,012	42,962,880	17,570,700	28,655,055	978,393,972	61,152,725	7,546,828	41,005,658	8,705,875	19,372,978	54,264,706
Total income tax before credits [8]	654,835	452,319,747	4,812,827	5,637,075	14,849,082	6,087,740	9,994,647	344,553,289	21,353,863	2,574,070	13,775,789	2,977,524	6,345,618	19,358,224
Income tax	650,223	449,560,411	4,800,816	5,585,320	14,790,809	6,047,546	9,978,863	341,721,144	21,326,600	2,561,633	14,154,255	2,962,330	6,323,967	19,307,128
Alternative minimum tax	12,242	3,681,078	6,657	51,248	58,406	33,487	5,975	3,258,051	27,061	21,766	129,078	14,176	19,456	55,716
Foreign tax credit	6,955	78,183,457	352,586	1,070,271	1,918,368	1,345,321	2,045,307	64,155,132	1,137,344	120,609	633,490	416,375	899,638	4,089,015
J.S. possessions tax credit	25	580,694	4,309	473	148,723	20,011	377,162	491	-	-	-	8,473	-	21,053
General business credit	22,716	15,187,647	220,419	98,818	503,195	83,417	481,733	12,255,079	299,638	39,823	378,334	118,702	256,201	452,288
Prior year minimum tax credit	6,496	5,876,907	40,851	21,608	138,321	24,418	16,221	5,367,042	9,911	27,329	123,217	10,157	51,526	46,306
Total income tax after credits [2]	645,937	352,322,015	4,194,663	4,445,906	12,140,475	4,614,477	7,074,190	262,607,330	19,906,969	2,386,309	12,640,748	2,423,818	5,138,253	14,748,878
Returns With Net Income, Other Than														
Forms 1120S, 1120-REIT, and 1120-RIC														
Number of returns	1,008,357	-	22,823	22,894	68,615	29,820	13,983	644,391	20,239	18,225	48,394	19,048	22,482	77,443
Total receipts	1,008,338	18,000,037,252	195,136,802	254,505,616	755,295,406	301,656,141	277,468,223	12,846,394,257	1,045,985,868	229,044,017	846,280,625	182,818,058	293,817,434	771,634,805
Net income	1,008,357	1,473,071,787	19,082,837	19,860,276	54,451,119	22,605,318	30,184,694	1,116,708,220	63,899,222	8,803,296	46,806,117	9,662,165	19,975,029	61,033,493
Statutory special deductions, total	497,721	186,878,662	5,170,495	3,705,702	11,741,632	4,928,898	1,536,670	142,251,181	2,738,221	1,257,004	5,766,533	961,694	1,696,806	5,123,826
Net operating loss deduction	458,417	153,567,247	1,803,913	2,901,784	4,953,814	4,363,310	959,893	122,547,553	2,580,051	1,208,714	5,016,622	886,035	1,564,711	4,780,848
Total special deductions	55,164	33,311,415	3,366,583	803,918	6,787,817	565,588	576,776	19,703,628	158,170	48,290	749,911	75,659	132,095	342,979
ncome subject to tax	683,589	1,289,427,227	13,929,531	16,200,012	42,962,880	17,570,700	28,655,055	978,060,279	61,152,725	7,546,828	41,005,658	8,705,875	19,372,978	54,264,706
Total income tax before credits [8]	653,513	451,559,925	4,812,244	5,637,075	14,847,305	6,084,913	9,985,034	343,829,584	21,353,502	2,573,766	13,763,446	2,977,184	6,344,338	19,351,533
Income tax	649,942	448,988,467	4,800,816	5,585,320	14,790,589	6,047,546	9,978,863	341,150,038	21,326,600	2,561,633	14,154,255	2,962,330	6,323,967	19,306,510
Alternative minimum tax	11,850	3,532,344	6,130	51,248	57,580	30,802	5,882	3,133,010	26,889	21,462	116,853	13,865	18,467	50,156
oreign tax credit	6,951	78,088,256	352,586	1,070,271	1,918,368	1,345,321	2,045,307	64,059,931	1,137,344	120,609	633,490	416,375	899,638	4,089,015
J.S. possessions tax credit	25	580,694	4,309	473	148,723	20,011	377,162	491	-	-	-	8,473	-	21,053
General business credit	22,701	15,179,328	220,419	98,818	503,195	83,417	481,733	12,246,816	299,609	39,796	378,334	118,702	256,201	452,288
Prior year minimum tax credit	6,491	5,873,913	40,851	21,608	138,321	24,418	16,221	5,364,410	9,911	27,329	123,217	10,157	51,526	45,944
otal income tax after credits [2]	644,620	351,668,706	4,194,079	4,445,906	12,138,698	4,611,650	7,064,577	261,989,721	19,906,637	2,386,032	12,628,405	2,423,478	5,136,973	14,742,549
Overpayments less refund [14]	347,170	351,828,160	4,469,272	4,452,364	12,046,745	4,594,401	6,643,465	263,433,972	18,702,586	2,235,758	12,445,419	2,479,458	5,102,707	15,222,012
ax deposited with Form 7004	92,462	39,112,585	627,000	329,116	1,122,572	477,518	1,051,085	28,327,200	2,317,051	679,317	2,308,566	231,418	551,908	1,089,83
credit for tax paid on undistributed capital gains	123	23,391	*63	-	-	*63	2	23,252	-	1	4	-	1	1
Credit for Federal tax on fuels	13,625	146,233	967	7,016	9,550	3,925	1,323	87,121	3,478	3,095	9,577	2,500	3,436	14,24
Penalty for underpayment of estimated tax	224,746	173,040	2,552	4,419	9,518	5,111	3,433	109,583	3,664	2,682	9,982	3,763	3,188	15,14
Amount Owed at time of filing [22]	411,649	5,843,163	132,144	108,117	411,481	236,440	187,137	3,428,302	198,159	119,958	351,208	118,099	117,846	434,272
Overpayment of tax [22]	282,209	47,731,442	1,041,018	459,623	1,445,641	704,475	814,960	35,568,994	1,356,535	655,298	2,592,328	411,150	644,001	2,037,417
Credit to 2007 estimated tax	212,622	39,278,231	973,228	391,049	1,123,793	545,236	658,080	29,128,662	1,157,801	565,544	2,146,855	337,435	506,403	1,744,145
Fax refunded	96.657	8,453,210	67,790	68,574	321,848	159,239	156,881	6,440,332	198,734	89,754	445,473	73,715	137,598	293,272

RETURNS OF ACTIVE CORPORATIONS, CONSOLIDATED RETURNS
Table 19--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Selected Sectors
(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are in	thousands of dollars)			Selected sectors		
				Ociected Sectors		Τ
Item		Agriculture,				
item		forestry,				
	All	fishing, and	Mining	Utilities	Construction	Manufacturing
	sectors [15]	hunting				
	(4)	(0)	(2)	(1)	(=)	(0)
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	44,648	581	973	252	2,230	8,180
Total assets	51,431,266,083	26,946,419	532,945,010	1,404,791,066	228,754,714	9,252,785,900
Cash	2,133,932,213	1,263,926	22,539,352	30,156,515	17,511,690	276,785,714
Notes and accounts receivable  Less: Allowance for bad debts	11,948,681,919 147,147,578	2,867,653 59,013	70,095,620 415.844	102,864,676 5,914,226	42,685,194 448,811	2,342,508,044 20,860,868
Inventories	961.558.036	2.916.999	11,173,056	27,080,865	63,084,290	439,322,651
Investments in Government obligations	1,099,025,130	*12,121	914,409	1,543,156	202,145	6.027.196
Tax-exempt securities	773,565,934	8,308	*61,578	1,975	76,334	8,779,167
Other current assets	4,873,312,668	1,109,078	14,510,805	119,762,981	20,208,867	517,611,634
Loans to shareholders	414,423,679	92,817	3,214,570	*16,091	464,395	59,564,448
Mortgage and real estate loans	3,090,988,664	*19,634	*26,015	5,361,246	4,880,248	40,261,646
Other investments	15,563,366,004	6,178,942	128,762,575	241,623,336	29,989,599	2,902,379,399
Depreciable assets  Less: Accumulated depreciation	6,364,994,319 2,963,231,457	12,153,343 6,158,422	171,644,469 74,970,510	1,014,479,707 350,857,673	37,281,929 17,827,169	2,218,280,933 1,192,394,101
Depletable assets	335,437,118	783,157	179,474,796	16,997,999	859,535	98,212,518
Less: Accumulated depletion	117,017,446	*366,678	53,522,687	4,837,916	165,782	50,373,375
Land	215,616,911	1,952,558	3,933,878	2,960,024	8,844,721	44,464,391
Intangible assets (amortizable)	3,297,410,139	1,919,693	28,778,593	48,396,354	12,030,333	1,041,110,011
Less: Accumulated amortization	506,862,561	125,023	8,167,929	5,850,378	1,870,800	195,318,341
Other assets	4,093,212,392	2,377,325	34,892,263	161,006,334	10,947,996	716,424,833
Total liabilities Accounts payable	<b>51,431,266,083</b> 6,665,482,975	<b>26,946,419</b> 2,675,345	<b>532,945,010</b> 46,473,714	<b>1,404,791,066</b> 111,955,736	<b>228,754,714</b> 30,041,805	<b>9,252,785,900</b> 1,718,382,767
Mortgages, notes, and bonds payable in less	0,000,402,975	2,010,345	40,473,714	111,800,730	30,041,005	1,710,302,707
than one year	3,014,046,456	1,447,709	11,211,951	67,922,022	12,864,838	663,462,661
Other current liabilities	16,336,744,212	2,410,051	32,283,747	117,777,678	30,849,117	789,170,864
Loans from shareholders	350,415,062	882,855	2,769,818	4,398,314	3,052,557	115,969,428
Mortgages, notes, and bonds payable in one						
year or more	7,156,807,796	8,685,904 4.558.484	123,278,067	414,589,788	59,512,617	1,810,775,751
Other liabilities  Capital stock	6,302,855,772 1,082,970,010	4,556,464 960,266	63,328,689 22,509,701	328,086,185 109,297,776	7,582,819 5,014,880	959,189,436 313,615,608
Additional paid-in capital	7,910,548,036	4.988.277	153,969,074	229,479,125	34,957,492	2,321,742,129
Retained earnings, appropriated	149,411,238	*98,655	*124,459	759,997	242,921	5,746,137
Retained earnings, unappropriated [30]	3,788,177,483	1,262,999	91,721,138	34,147,781	50,973,935	1,219,983,953
Less: Cost of treasury stock	1,326,192,959	1,024,125	14,725,348	13,623,336	6,338,268	665,252,834
Total receipts	17,280,144,858	24,819,910	285,856,439	602,411,617	279,480,304	6,382,911,531
Business receipts	14,323,266,041	23,201,701	253,528,880	563,094,353	266,946,182	5,767,622,310
Interest on Government obligations:	1,664,950,393	150,134	4,732,351	10,032,179	2,294,290	180,776,735
State and local	25,959,115	11,976	66,052	376,572	49,518	8,166,280
Rents	89,219,522	126,990	444,083	2,704,760	969,340	30,944,850
Royalties	157,590,499	67,904	1,144,514	76,877	248,994	100,674,507
Net short-term capital gain reduced by				·		
net long-term capital loss	5,553,025	6,144	144,015	282,344	31,185	676,211
Net long-term capital gain reduced by	107.050.010	266 520	4 604 202	4 560 004	4 40F 770	24 420 664
net short-term capital loss  Net gain, noncapital assets	127,059,912 66,321,677	366,529 65,001	4,681,383 2,569,531	4,560,991 4,630,347	1,495,770 377,451	34,120,661 26,070,820
Dividends received from domestic corporations	24,830,651	10,600	1,524,421	242,500	73,440	4,252,251
Dividends received from foreign corporations	71,296,455	*227,949	2,242,874	1,214,233	17,210	45,758,781
Other receipts	724,097,569	584,982	14,778,334	15,196,462	6,976,924	183,848,125
Total deductions	16,163,664,652	24,102,966	240,910,698	566,954,319	262,569,681	6,015,285,091
Cost of goods sold	9,197,267,589	18,090,632	132,176,689	330,720,652	202,346,768	4,288,151,307
Compensation of officers	93,252,906 1,500,787,453	272,758 1,272,586	2,423,158 12,503,317	1,745,787 22,607,459	2,425,587 11,713,370	22,651,763 343,687,722
Salaries and wages Repairs	99,780,137	1,272,360	1,799,992	11,935,483	824,100	23,098,505
Bad debts	85,567,794	21,588	198,502	3,650,219	213,994	9,508,649
Rent paid on business property	229,245,101	307,132	4,245,625	4,594,286	3,028,141	40,644,624
Taxes paid	302,784,306	361,774	9,180,498	21,659,777	3,951,021	92,617,262
Interest paid	1,393,110,259	666,651	9,604,913	33,630,650	4,331,787	244,743,294
Charitable contributions	13,372,847 132.551.506	19,111	150,881	516,085 7,934,557	173,473	5,530,205
Amortization  Depreciation	132,551,506 420,889,638	144,570 759,157	2,724,765 11,491,040	7,934,557 34,439,154	783,616 2,414,313	39,948,942 150,189,126
Depletion	13,164,824	39,421	8,045,029	426,976	111,636	3,904,346
Advertising	199,166,302	104,870	142,522	579,559	1,182,585	78,297,854
Pension, profit-sharing, etc., plans	108,407,313	84,413	1,462,642	5,761,751	550,172	47,522,440
Employee benefit programs	222,621,682	246,181	2,928,112	6,933,180	1,798,526	84,640,317
Domestic production activities deduction	10,461,529	17,978	719,755	427,082	458,912	6,928,311
Net loss, noncapital assets Other deductions	22,441,440 2.118.792.025	46,867 1,477,234	362,353 40,750,906	2,946,632 76,445,029	103,094 26,158,587	7,155,889 526,064,536
Total receipts less total deductions	1,116,480,206	716,944	44,945,740	35,457,299	16,910,623	367,626,439
Constructive taxable income from related	.,,,		,5 .5,1 40	33, 131, 200	.5,5.5,020	30.,323,100
foreign corporations	96,623,316	98,336	1,360,112	1,042,230	53,402	65,815,319
Net income (less deficit)	1,187,144,407	803,304	46,239,800	36,122,957	16,914,507	425,275,479
Income subject to tax	1,166,507,815	1,006,338	41,230,555	33,142,937	17,610,988	428,940,785
Total income tax before credits [7] Income tax	412,679,109 409,348,351	351,315 348,862	14,693,541 14,422,745	11,910,651 11,596,397	6,164,174 6,142,009	150,548,866 150,091,209
Alternative minimum tax	3,273,191	2,453	269,810	306,983	13,975	445,436
Foreign tax credit	77,345,577	*5,656	4,096,194	171,914	42,468	49,929,053
U.S. possessions tax credit	-	-,-00	-	-	,	-
General business credit	13,991,834	6,196	117,523	1,251,054	72,846	4,983,560
Prior year minimum tax credit	5,668,334	*3,267	540,209	664,325	12,317	1,564,393
Total income tax after credits [2]	315,509,825	336,197	9,939,615	9,823,358	6,036,544	94,071,860

RETURNS OF ACTIVE CORPORATIONS, CONSOLIDATED RETURNS
Table 19--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Selected Sectors--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are in	thousands of dollars)							
				Se	lected sectorscontinu	ued		
	V	Vholesale and retail tra	de					
H								
Item								Professional,
	Total [16]	Wholesale	Retail	Transportation	Information	Finance	Real estate	scientific,
		trade	trade	and		and	and rental	and technical
				warehousing		insurance	and leasing	services
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns	d	4,844	3,194	1,849	2,251	4,243	3,269	4,010
Total assets	d		1,032,916,900	503,654,907	3,101,194,747	17,608,513,464	302,636,791	446,936,105
Cash	d	69,152,190	49,135,486	35,504,468	93,464,627	513,561,053	15,773,288	40,136,119
Notes and accounts receivable  Less: Allowance for bad debts	d d	220,227,656 5.963.162	85,254,623 2,562,369	49,642,713 1,149,289	259,541,015 11,287,437	2,998,051,796 17,974,338	37,085,652 1,114,703	96,494,811 1,924,737
Inventories	d d	152,926,271	2,502,309	7,108,756	29,246,437	1,806,691	3,001,341	7,182,739
Investments in Government obligations	d	23,262,930	*47,237	205,629	410,308	475,955,428	239,978	561,707
Tax-exempt securities	d	3,327,786	2,274,668	789,514	610,138	637,012,550	528,799	352,236
Other current assets	d	74,546,189	44,625,286	25,072,079	177,971,484	2,884,316,909	19,821,748	38,725,156
Loans to shareholders	d	4,214,762	1,075,245	2,235,676	5,860,317	6,669,805	738,399	580,703
Mortgage and real estate loans		688,726	201,901	*47,374	92,415	1,457,965,282	1,748,970	*7,544,735
Other investments  Depreciable assets	d d	414,558,236 283,681,326	202,373,146 400,729,668	50,363,618 405,488,338	1,149,372,474 916,785,240	6,258,702,464 225,757,047	59,540,605 144,114,901	105,509,752 61,114,424
Less: Accumulated depreciation	d d	128,243,106	169,799,930	134,135,001	516,081,117	81,072,088	45,523,070	35,441,767
Depletable assets	d	37,733,521	*131,630	*73,270		68,818	*71,579	*8,085
Less: Accumulated depletion	d	7,408,363	*65,062	*24,307	22,962	11,615	*26,948	*457
Land	d	24,118,859	40,495,074	6,450,454	11,752,459	6,941,614	11,549,473	1,118,083
Intangible assets (amortizable)	d	143,149,926	129,991,064	37,135,849	924,830,617	241,324,810	34,748,286	111,306,784
Less: Accumulated amortization Other assets	d d	19,659,473 57,675,608	12,907,612 55,760,054	5,849,124 24,694,889	156,351,384 214,960,308	32,127,875 2,031,565,114	7,072,957 27,411,451	16,258,927 29,926,661
Total liabilities	d d	1,347,989,884	1,032,916,900	503,654,907	3,101,194,747	17,608,513,464	302,636,791	446,936,105
Accounts payable	d	177,988,564	157,471,971	40,551,303		2,117,226,266	17,811,783	67,727,756
Mortgages, notes, and bonds payable in less	1	,555,564	, ,			_, ,,	,5,,, 50	,,
than one year	d	80,802,232	43,288,268	19,693,584	134,806,103	820,142,315	23,800,274	30,156,627
Other current liabilities	d	158,648,143	135,390,693	55,853,782	231,907,469	6,837,820,953	27,396,874	60,772,750
Loans from shareholders	d	8,570,637	1,712,601	3,341,548	50,786,539	20,614,479	4,458,996	4,001,549
Mortgages, notes, and bonds payable in one year or more	d	196,506,126	225,108,771	136,416,632	671,958,343	1,742,187,676	110,530,574	82.983.989
Other liabilities	d d	112,368,508	78,241,640	115,419,288	387,835,632	3,563,120,422	29.938.036	35,622,989
Capital stock	d	54,055,541	28,131,988			177,414,692	10,166,709	39,827,539
Additional paid-in capital	d	287,697,141	231,628,076	77,117,926	1,517,857,378	1,251,461,093	76,327,526	229,086,244
Retained earnings, appropriated	d	3,026,021	182,510	94,486	1,066,094	131,132,313	93,039	182,697
Retained earnings, unappropriated [30]	d	305,884,902	212,075,391	57,303,719	-153,693,632	1,095,828,004	14,235,256	-83,249,697
Less: Cost of treasury stock	d <b>d</b>	37,557,932	80,315,009	12,024,447	169,622,539	148,434,749	12,122,275	20,176,338
Total receipts	d d	<b>1,786,031,168</b> 1,721,467,332	<b>1,823,737,000</b> 1,763,751,728	<b>458,333,053</b> 421,819,749	<b>979,568,213</b> 800,591,922	<b>2,562,870,112</b> 1,619,030,523	<b>127,693,381</b> 102,942,725	<b>307,375,188</b> 285,655,652
Interest	d d	15,907,918	8,787,306	4,801,175	46,488,299	677,688,773	4,123,045	6,623,832
Interest on Government obligations:	_	,,	2,121,222	,,,,,,,,	,,=	,,	1,1=0,010	-,,
State and local	d	336,428	542,097	96,880	719,270	7,129,489	274,171	282,614
Rents	d	3,629,100	2,998,544	1,550,629	12,521,090	7,744,914	1,482,944	333,530
Royalties	d	5,788,182	6,498,115	2,258,914	25,004,345	938,034	2,489,713	4,216,245
Net short-term capital gain reduced by net long-term capital loss	d	310,460	64,475	26,914	108,156	3,016,837	133,174	19,089
Net long-term capital gain reduced by	<b>.</b>	310,400	04,473	20,314	100,130	3,010,037	100,174	13,003
net short-term capital loss	d	6,681,880	2,645,055	1,250,447	16,743,006	29,076,202	4,240,163	1,382,294
Net gain, noncapital assets	d	2,916,322	836,362	1,352,529	9,336,143	5,664,572	4,282,770	435,471
Dividends received from domestic corporations		2,013,733	234,546	191,377	1,466,701	11,745,356	181,881	314,320
Dividends received from foreign corporations	d	3,622,352 23,357,460	2,210,094	333,097	4,418,721 62.170.560	5,673,814 195,161,598	430,083	1,204,069
Other receipts  Total deductions	d d	1,720,544,553	35,168,679 <b>1,739,748,712</b>	24,651,341 <b>440,392,866</b>	. , .,	2,365,062,652	7,112,712 <b>119,071,004</b>	6,908,074 <b>299,907,894</b>
Cost of goods sold	d d	1,421,560,411	1,256,370,791	124,321,238		965,049,665	21,218,319	96,401,197
Compensation of officers	d	7,339,482	4,107,705	2,269,227	7,126,482	18,542,462	1,490,786	6,834,791
Salaries and wages	d	85,160,671	188,013,068	83,883,204	141,569,651	242,738,407	21,798,829	78,275,257
Repairs	d	4,693,241	9,871,637	13,747,395	12,156,665	3,703,546	2,754,051	1,484,518
Bad debts	d .	2,236,272	2,883,431	1,158,202	10,519,095	12,259,692 18,749,108	666,739	806,311
Rent paid on business property	۵	11,818,715 15,679,723	45,556,072 28,773,434	23,027,103 14,211,808	22,988,003 23,485,653	18,749,108 36,517,639	9,597,131 3,892,471	8,597,910 9,748,100
Interest paid	d	22,212,239	20,136,742	12,443,706	76,846,762	456,515,493	10,116,954	9,739,323
Charitable contributions	d	809,173	1,212,842	176,488	960,301	1,632,997	202,554	151,452
Amortization	d	8,263,782	3,262,123	1,640,985	28,554,624	16,503,879	1,543,090	4,541,756
Depreciation	d	20,877,432	25,932,383	22,486,900	57,409,008	26,356,169	19,289,568	5,134,594
Depletion	d	360,059	*3,678	26,966	3,770	39,037	8,255	*97,876
Advertising Pension, profit-sharing, etc., plans	a d	20,101,900 4,393,847	28,063,396 5,655,478	2,438,562 7,779,817	25,615,072 8,123,378	17,956,860 12,939,144	1,613,180 437,907	2,296,227 2,720,470
Employee benefit programs	d d	10,130,347	16,255,946	15,842,424	17,979,647	21,481,357	2,058,943	7,820,922
Domestic production activities deduction	d	350,801	97,689	4,962	1,212,735	66,078	9,939	91,105
Net loss, noncapital assets	d	676,525	1,557,376	383,033	3,239,594	1,811,341	281,399	580,372
Other deductions	d	83,879,935	101,994,923	114,550,846	271,286,719	512,199,779	22,090,890	64,585,710
Total receipts less total deductions	d	65,486,616	83,988,288	17,940,188	99,082,137	197,807,460	8,622,377	7,467,294
Constructive taxable income from related		2 540 607	2 220 750	E04 000	2 040 004	11 056 024	122 240	1 104 707
foreign corporations  Net income (less deficit)	a d	3,510,697 68,660,885	2,229,750 85,675,940	594,029 18,437,337	3,948,081 102,310,948	11,856,931 202,534,902	132,249 8,480,455	1,124,787 8,309,468
Income subject to tax	d d	69,351,336	84,282,342	22,080,990	82,502,786	190,996,720	8,044,775	13,222,411
Total income tax before credits [7]	d	23,951,427	29,526,345	7,761,019		69,149,424	2,973,403	4,669,009
Income tax	d	23,817,307	29,477,715	7,717,382	29,507,002	67,997,944	2,800,192	4,604,562
Alternative minimum tax	d	152,656	52,454	42,710	510,955	1,140,005	159,224	63,914
Foreign tax credit	d d	2,576,412	1,547,965	453,898	3,358,796	7,949,557	73,810	540,384
U.S. possessions tax credit	d ~	- 362,762	- 395,542	- 167,854	779,330	- 1,613,773	23,699	201,803
Prior year minimum tax credit	d d	206,194	38,977	107,668	63,609	2,058,259	16,516	61,809
Total income tax after credits [2]	d	20,806,059	27,543,862	7,031,600	25,817,323	57,522,862	2,859,377	3,865,014
Endnotes at and of table section. Detail may not add to total be						. ,-,-		

RETURNS OF ACTIVE CORPORATIONS, CONSOLIDATED RETURNS
Table 19--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Selected Sectors--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are in	thousands of dollars)		Select	ted sectorscontinued			
		Administrative					
Item		and support					
	Management of companies	and waste management	Educational	Health care	Arts,	Accommodation	Other
	(holding	and remediation	services	and social	entertainment,	and food	services
	companies)	services		assistance	and recreation	services	
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns	3,833	1,388	202	1,137	400	1,037	d
Total assets	<b>14,885,179,861</b> 931,054,739	165,147,827	<b>21,204,237</b> 2,252,248	177,176,002	<b>57,853,431</b> 3,327,924	<b>294,769,997</b> 12,997,608	<b>d</b> d
Cash  Notes and accounts receivable	5,559,457,965	9,452,150 22,449,037	3,213,287	8,540,169 31,384,941	3,877,142	17,914,742	d d
Less: Allowance for bad debts	65,098,738	732,553	329,914	9,790,329	445,156	908,306	ď
Inventories	270,319	1,359,275	207,257	927,084	836,837	4,958,835	d
Investments in Government obligations	588,926,513 118,232,601	370,429 532,489	- 119,965	106,913 732,815	31,858	149,323 *1,881	d d
Other current assets		14,746,278	1.132.538	11.202.722	2.255.125	7,259,854	d d
Loans to shareholders	325,907,820	238,864	*1,050	80,079	*2,753,745	636,806	d
Mortgage and real estate loans		*39,204	2,989	*51,653	*31,643	98,733	d d
Other investments  Depreciable assets	3,850,440,644 171,752,901	21,246,107 60,508,690	2,408,717 5,337,600	38,058,944 67,379,144	12,635,566 28,877,856	77,566,533 128,420,333	d d
Less: Accumulated depreciation	· · ·	30,792,090	2,502,514	27,541,220	11,214,071	47,906,590	ď
Depletable assets	5,639	*950,936	-	-	*367	16,440	d
Less: Accumulated depletion	1,689 15,628,224	*182,183 2,345,639	- 215,210	- 3,456,966	*307 3.057.388	7,072 23,272,557	d d
Intangible assets (amortizable)	· ·	65,984,416	8,524,281	51,630,448	9,367,678	39,540,184	d
Less: Accumulated amortization	20,235,931	10,660,821	657,155	5,389,143	1,105,562	5,732,137	d
Other assets	668,380,542	7,291,963	1,278,678	6,344,816		36,490,273	d
Total liabilities	<b>14,885,179,861</b> 1,877,945,373	<b>165,147,827</b> 11,191,203	<b>21,204,237</b> 2,206,595	<b>177,176,002</b> 7,945,820	<b>57,853,431</b> 2,169,430	<b>294,769,997</b> 14,327,050	<b>d</b> d
Mortgages, notes, and bonds payable in less	1,077,545,575	11,131,203	2,200,333	7,545,020	2,100,400	14,327,030	ď
than one year	1,082,590,179	4,943,845	891,950	5,132,078	3,376,659	6,354,205	d
Other current liabilities  Loans from shareholders	7,774,784,286	21,494,525	3,475,882	21,079,288 360,824	5,126,073	27,501,147	d d
Mortgages, notes, and bonds payable in one	121,078,573	1,775,845	*49,531	300,624	4,809,399	1,324,127	a
year or more	1,296,186,714	53,879,524	4,459,290	81,177,666	26,140,346	96,939,580	d
Other liabilities	514,045,064	18,854,983	2,562,161	17,081,321	6,807,189	51,983,865	d
Capital stock Additional paid-in capital	112,516,751 1,269,255,947	7,120,620 66,355,575	1,371,926 7,421,964	6,293,248 51,229,549	4,192,252 16,054,795	8,823,057 75,558,029	d d
Retained earnings, appropriated	5,635,738	149,896	7,421,304	*14,205	12,664	752,454	d
Retained earnings, unappropriated [30]	911,418,242	-7,606,011	1,059,185	-5,814,376	-4,794,149	45,958,102	d
Less: Cost of treasury stock	80,277,006	13,012,178	2,294,246	7,323,621	6,041,227	34,751,619	d
Total receipts	<b>1,043,917,459</b> 176,774,469	<b>171,177,579</b> 162,223,010	<b>16,396,345</b> 15,759,382	<b>160,728,933</b> 150,407,544	<b>30,545,383</b> 26,093,971	<b>209,001,583</b> 176,851,571	<b>d</b> d
Interest	694,356,022	1,502,494	127,627	1,416,550	683,256	3,956,560	d
Interest on Government obligations:							
State and local	7,517,402	169,057	44,725	103,552	15,435	51,684	d d
Rents	21,766,175 302,358	195,788 709,262	22,293 155,719	511,768 104,208	236,912 174,706	990,464 6,514,119	d d
Net short-term capital gain reduced by	002,000	700,202	100,110	101,200	,. 00	0,011,110	1
net long-term capital loss	577,587	18,672	236	63,075	58,397	11,688	d
Net long-term capital gain reduced by net short-term capital loss	14,181,739	1,225,071	23,290	1.855.523	624,408	1,732,402	d
Net gain, noncapital assets	6,563,909	127,659	2,766	314,359	228,327	491,390	d
Dividends received from domestic corporations		66,990	5,845	25,499	82,898	152,096	d
Dividends received from foreign corporations	2,552,372	441,514 4,498,062	*4,167	324,388 5,602,467	67,337 2,279,736	475,476 17.774.133	d
Other receipts  Total deductions	117,099,036 <b>898,839,883</b>	169,102,443	250,295 <b>15.288.681</b>	5,602,467 <b>154,143,328</b>	2,279,730 29,229,061	195.993.191	d d
Cost of goods sold	2,843,347	70,652,005	1,805,614	18,651,830	6,072,981	59,320,254	ď
Compensation of officers	9,427,680	1,593,430	322,408	1,741,892	486,342	2,122,246	d
Salaries and wages	117,910,817 6,026,444	33,947,213 1,589,640	5,305,634 136,581	53,074,100 1,763,742		46,366,236 3,156,902	d d
Bad debts	34,137,890	381,846	383,914	5,572,323	376,185	508,260	d d
Rent paid on business property	12,461,948	3,156,514	982,625	5,170,463	1,560,319	11,278,150	d
Taxes paid	15,390,948	8,235,326	492,490	6,234,138		9,142,377	d
Interest paid Charitable contributions	467,604,088 1,291,505	4,842,540 59,430	563,500 4,289	6,423,112 214,933	2,022,974 24,542	9,457,455 224,190	d
Amortization	9,274,544	2,987,665	277,208	1,894,484	365,565	1,301,902	d
Depreciation	26,478,772	3,892,873	371,986	4,024,460	1,609,101	6,987,629	d
Depletion	5,208	*92,052	4 000 000	- 070 040	503	5 440 550	d
Advertising Pension, profit-sharing, etc., plans	10,258,816 8,221,234	1,787,743 656,154	1,326,382 54,238	673,010 1,063,874	909,878 86,587	5,440,556 719.137	d d
Employee benefit programs	17,343,350	4,981,920	405,353	6,417,095	540,572	4,188,798	ď
Domestic production activities deduction	33,534	9,883	407	3,550		21,066	d
Net loss, noncapital assets	1,853,673	258,148	55,627	448,227	80,102	564,185	d d
Other deductions  Total receipts less total deductions	158,276,083 145,077,577	29,978,060 2,075,136	2,800,424 1,107,665	40,772,096 6,585,604	6,382,811 1,316,322	35,193,843 13,008,392	d d
Constructive taxable income from related							
foreign corporations	3,541,598	272,433	8,532	99,041	30,758	861,827	d
Net income (less deficit)	141,101,773 138,632,879	2,178,513 7,404,071	1,071,471 1,391,309	6,581,094 9,612,264	1,331,646 1,463,148	13,818,535 14,203,158	d d
Total income tax before credits [7]	48,484,522	2,595,968	486,077	3,369,438		5,020,974	d d
Income tax	48,438,449	2,583,523	485,536	3,357,539	508,817	4,968,697	d
Alternative minimum tax	30,578	12,434	*524 *7.691	11,246	8,394	45,570 775 340	d
Foreign tax credit	5,446,935	224,550	*7,681	94,138	10,112	775,349	d d
General business credit	3,310,547	170,722	*1,671	42,408	13,711	465,514	d
Prior year minimum tax credit	151,894	106,785	939	14,146	4,377	52,509	d
Total income tax after credits [2]	39,416,580	2,093,911	475,786	3,218,747	489,363	3,727,602	d

# **RETURNS OF ACTIVE CORPORATIONS**

Table 20--Tax Items: Number of Returns by Selected Types of Tax, Dividend Items, Net Income or Deficit, Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, by Selected Sectors

(All figures are estimates based on samples-money amounts are in thousands of dollars)

				Selected sectors		
Item		Agriculture,				
<del></del>		forestry,		1.0000	0 1 1	
	All sectors [15]	fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns with income tax	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns with						
Total income tax before credits [7]		23,980	5,458		79,429	45,531
Income tax	655,753 12,253	23,903 226	5,325 314	1,124 55	79,336 1,548	43,895 2,170
Total income tax after	,	-			,-	,
Foreign tax, U.S. possessions tax, qualified electric vehicle, general business, prior year minimum tax and qualified zone						
academy bond credits	653,210	23,718	5,443	1,165	78,886	44,897
Returns with and without net income						
Number of returns  Dividends received from domestic corporations, total	. 5,840,799 32,501,875	140,525 66,331	36,946 1,551,800		780,579 117,436	279,430 4,352,081
Less-than-20%-owned subject to 70% deduction		57,195	137,840	94,608	77,255	1,313,704
20%-or-more-owned subject to 80% deduction		9,136	1,308,196	143,554	8,622	2,002,913
Debt-financed stock of domestic corporations  Certain preferred stock of less-than-20%-owned public utilities	202,624	-	*7	-	2,410	6,088
subject to 42% deduction	. 10,451	-	*44	-	-	-
Certain preferred stock of 20%-or-more-owned public utilities	17					
subject to 48% deduction	45,530	-	-	-		23,072
Amount received by a small business investment company						
qualifying for 100% deduction  Dividends received from foreign corporations, total		- 228,547	- 2,250,970	- 1,217,097	*103 18,236	45,916,673
Less-than-20%-owned subject to 70% deduction	21,905	*54	*320	26	*520	2,459
20%-or-more-owned subject to 80% deduction		-	*964	-	818	*411
Intragroup dividends qualifying for 100% deduction  Other foreign dividends	297,958 58,611,776	- *40,452	2,172,400	- 1,211,897	*370 10,662	41,146 36,371,695
Certain FSC and intragroup dividends qualifying for 100% deduction	4,399,258	188,040	[1]		*5,867	3,180,146
One-time dividends from controlled foreign corporations	0.074.660		77 200			6 220 046
subject to 85% deduciton (Form 8895)  Constructive taxable income from related foreign corporations, total		98,336	77,286 1,363,912	1,044,587	- 55,166	6,320,816 66,177,857
Includable income of controlled foreign corporations	57,495,563	91,819	722,111	919,453	36,061	37,679,534
Foreign dividend income resulting from foreign taxes deemed paid  Net income (less deficit)	40,294,035 1,933,374,450	6,517 2,927,432	641,801 58,844,799	*125,134 36,586,953	19,105 73,894,825	28,498,323 481,099,337
Statutory special deductions, total [24]		1,189,446	8,874,941	9,495,556	3,568,601	48,713,349
Net operating loss deduction		977,131	7,561,160	9,282,832	3,471,106	36,588,539
Dividends received deduction  Deduction for dividends paid on certain public utility stock		212,240	1,313,781	192,289 18,153	97,367 180	12,116,209 [1]
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	396,408,417	-	-	-	-	-
Section 857(b)(2)(E) deduction (Form 1120-REIT)	· ·	- 2 522 027	- 44,645,947	22 500 040	25 007 262	450.040.005
Income subject to tax		2,522,837 751,655	15,598,316	33,589,848 12,063,846	25,907,362 8,493,781	450,919,225 157,993,100
Income tax		746,923	15,803,995	11,746,991	8,442,869	157,486,688
Alternative minimum tax  Branch tax (Form 1120-F)		4,677	289,635 1,333	307,556 1,794	37,224 400	486,055 627
Tax on net income from foreclosure property (Form 1120-REIT)		-	-	-	-	-
Section 857(b)(5) tax (Form 1120-REIT)		-	-	-	-	-
Capital gains tax (Form 1120-RIC)		-	-	-	-	-
Excess net passive income tax (Form 1120S)	45,607	-	140	-	5,698	9,996
Reciprocal tax (Form 1120-PC)	. 3 -1.009.522	- -59	- -496,845	- 5,431	- -4,715	-7,834
Income tax adjustment	. *101	-	-	-		
Foreign tax credit	. 78,183,457 580,694	7,260	4,171,916	171,914	47,620	50,021,975 579,570
U. S. possessions tax credit	15,187,647	- 12,194	123,729	1,254,437	93,292	5,185,475
Prior year minimum tax credit	5,877,378	5,573	555,330		36,998	1,601,147
Total income tax after Foreign tax, U.S. possessions tax, qualified electric vehicle, general						
business, prior year minimum tax and qualified zone academy						
bond credits	353,083,862	726,628	10,747,340	9,971,440	8,315,871	100,604,933
Overpayments less refunds [14]	. 354,848,980 39,570,360	636,206 97,187	11,167,812 965,279	10,694,809 1,183,410	7,455,836 1,306,559	105,181,505 8,333,201
Credit from regulated investment companies		-	*12	28	71	1,341
Credit for Federal tax on fuels	264,174 2,543,301	16,700 *1,997	11,230 *11,987	6,293 4,655	41,134 7,563	51,333 509,249
U.S. tax paid or withheld at source on effectively connected	2,545,301	1,997	11,967	4,000	1,303	509,249
income (Form 1120-F)	1,346,819	-	*96	,	*6,449	603,263
Estimated tax penalty  Adjustment to tax payment	. 176,815 6,093	2,572 100	6,047 616	918 *-20,465	20,605 4,251	31,132 2,219
Credit by reciprocal	· ·	-	-	-	-,201	-,210
Other credits and payments (Form 1120-PC)	3,249	- 440 400	400.010		704.044	075 450
Amount Owed at time of filing [22]  Overpayment of tax [22]	. 6,356,418 51,416,296	110,199 153,500	190,019 1,598,836	54,530 2,013,235	704,044 1,260,810	875,456 14,595,754
Credit to 2007 estimated tax	40,872,356	87,529	1,293,847	1,752,275	705,466	12,259,866
Tax refund  Endnotes at end of table section. Detail may not add to total because of rounding. S	. 10,543,939	65,972	304,989	260,960	555,344	2,335,888

# **RETURNS OF ACTIVE CORPORATIONS**

Table 20--Tax Items: Number of Returns by Selected Types of Tax, Dividend Items, Net Income or Deficit, Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, by Selected Sectors--Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

				Sele	cted sectorsconti	nued		
	Who	lesale and retail to	rade					
Item	Total [16]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns with income tax								
Number of returns with-	444.04	00.107	74 000	00.507	40.070	22 722	20.040	
Total income tax before credits [7]		69,187	71,603	26,597	13,070	38,703	69,312	68,986
Income tax	139,566 2,415	67,952 1,221	71,357 1,195	26,572 560	12,259 512	37,821 1,038	68,058 862	68,684 879
Total income tax after	2,415	1,221	1,195	560	512	1,036	002	0/9
Foreign tax, U.S. possessions tax, qualified electric vehicle,								
general business, prior year minimum tax and qualified zone								
academy bond credits	139,733	68,538	70,938	26,370	12,996	38,545	68,877	68,398
Returns with and without net income								
Number of returns	999,869	382,521	614,925	199,912	128,343	249,876	655,389	813,266
Dividends received from domestic corporations, total	2,414,935	2,089,702	325,233	220,249	1,509,892	15,507,777	363,590	408,927
Less-than-20%-owned subject to 70% deduction	1,272,841	1,125,429	147,413	67,418	634,494	13,410,979	198,544	96,844
20%-or-more-owned subject to 80% deduction	764,081	715,915	48,166	55,897	766,657	1,117,629	125,736	171,045
Debt-financed stock of domestic corporations	*4,529	*206	*4,322	[1]	*982	176,682	*312	*719
Certain preferred stock of less-than-20%-owned public utilities	*4 445		*4 445			0.140	*2	
subject to 42% deduction  Certain preferred stock of 20%-or-more-owned public utilities	*1,115	-	*1,115	]	-[	9,149	*2	-
subject to 48% deduction	_ [	_	_		_		17	[1]
Amount received from IC-DISC or former DISC	2,852	2,718	134	-	278	1,689	-	*15
Amount received by a small business investment company	,	,				,		
qualifying for 100% deduction	*59	-	*59	*496	-	*17,665	*36	-
Dividends received from foreign corporations, total	5,884,901	3,662,338	2,222,563	373,573	4,431,097	5,965,284	589,594	1,227,073
Less-than-20%-owned subject to 70% deduction	825	421	404	*69	*49	8,999	1,109	*337
20%-or-more-owned subject to 80% deduction		*12,220	-	-	536	*765	-	330
Intragroup dividends qualifying for 100% deduction	*5,178	*1,418	*3,761	-	984	248,811	*143	620
Other foreign dividends	5,448,133	3,552,376	1,895,758	242,736	4,349,563	3,464,666	533,350	717,524
Certain FSC and intragroup dividends qualifying for 100% deduction	204,640	*44,617	*160,022	*130,768	68,577	302,039	54,992	-
One-time dividends from controlled foreign corporations	*213,905	*51,287	162,618		11 200	1,940,004		*508,263
subject to 85% deduciton (Form 8895)  Constructive taxable income from related foreign corporations, total	5,800,291	3,565,219	2,235,072	607,450	11,389 3,959,898	12,066,417	136,633	1,147,946
Includable income of controlled foreign corporations	2,535,729	1,638,272	897,457	348,597	2,510,979	8,792,760	98,142	728,792
Foreign dividend income resulting from foreign taxes deemed paid	3,264,562	1,926,947	1,337,615	258,853	1,448,919	3,273,657	38,491	419,154
Net income (less deficit)	227,775,140	115,342,552	112,444,753	26,335,387	101,098,860	631,745,689	23,631,173	35,921,904
Statutory special deductions, total [24]		8,614,646	6,480,722	4,088,792	41,239,991	431,856,056	5,824,376	8,232,704
Net operating loss deduction		6,888,520	5,903,828	3,786,161	39,990,598	25,011,853	5,497,778	7,456,428
Dividends received deduction	2,273,233	1,705,600	567,633	302,631	1,244,373	9,975,933	326,583	776,277
Deduction for dividends paid on certain public utility stock	-	-	-	-	5,020	-	*15	-
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	-	-	-	-	-	396,408,417	-	-
Section 857(b)(2)(E) deduction (Form 1120-REIT)						279,036		
Income subject to tax		82,845,734	91,728,409	24,976,483	85,349,324	222,419,048	17,258,671	20,113,808
Total income tax before credits [7]	59,577,917	28,344,857	31,233,036	8,607,675	30,961,711	80,202,389 78,741,477	5,939,914 5,711,617	6,817,173 6,729,333
Income tax	59,830,692 265,383	28,156,227 196.693	31,674,440 68,689	8,559,420 60,105	30,437,956 524,794	1,296,893	182,777	85,253
Branch tax (Form 1120-F)		2,992	142	10,054	226	26,915	22,565	2,750
Tax on net income from foreclosure property (Form 1120-REIT)		-		-		20,010	-	2,.00
Section 857(b)(5) tax (Form 1120-REIT)		-	_	_	_	2,086	_	_
Tax on net income from prohibited transaction (Form 1120-REIT)	-	-	-	-	-	210	-	-
Capital gains tax (Form 1120-RIC)	-	-	-	-	-	51,288	-	-
Excess net passive income tax (Form 1120S)	26,508	11,621	14,887	-	-	935	2,331	-
Reciprocal tax (Form 1120-PC)	-	-	-	-	-	3	-	-
Adjustment to total tax	-548,740	-23,410	-525,329	-22,755	-3,366	77,141	12,877	-830
Income tax adjustment	*101	100	*[1]	-		-	-	-
Foreign tax credit	4,165,939	2,615,213	1,550,726	473,910	3,377,620	8,239,631	84,192	598,030
U. S. possessions tax credit	1,124 802,690	1,124 386,221	- 416,470	- 181,987	806,407	2,316,810	- 29,262	287,966
Prior year minimum tax credit	265,945	221,323	44,622	113,476	66,310	2,090,818	26,823	69,661
Total income tax after	203,943	221,323	44,022	113,470	00,310	2,090,010	20,023	09,001
Foreign tax, U.S. possessions tax, qualified electric vehicle, general								
business, prior year minimum tax and qualified zone academy								
bond credits	54,342,219	25,120,976	29,221,218	7,838,302	26,711,374	67,544,669	5,799,637	5,861,517
Overpayments less refunds [14]	53,673,139	25,990,055	27,683,084	7,874,111	27,484,222	66,241,326	4,921,385	5,649,280
Tax deposited with Form 7004	6,293,735	2,633,357	3,660,377	583,613	2,952,683	9,248,403	1,122,007	1,128,606
Credit from regulated investment companies		*21	50	*20	*16	34,899	*12	*92
Credit for Federal tax on fuels	33,131	19,714	13,417	72,357	2,530	672	4,127	3,283
Tax from Section II (Form 1120-F)	214,790	212,982	*1,808	5,095	*26,193	965,676	405,309	90,891
U.S. tax paid or withheld at source on effectively connected	9,106	9,106		F	74	165,501	280.756	*5,219
income (Form 1120-F) Estimated tax penalty	9,106 28,770	18,948	9,821	5 5,267	5,028	21,417	280,756 13,378	14,566
Adjustment to tax payment	4,116	2,950	1,166	1,077	366	21,417	4,415	328
Credit by reciprocal		2,930	1,100	1,077	300	421,988	4,410	520
	550	215	335	]		2,699		]
Other credits and payments (Form 1120-PC)			467,527	177,407	133,248	697,874	596,351	411,453
Other credits and payments (Form 1120-PC)  Amount Owed at time of filing [22]	1,156.086	000.033	407.327					
Other credits and payments (Form 1120-PC)	1,156,086 7,200,793	688,535 4,414,157	2,786,635	905,521	4,317,016	9,333,891	1,281,635	1,418,217
Amount Owed at time of filing [22]								

# **RETURNS OF ACTIVE CORPORATIONS**

Table 20--Tax Items: Number of Returns by Selected Types of Tax, Dividend Items, Net Income or Deficit, Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, by Selected Sectors--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

	Selected sectorscontinued										
Item	Management of companies (holding	Administrative and support and waste management and remediation	Educational services	Health care and social	Arts, entertainment,	Accommodation and food	Other services				
	companies)	services	(47)	assistance	and recreation	services	(04)				
Number of returns with income tax	(15)	(16)	(17)	(18)	(19)	(20)	(21)				
Number of returns with	11,572	25,157	4,079	33,447	8,411	20,603	45.067				
Total income tax before credits [7]	10,536	25,137 25,270	4,079	34,122	8,640	20,475	45,606				
Alternative minimum tax	435	205	*10	418	365	165	74				
Total income tax after											
Foreign tax, U.S. possessions tax, qualified electric vehicle,											
general business, prior year minimum tax and qualified zone	44.040	04.040	4.070	00.505	0.050	40.000	44.000				
academy bond credits  Returns with and without net income	11,013	24,846	4,072	32,505	8,358	18,030	44,868				
Number of returns	50,261	267,624	47,349	400,591	120,163	288,783	369,214				
Dividends received from domestic corporations, total	5,290,584	110,554	*7,790	39,874	101,586	155,502	38,778				
Less-than-20%-owned subject to 70% deduction	1,970,846	42,114	*2,790	28,310	21,485	24,730	30,860				
20%-or-more-owned subject to 80% deduction	498,916	38,779	-	8,393	*9,395	*1,192	*6,588				
Debt-financed stock of domestic corporations	*10,760	-	-	-	-	-	*135				
Certain preferred stock of less-than-20%-owned public utilities											
subject to 42% deduction	*141	-	-	-	-	-	-				
Certain preferred stock of 20%-or-more-owned public utilities subject to 48% deduction											
Amount received from IC-DISC or former DISC	*17,301	*233		5	-		*86				
Amount received by a small business investment company	,501	200		Ĭ			50				
qualifying for 100% deduction	18,059	-	-	-	-	-	-				
Dividends received from foreign corporations, total	2,912,578	450,457	*7,593	324,593	67,527	475,528	78,624				
Less-than-20%-owned subject to 70% deduction	6,254	49	-	*241	49	121	*424				
20%-or-more-owned subject to 80% deduction	1,334	- 701	-	-	-	7	-				
Intragroup dividends qualifying for 100% deduction  Other foreign dividends	2,660,962	447,472	*7,593	316,533	63,180	475,399	77,558				
Certain FSC and intragroup dividends gualifying for 100% deduction	244,021	*2,236	7,555	*7,819	4,298	-10,000	642				
One-time dividends from controlled foreign corporations	,	_,		1,515	-,						
subject to 85% deduciton (Form 8895)	-	-	-	-	-	-	-				
Constructive taxable income from related foreign corporations, total	4,009,260	276,295	*10,719	99,041	30,758	861,827	*43,203				
Includable income of controlled foreign corporations	2,361,615	112,472	*7,807	3,299	*25,481	515,359	*5,553				
Foreign dividend income resulting from foreign taxes deemed paid  Net income (less deficit)	1,647,645 157,479,205	163,823 13,751,601	*2,912 2,400,974	95,743 28,318,468	5,278 4,538,143	346,469 20,536,940	*37,650 6,520,052				
Statutory special deductions, total [24]	7,753,118	2,095,360	132,778	2,361,139	4,536,143 996,205	1,573,360	689,618				
Net operating loss deduction	2,922,320	2,002,564	125,825	2,323,671	898,882	1,425,426	660,640				
Dividends received deduction	4,810,067	92,796	*6,953	37,467	97,324	147,935	28,978				
Deduction for dividends paid on certain public utility stock	-	-	-	-	-	-	-				
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	-	-	-	-	-	-	-				
Section 857(b)(2)(E) deduction (Form 1120-REIT)	- 146,174,324	- 9,118,283	- 1,638,012	- 11,354,326	- 2,252,546	- 15,831,015	2,783,495				
Total income tax before credits [7]	51,106,083	3,058,962	558,360	3,877,909	1,154,388	5,481,640	837.044				
Income tax	51,033,744	3,054,232	557,816	3,879,680	1,141,757	5,424,122	838,367				
Alternative minimum tax	45,207	16,031	*525	15,368	9,745	50,470	4,266				
Branch tax (Form 1120-F)	8,739	1,284	3	59	3,244	340	-				
Tax on net income from foreclosure property (Form 1120-REIT)	-	-	-	-	-	-	-				
Section 857(b)(5) tax (Form 1120-REIT)	_				-		-				
Capital gains tax (Form 1120-RIC)					-		-				
Excess net passive income tax (Form 1120S)	*[1]	-	-	-	-	-	-				
Reciprocal tax (Form 1120-PC)	-	-	-	-	-	-	-				
Adjustment to total tax	10,400	-12,686	16	-17,197	-816	6,044	-5,588				
Income tax adjustment	- E E E O 200	200.040	*0.004	04.004	44454	770 400	40.740				
Foreign tax credit  U. S. possessions tax credit	5,659,293	226,613	*9,994	94,224	14,154	778,430	40,742				
General business credit.	3,326,947	176,677	2,025	51,047	14,539	508,175	13,988				
Prior year minimum tax credit	193,115	106,914	939	15,392	*4,632	57,818	*432				
Total income tax after											
Foreign tax, U.S. possessions tax, qualified electric vehicle, general											
business, prior year minimum tax and qualified zone academy	44 700 404	0.540.750	545 400	0.747.047	4 404 000	4 407 047	704 000				
bond credits  Overpayments less refunds [14]	41,768,161 41,276,535	2,548,758 2,688,929	545,403 532,451	3,717,247 3,672,721	1,121,063 656,556	4,137,217 4,358,450	781,883 683,707				
Tax deposited with Form 7004	5,006,764	299.302	64,724	400,813	141,498	348,568	93,824				
Credit from regulated investment companies	*12	[1]		338	-	-	-				
Credit for Federal tax on fuels	694	12,792	3	*3,623	3,165	702	403				
Tax from Section II (Form 1120-F)	235,365	*18,259	*1,390	580	*33,210	*11,087	*6				
U.S. tax paid or withheld at source on effectively connected	202 742		***	7 400	*45.005	*057	<b>.</b>				
income (Form 1120-F)	233,712	4,454	*22	7,133 5,575	*15,685	*857	*74 3.045				
Estimated tax penalty  Adjustment to tax payment	7,783 -14,241	4,462 475	373 *16	5,575 1,028	3,098 *201	2,781 303	3,045 259				
Credit by reciprocal	-17,241	<del>-</del> 775	-	1,020	-	-	-				
Other credits and payments (Form 1120-PC)	_	_	_		-	_	-				
Amount Owed at time of filing [22]	245,456	130,805	21,265	179,044	429,183	114,499	129,300				
Overpayment of tax [22]	5,065,739	629,819	77,154	575,489	128,156	725,534	135,011				
Credit to 2007 estimated tax	4,654,446	478,686 454,434	66,403	464,256	96,438	489,373	97,217				
Tax refund  Endnotes at end of table section. Detail may not add to total because of rounding. S	411,294	151,134	10,751	111,233	31,718	236,161	37,794				

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 21--Number of Returns, Selected Income, Tax, Credits, and General Business Credit Items, by Selected Sectors (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are in thousands of	dollars)			Selected sectors		
Item	All sectors [15]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	1,955,147	58,890	14,072	d	224,973	123,659
Net income	1,473,071,787	3,614,206	53,285,208	d	29,320,676	498,339,020
Income subject to tax	1,289,760,920	2,481,241	44,608,115	d	25,820,302	450,681,000
Total income tax before credits [8]:						
Total	. 452,319,747	737,097	15,584,935	d	8,453,884	157,888,957
Income tax	449,560,411	732,365	15,790,754	d	8,412,240	157,394,762
Credits [2]:						
Foreign tax credit	78,183,457	7,260	4,171,916	d	47,620	50,021,975
U.S. possessions tax credit	. 580,694	-	=	d	=	579,570
Telephone excise tax credit	1,068,608	1,281	3,987	d	20,326	120,224
Credit for tax paid on undistributed capital gains	. 25,779	-	*12	d	71	1,341
General business credit [28]	15,187,647	12,194	123,729	d	93,292	5,185,475
Empowerment zone employment credit	. 153,441	3,877	900	d	2,598	30,326
Prior year minimum tax credit	5,876,907	5,573	555,330	d	36,998	1,601,147
General business credit items:						
Current year regular investment credit	610,664	-	-	d	*6,984	153,117
Current year work opportunity credit	. 592,516	7,153	7,213	d	30,131	50,495
Current year welfare-to-work credit	103,562	*26		d	25	3,075
Current year alcohol fuel credit	11,985	3,873		d	4	4,908
Current year research activities credit	7,311,124	4,205		d	7,353	5,242,803
Current year low-income housing credit	5,323,229	*547	13,303	d	4,698	219,031
		547	***	u	4,090	219,031
Current year enhanced oil recovery credit	. 26,458	-	*6	u	-	
Current year disabled access credit	. 3,062	-	-	a .	-	1
Current year renewable electricity production credit	. 284,719	-	-	d	4,193	*30,650
Current year Indian employment credit	. 28,281	22	*119	d	*616	7,791
Current year credit for employer Social Security and Medicare						
taxes on tips	. 436,123	19	1	d	827	1,340
Current year orphan drug credit	. 303,951	=	=	d	=	162,406
Current year new markets credit	. 196,090	-	-	d	*[1]	13,959
Current year credit for contributions for small employer						
pension plan startup costs	. 180	-	-	d	-	*13
Current year credit for employer provided child care						
facilities and services.	15,132	*8	43	d	88	4,647
Current year credit for qualified railroad track maintenance	122,839	-	607	d	-	29,988
Current year credit for contributions to selected community						
development corporations	. 448	-	-	d	-	1
Tentative general business credit [27]	45,122,481	26,439	242,306	d	139,077	22,522,989
Tentative empowerment zone and renewal community						
employment credit [20]	. 305,592	8,087	4,787	d	5,746	78,043
Current year biodiesel fuels credit	8,736	*371	-	d	*[1]	6,019
Current year low sulfur diesel fuel production credit	. 104,960	-	-	d	-	90,891
Current year distilled spirits credit	. 5,551	-	-	d	-	1,373
Current year nonconventional source fuel credit	2,513,522	=	*13,202	d	34,129	568,519
Current year energy efficient home credit	. 16,824	-	-	d	13,415	1,944
Current year alternative motor vehicle credit	60,429	=	=	d	*58	12,561
Current year alternative fuel vehicle refueling property credit	1,195	_	_	d	108	2
Current year credit for employers affected by						
hurricane Katrina, Rita, or Wilma	. 35,447	*1,148	50	d	*1,136	10,334
Passive activity credits	46,641	*15		4	1,130	1,289
Passive activity credits allowed in 2006	389,060	*237		u A	2	163,302
Carryforward of general business credit from prior years			206 706	0	25 240	
	26,524,696	12,717	206,796	a	35,318	15,657,197
Total income tax after credits [2]	. 352,322,015	712,070	10,733,959	d	8,275,974	100,500,789

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 21--Number of Returns, Selected Income, Tax, Credits, and General Business Credit Items, by Selected Sectors--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

				Se	lected sectorscontinu	ied		
	W	holesale and retail tra	de					
Item								
	Total [16]	Wholesale	Retail	Transportation	Information	Finance	Real estate	Professional, scientific,
		trade	trade	and warehousing		and insurance	and rental and leasing	and technical services
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns	375,787	162,354	212,659	75,816	50,672	82,141	204,537	227,327
Net income	188,371,663	90,284,850	98,086,648	28,920,014	122,821,013	250,802,655	22,675,464	28,207,936
Income subject to tax	174,381,160	82,743,194	91,637,800	24,948,974	85,306,229	222,279,626	16,876,422	20,022,517
Total income tax before credits [8]:								
Total	59,479,772	28,295,090	31,184,657	8,598,332	30,946,611	80,052,919	5,795,170	6,779,715
Income tax	59,762,332	28,119,580	31,642,727	8,550,077	30,422,873	78,692,032	5,569,971	6,691,875
Credits [2]:								
Foreign tax credit	4,165,939	2,615,213	1,550,726	473,910	3,377,620	8,239,631	84,192	598,030
U.S. possessions tax credit	1,124	1,124	_	_	_	_	_	_
Telephone excise tax credit	236,063	133,607	102,457	21,888	430,984	64,748	26,853	44,480
·		*21						*92
Credit for tax paid on undistributed capital gains	*71		50	*20	*16	23,766	*12	
General business credit [28]	802,690	386,221	416,470	181,987	806,407	2,316,810	29,262	287,966
Empowerment zone employment credit	34,785	8,340	26,445	9,831	6,314	2,833	1,908	5,039
Prior year minimum tax credit	265,945	221,323	44,622	113,476	66,310	2,090,347	26,823	69,661
General business credit items:								
Current year regular investment credit	26,643	*24,633	2,010	*2,774	18,351	126,808	*9,799	*536
Current year work opportunity credit	247,311	21,138	226,174	15,429	7,094	7,882	4,270	23,487
Current year welfare-to-work credit	52,771	2,731	50,040	3,394	1,549	12,223	*472	866
Current year alcohol fuel credit	*927	*787	*139	-	1	143	-	*910
Current year research activities credit	284,845	242,619	42,226	8,473	733,840	131,405	5,666	725,855
Current year low-income housing credit	49,939	36,427	13,512	*36,105	189,833	2,284,066	3,021	*1,178
Current year enhanced oil recovery credit	9	9	_	_	_	*262	_	10
Current year disabled access credit	[1]	[1]	_	_	_	2	*[1]	-
Current year renewable electricity production credit	6,668	6,668		5,878	[1]	41,033	(.)	
Current year Indian employment credit			0.400				*442	*68
	9,861	1,753	8,108	407	1,115	374	*443	00
Current year credit for employer Social Security and Medicare								
taxes on tips	4,068	845	3,222	*200	5,746	3,181	3,746	*2
Current year orphan drug credit	34,747	33,879	868	-	=	=	=	104,506
Current year new markets credit	2,851	25	2,826	-	29	42,879	258	-
Current year credit for contributions for small employer								
pension plan startup costs	*59	*41	*18	=	=	*4	*29	*1
Current year credit for employer provided child care								
facilities and services	1,652	782	871	239	1,561	2,950	-	1,020
Current year credit for qualified railroad track maintenance	*73	*73	-	90,135	-	1	-	-
Current year credit for contributions to selected community								
development corporations	-	=	-	-	67	200	17	-
Tentative general business credit [27]	1,832,547	1,092,421	740,126	394,838	3,709,904	4,143,832	128,977	4,439,591
Tentative empowerment zone and renewal community								
employment credit [20]	63,618	17,226	46,392	13,731	8,287	4,346	5,149	9,358
Current year biodiesel fuels credit	*2,333	*2,333	,	,		1	[1]	-
Current year low sulfur diesel fuel production credit	2,726	2,726				12	[1]	
						12		_
Current year distilled spirits credit		4,178	_	20.5		-	-	-
Current year nonconventional source fuel credit	*29,486	*29,486	-	66,515	3,457	774,785		*969
Current year energy efficient home credit	1,419	1,419	-	-	-	-	10	-
Current year alternative motor vehicle credit	5,349	4,443	907	338	294	*36,359	*318	*84
Current year alternative fuel vehicle refueling property credit	927	125	802	-	-	-	-	-
Current year credit for employers affected by								
hurricane Katrina, Rita, or Wilma	6,527	853	5,674	*778	281	2,962	645	*2,570
Passive activity credits	-	-	-	-	44,631	125	-	398
Passive activity credits allowed in 2006	*11,415	28	*11,388	-	*57,128	2,351	*1,313	7,922
Carryforward of general business credit from prior years	1,046,800	675,300	371,499	157,886	2,734,373	615,566	98,339	3,579,713
Total income tax after credits [2]	54,244,074	25,071,210	29,172,839	7,828,959	26,696,274	67,395,669	5,654,893	5,824,059
Endnotes at end of table section. Detail may not add to total because of rour	ding Contout for "Evolon	ation of Terme" and "Dee	printing of the Comple one	Limitations of the Data "	1			

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 21--Number of Returns, Selected Income, Tax, Credits, and General Business Credit Items, by Selected Sectors--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are in thousands of	samplesmoney amounts are in thousands or collars)  Selected sectorscontinued							
Item	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	
Number of returns	(15) 25,660	(16) 78,393	(17) 15,739	(18) 135,955	(19) 35,957	(20) 81,022	(21)	
Net income	154,061,574	10,751,206	1,758,577	13,611,294	3,159,635	17,305,001	3,421,404	
Income subject to tax	146,051,408	9,110,764	1,626,643	11,337,223	2,167,718	15,732,492	2,737,634	
Total income tax before credits [8]:	140,001,400	0,110,704	1,020,040	11,007,220	2,107,710	10,702,402	2,707,004	
Total	51,062,848	3,056,655	554,381	3,871,923	1,124,380	5,447,388	820,839	
Income tax	50,990,541	3,051,925	553,837	3,873,694	1,111,861	5,389,870	822,316	
Credits [2]:	00,000,011	0,001,020	000,007	0,010,001	1,111,001	0,000,010	022,010	
Foreign tax credit	5,659,293	226,613	*9,994	94,224	14,154	778,430	40,742	
U.S. possessions tax credit					_	_	-	
Telephone excise tax credit	27,289	25,884	1,467	17,675	3,023	6,957	4,071	
Credit for tax paid on undistributed capital gains	*12	[1]	.,	338	-	_	-	
General business credit [28]		176,677	2,025	51,047	14,539	508,175	13,988	
Empowerment zone employment credit	8,807	13,755	182		217	22,015	2,001	
Prior year minimum tax credit	193,115	106,914	939	15,392	*4,632	57,818	*432	
General business credit items:	,			,	.,	51,515		
Current year regular investment credit	237,013	=	*877	*660	184	7,040	*1	
Current year work opportunity credit	16,394	51,125	*259	24,042	6,006	82,251	11,302	
Current year welfare-to-work credit	1,891	6,179		6,139	33	12,971	1,435	
Current year alcohol fuel credit	383	396	_		_		-	
Current year research activities credit	76,846	12,405	*989	22,526	*4,320	*2,356	*1,148	
Current year low-income housing credit	2,428,772	*1,971	_	1,866	-,	2,119	17	
Current year enhanced oil recovery credit	22,481	.,07.	_	-		2,		
Current year disabled access credit	22	_	_	*2,579	_	*259	*197	
Current year renewable electricity production credit		3,158	_	_,			_	
Current year Indian employment credit	1,486	1,006	_	*2,516		1,064	*1,365	
Current year credit for employer Social Security and Medicare	1,400	1,000		2,510		1,004	1,000	
taxes on tips	. 1,674	5,473	32		3,926	405,612	*276	
Current year orphan drug credit	257	-	-	2,034	-	100,012		
Current year new markets credit	135,876	65	_	2,00	_	_	[1]	
Current year credit for contributions for small employer	,	-					1-1	
pension plan startup costs	_	=	-	[1]	-	*72	*1	
Current year credit for employer provided child care								
facilities and services	1,852	[1]	-	151	-	680	-	
Current year credit for qualified railroad track maintenance	1,500	-	-	_	_	_	-	
Current year credit for contributions to selected community								
development corporations	162	_	-	_	_	_	-	
Tentative general business credit [27]	3,452,615	284,976	7,219	321,047	42,521	1,261,321	44,484	
Tentative empowerment zone and renewal community								
employment credit [20]	10,789	24,941	787	16,131	447	41,362	8,654	
Current year biodiesel fuels credit	*1	11	-	=	=	-	-	
Current year low sulfur diesel fuel production credit	11,331	-	-	=	=	-	-	
Current year distilled spirits credit	-	-	-	=	=	-	-	
Current year nonconventional source fuel credit	230,396	*75,170	-	=	=	78,775	-	
Current year energy efficient home credit	-	-	=	=	=	36	-	
Current year alternative motor vehicle credit	*203	*837	-	4	<u>-</u>	*34	*2,902	
Current year alternative fuel vehicle refueling property credit	-	-	-	-	_	-	-	
Current year credit for employers affected by								
hurricane Katrina, Rita, or Wilma	317	*1,278	123	314	<u>-</u>	5,420	*1,565	
Passive activity credits	*181	=	-	=	=	=	-	
Passive activity credits allowed in 2006		7,957	1,027	*189	15	66,658	*1,691	
Carryforward of general business credit from prior years	238,488	118,340	*3,914	258,181	28,039	595,972	22,554	
Total income tax after credits [2]	41,724,927	2,546,451	541,423	3,711,261	1,091,055	4,102,965	765,678	

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# RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 22--Number of Returns and Selected Tax Items, by Size of Total Income Tax After Credits

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of total income tax after credits is in whole dollars)

			Total income tax before credits							
Size of total income tax after credits	Number of returns of active corporations, other than Forms 1120S, 1120-REIT, and 1120-RIC	Income subject to tax	Total [8]	Income tax	Foreign tax credit	U.S. possessions tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Total	1,955,147	1,289,760,920	452,319,747	449,560,411	78,183,457	580,694	15,187,647	5,876,907	352,322,015	
Returns with net income	1,008,357	1,289,427,227	451,559,925	448,988,467	78,088,256	580,694	15,179,328	5,873,913	351,668,706	
Returns without net income	946,790	333,693	759,822	571,944	95,200	-	8,319	2,994	653,309	
Returns with total income tax before credits	654,835	1,285,290,740	452,319,747	448,468,793	78,183,457	580,694	15,187,647	5,876,907	352,322,015	
										2006
Returns with total income tax after credits	645,937	1,278,475,074	449,985,396	446,136,189	75,987,084	550,291	15,126,948	5,830,225	352,322,015	C
\$1 under \$6,000	423,174	4,579,842	742,260	729,669	12,271	3,132	21,508	6,596	698,667	orpo
\$6,000 under \$10,000	59,772	5,153,972	1,285,289	1,275,668	820,615	620	10,727	2,178	451,149	ฉิ
\$10,000 under \$15,000	32,767	2,128,308	421,534	409,993	5,330	-	12,033	3,143	401,027	tion
\$15,000 under \$20,000	17,819	1,449,484	319,644	310,427	*391	-	8,052	2,430	308,771	Ret
\$20,000 under \$25,000	12,628	1,275,585	314,859	305,518	26,777	-	6,533	1,943	279,607	Returns
										S -
\$25,000 under \$50,000	28,121	4,100,241	1,196,642	1,163,222	164,586	1,001	21,140	12,065	997,851	as
\$50,000 under \$75,000	12,790	2,911,463	951,764	921,248	148,680	485	23,181	5,201	774,082	іс Та
\$75,000 under \$100,000	8,065	2,205,442	768,857	729,313	41,203	-	25,181	5,325	697,148	able
\$100,000 under \$250,000	21,725	10,916,841	3,839,050	3,717,651	280,852	4,335	70,757	37,561	3,445,218	S
\$250,000 under \$500,000	10,152	13,465,559	4,748,775	4,612,318	1,061,346	1,226	84,922	44,785	3,556,198	
\$500,000 under \$1,000,000	6,851	15,751,547	5,520,814	5,374,021	527,110	3,240	122,361	57,783	4,809,796	
\$1,000,000 under \$10,000,000	9,345	96,344,067	34,385,729	33,641,691	5,784,738	2,163	1,251,630	552,976	26,787,045	
\$10,000,000 under \$50,000,000	1,829	140,651,146	50,126,550	49,316,252	7,823,308	121,658	1,581,616	790,566	39,798,361	
\$50,000,000 under \$100,000,000	380	88,744,332	31,707,656	31,087,434	2,950,695	-	1,376,604	613,623	26,763,491	
\$100,000,000 or more	521	888,797,244	313,655,972	312,541,763	56,339,184	412,431	10,510,705	3,694,050	242,553,603	

# **RETURNS OF ACTIVE CORPORATIONS**

# Table 23--Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Selected Sectors

(All figures are estimates based on samples-money amounts are in thousands of dollars)

		Selected sectors									
							Wh	olesale and retail t	trade		
Item		Agriculture,									
		forestry,									
	A.II	• .	Mining	l Itilitiaa	Comptunation	Manufacturing	Total [46]	\\/halaaala	Deteil	Transportation	Information
	All	fishing, and	Mining	Utilities	Construction	Manufacturing	Total [16]	Wholesale	Retail	Transportation .	Information
	sectors [15]	hunting						trade	trade	and	
										warehousing	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Returns of active corporations:											
Number of returns	5,840,799	140,525	36,946	7,636	780,579	279,430	999,869	382,521	614,925	199,912	128,343
Returns with alternative minimum tax items:											
Number of returns	12,253	226	314	55	1,548		2,415	1,221	1,195	560	512
Total assets	5,186,252,111	2,586,919	120,725,461	324,504,059	18,366,724	802,280,324	272,025,932	163,110,841	108,915,092	51,073,910	565,031,151
Business receipts	1,674,681,213	3,114,052	38,085,936	120,579,747	29,240,214	536,720,041	349,089,228	235,726,803	113,362,424	44,358,771	183,163,937
Bad debts	9,274,726	2,868	16,067	502,057	56,557	1,492,559	453,039	257,327	195,712	35,606	4,212,066
Depreciation	72,581,802	87,428	2,482,247	6,790,927	549,280	21,484,491	5,382,340	3,889,448	1,492,892	2,869,817	13,628,842
Amortization	19,081,156	5,861	861,146	516,495	29,311	4,043,763	977,556	527,955	449,602	197,733	7,809,950
Depletion	2,574,628	32,842	2,100,823	122,474	*7,361	89,950	168,768	168,768	-	106	11
Net income	99,642,823	217,803	2,817,938	9,793,614	1,096,935		6,547,323	3,636,991	2,910,333	2,163,809	27,728,432
Income tax	3,363,741	*457	195,591	452,646	34,587	1,545,579	181,212	169,401	11,811	36,325	*26,939
Alternative minimum tax	3,681,962	4,677	289,635	307,556	37,224	· ·	265,383	196,693	68,689	60,105	524,794
Total income tax after credits [2]	5,503,920	5,111	456,714	734,218	63,138	848,085	438,836	359,319	79,517	73,246	547,707
Alternative minimum tax items:											
Adjustment and preference items:											
Depreciation of property placed in service											
after 1986	2,204,090	477	-11,772	500,676	25,935	93,243	66,219	63,496	2,724	-104,038	-662,275
Amortization of certified pollution control facilities											
after 1986	*67,663	-	-	67,328	-	-	-	-	-	-	*335
Amortization of mining exploration and											
development costs paid or incurred after 1986	92,333	-	87,520	11,376	-	-1,146	7,349	7,349	-	-	-
Amortization of circulation expenses	-15	-	-	-	-	-	-15	-15	-	-	-
Adjusted gain or loss	-2,382,609	-2,826	-44,834	-158,013	-20,297	-708,096	-180,026	-67,207	-112,819	-46,147	-682,603
Long-term contracts	141,928	-	-17	-	59,531	*1,657	79,084	79,084	-	-	-
Merchant marine capital construction funds	-	-	-	-	-	-	-	-	-	-	-
Section 833(b) deduction	2,966,602	-	-	-	-	-	-	-	-	-	-
Tax shelter farm activities	-1,064	-	-	-	-	-	-	-	-	-	-
Passive activities	19,122	-	3	-	*-2,306	*111	*324	*324	-	-630	-
Certain loss limitations	2,722	-		-	-	2,715		-	-	-	-
Depletion	1,251,853	-	950,649	147,420	*6,607	*128,360	12,901	12,901	-	54	-
Tax exempt interest from private activity bonds	40.400		*400		****	005					4.040
issued after 8/7/86	40,400	-	*109	.,	*1,915	295	-	-	-	177	1,916
Intangible drilling costs	1,178,630	4 504	517,246	465,374	4.070	444.057	187,470	187,470	-	- 072	470.000
Other adjustments.	-542,199	-1,594	-44,396	-71,515	-1,078		-63,201	-56,760	-6,441	873	-178,228
Adjusted current earnings adjustment after excess	7,623,162	5,054	193,115	-465,351	55,421	3,874,118	848,464	661,021	187,443	140	281,478
Alternative minimum taxable income before	100 171 700	040 545	4.450.500	10.011.700	4 000 007	05.007.400	7 000 000	4 447 404	0.005.000	4 000 005	00 000 500
alternative tax net operating loss deduction	106,171,700	213,515	4,156,562	10,214,720	1,202,997	25,697,480	7,282,399	4,417,101	2,865,298	1,888,205	26,203,599
Alternative tax net operating loss deduction	73,631,539	179,562	1,775,388	6,428,888	825,141	17,966,482	4,954,291	2,544,795	2,409,496	1,492,604	23,267,646
Alternative minimum tax foreign tax credit	959,689	*62	19,163	2,103	17	698,309	11,933	8,660	3,273	*730	38,148
Tentative minimum tax	5,497,331	5,134	456,413	754,963	66,433	839,552	439,671	359,545	80,126	76,170	549,280

2006 Corporation Returns - Basic Tables

# **RETURNS OF ACTIVE CORPORATIONS**

# Table 23--Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Selected Sectors--Continued

(All figures are estimates based on samplesmoney amounts are in thous	sando er denare,				Selected sectors	continued				
					Administrative					
Item					and support					
			Professional,	Management	and waste					
	Finance	Real estate	scientific,	of companies	management	Educational	Health care	Arts,	Accommodation	Other
	and	and rental	and technical	(holding	and remediation	services	and social	entertainment.	and food	services
				, ,		services				services
	insurance	and leasing	services	companies)	services	(47)	assistance	and recreation	services	(04)
Determine of eather comments	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Returns of active corporations:	040.070	055.000	040.000	50.004	227 224	47.040	400 504	100 100	200 700	000 044
Number of returns	249,876	655,389	813,266	50,261	267,624	47,349	400,591	120,163	288,783	369,214
Returns with alternative minimum tax items:	4 000	222	2=2	405	225	*10	440		405	_,
Number of returns	1,038	862	879	435	205	*10	418		165	74
Total assets	2,618,435,796	112,731,842	94,537,785	104,436,797	36,997,039	*610,594	14,812,966	7,807,233	22,899,454	16,388,125
Business receipts	211,412,393	44,073,173	43,716,828	846,514	23,850,485	*496,223	20,714,864	4,197,849	16,815,340	4,205,618
Bad debts	1,085,324	213,605	135,118	205,333	60,085	*1,796	749,534	10,144	· ·	16,977
Depreciation	7,614,534	8,137,331	1,071,058	207,511	706,756	*11,450	475,752	282,173	-	168,391
Amortization	2,222,131	776,790	744,999	115,119	338,015	12,898	159,505	73,730	94,256	101,896
Depletion	48	111	*5,130	*9,996	36,719	-	-	289	-	[1]
Net income	13,184,422	3,434,559	3,476,876	1,252,199	843,899	*30,868	809,607	581,856	950,379	216,806
Income tax	650,856	113,828	4,732	59,274	4,063	1	14,880	*1,689	*38,698	2,383
Alternative minimum tax	1,296,893	182,777	85,253	45,207	16,031	*525	15,368	9,745	50,470	4,266
Total income tax after credits [2]	1,748,833	273,727	89,962	108,577	18,679	*526	19,049	11,434	61,721	4,357
Alternative minimum tax items:										
Adjustment and preference items:										
Depreciation of property placed in service										
after 1986	926,086	1,246,415	57,439	12,360	2,581	*1,035	44,521	2,644	4,163	-1,618
Amortization of certified pollution control facilities after 1986	_	-	-	-	-	-	-	_	_	-
Amortization of mining exploration and										
development costs paid or incurred after 1986	_	-	-	-	-12,766	_	-	_	_	-
Amortization of circulation expenses	_	_	-	-	-	_	-	_	_	-
Adjusted gain or loss	-187,236	-218,518	-21,778	-5,190	-14,904	-115	-10,094	-32,769	-46,714	*-2,452
Long-term contracts	_	-	*1,673	-	-	_	-	_	_	-
Merchant marine capital construction funds	-	-	_	-	-	-	-	-	-	-
Section 833(b) deduction	2,966,602	-	-	-	-	-	-	-	-	-
Tax shelter farm activities	-	-1,064	-	-	-	-	-	_	_	-
Passive activities	*-1	22,071	*78	*-8	-	-	103	-	*-622	-
Certain loss limitations	-	7	-	-	-	-	-	-	-	-
Depletion	11	-	*4,817	*1,035	-	-	-	-	-	-
Tax exempt interest from private activity bonds										
issued after 8/7/86	*34,816	*15	766	384	_	_	-	_	_	-
Intangible drilling costs	8,505	_	-	35	_	_	-	_	_	-
Other adjustments	-16,659	-10,231	-13,908	22,960	-3,768	*-159	-3,902	-4,324	-11,361	-451
Adjusted current earnings adjustment after excess	2,037,504	384,857	51,300	232,591	7,537	-53	11,151	5,537	94,602	5,696
Alternative minimum taxable income before			,	,	,		,			
alternative tax net operating loss deduction	16,650,317	4,470,139	3,400,029	1,422,567	808,598	*31,576	849,194	478,475	984,912	216,415
Alternative tax net operating loss deduction	7,349,779	2,921,573	2,952,226	896,007	703,317	*28,290	705,084	407,046	593,116	185,098
Alternative minimum tax foreign tax credit	120,722	39,246	756	64	*634	80	*7,151	*161	19,160	1,250
Tentative minimum tax	1,735,411	266,511	89,849	104,470	19,357	*526	19,076	11,434	58,558	4,523

2006 Corporation Returns - Basic Tabl

# RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry (All figures are estimates based on samples—money amounts are in thousands of dollars)

Page   Page	(All figures are estimates based on samplesmoney amounts are	in thousands of dollars)	Aq	riculture, forestry,	fishing, and hunt	ing			Constr	uction
Mancher of refures.				,,	3,	3				
Mancher of refures.						Comment				
Manuface of Newton	Item									
Marchest of relations			Total				Mining	Utilities	Total	
Number of relations.		industries		production						
Total assessis	-	(1)	(2)	(3)			(6)	(7)	(8)	,
Combon   C	Number of returns	63,951	719	618	*38	*62	751	63	2,171	464
Notes and assumption receivable	Total assets	9,743,224,737	4,698,625	3,801,608	*436,184	*460,832		84,237,002	45,927,607	20,635,982
Lices Anomare for bedieved.  2.062.007  1.06.0										
Newtoment in Concernment eligiptions   196, 400, 55   196, 600, 55   196, 600   196, 6					- 103,609					
Ten-control scantists (19.00   1.50			383,829	356,683	10,252	16,894		1,231,186		
Less Accumulated depritation   16,000,000			-	_	-	-		-		
Mortgroup of not alternations					*45,675	*13,045				
Department asserts   1,022,564,164   2,001,521   2,0					-	-4				
Geo. Accounted depreciation   482-344-5902   1,300,364   1,300,3	Other investments	2,509,707,467					36,972,895		7,686,184	2,577,242
Deposition passes										
Larrel Larrel (4.785-70) 6 19,776 9 20,278 1308,551 1308,	Depletable assets	56,736,512	*196,686	*9,835	186,851	-	25,539,291	552	*73,185	*251
Intergrable assets (mortizable)						305				
One seases	Intangible assets (amortizable)	639,769,334	451,318	435,893	-	*15,425	5,902,192	5,956,685	2,911,795	1,313,278
Total Individishilles					2 793					
Accuracy sowable Mortgapea, notes, and bonds payable in less than one year					,					
### Professional control in the cont	Accounts payable				,	,				
Orner current labilities		577 208 915	129 956	99 118	*3 348	*27 400	2 873 760	3 455 311	2 189 027	899 867
Mortgage, notes, and bords psystells in one   1224,417,190	Other current liabilities	2,700,296,937	185,367	165,417	*3,155	*16,795	6,376,277	5,873,469	5,894,422	2,168,509
yein or more   1,222,417,750   1,423,300   823,969   720,1044   403,289   23,782,414   20,714,001   6,737,607   2,485,777   2,333,388   1,744,124   20,714,001   6,737,607   2,485,777   2		166,228,395	329,897	289,295	*6,059	*34,544	3,750,084	2,166,164	2,460,817	1,383,318
Net words	year or more									
Capital stock										
Retained earnings, appropriated [00] — 74,727 (190) — 127,816		270,583,428	1,018,010	732,302	*86,967	*198,740	11,593,689	3,723,400	2,815,324	985,616
Retained earmings, unappropriated [30] 7-4,727,190   1-3,375,182   1-152,140   43,086   *266,101   423,188   7-440,105   7-4,943,311   1.515,502   18,276   12,276   18,277   18,286   18,276   18,276   18,277   18,286   18,276   19,276   18,277   18,286   18,276   18,277   18,286   18,277   18,278   18,278   18,278   18,277   18,278   18,278   18,278   18,277   18,278   18,27					74,740	31,279		30,253,768		
Total receipts. 3,339,783,991 2,649,768 2,200,772 173,707 773 20, 66,40,0231 34,441,466 44,005,500 22,022,471 interest. Glowment obligations: 304,576,501 33,982 19,440 13,162 13,380 10,009,893 19,390 431,130 235,434 14,002,209 11,009,693 19,390 431,130 235,434 14,002,209 11,009,693 19,390 431,130 235,434 14,002,209 11,009,693 19,390 431,130 235,434 14,002,209 11,009,693 19,390 431,130 235,434 14,002,209 11,009,693 19,390 431,130 235,434 14,002,209 11,009,693 19,390 14,009,693 14,009,69	Retained earnings, unappropriated [30]				*43,068	*-266,101	-423,188	-7,440,105		1,515,502
Business receipts					-			-		
Interest Covernment obligations:  1754 981  18632-723						,			, ,	
State and local	Interest									
Rents		1 754 084	*910	*810			3 026	1 153	4 724	*2 915
Net short-term capital aloss.		18,632,723	38,621	37,757	*787	77	118,266		159,689	40,129
Ret long-term capital alons enclosed by   Ret short-term capital loss.		14,092,269	940	940	-	-	176,247	-	15,638	9,833
net short-term capital loss         25,271,899         149,862         86,046         **63,386         **431         197,120         89,097         176,395         88,050           Dividends received from foreign corporations.         5,147,064         1,1070         1,1070         1,185,053         61,818         9,844         363           Dividends received from foreign corporations.         1,25,302,653         209,687         2,74,455         36,365         38,080         115,278         23,522         1,008         1,008           Other freepists.         125,302,653         209,687         2,74,979         1779,670         221,428         23,682         21,045,901         1,045,901         209,687         2,74,979         179,670         221,488         38,8764         1,045,901         209,687         2,74,979         179,670         221,488         38,8764         1,045,901         209,687         2,74,799         179,670         221,488         38,8764         1,045,901         209,688         29,268,228         201,615,000         46,735,888         29,268,228         201,615,000         20,028         30,002,132         21,448,552         38,611,440         20,173,643         30,003,414         20,415,901         20,414,952         38,611,440         20,773,643         30,701,440         30,	net long-term capital loss	2,470,715	*259	*259	-	-	27,321	1,508	11,151	586
Net gain , noncepital assets.		25 271 899	149 862	86 046	*63 386	*431	197 120	89 097	176 395	88 050
Dividends received from foreign corporations   5,810,758   74,445   56,366   -8   38,080   1152,754   23,522   1,008   1,008   10,008   10,008   12,008   12,008,673   12,00	Net gain, noncapital assets	12,619,988	37,555	33,950			356,585	453,273	33,386	11,530
Other receipts.         125,302,653         209,687         94,936         *58         **114,693         2,128,480         38,764         1,045,901         598,209           Cost of goods sold.         2,425,669,573         1,342,285         1,182,537         **108,920         50,828         30,002,132         21,448,552         38,611,440         26,173,643           Salaries and wages.         231,613,069         153,330         146,416         "974         **15,940         3,103,134         994,027         7,721,324         776,800           Red debts.         13,250,299         153,330         146,416         "974         **19,940         3,103,134         994,027         7,721,324         776,800           Rent paid on business property.         36,45,667         27,667         27,242         **352         **14,89,918         130,941         42,295         56,802           Taxes paid.         146,980,122         54,544         47,045         **4,237         **3,261         1,140,451         755,188         444,229         159,603           Interest paid.         266,668,149         127,666         69,921         **4,976         16,759         2,003,422         2,138,94         904,915         490,758         180,939         904,915         42,237					-	- 38 080				
Cost of goods sold.					*58					
Compensation of officers			,,.			,			, ,	
Salaries and wages					*108,920					
Bad debts.					*974					
Rent paid on business property						*636 1				
Interest paid.	Rent paid on business property	36,345,867	27,667	27,242	*352		896,569	244,690	684,773	268,623
Charitable contributions		46,980,122 286,668,149								
Depletion	Charitable contributions	1,993,247	829	761	*65	4	27,370	7,987	10,084	6,920
Depletion										
Pension, profit-sharing, stock, annuity.	Depletion	4,501,577	*4,596	*107		-	3,038,054	1,111	*5,366	-
Employee benefit programs					*1 126					
Net loss, noncapital assets.    5,073,817   5,189   5,131   58   - 169,825   52,591   11,723   8,371   70th reductions	Employee benefit programs	40,050,996	28,353	26,826			643,482	383,157	324,005	147,833
Other deductions. 375,314,999 410,614 282,148 *7,282 *121,184 9,741,676 4,876,064 2,787,154 837,567 Total receipts less total deductions. 618,651,663 180,190 125,793 *36,113 *18,283 10,725,770 854,142 1,562,510 954,057 180,1057					- 58	99				
Constructive taxable income from related foreign corporations, total	Other deductions	375,314,999	410,614	282,148	*7,282		9,741,676	4,876,064	2,787,154	837,567
foreign corporations, total. 5,662,884 9,207 - 3,225 118,068 39,522 12,331 10,461 lncludable income of controlled foreign corporations		168,651,663	180,190	125,793	*36,113	*18,283	10,725,770	854,142	1,562,510	954,057
Foreign dividend income resulting from foreign taxes deemed paid.  2,919,091  5,983  70,418  7	foreign corporations, total			-	-					
From foreign taxes deemed paid   2,919,091   5,983   -		2,743,793	3,225	-	-	3,225	118,068	39,522	12,331	10,461
Net income (less deficit).	from foreign taxes deemed paid			-	-			-	-	-
Net operating loss deduction. 37,574,447 127,497 87,459 *2,320 37,718 1,965,436 176,577 299,559 *96,855 171,251,366 159,447 120,817 *35,183 3,447 9,951,264 877,302 1,911,498 1,023,662 1704 income tax before credits [32]. 60,313,168 54,314 41,160 *11,986 1,168 3,643,398 315,341 667,477 357,633 16,000 tax. 59,693,159 53,566 40,417 *11,981 1,168 3,480,142 306,454 662,952 356,613 41,000 tax tax tax tax tax tax tax tax tax tax	Net income (less deficit)					*27,490				
Total income tax before credits [32]	Net operating loss deduction	37,574,447	127,497	87,459	*2,320	37,718	1,965,436	176,577	299,559	*96,855
Income tax	Income subject to tax									
Alternative minimum tax	Income tax	59,693,159	53,566	40,417			3,480,142	306,454	662,952	356,613
U.S. possessions tax credit					*5	-				
Prior year minimum tax credit	U.S. possessions tax credit	20,501	-	-		-	-	-	-	-
	General business credit				13	705				46
					*11,973					353,201

# RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued
(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samples—money amounts are	Construction-	continued			Manufactu	uring		
	Heavy and							
Item	civil				Beverage	Textile		Leather
	engineering construction	Specialty	Total	Food	and tobacco	mills and textile	Apparel	and allied
	and land	trade	Total	manufacturing	product	product	manufacturing	product
	subdivision	contractors		-	manufacturing	mills	-	manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	1,094	613	6,701	500	304	176	d	d
Total assets	20,609,234	4,682,390	2,260,118,124	59,467,112	29,532,569	5,814,056	d	d
Cash	1,252,994	577,843	47,346,873	1,895,084	616,573	267,754	d	d
Notes and accounts receivable Less: Allowance for bad debts	4,601,267 37,137	1,337,680 48,454	783,801,850 5,666,440	6,084,876 141,020	3,763,466 26,892	944,692 31,727	a d	d d
Inventories	2,276,172	322,042	134,687,256	5,167,019	1,912,044	1,175,044	ď	d
Investments in Government obligations  Tax-exempt securities	-	-	*43,923	-	-	-	d	d
Other current assets	2,873,389	400,874	225,974 138,324,619	1,414,546	859.983	214,009	d d	d d
Loans to shareholders	*36,883	*45,368	16,223,757	*8,204	*86,312	· -	d	d
Mortgage and real estate loans Other investments	*43,961 4,449,789	- 659,152	144,643 407,287,907	*6,780 5,658,343	9,370,531	- 1,316,129	d d	d d
Depreciable assets	3,673,520	732,835	579,483,302	22,829,561	7,329,678	3,794,626	ď	ď
Less: Accumulated depreciation	1,771,393	354,688	292,524,211	11,164,366	3,056,645	2,343,250	d	d
Depletable assets  Less: Accumulated depletion	*72,934 *20,916	-	16,759,677 5,340,397	918 31	_	-	d d	d d
Land	1,002,362	*15,826	12,664,002	565,277	672,350	51,375	d	d
Intangible assets (amortizable) Less: Accumulated amortization	580,940 47,878	1,017,576 *118,067	312,842,431 74,843,962	28,067,570 4,047,562	7,502,336 1,196,130	291,034 65,263	ď	d d
Other assets	1,622,346	94,404	188,656,920	3,121,912	1,698,964	199,633	d d	d
Total liabilities	20,609,234	4,682,390	2,260,118,124	59,467,112	29,532,569	5,814,056	d	d
Accounts payable	5,231,605	990,757	642,086,982	4,666,364	1,931,755	737,484	d	d
Mortgages, notes, and bonds payable in less than one year	1,052,743	236,417	122,018,978	8,558,737	255,929	917,884	d	ч
Other current liabilities	3,022,947	702,966	212,964,918	4,833,361	1,798,224	399,755	ď	d
Loans from shareholders  Mortgages, notes, and bonds payable in one	574,183	*503,315	78,810,812	6,888,427	*274,063	*133,472	d	d
year or more	3,612,375	791,643	355,062,046	15,974,008	17,195,945	828,729	d	d
Other liabilities	1,913,610	281,442	251,270,125	4,925,281	3,215,628	-140,818	d	d
Net worth Capital stock	5,201,770 1,522,356	1,175,850 307,352	597,904,264 61,820,086	13,620,935 2,528,520	4,861,024 2,727,609	2,937,549 841,583	d d	d d
Additional paid-in capital	11,744,847	1,800,304	573,941,726	13,007,550	6,310,929	2,816,433	ď	ď
Retained earnings, appropriated Retained earnings, unappropriated [30]	*2,574	- 931,806-	391,135	*485 -1,856,526	4 177 514	1,073 -707,842	d	d
Less: Cost of treasury stock	-8,068,007 -	-931,606	-37,478,731 769,952	*59,093	-4,177,514 -	-707,842 *13,698	d d	d d
Total receipts	12,070,900	6,007,185	1,777,561,151	53,699,241	21,964,674	6,547,363	d	d
Business receipts	11,262,288	5,914,795	1,681,236,571	52,153,410	20,793,476	6,418,248	d	d
Interest on Government obligations:	168,707	27,080	26,018,468	388,290	251,689	34,550	d	d
State and local	*251	*1,659	253,913	2,472	*3,145	*4,033	d	d
Rents	109,552 759	*10,008 5,046	11,345,090	18,727	4,735 *260,847	*759 918	d	d
Royalties  Net short-term capital gain reduced by	759	5,040	5,442,785	30,738	200,047	910	l u	ı u
net long-term capital loss	*8,565	2,000	68,947	*898	255	-	d	d
Net long-term capital gain reduced by net short-term capital loss	66,686	*21,660	7,708,192	609,050	48,438	*8,079	d	d
Net gain, noncapital assets	17,716	*4,140	7,775,689	7,010	5,032	11,888	d	d
Dividends received from domestic corporations  Dividends received from foreign corporations	*9,481	-	930,983 3,251,080	542 *96,111	327,778 6,770	*1 14,449	d d	d d
Other receipts	426,896	20,796	33,529,434	391,993	262,509	54,438	ď	ď
Total deductions	11,683,744	5,785,888	1,705,104,697	51,891,736	20,539,373	6,577,113	d	d
Cost of goods sold	8,465,521 168,641	3,972,275	1,321,659,940		10,807,258	5,033,300	d	d
Compensation of officers	514,794	67,686 430,163	4,546,328 73,456,513	254,370 3,212,292	100,664 1,165,030	45,609 319,112	d d	d d
Repairs	45,328	9,085	5,712,890	226,828	171,948	27,162		d
Bad debtsRent paid on business property	19,141 221,102	17,746 195,048	2,381,060 10,242,499	36,864 515,558	13,734 183,172	14,525 96,213	d d	
Taxes paid	172,422	112,204	18,854,763	696,500	1,834,652	109,463	d	d
Interest paid	329,683 2,923	105,474 *242	48,358,509 1,149,250	1,793,560 35,549	1,284,144	151,514	d d	
Charitable contributions	39,434	31,578	8,703,299	562,006	5,255 292,026	1,521 21,480	d	
Depreciation	196,347	78,120	44,559,767	1,226,853	519,098	184,666	d	d
DepletionAdvertising	*5,366 35,326	- 26,973	1,191,773 18,987,668	1,531 1,469,571	*2,944 1,333,615	- 28,947	d d	d d
Pension, profit-sharing, stock, annuity	48,009	10,264	8,884,179	435,624	170,025	32,067	d	d
Employee benefit programs	98,866 15,434	77,306 *4 104	21,265,657	669,011 45,153	206,350	112,774 *3 771	d	d d
Domestic production activities deduction  Net loss, noncapital assets	15,434 2,398	*4,194 954	1,327,021 2,104,202	45,153 136,454	23,744 30,473	*3,771 *1,179	d d	d d
Other deductions	1,303,011	646,577	111,719,378	8,452,425	2,395,241	393,812	d	
Total receipts less total deductions  Constructive taxable income from related	387,156	221,297	72,456,454	1,807,505	1,425,301	-29,750	d	d
foreign corporations, total	1,112	758	2,871,435	*20,438	22,086	1,965	d	
Includable income of controlled foreign corporations	1,112	758	877,407	*3,477	19,219	213	d	d
Foreign dividend income resulting from foreign taxes deemed paid	_	_	1,994,028	*16,961	2,867	1,753	d	d
Net income (less deficit)	388,017	220,397	75,073,976	1,825,470	1,444,242	-31,818	d	d
Statutory special deductions, total	134,226 124,916	*77,788 *77,788	10,130,391 9,168,661	666,936 639,272	*270,193 *534	43,106 *33,047	d d	d d
Income subject to tax	639,415	248,421	78,075,668	1,595,194	1,270,922	185,200	d d	
Total income tax before credits [32]	225,571	84,273	27,441,582	571,700	444,383	63,754	d	
Income taxAlternative minimum tax	222,708 2,419	83,631 *612	27,291,695 147,774	569,877 1,823	444,372 11	63,685 *70	d d	d d
Foreign tax credit	*5,443	512	4,994,441	21,030	32,808	1,837	ď	d
U.S. possessions tax credit	- *427	- 17	20,011 607,903	- 5,010	- *1,728	- *13	d	d d
Prior year minimum tax credit	128	*79	315,296	*3,938	27	*70	d d	
Total income tax after credits [2]	219,574	83,665	21,503,931	541,722	409,819		d	
Endnotes at end of table section. Detail may not add to total	because of rounding. See	text for "Explanation of	Terms" and "Description	of the Sample and Limitation	ons of the Data."	·		

# RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	are in thousands of dollars)  Manufacturing-continued									
						D:				
Item			Printing	Petroleum		Plastics and	Nonmetallic			
	Wood	Paper	and related	and coal	Chemical	rubber	mineral	Primary		
	product manufacturing	manufacturing	support activities	products manufacturing	manufacturing	products manufacturing	product manufacturing	metal manufacturing		
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)		
Number of returns	142	125	103	103	455	601	173	147		
Total assets	6,301,115	20,208,303	6,118,803	762,727,869	301,882,486	42,825,594	104,293,021	52,114,079		
Cash	218,886	449,945	161,236	6,276,229	4,102,139	1,071,702	1,553,845	1,593,827		
Notes and accounts receivable Less: Allowance for bad debts	683,452 6,210	2,576,309 67,204	607,298 44,951	479,667,307 152,572	39,537,774 822,894	8,633,332 263,813	13,367,589 293,416	8,765,232 274,909		
Inventories	905,241	2,235,168	596,125	8,694,597	23,890,524	6,344,068	6,884,247	9,808,712		
Investments in Government obligations  Tax-exempt securities	_	44	-	- 50,000	_	-	1,477 11,645	3,412 64,338		
Other current assets	143,400	732,266	127,865	12,224,290	33,439,026	1,730,539	3,778,623	2,483,136		
Loans to shareholders  Mortgage and real estate loans	-	159,602	*5,214 1,800	12,880,881	224,653 *36,554	*40,398 20,536	*1,047,303 3,367	1,427,025 574		
Other investments	279,041	1,423,802	149,306	96,660,625	67,468,542	7,663,334	24,232,055	6,009,100		
Depreciable assets	3,697,741	17,729,048	4,234,866	76,422,076	92,910,309	24,379,435	42,681,225	23,416,370		
Less: Accumulated depreciation  Depletable assets	1,152,014 16,535	8,215,761 14,877	2,415,675 -	43,314,494 9,318,882	49,225,481 302,164	14,525,034	19,277,136 6,712,969	9,434,998 254,295		
Less: Accumulated depletion	-	10,003		3,971,824	50,750	-	1,077,826	142,905		
LandIntangible assets (amortizable)	86,039 1,487,975	165,772 1,854,034	59,975 2,649,957	1,348,981 46,861,195	2,272,008 69,134,863	308,243 4,303,230	3,058,289 17,451,383	752,646 5,388,643		
Less: Accumulated amortization	71,407	334,191	259,122	22,799,586	16,608,093	1,016,658	2,879,658	256,218		
Other assets  Total liabilities	12,435 <b>6,301,115</b>	1,494,595 <b>20,208,303</b>	244,910 <b>6,118,803</b>	82,561,281 <b>762,727,869</b>	35,271,149 <b>301,882,486</b>	4,136,280 <b>42.825.594</b>	7,037,039 <b>104,293,021</b>	2,255,799 <b>52,114,079</b>		
Accounts payable	601,828	20,208,303	421,616	493,052,807	25,111,326	<b>42,625,594</b> 5,554,941	7,200,491	8,035,553		
Mortgages, notes, and bonds payable in less	·						,,	-,,		
than one year Other current liabilities	235,895 237,633	1,261,334 1,378,009	169,138 709,079	24,433,365 19,843,281	21,652,337 36,022,312	2,280,315 4,345,954	7,896,697 8,657,168	2,326,264 4,017,218		
Loans from shareholders	*479,019	*130,641	*129,909	12,510,439	33,063,611	825,094	2,395,348	1,605,949		
Mortgages, notes, and bonds payable in one year or more	3,068,423	4.359.986	1,594,129	55,527,858	42.550.965	12.046.244	22,138,275	10.441.574		
Other liabilities	556,542	3,307,840	2,075,131	41,076,914	30,803,559	8,281,630	18,024,958	6,127,748		
Net worth  Capital stock	1,121,775 604.176	7,621,226 2,427,314	1,019,802 1,136,622	116,283,206 2,146,809	112,678,376 7,177,610	9,491,416 2,418,413	37,980,084 3,487,309	19,559,774 2,174,700		
Additional paid-in capital	1,131,315	10,247,422	907,684	101,749,084	93,533,643	15,668,938	32,675,077	13,131,562		
Retained earnings, appropriated Retained earnings, unappropriated [30]	147,016 -758,221	21,955 -5,074,119	- -1,024,486	16,791 12,407,079	4,180 12,184,929	12,896 -8,593,586	18,579 1,808,534	*2,439 4,259,164		
Less: Cost of treasury stock	*2,512	*1,347	18	36,557	221,985	*15,244	*9,416	8,091		
Total receipts	7,881,954	22,953,700	7,002,920	606,361,997	225,071,535	55,063,239	61,461,689	68,586,496		
Business receipts	7,735,574 46,945	22,220,508 146,051	6,798,025 20,454	585,310,575 3,142,420	207,849,613 2,874,842	53,099,327 457,021	58,812,322 1,054,700	67,088,831 456,937		
Interest on Government obligations:	·	·	20,434			,		•		
State and local	21 1,519	*3,566 2,082	*1 *1,868	9,245 550,222	67,931 173,086	*4,755 20,006	1,697 30,616	524 37,303		
Royalties	4,103	1,272	-	*187,247	2,981,659	82,350	91,658	*29,114		
Net short-term capital gain reduced by net long-term capital loss		_	_	22	55,844	*12,286	101	1,058		
Net long-term capital gain reduced by		_						·		
net short-term capital loss  Net gain, noncapital assets	*8,373 782	*30,859 38,114	* <b>45</b> ,0 <b>23</b> *3,651	3, <b>430,414</b> 3.054.713	1,750,061 311,231	197,562 207,202	210,800 161,093	110,626 77,789		
Dividends received from domestic corporations	1,800	2,080	3,031	128,673	303,861	*17,746	7,549	30,583		
Dividends received from foreign corporations  Other receipts	395 82,442	218,906 290,262	- 133,897	874,636 9,673,831	1,257,102 7,446,305	60,105 904,880	42,610 1.048.543	*14,419 739.312		
Total deductions	7,895,488	22.618.913	6,980,136	575,706,547	207,629,095	54,097,148	57,036,665	63,652,246		
Cost of goods sold	6,319,961	17,681,265	5,159,812	529,959,945	122,164,516	39,484,949	37,732,959	54,458,426		
Compensation of officers	35,358 258,016	68,368 879,531	24,491 464,062	126,548 5,868,020	1,100,883 18,729,776	231,872 2,634,065	174,651 3,655,694	146,146 1,458,672		
Repairs	12,204	134,485	30,551	1,025,506	1,373,539	379,825	255,823	278,271		
Rent paid on business property	6,077 69,918	13,080 169,439	15,112 98,694	52,965 974,042	159,120 1,819,306	104,075 650,131	101,081 846,293	38,332 201,762		
Taxes paid	70,850	207,170	86,149	3,720,205	2,986,826	611,926	1,323,500	506,507		
Interest paid Charitable contributions	265,034 4 <b>2</b> 9	606,741 5,648	244,269 *1,431	4,340,374 232,270	8,736,863 659,054	1,366,091 12,231	2,671,981 95,740	1,172,831 9,633		
Amortization	32,335	76,092	33,608	2,123,958	1,634,418	214,365	423,228	97,756		
Depreciation Depletion	306,386 [1]	893,179 452	240,610	3,496,556 316,553	5,299,135 *44,623	1,281,327	2,466,758 427,473	1,244,491 395,499		
Advertising	36,766	94,629	21,408	381,720	8,293,389	461,665	163,233	21,333		
Pension, profit-sharing, stock, annuity Employee benefit programs	10,386 87,353	135,723 352,359	31,689 109,520	614,233 974,678	1,365,042 4,170,779	554,882 1,362,275	629,612 1,365,760	262,256 823,321		
Domestic production activities deduction	2,767	6,323	*809	515,821	241,478	17,564	110,362	95,684		
Net loss, noncapital assets Other deductions	*1,304 380,343	107,694 1,186,734	8,341 409,579	*609 20,982,544	366,987 28,483,361	29,764 4,700,142	63,105 4,529,410	74,168 2,367,157		
Total receipts less total deductions	-13,533	334,787	22,784	30,655,450	17,442,440		4,425,025	4,934,250		
Constructive taxable income from related foreign corporations, total	389	46,802		1 170 604	741.875	40.007	50 706	*E 00E		
Includable income of controlled foreign corporations	369	40,002	]	1,178,694 223,071	741,875 150,634	48,087 18,345	59,786 38,208	*5,885 -		
Foreign dividend income resulting from foreign taxes deemed paid	389	46,802	a	955,623	591,241	29,742	21,578	*5,885		
Net income (less deficit)	-13,166	378,023	22,783	31,824,899	18,116,384	1,009,423	4,483,114	4,939,611		
Statutory special deductions, total	*48,340	446,694	*43,958	304,490	1,758,987	699,116	224,001	387,289		
Net operating loss deduction Income subject to tax	*46,900 97,969	445,115 416,330	*43,958 *44,644	211,098 31,580,419	1,470,022 17,562,372	682,520 761,952	219,965 4,585,354	359,457 4,858,309		
Total income tax before credits [32]	34,212	148,252	15,946	11,053,557	6,174,196	278,544	1,604,275	1,706,793		
Income tax Alternative minimum tax	33,225 *987	144,965 3,287	*15,179 *767	11,052,525 137	6,141,135 33,061	263,816 14,728	1,602,699 1,576	1,697,815 8,966		
Foreign tax credit	-	*50,418	21	*3,201,861	738,834	32,038	35,935	533,157		
U.S. possessions tax credit	- *1,219	- *2,040		- 56,194	20,011 320,533	20,318	3,986	4,633		
Prior year minimum tax credit	*1,343	*1,978	*104	51,357	84,053	6,865	47,512	24,229		
Total income tax after credits [2]	31,650	93,815	- 7 -	7,744,145	5,010,766	219,323	1,516,843	1,144,774		

# RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amounts are	unts are in thousands of dollars)  Manufacturingcontinued								
			Manu	iracturingcontinued	1				
				Electrical					
Item			Computer	equipment,					
	Fabricated		and	appliance,		Furniture		Wholesale	
	metal product	Machinery manufacturing	electronic product	and component	Transportation equipment	and related product	Miscellaneous manufacturing	and retail trade,	
	manufacturing	mandacturing	manufacturing	manufacturing	manufacturing	manufacturing	mandiacturing	total	
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	
Number of returns	528	805	1,173	254	547	56	471	20,308	
Total assets	39,383,894	137,858,685	148,820,866	38,057,395	457,990,826	2,136,985	43,226,336	567,453,377	
Cash	1,409,941	4,424,524	5,253,796	1,021,628	15,472,796	55,771	1,432,701	38,038,454	
Notes and accounts receivable Less: Allowance for bad debts	8,078,308 161,429	28,568,654 524,484	18,494,859 427,667	4,602,547 189,959	152,994,684 2,027,787	548,261 *20,528	5,517,619 169,760	131,013,883 3,667,464	
Inventories	5,414,491	14,582,075	10,466,509	3,247,461	28,111,843	500,328	4,424,669	94,464,971	
Investments in Government obligations  Tax-exempt securities	*320 30,292	*13,880	-	-	24,484	-	306 69,699	*284,401 *501,294	
Other current assets	1,897,365	11,323,427	5,287,406	3,002,403	57,731,232	133,823	1,699,350	58,479,335	
Loans to shareholders  Mortgage and real estate loans	95,422 5	99,113	*42,287 20,899	2,063	84,863 33,916	*37 1,544	20,233 18,667	2,232,448 123,447	
Other investments	5,669,753	29,001,930	45,914,103	11,851,930	82,642,927	*177,769	11,661,825	74,132,854	
Depreciable assetsLess: Accumulated depreciation	15,603,685 9,334,910	25,476,316 14,735,549	30,594,478 18,647,118	8,260,807 5,416,227	167,837,092 72,928,718	1,001,613 560,637	10,727,853 6,457,386	179,875,574 80.589.069	
Depletable assets	9,334,910	138,926	10,047,110	5,410,227	72,920,710	500,037	109	13,029,057	
Less: Accumulated depletion	- 304,352	87,000 578,859	- 697,232	- 165.334	- 1,279,436	- *42.457	58 243,972	*3,221,378 8,123,470	
LandIntangible assets (amortizable)	8,393,748	28,108,745	51,078,725	13,113,187	11,573,490	*264,179	15,131,652	50,451,330	
Less: Accumulated amortization	1,318,297	5,420,325	10,540,448 10.585.807	2,512,851	3,320,301	*56,508	2,076,763	10,258,768	
Other assets  Total liabilities	3,300,845 <b>39,383,894</b>	16,309,594 <b>137,858,685</b>	148,820,866	909,071 <b>38,057,395</b>	18,480,869 <b>457,990,826</b>	*48,877 <b>2,136,985</b>	981,647 <b>43,226,336</b>	14,439,537 <b>567,453,377</b>	
Accounts payable	8,587,723	12,324,615	13,778,158	6,916,656	47,139,551	340,645	3,375,228	117,230,865	
Mortgages, notes, and bonds payable in less		7.000.004				•			
than one year Other current liabilities	2,709,914 2,560,880	7,993,634 15,372,500	6,262,843 11,946,825	1,997,000 3,969,841	31,014,847 93,115,607	*220,000 298,691	1,753,468 3,341,303	57,596,668 70,296,485	
Loans from shareholders	2,035,638	1,166,738	10,564,975	516,771	3,158,662	154	2,905,541	9,407,475	
Mortgages, notes, and bonds payable in one year or more	6,214,235	28,308,680	24.080.001	2,741,807	96.953.185	565.503	10,273,084	91.038.830	
Other liabilities	3,137,281	27,656,738	17,985,594	5,385,789	72,701,166	829,431	5,254,026	51,594,604	
Net worth  Capital stock	14,138,223 3,728,826	45,035,780 5.089.094	64,202,470 7,724,223	16,529,531 1,761,824	113,907,808 12,457,811	-117,440 236,333	16,323,686 2,948,744	170,288,450 50,322,750	
Additional paid-in capital	11,405,191	37,849,967	102,412,694	20,736,217	92,626,083	*282,017	17,096,084	121,151,523	
Retained earnings, appropriated Retained earnings, unappropriated [30]	*8,171 -888,847	17,046 2,121,536	90,570 -45,934,655	25,725 -5,962,823	*3,421 8,833,035	-635,790	20,551 -3,633,702	60,260 5,512,923	
Less: Cost of treasury stock	115,118	41,863	90,362	*31,411	12,543	-033,790	107,992	6,759,005	
Total receipts	38,644,126	108,254,225	95,939,706	31,052,239	324,817,650	3,964,875	36,426,023	1,005,721,909	
Business receipts Interest	37,461,697 435,118	101,679,632 3,817,050	91,080,018 1,439,633	30,075,219 296,223	292,540,964 10,260,803	3,946,497 5,734	34,352,620 874,673	976,513,697 6,594,036	
Interest on Government obligations:	435,116	3,617,030	1,439,033	290,223	10,200,603	5,734	074,073	0,594,030	
State and local	1,662 29,349	50,863 630,662	23,291 54,775	*17,789 33,882	57,313	*27 *1,084	5,577 26,414	95,876 1,343,536	
RentsRoyalties	63,195	549,374	720,704	117,930	9,727,725 150,422	330	152,361	2,549,950	
Net short-term capital gain reduced by	*2,043	107	10.457	216	10.420	*63	2.040	20.404	
net long-term capital loss  Net long-term capital gain reduced by	2,043	197	10,457	216	-18,439	63	3,948	20,401	
net short-term capital loss	48,020	41,525	517,208	130,669	388,936	*3,440	129,071	3,034,769	
Net gain, noncapital assets  Dividends received from domestic corporations	47,437 4,570	150,922 24,281	33,532 5.463	14,558 10.795	3,625,091 56,073	1,855 *39	23,359 9,138	1,242,484 958.370	
Dividends received from foreign corporations	93,031	175,354	69,276	*62,398	190,461	-	75,058	452,429	
Other receipts  Total deductions	458,003 <b>38,006,863</b>	1,134,365 <b>105.353.758</b>	1,985,349 <b>95,121,457</b>	292,561 <b>30,612,798</b>	7,838,303 <b>320,455,192</b>	5,804 <b>3,972,957</b>	773,806 <b>35,183,056</b>	12,916,361 <b>977,628,998</b>	
Cost of goods sold	28,222,768	76,340,813	68,534,723	21,544,480	239,249,288	2,816,395	22,869,532	788,434,768	
Compensation of officers	186,728	543,217	371,182	166,554	553,289	*26,220	377,171	2,985,238	
Salaries and wages Repairs	2,278,673 109.577	10,310,431 396,057	7,454,249 210,629	2,318,390 146,865	9,026,049 791,005	268,790 14,938	3,036,827 122,960	49,831,186 2,531,675	
Bad debts	55,869	173,529	152,904	75,055	1,183,987	11,675	170,799	1,250,741	
Rent paid on business property  Taxes paid	357,691 565,950	1,023,637 1,298,498	974,880 865,808	264,874 483,589	1,564,032 2,911,356	69,502 67,299	332,617 465,176	9,745,646 8,849,875	
Interest paid	1,015,888	5,041,897	2,709,095	846,797	14,335,499	67,394	1,663,790	10,402,929	
Charitable contributions Amortization	6,865 236,587	21,787 519,768	9,876 1,204,363	5,521 271,269	35,735 648,251	*1,409 *10,866	8,940 288,672	468,258 5,577,519	
Depreciation	852,564	2,043,774	1,944,698	492,159	21,283,542	53,734	705,138	15,146,263	
DepletionAdvertising	- 247,290	2,675 581.636	- 668,431	- 244,811	10 4.384.851	- 98,927	12 400,445	178,081 18,190,016	
Pension, profit-sharing, stock, annuity	382,804	1,906,474	835,316	197,687	1,126,922	37,808	149,766	1,926,246	
Employee benefit programs  Domestic production activities deduction	775,033 31,844	1,746,292 34,930	2,205,113 28,294	505,274 27,685	5,138,597 101,496	*36,884 *691	604,113 38,473	6,600,350 168,012	
Net loss, noncapital assets	40,346	263,005	638,181	31,729	265,237	*9,553	35,104	684,403	
Other deductions	2,640,385 637,263	3,105,337 2,900,468	6,313,714 818,249	2,990,058 439,441	17,856,047 4,362,458	380,871 -8,082	3,913,521 1,242,968	54,657,792 28,092,911	
Constructive taxable income from related			010,249	·	, ,	-0,002	1,242,900	, ,	
foreign corporations, total	51,813	252,864	201,237	*74,387	77,034	-	82,439	332,902	
Includable income of controlled foreign corporations Foreign dividend income resulting	12,361	170,869	163,804	37,700	*12,237	_	22,339	167,841	
from foreign taxes deemed paid	39,452	81,995	37,434	*36,687	64,797	0.440	60,100	165,061	
Net income (less deficit) Statutory special deductions, total	687,414 430,299	3,102,468 1,445,457	996,195 1,603,605	496,040 389,100	4,382,179 967,911	-8,110 *10,194	1,319,830 366,915	28,329,936 5,029,390	
Net operating loss deduction	426,873	1,305,230	1,590,472	379,219	922,387	10,166	358,634	4,069,128	
Income subject to tax  Total income tax before credits [32]	1,492,961 522,061	2,411,789 853,080	1,482,957 545,421	1,052,145 373,083	6,866,932 2,414,252	*43,851 *15,103	1,673,499 588,872	29,263,908 10,244,940	
Income tax	518,190	836,222	514,973	367,000	2,397,580	*14,929	581,270	10,176,976	
Alternative minimum tax  Foreign tax credit	3,656 5,991	16,139 101,537	30,437 35,015	6,081 *71,690	16,415 83,173	174	7,602 48,349	67,827 247,373	
U.S. possessions tax credit	-	-	-	-	-	]	-	491	
General business credit Prior year minimum tax credit	8,028 6,497	32,332 60,023	24,403 *8,644	27,626 *1,227	60,841 11,418	1,372	37,526 *5,370	190,171 141,621	
Total income tax after credits [2]	501,545	659,187	477,359	272,540	2,258,821	*13,731	497,627	9,665,284	
Endnotes at end of table section. Detail may not add to total	bassues of rounding Cos	tout for "Evolopation of T	arma" and "Description of	the Comple and Limitation	o of the Date "		· · · · · · · · · · · · · · · · · · ·		

# RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	in thousands of dollars)			Wholesole or	ad ratail trada aa	ntinuad			
		\A/I==1==1=	4	vvnoiesale ai	nd retail tradeco	ntinuea	Data il tarada		
		Wholesale	trade	1			Retail trade	1	Building
Item				Electronic		Motor			material
				markets		vehicle	Furniture	Electronics	and garden
	Total	Durable	Nondurable	and	Total	dealers	and home	and	equipment
		goods	goods	agents and brokers		and parts dealers	furnishings stores	appliance stores	and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	17,438	11,994	5,116	*328	2,871	60	132	387	48
	,		,						
Total assets	461,074,447	338,219,713	122,313,821	*540,913	106,378,930	2,983,293	4,719,948	2,128,518	633,771
Cash  Notes and accounts receivable	32,607,898 120,644,585	18,073,038 99,957,747	14,525,093 20,625,299	*9,768 *61,538	5,430,555 10,369,299	203,082 430,367	75,139 324.033	240,553 851,306	30,846 145,285
Less: Allowance for bad debts	3,259,927	2,712,817	547,111		407,537	13,330	*8,224	13,761	*4,202
Inventories	77,537,005	61,416,101	16,120,904	-	16,927,966	1,145,641	1,098,024	190,722	*210,636
Investments in Government obligations  Tax-exempt securities	*284,401 *27,079	*284,401	- *27.079	-	- 474,216	-	-	-	-
Other current assets	53,700,759	40,004,581	13,241,924	*454,254	4,778,576	162.414	284,991	165.666	77.740
Loans to shareholders	1,721,212	1,390,024	331,189	-	511,236	*27,380		11,805	*5
Mortgage and real estate loans	110,372	96,929	13,443	-	*13,075	450 770	-	+400 000	-
Other investments  Depreciable assets	57,820,828 125,751,188	37,463,106 100,193,020	20,346,022 25,556,623	11,700 1,545	16,312,026 54,124,386	153,770 678,767	181,431 2,457,687	*160,009 297,637	*7,927 209,847
Less: Accumulated depreciation	56,584,827	46,977,555	9,606,285	987	24,004,242	283,767	814,684	204,164	82,756
Depletable assets	13,027,456	*1,059,322	*11,968,134	-	1,601	-	-		-
Less: Accumulated depletion	*3,220,008	528,573	*2,691,435	344	1,371	- 177.983	- *347.634	- *1.621	*6 924
LandIntangible assets (amortizable)	3,650,744 30,361,657	2,558,532 16,520,862	1,091,868 13,838,118	2,677	4,472,726 20,089,673	304,116	*462,949	346,025	*6,824 *10,026
Less: Accumulated amortization	7,080,456	3,979,659	3,100,797	-	3,178,312	58,855	*91,367	152,888	*2,855
Other assets	13,974,481	13,400,653	573,753	75	465,057	55,726	402,335	233,987	*24,448
Total liabilities	461,074,447	338,219,713	122,313,821	*540,913	106,378,930	2,983,293	4,719,948	2,128,518	633,771
Accounts payable  Mortgages, notes, and bonds payable in less	102,910,101	80,084,671	22,747,743	*77,688	14,320,764	476,567	578,971	616,888	76,413
than one year	50.677.134	40,485,787	9,790,626	400,721	6,919,535	622,943	1,052,242	*106,797	*129,610
Other current liabilities	54,737,929	43,050,425	11,683,552	3,952	15,558,556	512,950	1,058,424	752,781	48,316
Loans from shareholders	8,285,672	6,407,288	1,878,384	-	1,121,803	124,592	*12,617	*107,783	*36,478
Mortgages, notes, and bonds payable in one year or more	69,239,216	45,866,587	23,341,519	*31.110	21,799,613	491.579	*1,123,059	*45.833	*44.827
Other liabilities	38,760,453	30,112,505	8,638,724	*9,224	12,834,151	89,107	293,674	106,009	*12,794
Net worth	136,463,943	92,212,451	44,233,274	*18,218	33,824,508	665,556	600,961	392,426	285,333
Capital stockAdditional paid-in capital	39,853,960 90,626,098	25,706,703 63,656,178	14,139,447 26,969,920	*7,811	10,468,789 30,525,424	76,078 333,967	101,122 484,776	1,080,706 2,171,084	91,971 *74,865
Retained earnings, appropriated	59,524	*52,094	*7,430	-	736	-	-		,000
Retained earnings, unappropriated [30]	7,080,439	3,799,376	3,270,656	*10,407	-1,567,516	256,161	15,063	-2,858,819	118,497
Less: Cost of treasury stock	1,156,079	1,001,900	154,180	+00.740	5,602,926	*650	- 000 504	546	4 400 000
Total receipts	<b>803,164,710</b> 777,785,102	<b>587,148,437</b> 572,204,145	<b>215,927,555</b> 205,517,241	* <b>88,718</b> *63,716	<b>202,557,199</b> 198,728,596	<b>7,499,968</b> 7,237,413	<b>5,080,504</b> 4,988,316	<b>3,847,837</b> 3,727,212	<b>1,186,206</b> 1.159.687
Business receipts	5,855,955	4,294,058	1,538,226	23,671	738,081	7,237,413 58,016	4,966,316 *8,157	25,058	2,285
Interest on Government obligations:	0,000,000	1,20 1,000	.,000,220	20,01	100,001	00,010	0,101	20,000	2,200
State and local	78,208	44,943	33,265	-	17,668	2	1,964	-	-
RentsRoyalties	921,904 1,985,303	739,749 960,605	182,108 1,024,699	48	421,632 564,647	11,332	*7,423	*8,729	*2,604 *6,492
Net short-term capital gain reduced by	1,000,000	000,000	1,021,000		001,011			0,.20	0,102
net long-term capital loss	19,246	17,723	*1,523	-	*1,154	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss	2,921,877	340,866	2,581,011	_	112,892	*63,317	1,655	*16,736	_
Net gain, noncapital assets	1,206,827	1,060,933	145,894	-	35,657	25,390	463	-	*847
Dividends received from domestic corporations	918,007	306,337	610,834	837	40,363	*2	-	*11,760	+4 000
Dividends received from foreign corporations  Other receipts	326,648 11,145,633	161,932 7,017,147	164,715 4,128,040	*447	*125,781 1,770,728	98 104,398	72,526	58,341	*1,892 12,400
Total deductions	780.092.403	574,581,801	205,412,796	*97,805	197.536.596	7.410.255	4,970,306	3,557,526	1,152,789
Cost of goods sold	646,255,456	479,582,546	166,672,910	-	142,179,312	6,324,241	2,889,920	2,323,105	915,427
Compensation of officers	2,620,985	1,703,520	916,844	621	364,253	16,594	*15,764	35,611	*7,112
Salaries and wages	30,016,963	22,269,382	7,746,865	716	19,814,224	369,010	611,408	426,141	68,041
Repairs Bad debts	1,315,822 991,804	998,594 781,758	317,180 210,046	48	1,215,853 258,937	11,587 7,450	32,478 10,449	14,439 3,230	*1,800 *5,456
Rent paid on business property	4,762,443	3,248,365	1,513,896	*182	4,983,203	60,155	197,618	37,104	18,892
Taxes paidInterest paid	5,885,917 8.033.353	3,746,788	2,138,686	*443 *23.145	2,963,959 2,369,577	55,126 87,943	147,486 109,440	43,226 18,305	10,775 *11,170
Charitable contributions	274,580	5,058,236 138,265	2,951,972 136,313	23,145	193,678	67,943 1,162	*4,128	*52	*93
Amortization	5,022,857	4,376,194	646,255	408	554,662	16,911	*22,011	7,139	*1,771
Depreciation	11,959,820	10,377,139	1,582,405	*276	3,186,443	44,334	104,607	26,840	9,512
DepletionAdvertising	*177,981 15,171,573	*13,029 12,473,079	*164,952 2.698.495	_	100 3,018,442	71,875	- 218,455	- 127,071	*17,520
Pension, profit-sharing, stock, annuity	1,500,907	1,117,080	383,815	*12	425,339	5,530	*9,590	*5,372	*1,704
Employee benefit programs	3,912,231	2,728,571	1,179,647	*4,013	2,688,119	47,561	27,398	41,990	*5,808
Domestic production activities deduction  Net loss, noncapital assets	152,520 373,510	86,221 227,877	66,299 145,632	- [1]	15,492 310,893	25 *11,338	*200 *3,783	3,663	*398 *238
Other deductions	41,663,681	25,655,159	15,940,584	*67,939	12,994,111	279,413	565,572	444,237	77,074
Total receipts less total deductions	23,072,307	12,566,636	10,514,759	*-9,087	5,020,604	89,713	110,198	290,311	33,416
Constructive taxable income from related foreign corporations, total	330,124	193,567	136,557	_	*2,778	39		_	*1,722
Includable income of controlled foreign corporations	166.061	123,792	*42,269	_	*1,780	39	_	-	*877
Foreign dividend income resulting	,				•	30			
from foreign taxes deemed paid  Net income (less deficit)	164,063 23,324,223	69,775 12,715,260	94,288 10,618,050	- *-9.087	*998 5,005,713	- 89,750	- 108,234	290.311	*845 35,138
Statutory special deductions, total	3,974,720	2,742,174	1,231,961	-9,067 586	1,054,669	32,364	*4,664	192,567	*1,420
Net operating loss deduction	3,156,648	2,429,668	726,979	-	912,480	*32,294	*4,664	180,807	*1,420
Income subject to tax  Total income tax before credits [32]	24,425,313	13,686,568	10,734,929	*3,816 *1,256	4,838,595 1,699,537	113,910 39,194	*167,779 *58,493	115,537 40,527	*44,703 *15,018
Income tax	8,545,403 8,490,745	4,780,834 4,749,229	3,763,312 3,740,260	*1,256	1,686,231	39,194 39,194	*58,493 *58,439	40,527 39,232	*15,018
Alternative minimum tax	54,521	31,512	23,009	-	13,306	-	*54	*1,295	12
Foreign tax credit	228,480 491	89,197 491	139,283	-	18,893	*201	-	179	*845
U.S. possessions tax credit	171,429	85,741	85,688	] -	18,742	96	- 145	*2,172	_
Prior year minimum tax credit	136,094	133,349	2,745		5,527	591	-	-	
Total income tax after credits [2]	8,008,909	4,472,057	3,535,596	*1,256	1,656,375	38,306	*58,348	38,176	*14,173

## RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are									
					ale and retail trade	econtinued			
				Retail tra	decontinued				
				Olashia a	Sporting				
Item	Food,	Health and		Clothing and	goods, hobby,				Wholesale
	beverage	personal	Gasoline	clothing	book, and	General	Miscellaneous	Nonstore	and retail
	and liquor	care	stations	accessories	music	merchandise	store	retailers	trade not
-	stores	stores		stores	stores	stores	retailers		allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	41	73	*244	395	633	*30	147	681	-
Total assets	53,916,776	8,740,720	*3,248,091	14,586,364	886,048	*56,909	6,655,129	7,823,364	-
Cash	2,342,474	275,217	*87,347	1,150,174	203,900	*9,048	332,715	480,058	-
Notes and accounts receivable Less: Allowance for bad debts	2,608,158 *59,366	542,690 59,194	165,274 1,061	1,527,284 66,532	258,866 *13,549	246	2,261,608 49,325	1,254,183 118,994	-
Inventories	6,348,326	2,086,047	*298,623	3,437,127	227,325	12,058	1,111,294	762,145	
Investments in Government obligations	-	-	-	-	-	-	-	-	-
Tax-exempt securities	4 705 405	-			-		-	474,216	-
Other current assets Loans to shareholders	1,705,435 408	266,744 *19	39,597 *463,986	973,569	119,143	3,550	407,008 *946	572,721 *6,686	
Mortgage and real estate loans	350	-	-	*12,725	-	-	-	-	_
Other investments	11,149,667	468,737	12,733	2,467,608	*28,618		477,252	1,204,274	-
Depreciable assets	37,831,580	2,840,403	1,682,417	5,230,986	104,620	*83,541	1,658,918	1,047,985	-
Less: Accumulated depreciation  Depletable assets	16,881,320	1,354,192	286,454	2,498,432 1,601	60,235	*52,008	1,118,836	367,395	
Less: Accumulated depletion	-	-	-	1,371	-	-	-	-	-
Land	3,347,554	*157,044	79,285	*292,908	*2,455	-	42,502	*16,917	-
Intangible assets (amortizable) Less: Accumulated amortization	*9,814,870 1,424,531	3,783,531 586,459	*411,854 *20,532	1,741,413 242,829	*933 *393	*33 *3	1,802,490 *474,957	1,411,433 122,643	-
Other assets	-2,866,830	320,133	315,023	560,132	*14,368	444	203,513	1,201,777	_
Total liabilities	53,916,776	8,740,720	*3,248,091	14,586,364	886,048	*56,909	6,655,129	7,823,364	-
Accounts payable	6,536,010	484,113	589,123	1,724,823	184,362	8,963	2,203,726	840,806	-
Mortgages, notes, and bonds payable in less	3.221.171	*380,071	20,050	074 050	*100,267	*678	*150,343	*404.000	
than one year Other current liabilities	4,982,343	937,297	*231,791	971,353 1.969.714	98,732	2,419	3,939,593	*164,009 1,024,196	-
Loans from shareholders	*126,170	*167,590	115	*142,742	*4,729	*19,649	*192,168	*187,171	-
Mortgages, notes, and bonds payable in one	44 000 004	0.550.470	000 000	4 575 470	*400 705		4 000 447	4 504 057	
year or more Other liabilities	11,988,224 9,117,306	2,552,473 1,025,565	909,002 637,187	1,575,479 751,680	*122,735 *-22,904	- 75	1,382,147 96,502	1,564,257 727,155	
Net worth	17,945,551	3,193,610	*860,823	7,450,574	398,128	*25,124	-1,309,349	3,315,770	-
Capital stock	4,526,233	1,954,660	*351,263	628,353	342,582	*48,026	1,058,422	209,371	-
Additional paid-in capitalRetained earnings, appropriated	12,240,474	1,678,891	111,676	6,437,602 736	*1,275,864	_	1,571,463	4,144,763	
Retained earnings, unappropriated [30]	5,367,572	-438,261	*397,884	970,040	-1,220,318	*-22,902	-3,114,069	-1,038,364	-
Less: Cost of treasury stock	4,188,729	1,680	-	*586,157	-	-	825,166	-	-
Total receipts	124,280,327	15,447,103	*10,654,818	15,018,263	1,322,020	*181,813	8,305,446	9,732,893	-
Business receipts	123,009,664	15,237,079	*10,537,901	14,068,450	1,295,392	*178,335	8,039,472	9,249,675	-
Interest Interest on Government obligations:	241,520	60,414	*27,997	222,197	6,193	280	63,282	22,683	-
State and local	594	15	797	127	-	-	*618	*13,550	-
Rents	260,466	3,156	*17,350	36,624	*2.040	2,991	75,150	4,537	-
Royalties  Net short-term capital gain reduced by	282,198	24,621	11,978	*206,003	*2,948	-	*3,821	17,857	-
net long-term capital loss	3	360	-	-	-	-	*792	-	-
Net long-term capital gain reduced by	0.470	0.700	*44.000				*4.040	0.040	
net short-term capital loss  Net gain, noncapital assets	9,172 *3,512	6,760 *58	*11,366 *4,508	*85	*2	_	*1,043 21	2,8 <b>43</b> *772	-
Dividends received from domestic corporations	25,786	1,565		354	-	-	*896		-
Dividends received from foreign corporations	8,975	2,425	+40,000	112,364	47.405	-	27	400.070	-
Other receipts  Total deductions	438,435 <b>121,753,178</b>	110,651 <b>15,183,490</b>	*42,922 <b>*10.501.385</b>	372,061 <b>14,132,829</b>	17,485 <b>1,303,926</b>	208 * <b>203,357</b>	120,325 <b>8,206,577</b>	420,976 <b>9,160,977</b>	-
Cost of goods sold	91,364,660	9,562,814	*9,039,377	6,793,862	935,870	*135,736	5,289,964	6,604,337	_
Compensation of officers	71,589	26,813	*11,400	90,146	*10,989	*233	42,400	35,601	-
Salaries and wages	12,059,685	2,146,671	*419,466	2,060,253	106,401	*17,310	1,062,072	467,767	-
Repairs Bad debts	715,025 98,931	176,349 *21,890	*54,814 *422	149,974 83,646	3,527 *2,352	*1,937	44,680 14,378	9,242 10,728	-
Rent paid on business property	2,281,162	711,561	*150,160	1,226,355	38,697	*12,549	180,952	67,997	-
Taxes paid	1,798,759	305,749	*59,439	317,259	13,126	*1,554	136,540	74,919	-
Interest paidCharitable contributions	1,316,746 150,060	250,981 13,561	68,873 84	188,383 17,858	*5,885 *2	*70	181,550 *1,540	130,230 *5,138	-
Amortization	173,789	57,800	*21,966	138,762	*2,013	*2	63,446	49,051	_
Depreciation	2,174,986	189,823	*150,125	302,788	6,947	*4,365	91,774	80,343	-
DepletionAdvertising	1,090,093	- 373,527	*14,605	- 557,123	42,393	*3,009	- 75,244	100 427,527	-
Pension, profit-sharing, stock, annuity	258,666	44,910	3,972	29,797	42,393 41	3,009	75,2 <del>44</del> 21,777	43,979	-
Employee benefit programs	1,945,847	177,515	49,014	211,586	*2,378	1,820	113,610	63,595	-
Domestic production activities deduction  Net loss, noncapital assets	3,686 *150,558	7,002 *23,540	385 *3,774	259 52,634	3,348	*12,490	- 16,100	3,537 *29,427	-
Other deductions	6,098,936	1,092,984	*453,508	1,912,144	129,957	*12,276	870,549	1,057,460	-
Total receipts less total deductions	2,527,149	263,613	*153,432	885,434	18,094	*-21,543	98,869	571,917	-
Constructive taxable income from related foreign corporations, total		235		153				630	
Includable income of controlled foreign corporations	_	235	_	133	_	_		630	
Foreign dividend income resulting		_30						220	
from foreign taxes deemed paid	2,526,554	263,832	- *152,635	153 885,460	18,094	- *-21,543	- 98,251	- 558,996	-
Net income (less deficit) Statutory special deductions, total	2,526,554 *164,658	263,832 8,227	^152,635 *8,690	885,460 497,864	18,094 *19,949	-21,543	98,251 98,901	558,996 *25,367	_
Net operating loss deduction	*148,259	7,132	*8,690	385,625	*19,949	-	*98,274	*25,367	-
Income subject to tax	2,508,598	*385,763	148,460	565,409	*32,956	-	*134,325	621,155	-
Total income tax before credits [32] Income tax	881,728 877,836	*134,808 *134,758	51,877 51,794	204,449 197,104	*10,866 *10,733		46,677 *46,359	215,898 215,775	-
Alternative minimum tax	*3,892	50	83	*7,345	*133	-	319	*123	-
Foreign tax credit	4,900	6,420	2,820	2,690	253	-	-	585	-
U.S. possessions tax credit	- 8,490	2	2,294	- 186	_	]	]	5,356	_
Prior year minimum tax credit	-	-	-	2,458	-	-	2,478	-	-
Total income tax after credits [2]	868,338	*128,386	46,763	199,115	*10,613	-	44,199	209,957	-

# RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	ts are in thousands of dollars)  Transportation and warehousing									
			Hanspol	tation and warehousin	g I					
Item				Transit		Other				
	Total	Air, rail, and water	Truck transportation	and ground	Pipeline transportation	transportation and support	Warehousing and			
		transportation	transportation	passenger transportation	transportation	activities	storage			
	(52)	(53)	(54)	(55)	(56)	(57)	(58)			
Number of returns	2,263	155	615	3	*13	1,146	332			
Total assets	59,335,377	17,828,635	2,142,081	2,372,552	*2,421,744	26,651,141	7,919,225			
Cash  Notes and accounts receivable	2,427,263 8,919,026	332,433 1,435,679	96,379 433,923	48,985 256.671	*39,169 *552,022	1,739,488 5,799,432	170,809 441,299			
Less: Allowance for bad debts	232,124	49,016	12,889	2,307	208	159,934	7,772			
Inventories Investments in Government obligations	880,654	*220,020	*4,792	36,041	*66,663	546,284	6,852			
Tax-exempt securities	-	-	-	-	-	-	-			
Other current assets Loans to shareholders	1,793,332 *109,088	312,111	100,184 *113	96,942	*56,449	995,709 *108,975	231,937			
Mortgage and real estate loans	23,116		71	5		23,045				
Other investments  Depreciable assets	14,458,475 30,816,057	1,581,027 16,445,159	*83,077 744,376	31,188 1,448,074	1,261,112 *561,737	6,974,555 9,082,257	4,527,516 2,534,454			
Less: Accumulated depreciation	9,810,811	3,483,077	340,037	690,485	*234,096	3,921,827	1,141,289			
Depletable assets Less: Accumulated depletion	*23,762 *17,435	-	-	-	-	*23,762 *17,435	-			
Land	528,799	48,435	*45,484	20,880	*45	223,430	190,524			
Intangible assets (amortizable) Less: Accumulated amortization	6,454,736 664,983	625,819 *70,590	*808,735 *18,194	1,180,193 115,100	37,915 4,119	3,459,868 412,544	342,206 44.437			
Other assets	3,626,424	430,633	196,068	61,469	*85,055	2,186,075	667,125			
Total liabilities	59,335,377	17,828,635	2,142,081	2,372,552	*2,421,744	26,651,141	7,919,225			
Accounts payable  Mortgages, notes, and bonds payable in less	4,080,819	998,508	309,422	67,592	*8,564	2,542,172	154,561			
than one year	2,538,681	909,294	*249,683	38,778		1,165,050	175,876			
Other current liabilities Loans from shareholders	6,024,759 1,100,740	1,751,479 *3,994	145,235 1,477	118,406 199,865	*430,481	3,306,665 805,544	272,492 *89,860			
Mortgages, notes, and bonds payable in one			·	·			•			
year or moreOther liabilities	15,096,112 11,449,698	3,656,036 6,759,153	*642,016 384,094	456,426 -48,561	*539,099 *158,368	7,746,229 3,551,808	2,056,306 644,836			
Net worth	19,044,568	3,750,170	410,153	1,540,045	*1,285,232	7,533,674	4,525,293			
Capital stockAdditional paid-in capital	1,957,495 22,553,129	316,802 3,094,758	171,305 *190,127	77,366 2,912,329	*402,967 *535,812	647,403 11,544,022	341,652 4,276,081			
Retained earnings, appropriated	6,663	5,436	-	-	-	791	436			
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-5,449,832 *22,888	334,833 *1,658	48,721	-1,449,650	*346,453	-4,641,418 *17,125	-88,771 *4,105			
Total receipts	55,631,911	12,095,897	3,698,368	1,968,136	*2,375,278	32,489,696	3,004,536			
Business receipts	53,643,602	11,516,127	3,654,498	1,951,629	*2,304,766	31,584,670	2,631,911			
Interest Interest on Government obligations:	478,383	100,707	7,475	3,333	*28,120	273,110	65,639			
State and local	*1,281			-		1,281	*[1]			
RentsRoyalties	181,485 *13,264	99,945	17,396	-	841	51,309 *13,264	*11,993			
Net short-term capital gain reduced by	·									
net long-term capital loss  Net long-term capital gain reduced by	*223,591	-	-	-	-	*210,451	13,140			
net short-term capital loss	132,062	*74,773	*4,158		200	*48,512	*4,418			
Net gain, noncapital assets  Dividends received from domestic corporations	113,952 36,319	89,371 2,378	*8,483	3,371	- 780	11,226 2,110	1,501 *31.051			
Dividends received from foreign corporations	17,121	252	1,750		-	13,836	1,283			
Other receipts  Total deductions	790,852 <b>55,794,247</b>	212,345 <b>11,737,473</b>	4,608 <b>3,752,579</b>	9,803 <b>2,006,132</b>	*40,570 <b>*2,335,589</b>	279,926 <b>33,302,387</b>	243,600 <b>2,660,087</b>			
Cost of goods sold	23,802,260	4,879,950	*1,821,891	1,010,795	*2,130,363	13,441,123	518,138			
Compensation of officers	346,371	72,133	39,007	224 000	397	215,417	19,417			
Salaries and wages Repairs	8,435,083 898,068	1,311,056 388,080	583,127 82,930	234,880 25,916	*7,071 *1,305	5,721,306 337,412	577,644 62,424			
Bad debts	205,400	6,007	*2,983	3,187	31	191,433	1,759			
Rent paid on business property  Taxes paid	2,114,355 1,322,119	516,017 306,058	160,777 35,875	34,827 115,542	*6,846 *12,000	1,211,333 758,018	184,554 94,625			
Interest paid	1,325,545	370,929	55,652 *341	63,202	*63,417	647,267 4,971	125,078			
Charitable contributions Amortization	6,463 377,660	875 28,643	42,902	65,013	48 *6,060	207,284	227 27,757			
Depreciation	1,735,950	626,328	75,056 94	168,288	*45,064	682,739	138,474 23			
Advertising	117 171,199	- 64,274	1,802	5,005	]	97,355	2,763			
Pension, profit-sharing, stock, annuity	229,750	72,484	*8,898	3,948	491	114,004	29,926			
Employee benefit programs  Domestic production activities deduction	1,446,473 *389	253,754 *46	36,640 -	95,546 -	*2,267 -	958,902 343	99,364			
Net loss, noncapital assets Other deductions	137,455 13,239,593	*1,511	*8,671 795,932	4,508 175,474	440 *59,789	120,691 8,592,788	*1,634 776,281			
Total receipts less total deductions	-162,336	2,839,329 358,423	-54,210	-37,997	*39,690	-812,691	344,449			
Constructive taxable income from related foreign corporations, total	*19,999	12,210				*7,075	714			
Includable income of controlled foreign corporations	1,208	12,210	-	-	_	1,208	-			
Foreign dividend income resulting from foreign taxes deemed paid	*18,791	12,210				*5,867	714			
Net income (less deficit)	-143,618	370,633	-54,210	-37,997	*39,690	-806,898	345,163			
Statutory special deductions, total	511,414	84,754	*29,985	-	*1,829	194,445	200,401			
Net operating loss deduction Income subject to tax	482,382 1,553,217	*82,855 537,268	*29,985 *10,870		*1,204 *65,074	192,777 764,694	*175,560 175,311			
Total income tax before credits [32]	547,552	197,638	*3,061	-	*22,365	263,569	60,918			
Income tax Alternative minimum tax	530,620 16,318	188,830 *8,634	*2,750 *311	- -	*22,341 *24	262,770 *360	53,929 *6,989			
Foreign tax credit	37,002	22,503	-	-	*195	13,795	508			
U.S. possessions tax credit	2,643	- 151	-	-		- 2,490	1			
Prior year minimum tax credit	1,222	-	57	-		1,165	-			
Total income tax after credits [2]	506,686	174,984	*3,004	-	*22,170	246,119	60,409			

# RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	are in thousands of dollars)  Information									
							Internet service			
							providers,			
Item		Publishing	Motion picture		Internet	Telecommunications	web search portals, and			
	Total	industries	and sound	Broadcasting	publishing	(including paging,	data	Other		
		(except	recording	(except	and	cellular, satellite,	processing	information		
	(50)	Internet)	industries	Internet)	broadcasting	cable, etc.)	services	services		
Number of returns	(59) <b>2,145</b>	(60) <b>769</b>	(61) <b>603</b>	(62) <b>54</b>	(63) * <b>15</b>	(64) <b>462</b>	(65) <b>188</b>	(66)		
Number of returns	<i>'</i>									
Total assets	<b>373,760,897</b> 4,271,255	<b>76,602,573</b> 1,912,156	<b>49,443,963</b> 402,117	<b>3,561,441</b> 88,640	* <b>15,052,453</b> *214,916	<b>210,576,835</b> 991,962	<b>7,233,303</b> 459,127	<b>11,290,328</b> 202,337		
Notes and accounts receivable	32,124,823	9,117,514	11.863.206	532,886	*1,712,970	5,938,201	1,074,712	1,885,334		
Less: Allowance for bad debts	2,166,721	996,236	332,617	8,876	247,486	526,006	17,352	38,149		
Inventories Investments in Government obligations	4,227,935 *547	2,289,735 *545	713,009	*4,130	*248,616	939,516	*26,589	*6,340		
Tax-exempt securities	*116,773	*7,068	-	-	_	-	_	109,705		
Other current assets	18,462,311	10,721,318	1,390,824	1,130,945	*252,946	3,592,886	150,774	1,222,618		
Loans to shareholders  Mortgage and real estate loans	4,553,942	*3,837,193	*104,774	-	-	*604,027	*2,924	*5,024		
Other investments	176,182,238	8,729,767	27,944,188	*997,753	586,221	132,785,334	*1,213,636	3,925,338		
Depreciable assets	38,902,066	5,385,258	1,586,521	211,674	*3,707,746	25,396,778	1,077,548	1,536,540		
Less: Accumulated depreciation  Depletable assets	18,879,712	3,494,844	1,004,807	69,833	*2,463,322	10,243,307	727,192	876,408		
Less: Accumulated depletion	-	-	-	-	-	-	-	-		
LandIntangible assets (amortizable)	200,232 99,600,518	99,053 41,916,495	*43,149 7,876,723	*55 *195,519	- *13,594,916	28,184 28,616,416	12,977 3,611,346	16,814 3,789,105		
Less: Accumulated amortization	22,939,433	10,177,928	2,961,673	*147,676	*2,854,519		*2,398,397	792,415		
Other assets	39,104,122	7,255,478	1,818,547	*626,224	*299,447	26,059,669	2,746,613	298,144		
Total liabilities	373,760,897	76,602,573	49,443,963	3,561,441	*15,052,453	210,576,835	7,233,303	11,290,328		
Accounts payable  Mortgages, notes, and bonds payable in less	33,190,382	5,009,724	21,989,857	184,214	*1,381,975	3,689,344	223,002	712,265		
than one year	17,039,242	7,440,810	396,233	*444,497	-	8,496,008	*89,437	172,258		
Other current liabilities	19,449,435	8,640,884	3,699,937	266,710	*986,129	4,143,572	752,339	959,864		
Loans from shareholders  Mortgages, notes, and bonds payable in one	28,786,615	15,287,415	*114,181	*62,641	-	13,007,985	*258,877	*55,515		
year or more	36,101,985	19,264,514	2,562,029	*5,067	*74,883	7,715,147	*2,166,940	4,313,405		
Other liabilities Net worth	36,328,733 202,864,505	7,120,244 13,838,982	1,441,778 19,239,948	573,909 2,024,402	*9,193,509 *3,415,957	15,372,105 158.152.674	2,098,224 1,644,485	528,965 4,548,057		
Capital stock	32,075,758	3,780,770	8,447,739	526,755	3,413,937	18,575,467	278,674	466,354		
Additional paid-in capital	218,629,252	20,418,061	6,762,561	*5,095,219	*2,012,503	170,302,212	8,927,028	5,111,669		
Retained earnings, appropriated Retained earnings, unappropriated [30]	*501,194 -46,402,088	498,495 -10,571,847	4,035,162	-3,597,571	- *1,403,454	- -29,631,695	*2,699 -7,169,020	- -870,572		
Less: Cost of treasury stock	1,939,610	*286,496	*5,513	-	- 1,100,101	*1,093,310		159,395		
Total receipts	98,465,088	37,740,773	11,893,835	911,657	*8,926,503	31,593,910		5,273,601		
Business receipts	83,102,009	32,748,262	8,525,623	813,406		26,047,956	1,836,280	4,707,741		
InterestInterest on Government obligations:	2,979,211	1,959,769	164,078	57,429	*23,267	638,012	37,905	98,751		
State and local	112,927	60,310	*4,504	14,886				6,995		
RentsRoyalties	139,324 3,950,934	61,082 1,154,488	*4,409 *2,207,535	*220	40,776 319,428	103 *188,402	30,260 *68,363	2,473 12,718		
Net short-term capital gain reduced by	3,930,934	1,134,400	2,207,333	-	319,420	100,402	00,303	12,710		
net long-term capital loss	*985	*45	1	-	-	-	856	82		
Net long-term capital gain reduced by net short-term capital loss	1,250,381	710,126	412.924	*226	41,333	*80,744	5,028	-		
Net gain, noncapital assets	192,266	112,926	*8,212	7,740	8,540	28,985	*25,275	587		
Dividends received from domestic corporations Dividends received from foreign corporations	436,772 356,317	94,563 84,907	*340,851 13,141	-	164 1,200	1,104 196,323	90 3,879	- 56,867		
Other receipts	5,943,962	754,295	212,556	17,750	*69,028	4,386,362	116,585	387,387		
Total deductions	93,049,439	37,041,826	11,438,131	1,073,340	*8,421,687	27,839,159	2,169,836	5,065,460		
Cost of goods sold	31,085,930	13,310,980	3,974,741	*300,605	*2,469,365	9,645,129	716,026	669,083		
Compensation of officers	924,070 13,869,820	366,693 6,896,668	88,692 830,748	*9,011 96,672	*123,935 *1,321,399	194,339 2,932,842	48,641 424,262	92,758 1,367,228		
Repairs	730,848	166,676	22,818	3,008	*31,680	434,399	22,966	49,300		
Rent paid on business property	904,918	359,732	45,328	9,190			18,392	38,917		
Taxes paid	2,289,333 1,904,323	728,267 912,816	200,137 104,134	12,441 32,216	*188,233 *155,402	989,414 535,147	32,555 46,212	138,287 118,396		
Interest paid	7,770,405	3,810,590	763,979	46,002	*740,598	1,912,679	123,493	373,063		
Charitable contributions	15,900 3,323,920	4,873 1,146,615	2,973 827,208	*139 *62,525	3,629 *293,820	2,238 675,671	*826 53,339	*1,222 264,742		
Depreciation	4,885,160	716,588	203,359	30,025	*453,035		102,772	181,422		
DepletionAdvertising	2 040 407	050 224	- 187,530	*38,974	*45.010	750.260	- 11 640	- E4 0E4		
Pension, profit-sharing, stock, annuity	2,048,407 409,814	950,221 217,654	62,501	*821	*45,810 *35,542	759,368 83,767	11,649 *1,572	54,854 *7,958		
Employee benefit programs	1,709,546	745,011	100,607	*6,380	*100,376	536,787	42,282	178,104		
Domestic production activities deduction  Net loss, noncapital assets	24,881 116,895	17,438 20,207	*198 *10,101	- 291	5,081 *34	207 64,607	*1,477 *18,738	481 *2,917		
Other deductions	21,035,269	6,670,799	4,013,078	425,039	*2,427,923	5,467,069	504,635	1,526,728		
Total receipts less total deductions  Constructive taxable income from related	5,415,649	698,947	455,704	-161,682	*504,816	3,754,750	-45,028	208,141		
foreign corporations, total	254,378	92,245	89,753	-	-	34,918	-	37,462		
Includable income of controlled foreign corporations	187,210	55,799	83,285	-	-	34,463	-	13,662		
Foreign dividend income resulting from foreign taxes deemed paid	67,168	36,446	6,468			455	~-	23,800		
Net income (less deficit)	5,557,100	730,882	540,952	-176,568	*504,790	3,763,751	-45,315	238,607		
Statutory special deductions, total	3,909,188	1,413,127	755,871	*16,369	18,054	1,555,556	*50,220	99,992		
Net operating loss deduction Income subject to tax	3,554,215 4,604,011	1,330,505 710,141	484,568 81,524	*16,369 *22,512	17,940 505,819	1,554,684 2,897,938	*50,157 *132,041	99,992 *254,035		
Total income tax before credits [32]	1,619,702	250,519	28,366	*7,636	177,037	1,040,705	45,298	70,142		
Income tax	1,567,734 51,965	247,112 3,407	27,507 *856	*7,636	177,037	1,012,738 *27,967	*44,666 *631	*51,037 *19,104		
Foreign tax credit	47,686	25,655	*1,461	[1] *749	]	6,901	375	12,544		
U.S. possessions tax credit	-	-	-	-		-	+4 000	-		
General business credit Prior year minimum tax credit	43,235 6,504	*17,710 *4,252	1,074	- 556	6,596 91	5,196 *332	*1,080 126	12,653 74		
Total income tax after credits [2]	1,522,277	202,903	25,831	*6,331	170,350			*44,871		
Endnotes at end of table section. Detail may not add to total	because of rounding Coe	tout for "Evolonation of T	arma" and "Description of	the Comple and Limite	tions of the Date "					

## RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	re in thousands of dollars)  Finance and insurance					Real estate and rental and leasing			
			Securities,						Lessors of
			commodity						nonfinancial
Item			contracts, other financial	Insurance carriers	Funds, trusts,			Rental	intangible assets
	Total	Credit	investments,	and	and other	Total	Real estate	and	(except
	i otai	intermediation	and related	related	financial	10.0.	r tour obtato	leasing	copyrighted
			activities	activities	vehicles			services	works)
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of returns	2,950	376	1,499	317	758	11,906	11,719	181	*6
Total assets	4,677,233,552	299,191,883	2,781,476,308	1,251,329,811	345,235,549	113,134,395	79,983,580	33,026,574	*124,240
Cash	169,000,603	29,038,861	106,298,688	31,129,335	2,533,719	9,463,459	8,160,214	1,301,066	*2,180
Notes and accounts receivable	887,245,428	120,877,083	705,851,759	41,641,614		14,682,934	3,876,521	10,806,413	-
Less: Allowance for bad debts Inventories	1,676,971 459,908	1,008,998 8,405	524,579 *434,385	81,908 *17,117	61,486	342,152 960,255	38,184 230,335	303,968 729,920	_
Investments in Government obligations	103,026,541	6,446,591	18,049,712	62,123,580	16,406,657	*105,904	*63,996	41,908	_
Tax-exempt securities		*20,441	*3,864,709	65,119,226	9,419	35,266	35,266	-	-
Other current assets	1,196,424,902	24,243,178	1,108,127,733	51,060,731	12,993,259	4,269,779	3,423,967	843,406	2,407
Loans to shareholders  Mortgage and real estate loans	18,648,886 98,166,505	*14,905,959 43,035,305	1,006,414 *13,099,865	*1,155,004 32,501,920	*1,581,509 *9,529,416	631,410 992,536	618,111 992,536	*13,299	-
Other investments	1,440,676,490	40,112,083	553,231,393	589,690,128		30,670,537	26,845,529	3,779,044	45,964
Depreciable assets	51,626,563	22,493,411	7,040,612	3,606,118		44,281,801	28,812,036	15,469,765	-
Less: Accumulated depreciation		4,701,201	3,736,108	1,634,662	2,648,110	10,548,158	6,215,855	4,332,304	-
Depletable assets Less: Accumulated depletion	*51,459 *984	-	*51,184 *803	275 180	-	*374 *[1]	*374 *[1]	-	-
Land	2,712,887	40.047	275.811	120.634	2,276,395	7.531.473	7.484.604	46.869	_
Intangible assets (amortizable)	40,921,843	454,966	29,447,859	10,369,606	649,411	5,371,079	2,385,125	2,985,933	*21
Less: Accumulated amortization	6,182,143	143,091	3,780,672	2,030,519		1,082,984	533,325	549,647	*13
Other assets	619,837,921	3,368,840	242,738,346	366,541,793	7,188,943	6,110,881	3,842,331	2,194,870	73,681
Total liabilities	<b>4,677,233,552</b> 582,133,254	<b>299,191,883</b> 33,108,201	2,781,476,308	1,251,329,811	<b>345,235,549</b> 19,259,042	<b>113,134,395</b> 3,250,018	<b>79,983,580</b> 2,196,067	33,026,574	*124,240
Accounts payable  Mortgages, notes, and bonds payable in less	362,133,234	33, 106,201	514,401,771	15,364,241	19,259,042	3,250,016	2,196,067	1,053,780	171
than one year	306,095,752	64,784,558	224,247,408	7,905,892	9,157,894	8,373,100		4,103,168	
Other current liabilities	1,657,111,575	78,036,975	1,140,533,222	428,915,926	9,625,451	10,054,465	2,986,525	7,067,560	380
Loans from shareholders  Mortgages, notes, and bonds payable in one	21,841,609	*3,722,763	13,982,410	1,134,725	3,001,711	4,826,120	3,585,969	1,222,658	17,493
vear or more	444,456,480	79,827,812	294,410,689	47.043.447	23,174,532	42,492,518	29.896.436	12,596,081	_
Other liabilities	971,986,198	17,605,882	464,107,288	482,549,187	7,723,841	8,378,918	6,309,722	2,045,015	24,182
Net worth	693,608,684	22,105,693	129,793,519	268,416,394	273,293,078	35,759,255	30,738,936	4,938,312	*82,007
Capital stockAdditional paid-in capital	51,489,477 584,066,857	2,971,538 14,469,232	18,351,036 107,753,732	15,002,245 224,674,173	15,164,658 237,169,720	9,825,914 31,113,614	8,792,082 25,586,994	1,005,836 5,361,064	*27,996 *165,556
Retained earnings, appropriated	9,856,997	43	1,082,426	8,753,430	*21,098	*5,091	*5,091	- 0,001,004	-
Retained earnings, unappropriated [30]	49,779,623	4,693,533	2,776,159	21,174,078	21,135,853	-4,905,228	-3,365,115	-1,428,568	*-111,545
Less: Cost of treasury stock	1,584,270	28,653	169,834	1,187,531	198,251	*280,136	*280,116	20	-
Total receipts	446,807,805	22,254,241	198,326,933	213,862,555	12,364,076	30,572,552	14,790,777	15,734,097	*47,678
Business receiptsInterest	203,554,350 185,422,600	9,124,439 12,026,484	40,410,490 136,867,585	154,016,918 31,020,356	*2,503 5,508,175	19,745,103 1,616,607	6,400,908 1,047,196	13,337,820 567,388	6,376 *2,023
Interest on Government obligations:	165,422,000	12,020,404	130,007,303	31,020,330	5,506,175	1,010,007	1,047,190	307,366	2,023
State and local	440,460	190,027	145,070	105,202	*160	228,273	22,917	205,356	-
Rents	2,373,108	116,964	619,642	775,114	861,389	774,871	619,310	*155,562	7 240
Royalties  Net short-term capital gain reduced by	12,920	-	9,819	3,101	-	52,726	*38,884	*6,494	7,348
net long-term capital loss	1,927,430	2,116	238,974	482,682	1,203,658	43,371	43,371	-	-
Net long-term capital gain reduced by									
net short-term capital loss  Net gain, noncapital assets		111,050 149,227	1,328,075 469,471	1,141,261 100,748	436,757 4,829	5,093,931 779,434	4,478,461 217,758	590,137 561,676	*25,333
Dividends received from domestic corporations		7,413	359,683	1,198,286	*5,458	125,925	125,709	216	_
Dividends received from foreign corporations	779,871	1,317	351,072	427,482	[1]	4,756	3,951	804	-
Other receipts	46,984,807	525,204	17,527,051	24,591,406	4,341,146	2,107,556	1,792,311	308,645	6,600
Total deductions	418,505,990	21,226,762	187,047,246	205,504,890		25,722,761	11,035,318	14,669,618	*17,825
Cost of goods sold	104,647,438 3,365,655	*161,874 98,424	379,673 2,115,220	104,105,554 1,151,486	336 *527	4,620,973 260,904	891,163 180,069	3,723,180 80,835	6,630
Salaries and wages	31,792,982	981,661	19,398,541	11,392,684	20,097	3,049,134	1,196,196	1,852,938	_
Repairs	465,477	51,350	303,489	86,277	24,361	481,401	258,777	222,624	-
Bad debts	965,849	548,182	215,373	200,475	1,820	615,465	554,991	60,474	1 200
Rent paid on business property  Taxes paid	2,679,019 4,596,701	138,466 165,115	1,352,826 1,553,907	1,171,899 2,730,990		1,316,048 1,306,289	371,689 1,038,130	942,970 267,020	1,389 *1,140
Interest paid	155,387,927	12,251,975	134,222,233	6,866,715	2,047,004	3,581,217	2,275,140	1,301,045	5,031
Charitable contributions	69,894	6,613	39,451	23,725	*105	27,491	23,662	3,728	100
Amortization  Depreciation	3,141,935 6,088,066	49,597 4,221,606	1,071,081 875,863	1,993,974 804,810		273,324 4,677,007	188,861 768,058	84,220 3,908,949	*242
Depletion	2,035	4,221,000	*667	377	*991	*1,776	*1,776	3,300,343	_
Advertising	807,328	192,929	156,424	457,038	937	171,163	62,886	107,616	662
Pension, profit-sharing, stock, annuity	1,490,664	87,843 107 361	552,434 879,247	850,354	34	56,530	22,344	34,083 284,542	102
Employee benefit programs  Domestic production activities deduction	2,086,422 *1,134	107,361	879,247 *604	1,099,814	1 *530	348,135 1,819	63,592 1,428	284,542 *391	_
Net loss, noncapital assets	212,429	16,215	60,297	109,559	26,359	153,853	61,628	92,225	-
Other deductions	100,705,035	2,147,552	23,869,919	72,459,161	2,228,404	4,780,234	3,074,929	1,702,777	*2,529
Total receipts less total deductions  Constructive taxable income from related	28,301,816	1,027,479	11,279,687	8,357,666	7,636,983	4,849,791	3,755,459	1,064,479	*29,853
foreign corporations, total	653,255	1,792	355,457	293,633	*2,373	_	_	-	_
Includable income of controlled foreign corporations		1,792	181,828	228,256		-	-	-	-
Foreign dividend income resulting	239,006		172 620	65 277					
from foreign taxes deemed paid  Net income (less deficit)	28,514,611	- 839,244	173,629 11,490,074	65,377 8,546,096	7,639,197	4,621,518	3,732,542	859,123	*29,853
Statutory special deductions, total	21,938,178	150,776	4,197,586	10,361,892	7,227,923	1,307,496	993,176	306,749	*7,571
Net operating loss deduction	13,907,944	144,974	3,936,376	9,719,804	106,791	1,213,679	899,510	306,597	*7,571
Income subject to tax	15,979,938 5,675,015	1,271,360 450,407	7,476,583 2,656,815	6,460,577 2,297,260	771,418 270,534	5,062,243 1,774,071	4,028,145 1,403,470	1,011,816 363,011	*22,282 *7,591
Income tax	5,675,015 5,577,988	450,407 442,606	2,656,815	2,297,260 2,257,146		1,774,071	1,403,470 1,388,462	353,011 353,006	
Alternative minimum tax	95,555	7,695	46,965	39,298	*1,597	21,418	11,403	10,005	10
Foreign tax credit	489,640	21,259	205,072	164,826	*98,483	4,559	2,562	*1,997	-
U.S. possessions tax credit	- 83,914	- 1,056	6,305	- 76,552	- [1]	4,122	2,282	1,840	_
Prior year minimum tax credit	125,843	*2,050	23,256		950	8,712	8,646	66	-
Total income tax after credits [2]	4,975,618	426,041	2,422,182		171,101	1,756,678		359,108	*7,591

# RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	in thousands of dollars)					
			Administrative and suppo	rt and waste management ar	nd remediation services	
14	Professional,	Management			Waste	
Item	scientific,	of			management	
	and	companies	Total	Administrative	and	Educational
	technical	(holding		and support	remediation	services
	services	companies)	(70)	services	services	(04)
No. 1. Control of the control of the	(76)	(77)	(78)	(79)	(80)	(81)
Number of returns	6,274	3,233	1,874	1,862	*13	7
Total assets	119,047,108	1,160,438,379	44,258,336	37,396,155	*6,862,181	3,941,536
Cash	8,703,230	39,461,977	2,067,032	2,005,809	*61,223	127,737
Notes and accounts receivable Less: Allowance for bad debts	19,520,488 465,549	550,089,537 10,226,177	5,459,866 214,765	4,806,054 187,295	*653,813 *27,470	1,059,997 11,429
Inventories	2,564,387	*66,194	378,861	342,103	*36,758	47,470
Investments in Government obligations	*35,788	91,715,879	3,320	3,320		-
Tax-exempt securities	0.440.000	9,419,987	69,479	69,479	*380,282	100.615
Other current assets  Loans to shareholders	8,448,880 64,432	76,272,386 961,194	7,919,296 *177,651	7,539,014 *177,649	300,202	109,615
Mortgage and real estate loans	01,102	113,965,754	*38,948	*38,948	-	-
Other investments	44,403,047	208,207,928	7,643,095	6,333,789	*1,309,305	879,882
Depreciable assetsLess: Accumulated depreciation	12,746,261 7.190,977	13,592,822 7.491.430	9,256,051 4,358,513	7,559,788 3,680,340	*1,696,263 *678.173	276,103 153,000
Depletable assets	*1,387	*510.742	4,336,313 540,427	3,000,340	540,427	155,000
Less: Accumulated depletion	456	*38,403	81,765	-	81,765	-
Land	275,064	1,190,727	633,819		*474,667 *2.246.102	10,722
Intangible assets (amortizable) Less: Accumulated amortization	28,813,818 3,740,676	39,336,917 1,980,521	16,600,584 4,655,451	14,354,391 4,358,485	*2,246,193 *296,966	1,359,694 162,767
Other assets	4,800,866	35,382,865	2,780,400	2,232,779	*547,622	397,513
Total liabilities	119,047,108	1,160,438,379	44,258,336	37,396,155	*6,862,181	3,941,536
Accounts payable	18,633,288	130,666,638	3,590,864	1,864,487	*1,726,377	994,480
Mortgages, notes, and bonds payable in less	4,195,917	46,699,605	1,313,060	1,236,569	*76,492	11,759
than one year Other current liabilities	4,195,917 15,099,905	46,699,605 677,555,451	1,313,060 5,973,817	5,350,213	*623,604	354,548
Loans from shareholders	3,453,120	3,384,682	1,655,709		63,149	26,095
Mortgages, notes, and bonds payable in one	00.057.000	100 015 000	40,000,544	44 700 004	*4 455 700	455.045
year or moreOther liabilities	23,057,020 10,116,120	123,315,389 62,346,228	13,238,544 6,389,170	11,782,821 6,001,707	*1,455,722 *387,463	155,215 1,704,025
Net worth	44,491,738	116,470,387	12,097,173	9,567,798	*2,529,375	695,414
Capital stock	17,424,686	15,675,912	3,054,961	2,909,025	*145,937	15,048
Additional paid-in capitalRetained earnings, appropriated	55,823,447 *10,020	71,647,750 *77,558	26,285,799 323	12,317,831 323	*13,967,967	863,372
Retained earnings, unappropriated [30]	-28,198,666	30,482,311	-17,234,139		*-11,580,406	-174,045
Less: Cost of treasury stock	567,749	1,413,144	9,771	5,648	4,123	8,962
Total receipts	72,989,184	110,028,903	37,861,230		*4,091,712	1,379,368
Business receipts	67,439,791	16,322,985	35,829,218	31,920,550	*3,908,667	1,270,142
InterestInterest on Government obligations:	1,240,268	76,337,648	390,872	327,025	*63,848	47,736
State and local	58,634	527,583	17,921	17,921	[1]	254
Rents	87,758	1,808,341	10,447	10,206	241	1,767
Royalties  Net short-term capital gain reduced by	1,031,320	37,525	15,185	14,877	308	45,243
net long-term capital loss	14,597	127,708	161	161	_	93
Net long-term capital gain reduced by						
net short-term capital loss  Net gain, noncapital assets	269,052 131,360	2,737,510 621,993	38,332 49,028	38,332 48,166	*862	147
Dividends received from domestic corporations	190,926	263,679	36,765	36,765	-	5,000
Dividends received from foreign corporations	158,398	400,681	70,363	*30,536	39,827	5,121
Other receipts	2,367,079	10,843,251	1,402,938	1,324,980	*77,958	3,865
Total deductions	<b>71,573,366</b> 23,513,568	<b>93,726,638</b> 1,075,732	<b>42,184,472</b> 16,957,739	<b>33,674,601</b> 16,304,215	* <b>8,509,871</b> *653,524	<b>1,333,771</b> 465,583
Cost of goods sold  Compensation of officers	1,420,633	364,646	307,975	270,841	*37,135	34.490
Salaries and wages	17,546,517	9,832,043	8,271,250		*1,067,829	286,619
Repairs	300,361	539,778	331,428	146,779	*184,649	5,856
Rent paid on business property	307,256 1,919,561	7,176,575 1,176,506	73,309 746,681	65,894 623,498	7,415 *123,182	1,903 57,154
Taxes paid	2,998,517	1,295,923	1,497,497	1,378,332	*119,166	36,903
Interest paid	2,062,046	48,821,667	1,019,089	914,544	*104,545	139,561
Charitable contributions Amortization	22,150 1,086,135	124,077 655,723	3,637 963,694	3,592 876,687	45 *87,007	600 45,363
Depreciation	1,128,542	2,016,182	566,420	415,858	*150,561	19,358
Depletion	49	*9,479	69,137	[1]	69,137	-
Advertising	426,611	1,419,083	335,104	326,694	*8,410	24,827
Pension, profit-sharing, stock, annuity Employee benefit programs	579,208 1,718,987	655,651 1,359,942	78,107 742,049	65,132 655,367	12,975 *86,682	9,861 28,252
Domestic production activities deduction	15,331	33,932	46	-	46	,
Net loss, noncapital assets	166,697	962,650	164,106		40,383	725
Other deductions  Total receipts less total deductions	16,361,197 1,415,818	16,207,050 16,302,265	10,057,204 -4,323,241	4,300,023 94,918	*5,757,181 *-4,418,159	176,715 45,598
Constructive taxable income from related	1,410,010	10,002,200	4,020,241	04,010	4,410,100	40,000
foreign corporations, total	106,449	782,680	32,389	*31,659	730	3,139
Includable income of controlled foreign corporations	65,702	503,089	25,747	25,017	730	480
Foreign dividend income resulting from foreign taxes deemed paid	40,747	279,591	*6,642	*6,642	-	2,659
Net income (less deficit)	1,463,632	16,557,362	-4,308,774	108,656	*-4,417,430	48,483
Statutory special deductions, total	1,257,287	860,601 674,637	244,498		5,226	24,093
Net operating loss deduction  Income subject to tax	1,076,490 3,191,752	674,627 16,761,958	211,599 554,216		5,226 *2,863	19,093 43,776
Total income tax before credits [32]	1,109,957	5,871,257	190,761	189,733	*1,028	15,101
Income tax	1,097,645	5,858,841	187,779	186,827	*952	15,101
Alternative minimum tax  Foreign tax credit	12,311 60,848	9,476 363,670	2,982 7,023	2,906 7,023	76	9,294
U.S. possessions tax credit	-	-	- 1,023	-	]	
General business credit	56,422	326,724	15,395	15,395	-	-
Prior year minimum tax credit  Total income tax after credits [2]	23,446 969,241	44,281 5,131,839	*312 168,030	*312 167,002	- *1,028	151 5,657
Endnotes at end of table section. Detail may not add to total					1,020	3,037

# RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	in thousands of dollars)	Health care and so	ocial assistance		Arts e	Arts, entertainment, and recreation			
		ricular care and se	odar addistance		7413, 6	ntertainment, and red	Cadon		
Item	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries		
Number of votures	(82)	(83) * <b>262</b>	(84) <b>72</b>	(85)	(86)	(87)	(88)		
Number of returns	341				491	403	88		
Total assets	19,045,351	*14,618,782	2,200,455	2,226,114	12,640,667	3,047,437	9,593,230		
Cash  Notes and accounts receivable	353,104 2,149,264	*135,762 1,433,254	97,830 327,356	119,512 388,655	672,547 1,270,349	332,926 178,206	339,621 1,092,142		
Less: Allowance for bad debts	268,524	135,168	95,726	37,629	11,126	*2,962	*8,163		
Inventories	351,213	220,486	125,623	5,104	477,049	*13,296	463,753		
Investments in Government obligations  Tax-exempt securities	-	]	]	-	-	_			
Other current assets	1,340,451	1,052,050	214,478	73,924	233,338	115,054	118,284		
Loans to shareholders  Mortgage and real estate loans	- 21,647	-	-	- 21,647	*1,079,019 *29,377	*3,682 *29,377	*1,075,337		
Other investments	5,233,231	4,749,610	149,075	334,546	4,381,555	928,970	3,452,585		
Depreciable assets	3,384,587	*1,853,742	445,150	1,085,695	4,827,695	1,446,182	3,381,512		
Less: Accumulated depreciation  Depletable assets	1,428,453 *445	*808,461	195,080 *445	424,911	2,082,613 *49	588,363 *49	1,494,250		
Less: Accumulated depletion	*88	-	*88	-	*10	*10	-		
Land	91,994 9,161,855	9,475	19,130 1,000,814	63,388 488,038	750,457 761,782	*333,595 157,644	416,862 604,138		
Intangible assets (amortizable) Less: Accumulated amortization	689,107	*7,673,002 629,827	37,580	21,699	184,100	66,513	117,587		
Other assets	-656,268	-935,144	149,030	129,846	435,301	166,304	268,997		
Total liabilities	19,045,351	*14,618,782	2,200,455	2,226,114	12,640,667	3,047,437	9,593,230		
Accounts payable  Mortgages, notes, and bonds payable in less	784,067	489,280	232,446	62,342	427,500	197,697	229,803		
than one year	1,543,895	1,301,647	*111,642	130,606	396,645	*113,818	282,827		
Other current liabilities Loans from shareholders	1,270,887 *186,941	*713,154 *6,537	212,924 *180,404	344,810	714,024 3,154,451	239,868 *191,776	474,156 *2,962,675		
Mortgages, notes, and bonds payable in one	100,941		100,404	-	3,134,431	191,770			
year or more	6,070,419	4,433,102	532,607	1,104,710	4,862,348	1,383,522	3,478,826		
Other liabilities Net worth	235,252 8,953,890	165,629 *7,509,434	225,418 705,016	-155,795 739,441	640,349 2,445,350	*254,899 665,857	385,450 1,779,493		
Capital stock	1,694,910	*1,521,085	153,960	19,865	2,585,650	972,327	1,613,323		
Additional paid-in capitalRetained earnings, appropriated	6,882,900	5,708,524	528,104	646,271	3,669,453 469	260,444	3,409,009 469		
Retained earnings, unappropriated [30]	391,949	*295,693	22,951	73,305	-888,443	-565,416	-323,026		
Less: Cost of treasury stock	15,868	15,868	4.0=0.000	-	*2,921,779	1,498	*2,920,281		
Total receipts  Business receipts	<b>12,080,099</b> 11,026,749	* <b>7,798,635</b> *7,333,371	<b>1,676,880</b> 1,594,176	<b>2,604,584</b> 2,099,202	<b>4,400,420</b> 3,387,545	<b>2,533,090</b> 1,895,827	<b>1,867,329</b> 1,491,718		
Interest	43,663	13,054	19,993	10,616	152,969	55,249	97,721		
Interest on Government obligations:	0.057		4.470		***	****			
State and local	2,057 18,191	554	1,472 2,719	31 15,473	*82 49,723	*63 *27,039	19 *22.684		
Royalties	*19,334	-	*19,334	-	*69,459	*49,416	20,043		
Net short-term capital gain reduced by net long-term capital loss	1,062	339	_	723	*2,870	*2,834	36		
Net long-term capital gain reduced by	·				,	· ·			
net short-term capital loss  Net gain, noncapital assets	589,064 27,669	277,981	1,488 1,357	309,595 26,312	197,878 15,395	*128,793 8,045	69,085 *7.350		
Dividends received from domestic corporations	239	221	1,337	18	*73,185	*71,583	1,602		
Dividends received from foreign corporations	6,817	50 473.066	6,767	140.614	6,207	781	5,426		
Other receipts  Total deductions	345,254 <b>10,958,496</b>	173,066 * <b>7,014,967</b>	29,574 <b>1.624.957</b>	142,614 <b>2.318.571</b>	445,107 <b>4,192,995</b>	293,462 <b>2.330.549</b>	151,645 <b>1,862,446</b>		
Cost of goods sold	5,010,682	4,403,802	585,982	20,898	1,104,338	647,225	457,113		
Compensation of officers	36,816	*10,559	15,029	11,228	102,222	81,099	21,122		
Salaries and wages Repairs	1,633,668 50,713	*338,272 *9,464	366,211 19,331	929,185 21,918	831,737 40,091	387,050 16,593	444,686 23,498		
Bad debts	228,901	178,514	18,926	31,462	3,770	3,142	*628		
Rent paid on business property  Taxes paid	406,150 438,616	*240,514 *219,311	96,788 61,549	68,848 157,756	114,596 165,840	59,460 87,687	55,135 78,153		
Interest paid	583,327	378,857	53,370	151,099	313,385	111,809	201,577		
Charitable contributions	39,814 172,595	*35,753 127,985	22 27,570	4,039 17,040	4,903 30,533	*1,118 6,894	*3,786 23,638		
Amortization  Depreciation	219,252	*124,223	42,731	52,298	240,612	97,129	143,483		
Depletion	-	-	-	-	-	-	-		
Advertising  Pension, profit-sharing, stock, annuity	58,718 11,623	*34,748 589	13,716 6,922	10,254 4,112	64,633 24,375	38,198 *22,097	26,435 *2,278		
Employee benefit programs	365,734	*217,410	24,036	124,288	119,585	59,447	60,138		
Domestic production activities deduction  Net loss, noncapital assets	2,353 7,427	1,595 3,922	758 *3,505	-	*1,116 10,643	*1,116 *6,749	3,894		
Other deductions	1,692,108	*689,449	288,512	714,147	1,020,617	703,734	316,883		
Total receipts less total deductions  Constructive taxable income from related	1,121,604	*783,668	51,923	286,013	207,425	202,541	4,884		
foreign corporations, total	71	-	71	-	*5,728	3,938	*1,789		
Includable income of controlled foreign corporations Foreign dividend income resulting	-	-	-	-	*5,058	3,620	*1,438		
from foreign taxes deemed paid	71	-	71	-	669	318	351		
Net income (less deficit) Statutory special deductions, total	1,119,618 236,969	*783,114 178,664	50,522 *47,741	285,982 10,565	213,070 164,679	206,417 *136,812	6,653 27,868		
Net operating loss deduction	*230,128	178,513	*41,063	10,552	88,329	*65,626	*22,703		
Income subject to tax	948,936	*604,450	50,201	294,285	226,243	*125,957	*100,286		
Total income tax before credits [32] Income tax	332,541 331,645	*211,492 *211,457	*18,067 17,305	102,982 102,883	79,761 78,468	44,756 *43,815	35,004 *34,653		
Alternative minimum tax	*896	35	*763	99	*1,293	*941	*352		
Foreign tax creditU.S. possessions tax credit	1,081	64	527	490	*5,013	*1,517	3,496		
General business credit	2,431	1,374	37	1,020	201	176	26		
Prior year minimum tax credit  Total income tax after credits [2]	886 328,143	- *210.054	- *17.503	886 100,586	- 74,546	43,064	31,482		
Endnotes at end of table section. Detail may not add to total		.,	,			+3,004	31,402		

## RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are		modation and food se	ervices	Other services				
			1					
							Religious,	
Item			Food				grantmaking,	
	Total	Accommodation	services and	Total	Repair and	Personal	civic, professional,	Not
	1014	710001111100001011	drinking	7 0 0.01	maintenance	and laundry	and similar	allocable
			places			services	organizations	
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
Number of returns	949	276		806	332	474	=	-
Total assets	65,876,297	50,074,018		5,231,950	2,473,349	2,758,602	-	
Cash  Notes and accounts receivable	1,721,723 2,853,149	1,233,698 1,072,531	488,024 1,780,618	390,109 687,463	252,144 612,748	137,966 74,716	-	
Less: Allowance for bad debts	198,063	98,785	99,278	21,364	19,338	*2,026	-	
Inventories Investments in Government obligations	369,112 38,961	43,848 38,961	325,263	433,336 34,012	390,783	*42,553 34,012	-	
Tax-exempt securities	30,901	- 30,901	]	111,450	-	111,450	-	
Other current assets	1,623,723	989,304	634,419	343,525	203,293	140,232	-	
Loans to shareholders  Mortgage and real estate loans	469,383 *255,646	*452,848 *255,646	*16,534	9,410 21	9,259	151 21	-	
Other investments	29,997,322	28,425,058		994,627	79,693	*914,934	-	
Depreciable assetsLess: Accumulated depreciation	12,262,418 5,433,729	8,223,251 3,018,362	4,039,167 2,415,367	715,062 386,615	500,124 297,904	214,938 88,712	-	
Depletable assets	1,103	1,103		8,315	-	8,315	-	
Less: Accumulated depletion  Land	4 1.888.637	4 1,803,844	- 84.794	- 89,251	- *20.227	*69.024	-	
Intangible assets (amortizable)	10,958,306	3,025,699	7,932,607	1,912,451	795,389	1,117,062	-	
Less: Accumulated amortization	1,757,791 10,826,402	329,160 7,954,538		323,050 233,947	168,255 95,187	154,795 138,760	-	
Other assets  Total liabilities	10,826,402 <b>65,876,297</b>	7,954,538 <b>50,074,018</b>		5,231,950	2,473,349	2,758,602	_	
Accounts payable	2,080,436	630,634	1,449,802	566,765	365,473	201,292	-	
Mortgages, notes, and bonds payable in less	,,,,,,	·		•	·	·		
than one year Other current liabilities	587,646 4,477,127	502,072 1,766,630		149,914 620,006	76,242 279,212	73,672 340,794	-	
Loans from shareholders	604,182	272,949		*282,884	*138,922	*143,962	-	
Mortgages, notes, and bonds payable in one year or more	14.156.558	11,450,965	2,705,594	1,651,674	535,227	*1,116,446	_	
Other liabilities	20,492,412	13,823,850		366,578	90,226	*276,352	-	
Net worth	23,477,937 3,163,490	21,626,918 2,817,386		1,594,129	988,047 199,149	606,082 127,718	-	
Capital stock Additional paid-in capital	24,694,209	19,579,036		326,866 943,698	534,510	409,188	-	
Retained earnings, appropriated	224	700.044	224	5,424	[1]	5,423	-	
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-4,301,159 *78,828	-708,344 *61,161	-3,592,815 *17,667	861,121 542,980	254,387	606,734 542,980	-	
Total receipts	29,158,636	9,307,631	19,851,005	4,875,921	3,254,736	1,621,185	-	
Business receipts	23,326,328	5,014,970	18,311,359	4,563,424	3,088,364	1,475,060	-	
InterestInterest on Government obligations:	731,079	666,694	64,385	47,796	19,989	*27,807	-	
State and local	*1,800	*1,591	*209	-	-	-	-	
Rents Royalties	88,760 607,764	44,676 563,399		*1,236 51,034	*922 430	314 50,604	-	
Net short-term capital gain reduced by			44,000	•				
net long-term capital loss  Net long-term capital gain reduced by	*651	*651	-	*-1,390	*65	-1,455	-	
net short-term capital loss	587,489	474,058	*113,432	*3,473	*419	3,054	-	
Net gain, noncapital assets	63,092	62,713	*380 51.766	2,550	*956	*1,594 158	-	
Dividends received from domestic corporations Dividends received from foreign corporations	60,118 11,387	8,353 1,416	51,766 9,971	158 38,453	[1] -	38,453	-	
Other receipts	3,680,166	2,469,111	1,211,054	169,188	143,591	25,597	-	
Total deductions	<b>27,886,446</b> 9,949,737	<b>8,474,640</b> 614,649	<b>19,411,806</b> 9,335,089	<b>4,542,810</b> 1,926,479	<b>3,153,895</b> 1,684,873	<b>1,388,916</b> 241,606	=	•
Compensation of officers	102,545	66,281	36,265	37,414	24,022	*13,392	-	
Salaries and wages	5,942,062	1,890,770		862,641	491,168	371,473	-	
Repairs Bad debts	319,682 125,940	97,488 79,397	222,194 46,542	46,956 14,430	40,803 12,584	6,153 1,846	-	
Rent paid on business property	1,494,516	640,711	853,805	190,106	101,189	88,917	-	
Taxes paidInterest paid	1,175,891 1,544,950	289,524 1,023,731	886,368 521,219	112,453 132,926	57,526 50,012	54,927 *82,914	-	
Charitable contributions	14,046	2,259	*11,787	493	256	*238	-	
Amortization  Depreciation	270,162 516,196	63,467 290,548	206,695 225,648	129,452 57,682	43,177 42,959	86,275 14,723	-	
Depletion	4	4	-	-	-	-	-	
Advertising  Pension, profit-sharing, stock, annuity	405,628 107,496	283,784 44,357	121,844 63,139	83,909 23,430	25,859 17,619	*58,050 *5,811	- -	
Employee benefit programs	800,746	120,462		80,120	70,796	9,324	] -	
Domestic production activities deduction  Net loss, noncapital assets	- 109,249	- 53,313	- 55,936	*861 3,755	*845 3,670	16 85	-	
Other deductions	5,007,595	2,913,895	2,093,701	839,702	486,535	353,167	]	
Total receipts less total deductions  Constructive taxable income from related	1,272,189	832,991	439,199	333,111	100,842	232,269	-	
foreign corporations, total	323,785	319,733	4,052	27,129	6,641	20,488	-	
Includable income of controlled foreign corporations	318,342	318,342		4,317	4,317	-	-	
Foreign dividend income resulting from foreign taxes deemed paid	5,444	1,391	4,052	22,812	2,324	20,488	-	
Net income (less deficit)	1,594,174	1,151,132	443,042	360,240	107,483	252,758	-	
Statutory special deductions, total  Net operating loss deduction	329,748 272,499	255,066 249,053	*74,681 *23,446	36,709 36,606	*17,147 *17,147	19,562 19,459	-	
Income subject to tax	1,681,438	989,865	691,573	404,550	129,738	*274,811	] -	
Total income tax before credits [32] Income tax	589,402 585,862	347,954 344,602	241,448 241,260	140,997 140,642	44,855 44,514	*96,142 *96,128	-	
Alternative minimum tax	3,539	3,352	*187	*355	*341	14	-	
Foreign tax credit	*71,484	*65,241	6,243	24,615	2,195	22,420	-	
U.S. possessions tax credit	26,209	- 6,091	- *20,118	- 16	-	- 16	_	
Prior year minimum tax credit	23,910	23,910	-	-	-	-	-	
Total income tax after credits [2]	467,798	252,712	215,086	116,366	42,660	*73,706	-	

# RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amounts are	in thousands of dollars)	Agriculture, forestry, fishing, and hunting					Constr	uction	
			,	Ų <i>p</i>					
Itam					Support				
Item					activities				
	All industries	Total	Agricultural production	Forestry and	and fishing, hunting and	Mining	Utilities	Total	Construction of
	industries		production	logging	trapping				buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	30,318	463	422	d	d		42	1,075	402
Total assets	<b>8,266,537,008</b> 293,952,111	<b>2,593,660</b> 145,642	<b>1,976,041</b> 130,863	<b>d</b> d	<b>d</b> d	<b>103,079,132</b> 4,471,405	<b>63,226,806</b> 1,343,369	<b>28,308,447</b> 2,943,395	<b>16,887,785</b> 1,954,870
Notes and accounts receivable	2,219,778,588	364,694	225,591	d	d	20,449,195	3,757,543	6,129,809	4,061,162
Less: Allowance for bad debts	20,915,448 194,157,605	5,532 196,171	5,391 170,442	d d	d d	61,881 3,982,396	191,395 1,135,151	72,256 5,093,342	18,825 3,348,976
Inventories Investments in Government obligations	167,481,216	190,171	- 170,442	d	d	28,870	- 1,100,101	91,665	91,665
Tax-exempt securities Other current assets	69,212,928 1,404,320,811	- 119.019	- 62.963	d d	d d	1,340 2,878,023	- 4,212,778	27,587 2,938,685	27,587 1,214,081
Loans to shareholders	41,070,430	*6,382	*6,382	d	d	*31,381	127,469	255,885	186,495
Mortgage and real estate loans Other investments	201,846,009 2,072,063,654	*58 262,396	*58 173,093	d d	d d	*31,348 31,868,936	40 14,233,515	*84,144 3,875,787	*43,071 2,273,603
Depreciable assets	779,611,138	1,217,133	1,119,644	d	d	38,258,795	34,485,359	3,516,028	1,088,485
Less: Accumulated depreciation  Depletable assets	370,242,375 41,075,271	685,514 *162,589	617,852 *9,835	d d	d d	18,370,360 14,875,033	11,114,421 397	1,706,536 *72,934	516,864
Less: Accumulated depletion	15,931,491	*36,860	*1,945	d	d	7,808,478	179	*20,916	-
LandIntangible assets (amortizable)	29,253,499 509,027,133	227,730 412,641	221,663 397,745	d d	d d	783,139 4,858,084	71,786 5.822.452	619,272 1,652,412	*238,063 537,999
Less: Accumulated amortization	100,339,119	17,248	*15,046	d	d	1,015,841	726,496	255,876	115,800
Other assets  Total liabilities	751,115,049 <b>8,266,537,008</b>	224,359 <b>2,593,660</b>	97,996 <b>1,976,041</b>	d <b>d</b>	d <b>d</b>	7,817,747 <b>103,079,132</b>	10,069,438 <b>63,226,806</b>	3,063,088 <b>28,308,447</b>	2,473,218 <b>16,887,785</b>
Accounts payable	1,441,756,959	173,646	151,395	d	d	9,571,481	3,470,241	6,174,717	4,713,017
Mortgages, notes, and bonds payable in less	495,757,780	*27,300	*16,907	d	d	891,052	3,046,030	852,366	388,554
than one year Other current liabilities	2,409,487,001	111,157	93,775	d d	d d	5,181,660	3,995,172	3,522,985	1,863,420
Loans from shareholders  Mortgages, notes, and bonds payable in one	137,634,600	*44,200	*38,141	d	d	1,989,432	307,650	1,423,771	*728,992
year or more	937,872,862	998,294	551,889	d	d	18,941,279	15,769,420	4,025,008	1,199,415
Other liabilities Net worth	1,131,255,062 1,712,772,744	103,576 1,135,488	95,227 1,028,707	d d	d d	11,392,201 55,112,027	16,402,716 20,235,577	3,026,595 9,283,004	2,373,275 5,621,112
Capital stock	197,763,287	383,248	194,918	d	d	6,019,184	2,757,537	1,253,875	345,790
Additional paid-in capital	1,327,122,738 8,297,875	1,054,073	1,051,109	d d	d d	44,269,032 *4,679	24,043,569	7,203,398 2,129	3,379,348
Retained earnings, unappropriated [30]	191,376,336	-241,739	-157,319	d	d	4,920,431	-6,565,528	841,877	1,914,250
Less: Cost of treasury stock	11,787,492	*60,094	*60,000	d <b>d</b>	d	*101,300	-	18,275	18,275
Total receipts  Business receipts	<b>3,133,429,343</b> 2,678,633,041	<b>1,920,810</b> 1,599,700	<b>1,590,116</b> 1,389,219	d d	<b>d</b> d	<b>60,496,463</b> 55,655,974	<b>26,577,639</b> 24,842,636	<b>41,435,899</b> 39,863,279	<b>28,334,087</b> 27,442,238
Interest	280,403,126	22,852	9,457	d	d	909,972	690,714	316,053	225,188
Interest on Government obligations: State and local	1,589,051	*819	*819	d	d	*2,825	3.967	*4,656	*2,815
Rents	10,246,422	31,140	30,480	d	d	108,934	87,394	110,992	*14,872
Royalties  Net short-term capital gain reduced by	10,477,290	940	940	d	d	172,550	-	10,570	9,833
net long-term capital loss  Net long-term capital gain reduced by	2,396,479	*259	*259	d	d	*16,691	1,352	*9,099	586
net short-term capital loss	23,818,136	126,639	*63,253	d	d	153,966	86,919	157,347	84,786
Net gain, noncapital assets  Dividends received from domestic corporations	9,287,406 5,700,152	12,022 *826	*10,685 *826	d d	d d	316,909 1,184,939	452,433 39.115	25,725 1,233	10,736 363
Dividends received from foreign corporations	5,464,706	74,445	36,365	d	d	*152,784	23,522	190	190
Other receipts	105,413,536 <b>2,922,377,082</b>	51,168	47,812	d <b>d</b>	d <b>d</b>	1,820,921 <b>47.810.116</b>	349,588 <b>25.526.746</b>	936,753	542,481 <b>27.277.272</b>
Total deductions  Cost of goods sold	1,939,633,143	<b>1,605,311</b> 1,067,274	<b>1,344,078</b> 909,584	d d	d d	26,848,171	15,595,212	<b>39,286,912</b> 33,553,400	21,211,212
Compensation of officers	11,669,893	15,028	12,902	d	d	148,165	34,577	204,759	83,966
Salaries and wages Repairs	181,306,313 10,500,220	73,297 12,662	67,569 6,015	d d	d d	2,809,960 346,163	744,756 287,003	1,315,349 52,947	626,305 20,657
Bad debts	10,960,954	1,531	*1,479	d	d	42,800	106,954	17,688	*4,789
Rent paid on business property  Taxes paid	27,400,735 38,526,988	20,138 35,640	19,741 30,527	d d	d d	816,642 1,046,001	212,020 594,417	611,347 345,414	261,132 131,616
Interest paid	254,222,245 1,986,389	102,725 829	44,997 <b>7</b> 61	d d	d d	1,586,152	1,505,201	580,312 10,053	400,117 6,917
Charitable contributions Amortization	16,133,936	20,884	20,667	d d	d d	27,294 659,286	7,987 113,335	79,679	28,866
Depreciation	57,823,527 4,050,330	69,262 *4,596	63,965 *107	d d	d	2,182,664 2,678,664	1,235,958	259,093 *5,366	94,835
Advertising	35,361,518	11,076	10,427	d	d	36,192	1,594	95,334	58,289
Pension, profit-sharing, stock, annuity Employee benefit programs	13,116,029 29,442,875	4,399 15,814	*4,169 14,664	d d	d	427,615 602,295	579,983 269,429	63,210 237,728	13,913 132,942
Domestic production activities deduction	1,769,689	2,603	2,504	d	d	145,843	*1,543	42,804	23,177
Net loss, noncapital assets Other deductions	3,022,058 285,450,239	*4,888 142,666	*4,888 129,113	d d	d d	163,095 7,243,115	38,218 4,198,557	8,961 1,803,468	7,773 604,524
Total receipts less total deductions	211,052,260	315,499	246,039	ď	ď	12,686,348	1,050,893	2,148,987	1,056,815
Constructive taxable income from related foreign corporations, total	5,348,476	9,207	_	d	d	187,340	39,522	11,541	10,461
Includable income of controlled foreign corporations	2,511,846	3,225	-	d	d	116,922	39,522	11,541	10,461
Foreign dividend income resulting from foreign taxes deemed paid	2,836,630	5,983	_	d	d	70,418	_	_	^- -
Net income	214,811,685	323,887	245,220	d	d	12,870,863	1,086,449	2,155,872	1,064,462
Statutory special deductions, total  Net operating loss deduction	44,490,840 32,640,218	164,440 127,497	124,402 87,459	d d	d d	2,919,599 1,965,436	209,146 176,577	300,698 299,559	97,124 *96,855
Income subject to tax	171,240,100	159,447	120,817	d	d	9,951,264	877,302	1,911,498	1,023,662
Total income tax before credits [32]	60,271,162 59,687,907	54,314 53,566	41,160 40,417	d d	d d	3,641,282 3,480,142	312,333 306,454	667,294 662,952	357,633 356,613
Alternative minimum tax	571,124	*749	*744	d	d	160,901	4,243	3,981	*950
Foreign tax creditU.S. possessions tax credit	8,018,067 20,501	894 -	894 -	d d	d d	1,643,094	*117	*10,341	4,386
General business credit	1,415,493	*2,076	*2,063	d	ď	16,200	37,833	*490	46
Prior year minimum tax credit	900,697 49,911,660	*2,623 48,721	*1,919 36,285	d d	d d	150,350 1,831,638	55,353 219,029	*207 656,256	353,201
Endnotes at end of table section. Detail may not add to total				rintian of the Sample	and Limitations of th		-,0	. , . , ,	,

#### RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All lightes are estimates based on sumples—money amounts are	Construction	continued		Manufacturing						
	Heavy and									
Item	civil				Beverage	Textile		Leather		
· <del>···</del>	engineering				and	mills and		and		
	construction	Specialty	Total	Food	tobacco	textile	Apparel	allied		
	and land	trade		manufacturing	product	product	manufacturing	product		
	subdivision	contractors			manufacturing	mills		manufacturing		
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)		
Number of returns	121	551	3,819	139	28	84	d	d		
Total assets	8,898,793	2,521,869	1,708,222,443	47,565,232	24,922,638	2,465,060	d	d		
Cash	611,237	377,288	36,741,996	1,612,362	580,075	208,350	d	d		
Notes and accounts receivable	1,090,605	978,042	660,715,504	4,448,644	3,321,516	489,542	d	d		
Less: Allowance for bad debts	9,415 1,696,772	*44,016 *47,594	4,163,558 100,774,456	95,841 3,744,691	22,313 1,359,246	19,950 558,525	a	d d		
Investments in Government obligations	1,090,772	- 47,594	*18,747	3,744,091	1,559,240	-	d	d		
Tax-exempt securities	-	-	192,415	-	-	-	d	d		
Other current assets	1,508,032	216,572	84,534,901	1,136,675	751,832	131,488	d	d		
Loans to shareholders  Mortgage and real estate loans	*24,023 *41,073	*45,368	15,800,486 110,440	*8,204 *6,780	*2,217	_	a	d d		
Other investments	1,478,302	*123,883	254,105,874	5,110,312	8,120,205	415,288	d	d		
Depreciable assets	1,962,121	465,422	415,695,573	18,885,486	5,945,612	1,574,982	d	d		
Less: Accumulated depreciation	922,286	267,387	217,788,794	9,498,570	2,607,731	1,032,813	d	d		
Depletable assetsLess: Accumulated depletion	*72,934 *20,916	_	15,728,893 5,233,842	771	_	_	a	d d		
Land	373,503	*7.707	10,180,318	439,359	437.607	23,672	d	d		
Intangible assets (amortizable)	431,171	*683,242	252,008,073	22,388,182	6,792,136	*132,244	ď	ď		
Less: Accumulated amortization	43,432	*96,644	63,555,633	3,335,686	1,131,627	*34,472	d <sub>.</sub>	d.		
Other assets	605,071	*-15,200	152,356,594	2,713,862	1,373,864	18,203	d .	l d		
Total liabilities	8,898,793	2,521,869	1,708,222,443	47,565,232	24,922,638	2,465,060	d	l d		
Accounts payable  Mortgages, notes, and bonds payable in less	798,385	663,316	586,292,251	3,479,051	1,722,876	336,295	d	l d		
than one year	391,120	*72,692	99,387,751	8,031,440	197,647	564,191	b	d		
Other current liabilities	1,257,963	401,602	112,413,542	3,744,071	1,634,681	197,175	ď	ď		
Loans from shareholders	*191,465	*503,315	71,119,293	*6,475,327	63,869	*92,192	d	d		
Mortgages, notes, and bonds payable in one year or more	2.605.371	*220.223	232,088,189	10.617.169	15,910,079	360.164	d	d		
Other liabilities	605,224	*48,096	163,758,882	4,262,905	2,729,859	51,032	d	d		
Net worth	3,049,266	612,625	443,162,535	10,955,268	2,663,628	864,009	d	d		
Capital stock	659,994	248,091	42,933,872	1,618,971	1,118,793	338,384	d	d		
Additional paid-in capitalRetained earnings, appropriated	2,778,678 2,129	1,045,372	359,342,199 369,509	8,449,173 *485	5,229,306	337,869	a	a d		
Retained earnings, appropriated [30]	-391,535	-680,838	41,099,418	916,139	-3,684,471	188,222	d	d		
Less: Cost of treasury stock	-	-	582,463	*29,498	-	*465	d	d		
Total receipts	9,040,945	4,060,867	1,446,954,611	43,417,798	19,439,616	3,138,566	d	d		
Business receipts	8,421,080	3,999,962	1,378,608,307	42,013,979	18,287,593	3,044,831	d	d		
Interest	79,773	11,092	16,894,460	354,342	241,037	27,559	d	d		
Interest on Government obligations: State and local	*183	*1,659	175,759	2,472	*2,663	*182	h	Ь		
Rents	86,127	*9,993	4,608,090	17,193	4,648	160	d	d		
Royalties	723	15	4,548,605	29,995	*260,847	403	d	d		
Net short-term capital gain reduced by	*0 512		75 102	*898	255		d	4		
net long-term capital loss  Net long-term capital gain reduced by	*8,513	-	75,192	090	255	-	ū	a a		
net short-term capital loss	50,902	*21,660	7,336,897	584,796	48,151	*11	d	d		
Net gain, noncapital assets	10,889	*4,101	4,937,519	6,467	*4,495	*3,338	d	d		
Dividends received from domestic corporations Dividends received from foreign corporations	870	-	886,066 3,095,391	489 *95,425	327,778 6,770	*[1] 7,842	d	d		
Other receipts	381,886	12,386	25,788,324	311,743	255,379	54,241	d	d		
Total deductions	8,276,641	3,732,999	1,361,411,657	41,201,036	17,924,875	2,918,067	d	ď		
Cost of goods sold	6,242,496	2,533,450	1,068,488,333	24,580,195	8,993,811	2,076,762	d	d		
Compensation of officers	58,410	62,383	3,336,141	191,659	88,358	23,330	d	d		
Salaries and wages	366,716	322,328	57,467,003	2,416,897	1,041,350	210,035	d	d d		
Repairs Bad debts	24,289 1,456	8,001 *11,444	4,693,894 1,241,308	166,416 19,752	163,804 9,933	17,755 6,487	d d	d d		
Rent paid on business property	188,478	161,737	7,612,416	398,657	129,674	49,221	ď	ď		
Taxes paid	144,654	69,144	15,708,583	560,967	1,791,923	58,310	d	d		
Interest paid Charitable contributions	141,571 2,894	38,625 *242	32,829,439 1,147,418	1,582,364 35,312	1,190,041 5,229	86,018 1,520	d 4	d d		
Amortization	30,931	*19,882	6,670,107	420,652	265,630	12,426	d d	d d		
Depreciation	122,423	41,835	28,319,881	996,201	407,580	72,840	d	d		
Depletion	*5,366	-	1,149,860	1,531	*990	-	d.	d		
Advertising  Pension, profit-sharing, stock, annuity	12,007 39,902	25,038 *9,395	16,117,253 7,454,727	1,334,289 360,355	1,270,055 159,188	14,749 17,049	d d	d d		
Employee benefit programs	70,794	33,991	14,924,590	526,405	159,596	52,666	d	d		
Domestic production activities deduction	15,434	*4,194	1,327,021	45,153	23,744	*3,771	d	d		
Net loss, noncapital assets	*618	*570	1,055,608	80,645	*7,088	*562	d.	d		
Other deductions  Total receipts less total deductions	808,204 764,304	390,740 327,868	91,868,076 85,542,953	7,483,584 2,216,762	2,216,881 1,514,741	214,563 220,499	d d	d d		
Constructive taxable income from related	704,004	027,000	00,042,000	2,210,702	1,014,741	220,400	u	<u> </u>		
foreign corporations, total	1,080	-	2,688,768	*19,255	22,086	1,965	d	d		
Includable income of controlled foreign corporations	1,080	-	743,143	2,456	19,219	213	d	d		
Foreign dividend income resulting from foreign taxes deemed paid	_	_	1,945,625	*16,799	2,867	1,753	ч	ч		
Net income	765,201	326,209	88,055,962	2,233,544	1,534,164	222,282	l d	d		
Statutory special deductions, total	125,786	*77,788	10,087,068	666,898	*270,193	*37,082	d	d		
Net operating loss deduction	124,916	*77,788	9,168,661	639,272	*534	*33,047	d.	d.		
Income subject to tax  Total income tax before credits [32]	639,415 225,388	248,421 84,273	78,075,668 27,433,214	1,595,194 571,675	1,270,922 444,383	185,200 63,754	q	d d		
Income tax	222,708	83,631	27,433,214	569,877	444,372	63,685	d	ď		
Alternative minimum tax	2,419	*612	139,439	1,799	11	*70	d	ď		
Foreign tax credit	*5,443	512	4,994,441	21,030	32,808	1,837	d	d.		
U.S. possessions tax credit	- *427	- 17	20,011 607,895	5,010	- *1,728	- *13	d d	d d		
Prior year minimum tax credit	128	*79	315,296	*3,938	27	*70	d	d		
Total income tax after credits [2]	219,391	83,665	21,495,571	541,697	409,819	61,834	d	d		
Endnotes at end of table section. Detail may not add to total	because of rounding. See	text for "Explanation of	Terms" and "Description	of the Sample and Limitation	ons of the Data "					

# RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	are in thousands of dollars)  Manufacturingcontinued									
				I						
						Diagtica				
Item			Printing	Petroleum		Plastics and	Nonmetallic			
	Wood	Paper	and related	and coal	Chemical	rubber	mineral	Primary		
	product manufacturing	manufacturing	support activities	products manufacturing	manufacturing	products manufacturing	product manufacturing	metal manufacturing		
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)		
Number of returns	109	74	31	22	296	244	141	97		
Total assets	3,917,651	12,968,509	5,227,412	762,238,366	281,752,315	35,173,928	78,342,328	47,893,582		
Cash	80,024 470,913	304,646	116,922	6,252,705 479,612,509	3,227,197 35,949,865	925,597	1,346,704 12,108,644	1,395,887 8,030,859		
Notes and accounts receivable Less: Allowance for bad debts	2,598	1,427,274 36,440	465,282 38,458	144,979	766,132	7,169,314 246,252	239,244	254,873		
Inventories	606,576	1,310,344	498,324	8,640,860	21,148,892	5,311,935	5,826,038	9,162,053		
Investments in Government obligations  Tax-exempt securities	]	44	-	50,000	-	-	1,477 11,645	3,412 64,338		
Other current assets	70,895	382,386	62,507	12,004,250	32,530,565	1,529,348	1,900,090	2,348,741		
Loans to shareholders  Mortgage and real estate loans	]	156,433 -	*5,214 1,800	12,880,881	154,318 *36,554	*30,960 20,536	*842,587 3,081	1,427,025 574		
Other investments	*185,850	1,214,107	*91,192	96,643,015	64,668,964	6,190,726	7,783,938	5,111,075		
Depreciable assetsLess: Accumulated depreciation	2,104,895 797,847	11,027,722 4,700,284	3,598,013 2,018,880	76,202,163 43,187,924	81,652,672 43,715,358	19,666,053 11,785,605	37,513,804 16,297,818	21,286,272 8,417,827		
Depletable assets	4,598	9,815	2,010,000	9,318,882	292,998	-	5,708,499	254,295		
Less: Accumulated depletion  Land	- 58,853	6,064 113,208	*48,008	3,971,824 1,346,417	48,617 2,068,035	225.545	977,373 2,549,273	142,905 714.039		
Intangible assets (amortizable)	1,296,499	737,151	*2,361,642	46,791,755	65,867,400	3,112,568	16,200,278	5,013,090		
Less: Accumulated amortization Other assets	*54,252 -106,755	96,734 1,124,902	*202,990 238,839	22,754,731 82,554,387	15,952,506 34,637,468	860,574 3,883,779	2,237,831 6,298,534	201,250 2,098,777		
Total liabilities	3,917,651	12,968,509	5,227,412	762,238,366	281,752,315	35,173,928	78,342,328	47,893,582		
Accounts payable	442,774	1,212,648	276,644	492,760,217	22,403,364	4,438,929	6,579,256	7,519,668		
Mortgages, notes, and bonds payable in less than one year	171,470	613,042	*151,687	24,399,928	19,284,708	1,685,191	2.461.204	1,974,676		
Other current liabilities	172,580	625,437	638,969	19,819,181	30,855,011	3,915,331	7,326,495	3,599,966		
Loans from shareholders	*279,891	*35,522	*16,146	12,510,439	32,071,542	705,399	*1,767,748	1,374,593		
Mortgages, notes, and bonds payable in one year or more	2,163,278	2,837,943	*1,191,428	55,381,119	38,986,327	10,699,517	18,436,299	9,294,452		
Other liabilities	506,862	1,453,644 6.190.273	2,025,015 927,523	41,076,299	28,772,998	6,408,173	16,015,291	5,783,827 18.346.398		
Net worth  Capital stock	180,797 414,843	2,266,712	1,041,167	116,291,184 2,014,977	109,378,365 5,991,890	7,321,388 1,943,963	25,756,034 3,081,171	1,758,397		
Additional paid-in capital	*296,506	6,379,613	*444,917	101,174,908	86,637,573	11,242,127	16,270,884	11,799,722		
Retained earnings, appropriatedRetained earnings, unappropriated [30]	147,016 -675,057	21,955 -2,477,019	-558,543	15,000 13,122,855	463 16,953,113	-5,849,457	18,579 6,394,816	*2,439 4,793,932		
Less: Cost of treasury stock	*2,512	*988	18	36,557	204,675	*15,244	*9,416	8,091		
Total receipts	5,673,534	15,743,359	5,856,310	605,602,153	<b>189,362,742</b> 172,949,038	<b>43,340,720</b> 41,690,475	53,981,808	<b>62,763,632</b> 61,406,405		
Business receipts	5,601,559 3,967	15,228,097 37,281	5,664,124 19,246	584,554,431 3,141,668	2,782,277	394,248	51,781,063 849,033	392,951		
Interest on Government obligations:										
State and local	10 1,116	*1,551 *1,537	*1,535	9,245 546,522	65,437 167,053	*4,755 18,934	1,546 28,430	524 22,183		
Royalties	-	17	-	*186,934	2,897,655	77,581	63,377	28,994		
Net short-term capital gain reduced by net long-term capital loss	_	-	-	22	48,357	*12,286	101	1,058		
Net long-term capital gain reduced by										
net short-term capital loss  Net gain, noncapital assets	6,523 *388	*30,856 37,317	* <b>42,45</b> 5 *2,681	3, <b>430,414</b> 3,054,110	1,726,673 300,127	174,616 202,637	156,053 151,168	108,792 77,016		
Dividends received from domestic corporations	1,800	2,080	-,	128,673	296,105	*17,746	6,949	22,227		
Dividends received from foreign corporations  Other receipts	395 57,776	218,906 185,718	- 126,267	874,636 9,675,500	1,233,736 6,896,283	60,105 687,338	34,089 909,997	*14,419 689,063		
Total deductions	5,527,603	14,925,586	5,767,707	574,887,963	170,786,689	41,924,782	49,227,423	57,529,244		
Cost of goods sold	4,512,190	12,183,667	4,327,293	529,272,590	92,805,530		32,351,695	49,568,569		
Compensation of officers	28,421 171,850	43,689 537,018	*17,128 349,864	123,278 5,852,080	817,420 17,165,423	192,550 2,023,667	143,499 3,251,989	125,959 1,228,743		
Repairs	6,083	97,610	12,250	1,025,085	1,256,891	326,702	212,963	234,781		
Rent paid on business property	1,610 39,710	9,702 83,981	*11,880 71,243	52,957 969,423	127,913 1,592,077	86,434 555,607	74,228 761,169	34,928 159,508		
Taxes paid	53,192	116,506	66,753	3,715,416	2,764,410	517,758	1,182,806	456,541		
Interest paid	183,044 4 <b>2</b> 9	332,122 5,642	217,594 *1,431	4,312,404 232,270	8,098,157 658,793	1,201,503 12,231	2,254,972 95,620	1,003,758 9,633		
Amortization	23,866	28,077	*19,250	2,119,171	1,492,410	142,409	373,388	82,034		
Depreciation Depletion	150,916	523,347 452	201,873	3,486,156 316,553	4,078,714 *20,452	938,215	2,201,281 411,695	1,111,279 395,499		
Advertising	15,861	28,146	16,483	381,176	8,207,786	423,590	148,414	18,719		
Pension, profit-sharing, stock, annuity Employee benefit programs	7,322 73,119	51,032 176,879	30,117 86,092	614,019 971,774	1,231,710 3,879,321	492,387 978,006	551,857 1,105,370	230,625 753,580		
Domestic production activities deduction	2,767	6,323	*809	515,821	241,478	17,564	110,362	95,684		
Net loss, noncapital assets Other deductions	*674 256,549	2,884 698,510	*8,251 329,398	*609 20,927,182	318,724 26,029,480	9,293 3,922,674	21,593 3,974,522	26,470 1,992,934		
Total receipts less total deductions	145,931	817,773	88,603	30,714,190	18,576,053		4,754,384	5,234,388		
Constructive taxable income from related foreign corporations, total	389	46,802	_	1,178,694	729,901	48,087	55,996	*5,885		
Includable income of controlled foreign corporations	-		-	223,071	148,357	18,345	36,738	-		
Foreign dividend income resulting from foreign taxes deemed paid	389	<sup></sup> 46,802	_	955,623	581,544	29,742	19,258	*5,885		
Net income	146,309	863,024	88,602	31,883,639	19,240,517	1,459,270	4,808,835	5,239,749		
Statutory special deductions, total	*48,340 *46,900	446,694 445,115	*43,958 *43,958	304,490 211,098	1,751,368 1,470,022	699,116 682,520	223,521 219,965	381,440 359,457		
Income subject to tax	97,969	416,330	*44,644	31,580,419	17,562,372	761,952	4,585,354	4,858,309		
Total income tax before credits [32] Income tax	34,196 33,225	148,252 144,965	15,946 *15,179	11,053,557 11,052,525	6,174,142 6,141,135	278,544 263,816	1,604,217 1,602,699	1,701,932 1,697,815		
Alternative minimum tax	*970	3,287	*767	137	33,007	14,728	1,518	4,104		
Foreign tax creditU.S. possessions tax credit	-	*50,418	21	*3,201,861	738,834 20,011	32,038	35,935	533,157		
General business credit	*1,219	*2,040	_	56,194	320,533	20,318		4,633		
Prior year minimum tax credit  Total income tax after credits [2]	*1,343 31,634	*1,978 93.815	*104 15.821	51,357 7,744,145	84,053 5,010,712	6,865 219,323	47,512 1 516 785	24,229		
Endnotes at end of table section. Detail may not add to total						219,323	1,516,785	1,139,913		

### RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	unts are in thousands of dollars)  Manufacturingcontinued							
_			0	Electrical				
Item	Fabricated		Computer and	equipment, appliance,		Furniture		Wholesale
	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and
	product	manufacturing	product	component	equipment	product	manufacturing	retail trade,
·	manufacturing (26)	(27)	manufacturing (28)	manufacturing (29)	manufacturing (30)	manufacturing (31)	(32)	total (33)
Number of returns	310	591	881	94	367	*12	273	10,079
Total assets	28,467,387	95,353,139	73,867,251	29,146,671	145,407,423	*1,342,995	31,286,840	462,582,526
Cash	1,013,910	3,822,008	3,967,141	746,785	9,884,065	*46,371	1.159.792	33,594,898
Notes and accounts receivable	4,718,986	24,591,674	12,680,138	3,242,701	57,409,165	*334,352	3,983,233	110,380,103
Less: Allowance for bad debts	115,457 4,392,404	454,434 11,996,905	323,990 6,848,045	166,056 2,374,287	1,076,788 13,617,574	*16,997 *343,906	129,006	2,693,750 75,131,107
Inventories Investments in Government obligations	*320	*13,493	0,040,045	2,314,261	13,017,374	343,900	2,787,838	261,970
Tax-exempt securities	30,292	-			-	-	36,140	*501,294
Other current assets	1,290,308 *87,011	9,750,232 57,868	3,685,691 *42,287	1,755,759 975	13,797,300 84,863	*96,563 *37	1,262,446 *19,459	46,116,562 1.934.221
Mortgage and real estate loans	5	-	20,899	-	-	1,544	18,667	109,654
Other investments  Depreciable assets	3,469,176 11,900,659	15,582,544 21,083,509	14,006,641 19,633,042	10,128,220 6,062,399	6,622,928 68,818,640	*79,034 *654,016	8,673,046 7,685,858	62,525,640 144,724,193
Less: Accumulated depreciation	7,019,347	12,087,751	12,843,737	4,019,582	32,478,076	*368,110	4,663,507	63,797,881
Depletable assets	-	138,926	-	-	-	-	109	9,107,585
Less: Accumulated depletion Land	239.775	87,000 487,942	- 482,491	106.356	604.105	*33.362	58 192,811	*2,693,983 6,777,985
Intangible assets (amortizable)	7,107,295	18,994,857	28,262,153	10,641,143	5,052,621	139,180	11,002,721	37,768,001
Less: Accumulated amortization Other assets	1,135,585 2,487,635	4,101,639 5,564,004	6,652,376 4,058,827	2,008,127 281,810	1,247,309 4,318,334	38,412 *38,148	1,489,719 747.010	6,298,505 9,133,432
Total liabilities	28,467,387	95,353,139	73,867,251	29,146,671	145,407,423	*1,342,995	31,286,840	462,582,526
Accounts payable	3,441,114	10,148,658	6,902,163	5,835,403	16,751,754	*154,852	1,794,598	94,843,057
Mortgages, notes, and bonds payable in less	4 500 004	6 150 100	4 227 422	004 200	25 706 420	*00.400	062 502	42 400 276
than one year Other current liabilities	1,560,904 1,857,818	6,158,129 11,600,832	4,337,133 7,998,920	991,388 2,133,475	25,786,138 13,363,936	*99,128 *217,966	863,583 2,615,399	43,180,376 53,589,224
Loans from shareholders	1,986,280	1,031,796	8,945,915	*273,623	1,540,687	154	1,927,692	6,874,732
Mortgages, notes, and bonds payable in one year or more	4,795,261	18,537,417	2,875,531	1,424,782	30,126,707	*76.193	8.232.772	80.434.002
Other liabilities	2,235,148	19,761,176	10,298,542	5,142,615	11,755,322	*593,593	4,851,626	30,498,005
Net worth Capital stock	12,590,862 2,879,426	28,115,132 4,328,350	32,509,048 3,528,765	13,345,386 1,112,636	46,082,879 8,354,098	*201,108 *122,556	11,001,171 992,221	153,163,130 37,750,128
Additional paid-in capital	8,356,374	24,110,425	49,489,882	8,493,143	8,908,423	*79,535	11,386,188	71,628,684
Retained earnings, appropriated	*7,930	16,367	90,470	25,725	*2,680	+ 000	20,162	60,260
Retained earnings, unappropriated [30] Less: Cost of treasury stock	1,462,250 115,118	-299,152 *40,858	-20,516,438 *83,631	3,723,413 *9,531	28,817,678	*-983	-1,371,539 25,861	49,848,513 6,124,455
Total receipts	30,388,256	89,284,050	66,052,893	23,475,402	162,038,425	*2,792,043	23,195,605	803,247,573
Business receipts	29,418,330	84,053,345	63,830,340	22,872,992	150,684,922	*2,779,615	21,378,515	778,923,377
InterestInterest on Government obligations:	357,601	2,988,976	584,392	246,703	3,637,570	*2,392	819,095	5,889,372
State and local	1,502	31,861	13,986	*17,789	17,058	*27	5,150	88,011
Rents	26,533 33,305	624,278 503,823	49,248 174,436	19,544 90,921	3,052,747 68,980	*684 330	25,469 112,470	819,581 1,369,198
Net short-term capital gain reduced by	33,303	303,023	174,430	90,921	00,900	330	112,470	1,309,190
net long-term capital loss	*2,043	185	9,692	216	4	*63	14	18,703
Net long-term capital gain reduced by net short-term capital loss	45,836	31,760	472,085	*13,728	345,055	*201	118,873	2,963,568
Net gain, noncapital assets	36,892	121,126	25,271	*13,927	878,540	-	21,901	1,169,290
Dividends received from domestic corporations Dividends received from foreign corporations	3,121 87,922	24,279 165,887	5,377 29,774	10,776 *62,398	30,927 158,759	*39	*7,689 44,326	923,147 417,537
Other receipts	375,170	738,529	858,294	126,409	3,163,863	*8,691	662,104	10,665,789
Total deductions	28,504,852	85,642,995	63,087,601	22,090,760	154,226,566	*2,737,971	21,203,252	769,157,378
Cost of goods sold  Compensation of officers	20,951,793 150,279	63,089,756 417,686	46,427,850 271,235	16,103,936 115,651	115,889,341 351,142	*1,941,223 *16,947	12,465,486 208,849	626,422,583 2,274,125
Salaries and wages	1,764,251	8,719,346	4,274,991	1,601,261	4,325,122	*195,865	2,254,277	37,707,568
RepairsBad debts	84,742 31,563	351,011	151,080 39,707	81,536 15,529	400,417 494,983	*11,305 *10,751	91,336 57,346	1,986,145 872,764
Rent paid on business property	295,365	153,634 871,435	642,082	168,721	563,899	*36,806	202,516	6,931,558
Taxes paid	473,118	1,060,587	581,017	382,700	1,503,953	*45,924	340,877	7,059,259
Interest paid Charitable contributions	836,807 6,865	3,337,746 21,473	1,386,928 9,265	710,745 5,521	4,609,420 35,582	*44,918 *1.409	1,400,147 8,837	8,180,525 467,336
Amortization	141,129	262,637	686,328	126,033	287,184	*5,999	174,158	1,284,779
Depreciation Depletion	660,616	1,718,756 2,675	1,244,444	321,285	9,668,197	*31,805	484,260 12	12,953,969 *165,344
Advertising	147,255	513,554	565,789	146,906	2,517,129	*48,151	269,350	14,349,183
Pension, profit-sharing, stock, annuity	176,715	1,756,524	621,669	156,982	838,025	36,975	117,239	1,626,358
Employee benefit programs  Domestic production activities deduction	639,817 31,844	1,377,470 34,930	1,259,505 28,294	326,188 27,685	2,096,887 101,496	*23,180 *691	421,215 38,473	5,095,092 168.012
Net loss, noncapital assets	21,970	232,017	213,652	14,482	72,042	*1,557	22,365	365,095
Other deductions	2,090,721 1.883.404	1,721,756 3,641,055	4,683,764 2,965,292	1,785,598 1,384,641	10,471,747 7,811,859	*284,468 *54,072	2,646,507 1,992,353	41,247,683 34,090,195
Constructive taxable income from related	,,					04,072		
foreign corporations, total	40,144	207,967	133,129	*74,380	66,644 *6.168	-	51,790 13,752	257,938
Foreign dividend income resulting	1,647	126,940	103,611	37,694	*6,168	_	13,752	109,664
from foreign taxes deemed paid	38,497	81,027	*29,518		60,476		38,038	148,275
Net incomeStatutory special deductions, total	1,922,046 429,085	3,817,161 1,445,455	3,084,436 1,601,479	1,441,232 389,087	7,861,446 949,373	*54,045 *10,194	2,038,993 365,495	34,260,123 4,999,302
Net operating loss deduction	426,873	1,305,230	1,590,472	379,219	922,387	10,166	358,634	4,069,128
Income subject to tax	1,492,961 522,061	2,411,789 852,995	1,482,957 544,388	1,052,145 373,083	6,866,932 2,412,016	*43,851 *15,103	1,673,499 588,872	29,263,908 10,243,935
Income tax	518,190	852,995 836,222	544,388 514,973	373,083 367,000	2,412,016 2,397,580	*14,929	588,872 581,270	10,243,935
Alternative minimum tax	3,656	16,087	29,404	6,081	14,179	174	7,602	67,193
Foreign tax credit	5,991 -	101,537 -	35,015 -	*71,690 -	83,173 -	_	48,349 -	247,373 491
General business credit	8,028	32,325	24,403	27,626	60,840	1,372	37,526	190,171
Prior year minimum tax credit  Total income tax after credits [2]	6,497 501.545	60,023 659,110	*8,644 476.327	*1,227 272.540	11,418 2,256,585	- *13,731	*5,370 497,627	141,601 9,664,300
Endnotes at and of table section. Detail may not add to total						10,131	731,021	9,004,000

# RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	in thousands of dollars)			\\/\bell\	ad ratail t	atinuad			
		\A/I1 1	trada	vvholesale a	nd retail tradeco	nunued	Dotoil to-d-		
		Wholesale	иаде			. I	Retail trade		Building
Item				Electronic		Motor			material
				markets		vehicle	Furniture	Electronics	and garden
	Total	Durable goods	Nondurable goods	and agents	Total	dealers and parts	and home furnishings	and appliance	equipment and supplies
		goods	goods	and brokers		dealers	stores	stores	dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	8,732	6,614	2,113	*5	1,346	37	*13	296	*32
Total assets	381,065,018	276,528,142	104,003,778	*533,099	81,517,508	2,630,924	*4,333,634	1,886,261	*436,867
Cash	29,059,516	15,541,082	13,516,415	*2,020	4,535,382	191,723	*56,820	224,029	*17,364
Notes and accounts receivable Less: Allowance for bad debts	102,647,119 2.381.229	86,242,131 1.960.398	16,343,450 420,831	*61,538	7,732,984 312,522	390,859 11,599	*282,565 *5,384	810,470 12,580	*91,135 *3,961
Inventories	61,205,318	48,766,427	12,438,890	-	13,925,789	976,108	*967,721	*167,773	*142,620
Investments in Government obligations  Tax-exempt securities	261,970 *27,079	261,970	- *27,079	-	- 474,216	_	_	-	-
Other current assets	42,756,608	30,136,746		*454,187	3,359,954	139,177	*274,302	164,505	*68,568
Loans to shareholders	1,429,841	1,110,102	319,739	-	504,379	*27,211	-	11,805	*5
Mortgage and real estate loans  Other investments	96,929 50,408,160	96,929 30,782,150	19,614,310	11,700	*12,725 12,117,480	112,018	*126,855	*127,030	*7.927
Depreciable assets	104,142,642	82,171,676	21,969,421	1,545	40,581,551	622,338	*2,287,573	289,951	*108,987
Less: Accumulated depreciation  Depletable assets	45,592,990 9,105,984	37,382,914 *8,215	8,209,090 *9,097,769	987	18,204,890 1,601	255,250	*739,629	202,630	*25,865
Less: Accumulated depletion	*2,692,613	1,178	*2,691,435	_	1,371	-	-	_	_
Land	2,956,675	2,112,959	843,372	344	3,821,310	167,730	*337,124	*1,621 281,098	*4,511 *10.011
Intangible assets (amortizable) Less: Accumulated amortization	22,868,183 4,443,735	11,610,117 2,352,781	11,255,389 2,090,954	2,677	14,899,819 1,854,770	254,298 33,215	435,349 89,826	*152,256	*2,840
Other assets	9,209,562	9,384,909	-175,422	75		49,527	*400,164	175,445	*18,406
Total liabilities	381,065,018	276,528,142	, ,	*533,099	81,517,508	2,630,924	*4,333,634	1,886,261	*436,867
Accounts payable  Mortgages, notes, and bonds payable in less	84,466,111	65,883,126	18,505,955	*77,029	10,376,946	437,273	*463,568	456,206	*57,982
than one year	38,479,533	30,079,967	7,998,845	400,721	4,700,843	576,125	*964,503	*73,455	*47,745
Other current liabilities	41,063,331	32,481,047	8,578,332	3,952	12,525,893	353,330	*1,006,306	732,752	*42,277
Loans from shareholders  Mortgages, notes, and bonds payable in one	6,283,740	4,874,346	1,409,394	-	590,992	*56,492	*10,948	*107,783	*36,478
year or more	62,092,481	42,134,673	19,927,808	30,000	18,341,521	434,664	*1,010,210	*34,636	*31,092
Other liabilities Net worth	24,581,459 124.098.364	18,707,286 82,367,696	5,874,155 41,709,289	18 *21,379	5,916,546 29,064,765	74,350 698,691	*288,959 *589,140	40,934 440,495	*15,680 *205,613
Capital stock	33,057,914	20,853,120		*7,808	4,692,214	61,112	*54,621	1,080,377	*84,943
Additional paid-in capital	48,343,079	28,583,278		-	23,285,605	297,153	*309,052	1,906,210	*56,036
Retained earnings, appropriatedRetained earnings, unappropriated [30]	59,524 43,159,404	*52,094 33,248,085	*7,430 9,897,747	*13,571	736 6,689,109	341,051	*225,468	-2,545,546	*64,633
Less: Cost of treasury stock	521,556	368,881	152,676	-	5,602,899	625		546	-
Total receipts	657,491,425	491,134,970		*30,456	145,756,148	6,843,699	*4,564,530	3,713,973	*760,394
Business receipts	636,177,355 5,225,622	479,435,219 3,764,653	156,736,682 1,437,298	5,454 23,671	142,746,022 663,750	6,587,688 57,930	*4,481,480 *7,970	3,595,875 22,625	*736,974 *1,476
Interest on Government obligations:	5,225,022	3,704,033	1,437,290	23,071	003,730	57,930	7,970	22,025	1,470
State and local	70,628	43,650		-	17,383	2	1,964	-	- +4 000
RentsRoyalties	719,876 1,078,052	639,675 214,363	80,152 863,689	48	99,706 291,146	11,312 -	*6,678	*8,729	*1,060 *6,492
Net short-term capital gain reduced by			·					5,: =5	,,,,,
net long-term capital loss  Net long-term capital gain reduced by	17,908	17,652	*256	-	*794	-	-	-	-
net short-term capital loss	2,854,373	300,241	2,554,131	-	109,196	*63,317	1,655	*16,736	-
Net gain, noncapital assets	1,139,049	1,000,222	138,827	-	30,241	24,627	463	+44 700	*54
Dividends received from domestic corporations Dividends received from foreign corporations	885,196 291,882	275,082 127,878	609,278 164,004	837	37,951 *125,654	98	_	*11,760	*1,892
Other receipts	9,031,485	5,316,336	3,714,702	*447	1,634,305	98,723	*64,320	58,248	*12,446
Total deductions	629,307,645	474,822,142		*26,055	139,849,733	6,697,462	*4,390,123	3,405,869	*715,993
Cost of goods sold  Compensation of officers	526,802,641 2,005,266	405,081,402 1,299,023	121,721,239 705,623	- 621	99,619,942 268,858	5,743,917 14,776	*2,543,290 *12,879	2,227,015 35,136	*530,236 *4,219
Salaries and wages	23,539,257	16,997,501	6,541,040	716	14,168,311	349,516	*549,949	410,698	*51,733
Repairs Bad debts	1,053,852 687,027	802,750 570,631	251,054 116,396	48	932,293 185,737	9,441 6,600	*28,710 *10.004	13,893 2,226	*1,480 *4,850
Rent paid on business property	3,388,186	2,254,965		130	3,543,372	52,649	*144,696	34,524	*16.912
Taxes paid	4,849,989	3,030,715	1,818,934	340	2,209,270	52,089	*133,763	39,306	*9,638
Interest paid Charitable contributions	6,607,735 273,712	4,067,350 137,685	2,517,269 136,025	23,116 2	1,572,790 193,624	83,375 1,162	*103,729 *4,128	15,804 *52	*4,824 *93
Amortization	912,751	420,568	491,775	408	372,027	13,173	21,595	6,941	*1,753
Depreciation Depletion	10,497,965 *165,245	9,171,002 *293		51	2,456,004 100	41,961	*98,749	25,768	*4,854
Advertising	11,793,778	9,461,768	2,332,010	_	2,555,405	58,731	*203,177	122,378	*15,982
Pension, profit-sharing, stock, annuity	1,227,153	891,307	335,846	-	399,205	5,382	*9,480	*5,354	*396
Employee benefit programs  Domestic production activities deduction	3,196,455 152,520	2,145,992 86,221	1,050,462 66,299	-	1,898,637 15,492	46,470 25	*22,379 *200	41,254	*1,453 *398
Net loss, noncapital assets	228,554	145,191	83,363	[1]	136,541	37	*2,318	3,262	*131
Other deductions  Total receipts less total deductions	31,925,557 28,183,780	18,257,779 16,312,829		*621 *4,401	9,322,126 5,906,415	218,157 146,237	*501,077 *174,406	422,258 308,104	*67,042 *44,402
Constructive taxable income from related	20,103,700	10,312,029	11,000,550	4,401	3,900,413	140,237	174,400	300,104	44,402
foreign corporations, total	255,395	129,174	126,222	-	*2,543	39	-	-	*1,722
Includable income of controlled foreign corporations Foreign dividend income resulting	108,118	76,184	*31,934	-	*1,545	39	-	-	*877
from foreign taxes deemed paid	147,277	52,989		-	*998	-	-	-	*845
Net income	28,368,547 3,946,322	16,398,353 2,714,868	11,965,793	*4,401 586	5,891,576 1,052,981	146,274 32,364	*172,442 *4,664	308,104 192,567	*46,123 *1,420
Statutory special deductions, total  Net operating loss deduction	3,946,322 3,156,648	2,714,868 2,429,668	1,230,868 726,979	200	1,052,981 912,480	32,364 *32,294	*4,664	192,567 180,807	*1,420 *1,420
Income subject to tax	24,425,313	13,686,568	10,734,929	*3,816	4,838,595	113,910	*167,779	115,537	*44,703
Total income tax before credits [32] Income tax	8,544,675 8,490,745	4,780,107 4,749,229	3,763,312 3,740,260	*1,256 *1,256	1,699,260 1,685,955	39,194 39,194	*58,493 *58,439	40,527 39,232	*15,018 *15,006
Alternative minimum tax	53,888	30,878	23,009		13,306	-	*54	*1,295	12
Foreign tax credit	228,480 491	89,197 491	139,283	-	18,893	*201	-	179	*845
General business credit	171,429	85,741	85,688	-	18,742	96	145	*2,172	]
Prior year minimum tax credit	136,094	133,349	2,745	+4 0=0	5,507	591	-	-	+444=-
Total income tax after credits [2]  Endnotes at end of table section. Detail may not add to total	8,008,182	4,471,330	3,535,596	*1,256	1,656,118	38,306	*58,348	38,176	*14,173

## RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	wholesale and retail tradecontinued  Wholesale and retail tradecontinued									
					decontinued					
Item	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable	
Number of returns	(43)	(44)	(45)	(46)	(47)	(48)	(49) <b>53</b>	(50)	(51)	
Number of returns  Total assets	13 34,855,827	*35 *8,127,368	*240 *3,248,091	195 13,927,344	*69 *597,844	-	4,883,667	363 6,589,681	-	
Cash  Notes and accounts receivable	1,817,839 943,168	*184,720 *457,850	*87,347 165,274	1,069,939 1,448,956	*150,263 *209,228	-	277,194 *1,759,416	458,143 1,174,062	-	
Less: Allowance for bad debts	19,434	58,204	1,061	61,629	*13,549	-	13,040	112,081	-	
Inventories Investments in Government obligations	4,663,825	1,951,602	*298,623	3,211,698	*162,574	-	661,729	721,518 -	-	
Tax-exempt securities	705.054	+007.044		-	+05.404	-	-	474,216	-	
Other current assets Loans to shareholders	725,051 408	*227,314 19	39,597 *463,986	934,715	*35,194	_	221,615 *946	529,917 -	-	
Mortgage and real estate loans	- 7,846,023	- 452,713	40.700	*12,725 2,442,509	- 16,904	-	- *245,159	- *727,610	-	
Other investments  Depreciable assets	26,308,479	*2,633,137	12,733 1,682,417	4,780,866	*48,008	-	927,885	891,909	-	
Less: Accumulated depreciation  Depletable assets	12,277,573	*1,245,216	286,454	2,246,562 1,601	*26,235	-	588,930	310,545	-	
Less: Accumulated depletion	-	-	-	1,371	_	]	_	-		
LandIntangible assets (amortizable)	2,755,789 *5,460,466	154,589 3,681,685	79,285 *411,854	*292,040 1,737,635	751 *844	-	20,068 *1,685,997	*7,802 *940,581	-	
Less: Accumulated amortization	220,652	568,877	*20,532	241,662	*393	-	*432,972	*91,544	-	
Other assets  Total liabilities	-3,147,562 <b>34,855,827</b>	*256,037 * <b>8,127,368</b>	315,023 * <b>3,248,091</b>	545,882 <b>13,927,344</b>	*14,256 <b>*597,844</b>	-	*118,599 <b>4,883,667</b>	1,178,094 <b>6,589,681</b>	-	
Accounts payable	4,189,636	*382,795	589,123	1,380,796	*121,170	]	*1,522,649	775,750	-	
Mortgages, notes, and bonds payable in less	*1 511 426	222 027	20.050	00E E62	*99,821		E2 204	146 004		
than one year Other current liabilities	*1,511,436 2,810,535	323,937 *867,257	20,050 *231,791	885,562 1,851,120	*54,705	]	52,204 *3,636,275	146,004 939,546	-	
Loans from shareholders  Mortgages, notes, and bonds payable in one	36,410	-	115	*68,687	-	-	*192,168	*81,912	-	
year or more	*9,573,342	2,234,949	909,002	1,517,128	*18,031	-	*1,258,533	1,319,935	-	
Other liabilities Net worth	2,536,293 14.198.176	*1,001,363 *3,317,069	637,187 *860,823	719,879 7,504,171	88 *304,029	-	*97,978 -1,876,140	503,835 2,822,698	-	
Capital stock	299,378	*1,595,545	*351,263	549,235	*260,564	-	146,004	209,172	-	
Additional paid-in capitalRetained earnings, appropriated	9,029,137	1,552,203	111,676 -	5,429,365 736	*-789	-	*1,142,362	3,453,200	-	
Retained earnings, unappropriated [30] Less: Cost of treasury stock	9,058,390 4,188,729	*171,000 1,680	*397,884	2,110,990 *586,155	*44,255	-	-2,339,340 825,166	-839,674	-	
Total receipts	74,830,618	*14,622,384	*10,636,131	14,073,711	*1,104,447	_	5,604,483	9,001,777	-	
Business receipts	74,157,996	*14,431,524	*10,519,965	13,153,403	*1,094,425	-	5,444,503	8,542,187	-	
Interest Interest on Government obligations:	202,074	*58,384	27,556	220,743	*5,315	-	42,734	16,944	-	
State and local	509	15	797	127	-	-	*418	*13,550	-	
Rents Royalties	*16,236 27,860	3,156 24,550	17,338 11,978	*36,587 203,681	2,862	-	2,801 *3,143	4,537 1,852	-	
Net short-term capital gain reduced by net long-term capital loss	3	_	_	_		_	*792		_	
Net long-term capital gain reduced by	Ĭ									
net short-term capital loss  Net gain, noncapital assets	9,172 304	3,524	*11,366 *4,508	- *79	-	-	*583 [1]	2,843 *207	-	
Dividends received from domestic corporations	25,786	- 0.005	-	354	-	-	*48		-	
Dividends received from foreign corporations  Other receipts	8,975 381,703	2,325 98,906	*42,623	112,364 346,373	*1,846	_	109,461	419,657	-	
Total deductions	72,156,853	*14,229,475	*10,478,184	13,010,464	*1,051,542	-	5,371,433	8,342,334	-	
Cost of goods sold  Compensation of officers	53,741,939 *37,872	*9,081,384 *15,454	*9,022,743 *11,400	6,277,578 78,861	*800,700 *3,359	-	3,471,153 *22,896	6,179,988 32,006	-	
Salaries and wages	7,337,426	*2,013,703	*418,774	1,888,083	*77,041	-	*693,751	377,638	-	
Repairs Bad debts	470,850 43,455	*170,419 20,656	*54,671 *420	141,149 78,503	*2,060 *2,286	]	*33,266 7,778	6,354 8,960	_	
Rent paid on business property	1,236,215 1,201,423	*670,433 *280,173	*149,958 *58,962	1,085,615 290,687	*6,811 *8,122	-	96,551 80,708	49,008 54,400	-	
Taxes paidInterest paid	648,578	*216,211	68,873	177,346	*2,678	-	80,708 *154,001	97,370	-	
Charitable contributions Amortization	150,057 *30,488	13,561 *50,287	84 21,964	17,853 134,883	*2 *2,003	]	*1,494 *55.636	*5,138 33,305	-	
Depreciation	1,589,308	*174,336	149,794	274,474	*5,080	-	40,496	51,182	-	
DepletionAdvertising	- *801,114	360,184	14,581	518,626	*38,448	]	- *23,441	100 398,743	_	
Pension, profit-sharing, stock, annuity	239,389	44,039 *171,795	3,972	28,660	-	-	*19,307 *59,452	43,225 53,238	-	
Employee benefit programs  Domestic production activities deduction	1,254,419 3,686	7,002	49,014 385	197,670 259	1,492	-	-	3,537	-	
Net loss, noncapital assets Other deductions	63,745 3,306,889	22,865 *916,974	76 *452,513	30,148 1,790,070	158 *101,301	_	*2,049 609,454	*11,751 936,391	_	
Total receipts less total deductions	2,673,765	*392,910	*157,947	1,063,247	*52,905	-	233,050	659,443	-	
Constructive taxable income from related foreign corporations, total	_	-	_	153	-	_	_	630	_	
Includable income of controlled foreign corporations Foreign dividend income resulting	-	-	-	-	-	-	-	630	-	
from foreign taxes deemed paid  Net income	- 2,673,256	*392,894	- *157,150	153 1,063,273	- *52.905	-	232,632	- 646,522	-	
Statutory special deductions, total	*164,658	7,132	*8,690	497,864	*19,949	]	98,307	*25,367	-	
Net operating loss deduction Income subject to tax	*148,259 2,508,598	7,132 *385,763	*8,690 148,460	385,625 565,409	*19,949 *32,956	]	*98,274 *134,325	*25,367 621,155	-	
Total income tax before credits [32]	881,728	*134,808	51,877	204,172	*10,866	] -	46,677	215,898	-	
Income tax Alternative minimum tax	877,836 *3,892	*134,758 50	51,794 83	196,827 *7,345	*10,733 *133	]	*46,359 319	215,775 *123	-	
Foreign tax credit	4,900	6,420	2,820	2,690	253	-	-	585	-	
U.S. possessions tax credit	8,490	2	2,294	186		]		5,356	-	
Prior year minimum tax credit  Total income tax after credits [2]	868.338	*128.386	46,763	2,438 198,858	- *10.613	-	2,478 44,199	209,957	-	
Endnotes at and of table section. Detail may not add to total						<u> </u>	44, 199	209,937		

#### RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	Is are in thousands of dollars)  Transportation and warehousing									
Item										
nem				Transit		Other				
	Total	Air, rail, and water	Truck transportation	and ground passenger	Pipeline transportation	transportation and support	Warehousing and			
		transportation	аапорогааст	transportation	adrioportation	activities	storage			
	(52)	(53)	(54)	(55)	(56)	(57)	(58)			
Number of returns	d	115	*302	-	d	682	313			
Total assets	d	15,407,212	*659,931	-	d	13,742,206	7,465,047			
Cash  Notes and accounts receivable	d d	225,562 1,339,350	*48,239 *137,205	-	d d	1,551,246 3,106,760	160,011 368,107			
Less: Allowance for bad debts	d	34,480	*2,328	-	d	73,117	6,643			
Inventories Investments in Government obligations	d	117,238	*4,174	-	d d	437,843	5,785			
Tax-exempt securities	d	-	-	-	d	-	-			
Other current assets	d	285,467	*17,535 *113	-	d	522,901 *89,599	201,215			
Mortgage and real estate loans	d	-	-	-	d	23,045	-			
Other investments	d	*1,319,077	*62,924	-	d	1,887,272	4,526,938			
Depreciable assets Less: Accumulated depreciation	d d	14,480,677 3,136,614	*324,008 *167,017	-	d d	6,204,999 2,664,497	2,182,935 1,016,674			
Depletable assets	d	-	-	-	d	20,935	-			
Less: Accumulated depletion Land	a d	- 45,788	- 13,694	-	d d	15,816 171,731	- 177,215			
Intangible assets (amortizable)	ď	*510,156	49,329	-	d	1,942,453	291,986			
Less: Accumulated amortization Other assets	d d	*33,332 288,324	7,557 *179,612	-	q q	328,478 865,330	*38,080 612,253			
Total liabilities	d	15,407,212	*659,931	]	d	13,742,206	7,465,047			
Accounts payable	d	913,286	*77,761	-	d	1,731,323	95,913			
Mortgages, notes, and bonds payable in less	d	721,157	*227,670		d	868,833	145,836			
than one year Other current liabilities	d	956,295	*27,615	-	d	2,084,323	253,502			
Loans from shareholders	d	-	545	-	d	134,290	*63,775			
Mortgages, notes, and bonds payable in one year or more	d	*2,510,243	*112.358	_	d	3,842,646	1,892,942			
Other liabilities	d	6,601,242	*36,549	-	d	1,106,790	556,981			
Net worth Capital stock	d	3,704,989 294,732	*177,433 *94,690	-	d d	3,974,000 393,652	4,456,097 304,132			
Additional paid-in capital	d	1,981,306	*15,785	-	ď	1,829,974	4,251,782			
Retained earnings, appropriated Retained earnings, unappropriated [30]	d	5,436 1,425,172	- *66,958	-	d d	791 1,766,707	436 -96.148			
Less: Cost of treasury stock	d	*1,658	-	-	d	*17,125	*4,105			
Total receipts	d	10,877,232	*960,610	-	d	19,323,299	2,768,556			
Business receipts	d	10,399,962	*925,387 *4,978	-	d	18,513,285	2,399,602 64,796			
Interest on Government obligations:	a	97,159	4,976	-	ū	145,813	04,790			
State and local	d	-	-	-	d	1,281	*[1]			
Rents Royalties	d d	98,014 -	17,354 -	-	d d	42,469 *583	*11,503			
Net short-term capital gain reduced by							10.110			
net long-term capital loss  Net long-term capital gain reduced by	a	-	-	-	a	210,333	13,140			
net short-term capital loss		*68,821	*4,121	-	d	13,399	*4,416			
Net gain, noncapital assets  Dividends received from domestic corporations	d	*51,248 2,378	*7,925	-	d d	9,428 1,979	752 *31.051			
Dividends received from foreign corporations	ď	252	-	-	ď	13,836	1,283			
Other receipts	d	159,399	*846	-	d	370,894	242,013			
Total deductions	d	<b>10,267,420</b> 4,418,366	* <b>919,755</b> *214.472	_	d d	<b>18,369,174</b> 10,174,985	<b>2,393,558</b> *479.181			
Compensation of officers	d	46,278	*27,938	-	d	164,296	15,308			
Salaries and wagesRepairs	d	1,096,705 366,770	*241,503 *47,500	-	d	3,113,362 114,153	537,201 56,689			
Bad debts	d	4,693	*1,438	-	d	61,407	1,481			
Rent paid on business property	d	394,466 287,251	*80,625 *14,943	-	d	694,727	168,975			
Taxes paidInterest paid	d d	344,897	*23,213	-	d d	368,334 273,398	86,556 108,345			
Charitable contributions	d	875	*341 *2,481	-	d	4,629	227			
Amortization  Depreciation	d d	13,377 400,228	*36,011	-	d d	84,234 426,641	23,655 111,963			
Depletion	d	-	-	-	d	-	23			
Advertising  Pension, profit-sharing, stock, annuity	d	20,083 70,595	*1,106 *1,162	-	d d	35,624 55,134	2,615 24,508			
Employee benefit programs	d	234,805	*8,621	-	ď	459,094	91,535			
Domestic production activities deduction  Net loss, noncapital assets	d	*46 *1,511	-	-	d d	343 7,402	*1,634			
Other deductions	d	2,566,472	*218,400	-	d	2,331,410	683,662			
Total receipts less total deductions	d	609,813	*40,856	-	d	954,125	374,998			
foreign corporations, total	d	12,210	-	-	d	*6,203	714			
Includable income of controlled foreign corporations	d	-	-	-	d	336	-			
Foreign dividend income resulting from foreign taxes deemed paid	d	12,210	_		d	*5,867	714			
Net income	d	622,023	*40,856	-	d	959,046	375,712			
Statutory special deductions, total  Net operating loss deduction	d d	84,754 *82,855	*29,985 *29,985	-	q q	194,353 192,777	200,401 *175,560			
Income subject to tax	d	537,268	*10,870	]	d	764,694	175,311			
Total income tax before credits [32] Income tax	d a	196,460 187,697	*3,034 *2,750	-	d d	263,566 262,770	60,918 53,929			
Alternative minimum tax	d	*8,634	*2,750 *283		d d	*357	*6,989			
Foreign tax credit	d	22,503	-	-	d	13,795	508			
U.S. possessions tax credit	d d	- 151	_		d d	2,490	1			
Prior year minimum tax credit	ď	-	57	-	ď	1,165				
Total income tax after credits [2]	d	173,806	*2,977	-	d	246,115	60,409			

#### RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued
(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	ts are in thousands of dollars)  Information										
ltem		Dublishin	Motion	mormat		T-la-ananinisti	Internet service providers, web search				
	Total	Publishing industries	picture and sound	Broadcasting	Internet publishing	Telecommunications (including paging,	portals, and data	Other			
		(except	recording	(except	and	cellular, satellite,	processing	information			
	(59)	Internet) (60)	industries (61)	Internet) (62)	broadcasting (63)	cable, etc.) (64)	services (65)	services (66)			
Number of returns	900	402	115	( <u>02</u> )	(00)	170		37			
Total assets	334,923,130	63,723,485	44,633,728	d	d	195,815,706		8,938,017			
Cash	2,740,322	1,334,097	261,604	d	d	465,567	232,191	168,925			
Notes and accounts receivable	25,148,297	5,661,711	11,412,759	d	d	4,709,907	949,554	615,586			
Less: Allowance for bad debts	1,615,589 3,055,784	757,150 1,395,913	*320,651 *493,863	d d	d d	245,724 896,764	*13,114 *26,540	26,311 2,374			
Investments in Government obligations	*547	*545	1	d	d	-	-	-			
Tax-exempt securities Other current assets	*116,773 13,231,672	*7,068 9,004,007	- 1,027,735	d d	d d	1.886.990	114,256	109,705 837,595			
Loans to shareholders	4,204,270	*3,642,411	689	d	d	*553,221	*2,924	*5,024			
Mortgage and real estate loans Other investments	- 168,963,441	7,345,302	26,377,905	d d	d d	130,024,643	828,436	*3,769,305			
Depreciable assets	31,447,498	4,218,186	628,450	d	d	21,304,423	467,790	976,222			
Less: Accumulated depreciation  Depletable assets	15,254,425	2,786,361	379,985	d d	d d	8,815,422	205,664	560,734			
Less: Accumulated depletion	-	-	-	d	d	-	-	-			
LandIntangible assets (amortizable)	134,107 83,042,053	80,684 37,785,021	*17,115 *4,502,585	d d	d d	*8,926 22.961.827	12,977 *665,717	14,366 3,525,069			
Less: Accumulated amortization	15,564,268	9,506,893	*301,454	d	d	2,091,972	*29,546	771,274			
Other assets  Total liabilities	35,272,650 <b>334,923,130</b>	6,298,943 <b>63,723,485</b>	913,112 <b>44,633,728</b>	d <b>d</b>	d <b>d</b>	24,156,555 <b>195,815,706</b>	*2,703,543 <b>5,755,604</b>	272,165 <b>8,938,017</b>			
Accounts payable	26,809,264	1,411,121	21,682,066	d d	d	1,809,267	153,413	268,771			
Mortgages, notes, and bonds payable in less	14,749,521	5,824,530	118,267	d		8.268.490	*63,727	*84,756			
than one year Other current liabilities	14,025,675	6,778,941	2,790,815	d	d d	2,067,704	558,260	677,270			
Loans from shareholders  Mortgages, notes, and bonds payable in one	27,782,259	14,669,574	*32,816	d	d	*12,825,985	*211,337	*42,547			
year or more	20,977,260	14,655,976	*1,324,322	d	d	482,755	1,275,718	*3,189,161			
Other liabilities Net worth	33,558,652 197,020,498	5,974,416 14,408,928	1,134,079 17,551,363	d d	d d	14,830,433 155,531,072	*2,086,424 1,406,725	311,238 4,364,274			
Capital stock	23,541,974	3,039,975	8,400,483	d	d	11,828,470	9,316	53,113			
Additional paid-in capitalRetained earnings, appropriated	170,088,415 *501,194	15,449,099 498,495	2,362,719	d d	d	144,947,317	*742,641 *2,699	4,514,330			
Retained earnings, unappropriated [30]	3,512,202	-4,523,693	6,789,867	d	d	-1,232,374	1,046,965	-43,774			
Less: Cost of treasury stock  Total receipts	623,287 <b>80,127,969</b>	54,948 <b>30,147,104</b>	*1,707 <b>8,614,891</b>	d <b>d</b>	d	*12,341 <b>26,861,616</b>	394,897 <b>1,581,712</b>	159,395 <b>3,388,229</b>			
Business receipts	67,414,933	26,117,698	6,035,339	d d	d	21,622,830		3,215,960			
Interest	2,482,058	1,833,281	95,324	d	d	478,919	15,555	32,082			
Interest on Government obligations: State and local	78,864	60,310	*4,310	d	d	7,062	287	6,869			
RentsRoyalties	135,019 2,658,958	60,927 524,707	*413 *1,602,581	d	d	33 187,098		2,473 12,718			
Net short-term capital gain reduced by		,	1,002,301	u	u	107,090		·			
net long-term capital loss  Net long-term capital gain reduced by	*983	*45	1	d	d	-	856	81			
net short-term capital loss	1,138,525	*677,858	393,875	d	d	25,459					
Net gain, noncapital assets  Dividends received from domestic corporations	185,667 435,191	112,040 94,563	*5,003 *339.385	d d	d d	*27,067 1,080	25,266	11			
Dividends received from foreign corporations	348,614	84,907	6,081	d	d	195,680		56,867			
Other receipts  Total deductions	5,249,156 <b>71,784,188</b>	580,767 <b>28,055,767</b>	132,579 <b>7.861.116</b>	d d	q	4,316,389 <b>22.433.483</b>	85,632 <b>1,399,227</b>	*61,169 <b>3.064.795</b>			
Cost of goods sold	21,661,613	8,596,405	2,550,103	d	d	7,063,333	*531,010	*178,826			
Compensation of officers	629,338 11,073,919	292,339 5,711,284	*23,913 603,069	d d	d	75,802 2,278,980	*39,978 277,042	74,920 871,650			
Repairs	621,961	118,753	10,317	ď	d	412,021	19,695	27,021			
Rent paid on business property	744,415 1,889,933	313,399 618,942	*20,333 79,546	d d	d d	349,356 891,322	7,106 18,573	22,978 89,969			
Taxes paid	1,649,720	829,417	62,736	d	d	458,360	34,455	102,567			
Interest paid Charitable contributions	6,707,291 15,678	3,613,898 4,863	647,274 2,797	d d	d d	1,371,917 2,212		232,766 *1,215			
Amortization	2,616,703	1,028,820	433,779	d	d	609,836	*5,147	229,671			
Depreciation  Depletion	4,018,193 -	611,224	49,086 -	d d	d d	2,752,899	40,687	97,797			
Advertising	1,586,478	598,209	*123,813	d	d	736,925	6,383	*45,684			
Pension, profit-sharing, stock, annuity Employee benefit programs	374,416 1,394,109	202,573 621,139	*59,911 *77,107	d d	d	70,706 464,375	*552 31,152	5,125 99,129			
Domestic production activities deduction	24,881 62,057	17,438 12,697	*198 331	d d	d	207 45,884	*1,477 *160	481 *2,694			
Net loss, noncapital assets Other deductions	16,713,482	4,864,366	3,116,805	d	d	4,849,347	313,649	982,305			
Total receipts less total deductions  Constructive taxable income from related	8,343,781	2,091,337	753,775	d	d	4,428,133	182,485	323,434			
foreign corporations, total	249,013	92,242	86,904	d	d	32,406		37,462			
Includable income of controlled foreign corporations Foreign dividend income resulting	182,300	55,796	80,436	d	d	32,406	-	13,662			
from foreign taxes deemed paid	66,713	36,446	6,468	d	d			23,800			
Net income Statutory special deductions, total	8,513,930 3,908,082	2,123,268 1,413,127	836,369 754,845	d d	d d	4,453,476 1,555,538	182,198 *50,157	354,027 99,992			
Net operating loss deduction	3,554,215	1,330,505	484,568	d	d	1,554,684	*50,157	99,992			
Income subject to tax	4,604,011 1,619,699	710,141 250,519	81,524 28,363	d d	d d	2,897,938 1,040,705	*132,041 45,298	*254,035 70,142			
Income tax	1,567,734	247,112	27,507	d	d	1,012,738	*44,666	*51,037			
Alternative minimum tax  Foreign tax credit	51,965 47,686	3,407 25,655	*856 *1,461	d d	d d	*27,967 6,901	*631 375	*19,104 12,544			
U.S. possessions tax credit	- 43,235	*17,710	-	d	d a	5,196	*1,080	12,653			
Prior year minimum tax credit	6,504	*4,252	1,074	d	d	*332	126	74			
Total income tax after credits [2]  Endnotes at end of table section. Detail may not add to total	1,522,274	202,903 text for "Explanation of T	25,828 erms" and "Description of	d the Sample and Limitati	ons of the Data "	1,028,275	43,717	*44,871			

#### RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	in thousands of dollars)		Real estate and rental and leasing						
			Securities,		I				Lessors of
			commodity						nonfinancial
Item			contracts,	Insurance	Funds,				intangible
	Total	Credit	other financial investments,	carriers and	trusts, and other	Total	Real estate	Rental and	assets (except
	Total	intermediation	and related	related	financial	Total	rtear estate	leasing	copyrighted
			activities	activities	vehicles			services	works)
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of returns	1,685	246	653	258	528	4,502	4,381	115	*6
Total assets	4,128,469,423	202,239,017	2,776,675,706	830,294,595		75,355,275	53,767,989	21,463,046	*124,240
Cash  Notes and accounts receivable	154,905,983 801,306,809	27,104,317 55,218,488	105,977,516 705,060,174	19,800,833 26,580,910	2,023,318 14,447,237	7,292,983 12,639,854	6,568,244 2,957,219	722,559 9,682,635	*2,180
Less: Allowance for bad debts	715,638	116,116	522,561	24,002	52,960	238,767	33,052	205,716	_
Inventories	454,046	2,543	*434,385	*17,117	-	715,345	164,637	550,707	-
Investments in Government obligations  Tax-exempt securities	75,227,873 58,766,867	6,403,599 *20,441	18,049,712 *3.864,709	34,395,864 54,872,298	16,378,698 9,419	*97,498 11,269	*55,590 11,269	41,908	-
Other current assets	1,161,568,975	18,144,723	1,107,468,300	26,959,645	8,996,308	2,650,430	2,174,481	473,542	2,407
Loans to shareholders	17,062,694	*14,270,050	996,691	*214,444	*1,581,509	489,460	476,161	*13,299	-
Mortgage and real estate loans Other investments	86,852,472 1,242,303,536	42,490,125 35,454,239	*13,015,801 551,117,175	21,817,130 411,407,376	*9,529,416 244,324,746	759,326 22,384,779	759,326 20,252,182	2,086,632	45,964
Depreciable assets	25,080,152	852,734	6,763,973	2,252,783	15,210,661	22,888,188	14,932,471	7,955,717	-5,504
Less: Accumulated depreciation	7,494,375	398,378	3,667,098	852,859	2,576,041	7,069,363	4,259,190	2,810,172	-
Depletable assetsLess: Accumulated depletion	*44,931 788	_	*44,931 788	-	_	]		-	-
Land	2,272,413	39,686	254,914	*87,884	1,889,929	4,570,797	4,529,265	41,532	-
Intangible assets (amortizable)	34,867,854	435,761	29,266,119	4,567,813	598,160	3,855,096	1,751,301	2,103,775	*21 *12
Less: Accumulated amortization Other assets	4,459,138 480,424,757	140,540 2,457,342	3,713,544 242,265,297	389,498 228,586,857	215,555 7,115,261	798,892 5,107,273	366,610 3,794,696	432,269 1,238,897	*13 73,681
Total liabilities	4,128,469,423	202,239,017	2,776,675,706	830,294,595	319,260,104	75,355,275	53,767,989	21,463,046	*124,240
Accounts payable	559,312,829	17,635,067	514,202,021	9,317,602	18,158,139	2,494,441	1,840,384	653,886	171
Mortgages, notes, and bonds payable in less than one year	275,565,721	43,954,137	223,305,160	3,794,432	4,511,992	5,192,293	2,949,186	2,243,101	6
Other current liabilities.	1,515,178,487	75,029,494	1,140,051,036	294,110,997	5,986,960	4,458,049	2,138,820	2,243,101	380
Loans from shareholders	18,395,440	1,831,761	13,828,323	*494,705	2,240,651	2,201,154	1,132,403	1,051,258	17,493
Mortgages, notes, and bonds payable in one year or more	378.106.619	35,499,274	293,712,890	28.760.746	20,133,710	28.026.652	16,783,474	11.243.178	_
Other liabilities	771,094,538	12,481,498	463,959,920	287,229,709	7,423,410	6,649,387	5,179,000	1,446,205	24,182
Net worth	610,815,789	15,807,787	127,616,356	206,586,405	260,805,241	26,333,300	23,744,722	2,506,570	*82,007
Capital stock Additional paid-in capital	43,063,697 496,462,832	2,365,338 11,100,623	17,558,766 105,850,800	10,190,583 155,870,655	12,949,009 223,640,754	7,104,069 20,162,375	6,290,674 17,044,207	785,399 2,952,612	*27,996 *165,556
Retained earnings, appropriated	7,309,090	43	1,082,426	6,205,523	*21,098	*5,091	*5,091	-	-
Retained earnings, unappropriated [30] Less: Cost of treasury stock	65,557,337	2,369,657	3,294,197	35,500,851	24,392,632	-661,196 *277,020	681,769	-1,231,421	*-111,545
Total receipts	1,577,166 <b>386,539,811</b>	27,874 <b>12,963,825</b>	169,834 <b>197,427,921</b>	1,181,207 <b>164,644,892</b>	198,251 <b>11,503,173</b>	*277,039 <b>21,910,116</b>	*277,019 <b>11,674,809</b>	20 <b>10,187,628</b>	*47,678
Business receipts	162,345,060	1,686,201	39,690,111	120,967,647	*1,101	12,661,284	4,396,080	8,258,828	6,376
Interest	174,076,685	10,450,975	136,732,596	21,823,213	5,069,901	1,367,933	866,101	499,810	*2,023
Interest on Government obligations:	444 445	100 007	145.044	76.025	20	240.002	15 601	204 200	
State and local	411,145 1,735,878	190,027 116,935	145,044 617,405	76,035 424,543	38 576,995	219,982 470,904	15,681 458,470	204,300 *12,434	-
Royalties	10,308	-	9,661	647	-	*34,890	*26,284	*1,259	7,348
Net short-term capital gain reduced by net long-term capital loss	1,919,894	1	234,705	488,829	1,196,359	40,837	40,837	_	_
Net long-term capital gain reduced by	1,515,054	'	254,705	400,023	1,130,555	40,037	40,007		
net short-term capital loss	2,861,451	52,274	1,326,000	1,047,421	435,757	4,727,584	4,112,553	*589,698	*25,333
Net gain, noncapital assets  Dividends received from domestic corporations	641,691 1,472,643	132,202 314	468,388 359,682	36,271 1,107,189	4,829 *5,458	599,779 123,480	201,142 123,288	398,637 192	-
Dividends received from foreign corporations	762,687	1,270	351,072	410,345	-	4,173	3,370	803	-
Other receipts	40,302,369	333,626	17,493,256	18,262,754	4,212,733	1,659,271	1,431,005	221,666	6,600
Total deductions	<b>354,551,603</b> 81,794,245	<b>11,358,426</b> *34,711	<b>185,870,929</b> *375,078	<b>153,777,173</b> 81,384,120	<b>3,545,075</b> 336	<b>15,320,875</b> 2,803,570	<b>6,638,270</b> 303,620	<b>8,664,780</b> 2.493.320	<b>*17,825</b> 6,630
Compensation of officers	3,101,316	85,282	2,043,752	972,225	57	172,954	121,151	51,803	- 0,030
Salaries and wages	28,686,906	732,587	19,046,057	8,896,802	11,461	2,151,273	1,003,604	1,147,670	-
Repairs Bad debts	424,782 354,410	44,847 35,935	300,774 213,945	62,178 102.958	16,983 1,572	336,246 46,747	154,749 8,874	181,498 37,873	-
Rent paid on business property	2,326,032	99,184	1,320,796	905,099	953	895,251	320,917	572,946	1,389
Taxes paidInterest paid	3,957,173 147.866.305	137,622 8,476,722	1,537,177 134,106,865	2,169,022 3,783,062	113,351 1,499,656	960,968 2,176,989	793,448 1,359,475	166,380 812,483	*1,140 5,031
Charitable contributions	66,844	6,586	39,447	20,707	*105	27,452	23,639	3,713	100
Amortization	2,489,552	33,915	1,062,000	1,374,759	18,879	147,011	104,254	42,515	*242
Depreciation Depletion	1,753,684 *660	237,057	837,689 *651	569,532	109,406	2,410,952 112	413,106 112	1,997,846	-
Advertising	676,910	175,677	153,311	347,559	363	71,054	37,033	33,359	662
Pension, profit-sharing, stock, annuity Employee benefit programs	1,207,146	56,528 74,232	546,620 854,825	603,965	34	41,133 223,961	21,559	19,472	102
Domestic production activities deduction	1,800,428 *1,134	74,232	*604	871,371 -	*530	1,819	47,116 1,428	176,845 *391	_
Net loss, noncapital assets	192,844	9,174	57,767	101,328	24,576	23,555	8,643	14,912	
Other deductions	77,851,231 31,988,208	1,118,367 1,605,399	23,373,574 11,556,992	51,612,477 10,867,719	1,746,813 7,958,098	2,829,826 6,589,241	1,915,543 5,036,540	911,754 1,522,849	*2,529 *29.853
Constructive taxable income from related		1,000,000		10,007,710		0,000,241	0,000,040	1,022,040	20,000
foreign corporations, total	648,052	1,792	352,023	291,862	*2,373	-	-	-	-
Includable income of controlled foreign corporations Foreign dividend income resulting	409,045	1,792	178,395	226,485	*2,373	-	-	-	-
from foreign taxes deemed paid	239,006	-	173,629	65,377		-	-	-	-
Net incomeStatutory special deductions, total	32,225,115 16,996,526	1,417,164 145,805	11,763,971 4,183,928	11,083,546 5,439,387	7,960,433 7,227,407	6,369,260 1,305,736	5,020,858 991,432	1,318,548 306,732	*29,853 *7,571
Net operating loss deduction	9,009,482	145,605	3,922,719	4,834,998	106,791	1,213,679	899,510	306,732	*7,571
Income subject to tax	15,968,672	1,271,360	7,476,583	6,449,311	771,418	5,062,243	4,028,145	1,011,816	*22,282
Total income tax before credits [32] Income tax	5,650,528 5,574,145	444,708 442,606	2,654,416 2,609,849	2,280,919 2,253,302		1,772,448 1,749,049	1,403,079 1,388,462	361,778 353,006	*7,591 *7,580
Alternative minimum tax	75,331	*1,997	44,566	27,171	*1,597	20,185	11,403	8,772	10
Foreign tax credit	489,532	21,259	205,072	164,718		4,559	2,562	*1,997	-
U.S. possessions tax credit	- 83,431	- 1,056	6,305	- 76,070	-	- 4,122	2,282	1,840	
Prior year minimum tax credit	125,843	*2,050	23,256	99,587	950	8,712	8,646	66	
Total income tax after credits [2]	4,951,721	420,342	2,419,783	1,940,545	171,051	1,755,055	1,389,589	357,875	*7,591

# RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	in thousands of dollars)							
			Administrative and support	rt and waste management ar	nd remediation services			
	Professional,	Managament			Waste			
Item	scientific,	Management of			management			
	and	companies	Total	Administrative	and	Educational		
	technical	(holding		and support	remediation	services		
-	services	companies)		services	services			
	(76)	(77)	(78)	(79)	(80)	(81)		
Number of returns	3,025	1,262	702	697	*6	d		
Total assets	81,594,254	1,133,612,863	17,513,505	16,087,610	*1,425,896	d		
Cash	6,957,140	36,827,208	1,330,087	1,319,633	*10,454	d		
Notes and accounts receivable Less: Allowance for bad debts	15,337,677 277,402	549,004,273 10,220,957	3,377,180 103,853	3,308,689 102,398	*68,492 1,454	d d		
Inventories	1,816,569	*64,498	179.710	177,851	1,454	d		
Investments in Government obligations	1,312	91,676,440	3,320	3,320	-	d		
Tax-exempt securities	2	9,414,452	69,479	69,479	-	d		
Other current assets Loans to shareholders	5,665,679 48,779	75,188,704 823,203	954,135 12,592	939,610 12,592	*14,524	d d		
Mortgage and real estate loans	*8,572	113,568,194	*38,354	*38,354	-	d		
Other investments	32,083,923	191,554,780	2,693,671	2,682,265	11,407	d		
Depreciable assetsLess: Accumulated depreciation	8,063,901 4,708,196	13,172,057 7,434,863	2,826,380 1,268,924	2,537,435	*288,945 64,722	d d		
Depletable assets	*1,387	*510.742	540,427	1,204,202	540,427	d d		
Less: Accumulated depletion	456	*38,403	81,765	-	81,765	d		
LandIntangible assets (amortizable)	140,975	875,922 37,784,070	102,982	88,123 6 404 963	14,859 *507.400	d d		
Less: Accumulated amortization	16,347,267 1,815,572	37,784,070 1,646,088	6,912,371 1,193,138	6,404,963 1,179,448	*507,409 13,690	a d		
Other assets	1,922,697	32,488,628	1,120,496	991,345	*129,151	d		
Total liabilities	81,594,254	1,133,612,863	17,513,505	16,087,610	*1,425,896	d		
Accounts payable	14,623,882	129,939,921	1,402,809	1,361,324	*41,485	d		
Mortgages, notes, and bonds payable in less	2,108,455	46,031,811	531.573	526,630	*4,943	d		
than one year Other current liabilities	11,166,803	672,415,861	3,680,014	3,633,594	4,943	d d		
Loans from shareholders	2,232,212	2,817,701	1,391,558	1,366,076	25,483	d		
Mortgages, notes, and bonds payable in one year or more	9.529.560	118.372.837	2.028.273	1.422.360	*605.913	d		
Other liabilities	9,529,500 4,472,941	59,169,143	2,026,273	1,995.309	*114,478	d		
Net worth	37,460,400	104,865,588	6,369,492	5,782,316	*587,176	d		
Capital stock	12,669,847 28,837,459	13,332,109 59,916,992	1,268,489 6,065,243	1,226,831 5,504,313	*41,658 560,930	d d		
Additional paid-in capitalRetained earnings, appropriated		*24,712	323	323	300,930	d		
Retained earnings, unappropriated [30]	-3,645,669	32,987,158	-959,149	-943,737	*-15,412	d		
Less: Cost of treasury stock	410,036	1,395,383	5,415	5,415	-	d		
Total receipts	53,663,563	108,754,960	24,134,260	23,482,980	*651,280	d		
Business receipts	49,749,376 646,231	16,154,909 75,674,463	22,605,173 261,153	22,009,596 209,525	595,577 51,628	d d		
Interest on Government obligations:	040,231	75,074,403	201,133	209,525	31,020	u		
State and local	56,854	523,366	17,579	17,579	-	d		
RentsRoyalties	61,805 914,142	1,778,079 36,207	8,098 14,772	8,098 14,772		d d		
Net short-term capital gain reduced by	014,142	00,207	17,772	17,772		ď		
net long-term capital loss	*13,753	72,992	31	31	-	d		
Net long-term capital gain reduced by net short-term capital loss	207,453	2,605,459	15,781	15,781	_	d		
Net gain, noncapital assets	118,384	621,150	32,804	32,318	486	d		
Dividends received from domestic corporations	189,668	253,857	17,457	17,457	-	d		
Dividends received from foreign corporations  Other receipts	81,250 1,624,646	397,335 10.637.143	*25,587 1,135,826	*25,587 1.132.237	*3,589	d d		
Total deductions	49,238,546	91,436,420	23,368,523	22,725,333	643,190	ď		
Cost of goods sold	16,404,514	1,045,625	12,585,239	12,524,469	60,770	d		
Compensation of officers	769,690	329,490	209,115	198,588	10,528	d		
Salaries and wages	12,676,953 214,551	9,731,697 534.413	4,544,782	4,446,935	97,847	d d		
Repairs Bad debts	105,565	7,011,573	99,113 25,274	88,441 23,981	10,672 1,293	d		
Rent paid on business property	1,427,135	1,159,148	409,171	398,733	10,438	d		
Taxes paidInterest paid	2,534,155 1,180,304	1,256,997 48,008,227	1,008,155 542,866	992,683 445,784	15,472 97,082	d d		
Charitable contributions	21,979	124,058	3,571	3,526	45	d		
Amortization	605,287	615,822	181,786	170,008	11,778	d		
Depreciation Depletion	692,993 49	1,992,826 *9,450	239,606 36,201	204,788	34,818 36,201	d d		
Advertising	328,461	1,365,633	161,367	[1] 159,497	1,870	d d		
Pension, profit-sharing, stock, annuity	393,080	647,626	44,838	43,274	1,564	d		
Employee benefit programs	1,248,751	1,331,687	313,582	312,956	626	d		
Domestic production activities deduction  Net loss, noncapital assets	15,331 66,937	33,932 930,815	46 6,700	6,700	46	d d		
Other deductions	10,552,813	15,307,401	2,957,111	2,704,970	252,141	d		
Total receipts less total deductions Constructive taxable income from related	4,425,016	17,318,540	765,736	757,647	*8,089	d		
foreign corporations, total	65,883	781,505	*31,398	*31,398	_	d		
Includable income of controlled foreign corporations	41,282	501,914	24,756	24,756	-	d		
Foreign dividend income resulting from foreign taxes deemed paid	24,600	279,591	*6,642	*6,642		d		
Net income	4,434,045	17,576,679	779,555	771,466	*8,089	d d		
Statutory special deductions, total	1,256,407	816,861	225,191	219,965	5,226	d		
Net operating loss deduction	1,076,490 3,191,752	638,861 16,761,958	211,599 554 216	206,373 551,353	5,226 *2,863	d d		
Income subject to tax	3,191,752 1,109,954	5,871,256	554,216 190,761	189,733	*1,028	d d		
Income tax	1,097,645	5,858,841	187,779	186,827	*952	d		
Alternative minimum tax	12,309	9,476 363 670	2,982 7,023	2,906	76	d d		
Foreign tax creditU.S. possessions tax credit	60,848	363,670 -	1,023	7,023 -	]	a d		
General business credit	56,422	326,724	15,395	15,395	-	d		
Prior year minimum tax credit	23,446 969,238	44,281 5,131,838	*312 168.030	*312 167,002	- *1,028	d d		
Endnotes at end of table section. Detail may not add to total					1,020	ū		

#### RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	are in thousands of dollars)  Health care and social assistance				Arts, entertainment, and recreation				
ltem	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries		
Number of returns	(82) <b>277</b>	(83) * <b>262</b>	(84)	(85)	(86) <b>169</b>	(87) 114	(88)		
Total assets	17,529,825	*14,618,782	d d			2,330,305	1,868,456		
Cash	278,116	*135,762	d	d	427,917	210,392	217,524		
Notes and accounts receivable	2,035,404	1,433,254	d	d	190,098	153,051	37,047		
Less: Allowance for bad debts Inventories	249,236 322,300	135,168 220,486	d d	d d	4,696 16,436	*2,847 *6,510	*1,849 9,927		
Investments in Government obligations	-	-	d	d	-	-	-		
Tax-exempt securities Other current assets	1,214,696	1,052,050	d d	d d	174,503	86,121	88,382		
Loans to shareholders  Mortgage and real estate loans	-	-	d	d d	*3,682 4,694	*3,682 4,694	-		
Other investments	4,916,950	4,749,610	d	d	1,304,775	815,311	*489,464		
Depreciable assets Less: Accumulated depreciation	2,990,562 1,343,290	*1,853,742 *808,461	d d	d d	1,735,777 650,048	1,030,898 400,856	704,878 249.192		
Depletable assets	-	-	d	d	-	-	243,132		
Less: Accumulated depletion Land	- 62,962	- 9.475	d d	d d	- 563,671	- *292.495	- *271.176		
Intangible assets (amortizable)	8,599,407	*7,673,002	d	d	185,577	*101,488	84,089		
Less: Accumulated amortization Other assets	647,220 -650,827	629,827 -935,144	d d	d d	83,675 330,051	*53,419 82,785	30,257 247,266		
Total liabilities	17,529,825	*14,618,782	d	d	4,198,761	2,330,305	1,868,456		
Accounts payable  Mortgages, notes, and bonds payable in less	746,329	489,280	d	d	158,342	127,612	30,730		
than one year	*1,450,960	1,301,647	d	d	167,190	*87,613	*79,577		
Other current liabilities Loans from shareholders	1,174,003 *6,863	*713,154 *6,537	d d	d d	420,370 *302,312	178,545 *132,627	241,825 *169,685		
Mortgages, notes, and bonds payable in one		•					•		
year or moreOther liabilities	5,830,426 51,751	4,433,102 165,629	d d	d d	1,225,033 253,894	*1,046,577 *95,531	178,455 158,363		
Net worth	8,269,493 1,543,965	*7,509,434 *1,521,085	d d	d d	1,671,620 991,581	661,801 852,166	1,009,819 139,415		
Additional paid-in capital	6,221,406	5,708,524	d	d	1,219,964	*56,992	1,162,972		
Retained earnings, appropriatedRetained earnings, unappropriated [30]	- 519.990	- *295,693	d d	d d	- -535,765	- -247,356	-288.409		
Less: Cost of treasury stock	15,868	15,868	d	ď	*4,160	-	*4,160		
Total receipts	<b>11,381,204</b> 10,409,848	* <b>7,798,635</b> *7,333,371	<b>d</b> d	<b>d</b> d	<b>2,590,447</b> 1,892,290	<b>1,878,084</b> 1,347,062	<b>712,363</b> 545,228		
Business receipts Interest	34,556	13,054	d d	d d	41,306	29,654	11,652		
Interest on Government obligations: State and local	2,057	554	d	d	*42	*41	1		
Rents	13,698	-	d	d	*22,982	21,949	*1,034		
Royalties  Net short-term capital gain reduced by	*11,190	-	d	d	21,020	21,020	-		
net long-term capital loss	1,062	339	d	d	*2,867	*2,834	33		
Net long-term capital gain reduced by net short-term capital loss	587,633	277,981	d	d	*178,084	*127,277	*50,807		
Net gain, noncapital assets  Dividends received from domestic corporations	26,315 239	- 221	d d	d d	*14,916 *71,608	8,045 *71,535	*6,871 72		
Dividends received from foreign corporations	6,817	50	d	d	4,043	-	4,043		
Other receipts  Total deductions	287,788 <b>10,193,313</b>	173,066 * <b>7,014,967</b>	d <b>d</b>	d d	341,289 <b>2,205,651</b>	248,666 <b>1,618,933</b>	92,623 <b>586,718</b>		
Cost of goods sold	4,890,216	4,403,802	d d	d d	636,279	584,472	51,807		
Compensation of officers	22,528	*10,559 *229,272	d d	d d	29,084 486,409	*22,027	*7,056		
Salaries and wages Repairs	1,404,633 38,394	*338,272 *9,464	d d	d d	21,356	254,314 10,779	232,095 10,577		
Bad debts Rent paid on business property	222,036 329,417	178,514 *240,514	d d	d d	1,978 75,768	*1,824 45,266	*153 30,502		
Taxes paid	403,924	*219,311	d	d	88,273	46,185	42,088		
Interest paidCharitable contributions	552,959 39,804	378,857 *35,753	d d	d d	93,309 4,878	76,428 *1,118	16,881 3,760		
Amortization	144,619	127,985	d	d	7,799	*3,206	4,592		
Depreciation Depletion	190,513 -	*124,223 -	d d	d d	89,489 -	59,735 -	29,754 -		
Advertising Pension, profit-sharing, stock, annuity	50,752 9,020	*34,748 589	d d	d d	42,929 *1,767	*33,585 *1,516	9,344 *251		
Employee benefit programs	354,404	*217,410	d	d	82,879	*47,840	35,039		
Domestic production activities deduction  Net loss, noncapital assets	2,353 *5,272	1,595 3,922	d d	d d	*1,116 *933	*1,116 164	- *769		
Other deductions	1,532,471	*689,449	d	d	541,407	429,356	112,051		
Total receipts less total deductions Constructive taxable income from related	1,187,891	*783,668	d	d	384,796	259,151	125,645		
foreign corporations, total	71	-	d	d	*5,058 *5,058	3,620	*1,438		
Includable income of controlled foreign corporations Foreign dividend income resulting	]	-	d	d	*5,058	3,620	*1,438		
from foreign taxes deemed paid  Net income	71 1,185,905	- *783,114	d d	d d	- 389,813	- 262,730	- 127,082		
Statutory special deductions, total	236,969	178,664	d	d	163,570	*136,773	*26,797		
Net operating loss deduction Income subject to tax	*230,128 948,936	178,513 *604,450	d d	d d	88,329 226,243	*65,626 *125,957	*22,703 *100,286		
Total income tax before credits [32]	332,541	*211,492	d	d	79,761	44,756	35,004		
Income tax Alternative minimum tax	331,645 *896	*211,457 35	d d	d d	78,468 *1,293	*43,815 *941	*34,653 *352		
Foreign tax credit	1,081	64	d d	d d	*5,013	*1,517	3,496		
General business credit	2,431	1,374	d	d	201	176	26		
Prior year minimum tax credit  Total income tax after credits [2]	886 328,143	- *210,054	d d	d d	- 74,546	- 43,064	31,482		
Endnotes at and of table section. Detail may not add to total					,510		,		

#### RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	e in thousands of dollars)  Accommodation and food services  Other services				1			
	Accom	nodation and lood sc	NI VIOCO		Outer 50	er vides		
							Religious,	
Item			Food				grantmaking,	
	Total	Accommodation	services and	Total	Repair and	Personal	civic, professional,	Not
	Total	Accommodation	drinking	Total	maintenance	and laundry	and similar	allocable
			places			services	organizations	
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
Number of returns	409	199	209	103	87	*16	-	-
Total assets	60,620,370	48,146,173		3,679,069	1,435,422	*2,243,647	=	=
Cash  Notes and accounts receivable	1,522,374 2,460,155	1,150,151 1,019,513	372,223 1,440,642	309,198 497,262	186,040 438,022	*123,158 *59,240	-	-
Less: Allowance for bad debts	159,234	97,968		18,073	17,610	*463	-	
Inventories	285,793	31,185	254,608	330,235	302,942	*27,293	-	-
Investments in Government obligations  Tax-exempt securities	38,961	38,961	_	34,012 111,450	-	34,012 111,450	-	
Other current assets	1,487,100	971,336		215,147	102,470	*112,677	-	-
Loans to shareholders  Mortgage and real estate loans	*180,064 *255,646	*178,144 *255,646	*1,920	151 21	-	151 21	-	-
Other investments	29,270,781	28,224,131	*1,046,650	905,317	54,310	851,008	-	
Depreciable assets	9,474,526	6,795,597	2,678,929	397,109	314,505	*82,604 *39,703	-	-
Less: Accumulated depreciation  Depletable assets	4,121,505 1,103	2,445,118 1,103		214,370 8,315	174,667	8,315	-	
Less: Accumulated depletion	4	4	-	-	-	-	-	-
LandIntangible assets (amortizable)	1,425,591 9,839,239	1,396,105 2,842,507	*29,487 6,996,732	*24,654 1,079,286	*19,776 216,462	4,878 *862,824	-	
Less: Accumulated amortization	1,579,049	223,082	1,355,966	164,107	*59,818	*104,288	-	]
Other assets	10,238,830	8,007,967	2,230,862	163,460	52,990	*110,469	-	
Total liabilities  Accounts payable	<b>60,620,370</b> 1,565,635	<b>48,146,173</b> 528,154	<b>12,474,197</b> 1.037,482	<b>3,679,069</b> 380,358	<b>1,435,422</b> 190,054	* <b>2,243,647</b> *190,304	-	·
Mortgages, notes, and bonds payable in less	1,303,033	320,134	1,037,402	300,330	190,034	190,304	-	
than one yearOther current liabilities	471,684 3.998.556	426,463 1,700,049		137,401 508,019	*68,862 184,806	68,539 *323,213	-	-
Loans from shareholders	3,996,556 415,724	1,700,049		*108,072	*108,072	- 323,213	-	
Mortgages, notes, and bonds payable in one		·	•	•	•			
year or moreOther liabilities	12,008,469 18.646.914	10,540,336 13,709,735		1,051,685 322,495	*164,657 78,508	887,027 243.987	-	
Net worth	23,513,388	21,067,017	2,446,370	1,171,039	640,462	*530,577	-	
Capital stock	1,791,080 21,515,250	1,631,658 18,851,506		203,877 318,932	128,232 175,797	*75,645 *143,135	-	-
Additional paid-in capitalRetained earnings, appropriated	21,515,250	10,051,500	2,003,745	5,423	175,797	5,423	-	
Retained earnings, unappropriated [30]	224,780	583,909	-359,129	1,185,788	336,433	*849,355	-	-
Less: Cost of treasury stock  Total receipts	*17,723 <b>25,038,730</b>	55 <b>8,625,913</b>	·	542,980 <b>3,373,642</b>	- 2,041,800	542,980 <b>*1,331,843</b>	-	-
Business receipts	19,343,956	4,354,328		3,096,414	1,896,181	*1,200,233	-	-
Interest	696,620	654,755		35,707	8,209	*27,498	-	-
Interest on Government obligations: State and local	*1,591	*1,591						
Rents	81,685	42,226	*39,459	*860	*731	129	-	
Royalties	*579,536	563,399	*16,137	50,890	287	50,604	-	-
Net short-term capital gain reduced by net long-term capital loss	*651	*651	-	*-1,453	*2	-1,455	-	
Net long-term capital gain reduced by	577.050	474 000	*****	+0.407	***			
net short-term capital loss	577,258 63,067	<b>471,066</b> 62,704		*2, <b>467</b> *381	*198 *124	2,268 258	-	
Dividends received from domestic corporations	60,118	8,353	51,766	158	-	158	-	-
Dividends received from foreign corporations  Other receipts	11,387 3,622,861	1,416 2,465,426	9,971 1,157,435	38,453 149,765	- 136,068	38,453 *13,698	-	
Total deductions	23,349,738	7,699,124	15.650.614	2,959,512	1,901,555	*1,057,957	_	
Cost of goods sold	8,623,950	523,820	8,100,130	1,503,929	1,307,673	*196,256	-	
Compensation of officers	72,908 4,781,987	51,844 1,666,651	21,064 3,115,336	32,434 416,877	20,860 178,030	*11,574 *238,848	-	-
Salaries and wages Repairs	221,328	83,455	137,873	19,106	16,086	*3,019	-	
Bad debts	90,838	57,324	33,514	4,895	*3,991	904	-	
Rent paid on business property  Taxes paid	1,214,633 996,897	632,689 251,760	581,944 745,137	92,396 79,906	40,677 41,605	*51,719 *38,301	-	]
Interest paid	1,346,786	969,532	377,254	81,688	17,365	64,324	-	
Charitable contributions Amortization	14,040 239,630	2,254 54,457	*11,787 185,173	448 90,458	230 19,528	218 *70,929	-	
Depreciation	381,044	236,275		29,367	22,267	*7,101	-	]
DepletionAdvertising	4 331,181	4 268,981	- 62,200	- 59,606	- 3,901	- *55,706	-	
Pension, profit-sharing, stock, annuity	63,626	37,861	*25,766	16,058	10,562	*5,497	-	]
Employee benefit programs  Domestic production activities deduction	680,410	72,970	607,440	46,347 *861	40,794 *845	*5,553	-	·
Net loss, noncapital assets	- 84,131	50,774	*33,357	*1,870	*1,868	16 1	_	]
Other deductions	4,206,345	2,738,476	1,467,870	483,265	175,273	*307,991	-	
Total receipts less total deductions Constructive taxable income from related	1,688,992	926,789	762,202	414,130	140,244	*273,885	-	
foreign corporations, total	323,785	319,733		27,129	6,641	20,488	-	
Includable income of controlled foreign corporations Foreign dividend income resulting	318,342	318,342	-	4,317	4,317	-	-	·
from foreign taxes deemed paid	5,444	1,391	4,052	22,812	2,324	20,488	-	
Net income	2,011,186 329,748	1,244,931 255,066	766,255 *74,681	441,259 36,709	146,885 *17,147	*294,374 19,562	-	·
Statutory special deductions, total  Net operating loss deduction	329,748 272,499	249,053	*23,446	36,709 36,606	*17,147	19,562	_	
Income subject to tax	1,681,438	989,865	691,573	404,550	129,738	*274,811	-	
Total income tax before credits [32] Income tax	589,402 585,862	347,954 344,602	241,448 241,260	140,997 140,642	44,855 44,514	*96,142 *96,128	-	] :
Alternative minimum tax	3,539	3,352	*187	*355	*341	14	-	
Foreign tax credit	*71,484	*65,241	6,243	24,615	2,195	22,420	-	]
General business credit	26,209	6,091	*20,118	16	-	16	] -	]
Prior year minimum tax credit  Total income tax after credits [2]	23,910 467,798	23,910 252,712	- 215.086	- 116.366	42 GG0	- *72 700	-	-
Fodgetos at and of table section. Detail may not add to total					42,660	*73,706	-	

#### **RETURNS OF ACTIVE CORPORATIONS**

### Table 26--Schedule A, Cost of Goods Sold, by Selected Sectors (All figures are estimates based on samples-money amounts are in thousands of dollars)

			Selected sectors										
								Wh	olesale and retail tra	ade			
	Item	All sectors [15]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Total [16]	Wholesale trade	Retail trade	Transportation and warehousing	Information	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
	Returns with and without net income												
	Number of returns, total	5,840,799	140,525	36,946	7,636	780,579	279,430	999,869	382,521	614,925	199,912	128,343	
	Cost of goods sold	14,799,598,760	69,183,044	164,046,734	346,623,441	1,169,374,892	5,099,291,876	5,571,281,972	2,963,138,052	2,607,731,459	248,752,908	229,566,058	
	Inventory, beginning of year	1,436,914,291	8,961,575	8,776,727	12,017,668	127,018,244	516,517,849	705,148,928	301,767,539	403,131,528	3,868,241	18,504,865	
	Purchases	10,657,028,550	40,948,474	65,938,822	193,418,444	476,389,729	4,021,256,576	5,309,448,778	2,759,098,544	2,549,933,699	91,767,462	88,189,973	2006
	Cost of labor	998,473,445	7,778,311	15,776,697	4,076,101	167,991,210	460,672,250	67,688,750	39,174,033	28,514,717	32,969,376	16,318,867	C
	Additional inventory costs (section 263A)	74,572,751	200,425	212,081	113,337	18,001,880	31,748,923	15,826,544	10,413,908	5,412,637	838,209	2,870,060	ŏ
	Other costs	2,490,048,767	20,847,507	84,683,754	149,795,965	525,229,413	921,827,318	253,393,699	176,025,339	77,368,359	123,021,734	123,311,577	ration
_	Less: Inventory, end of year	1,552,624,025	9,560,349	10,525,521	12,850,654	142,596,900	567,260,523	747,234,257	329,159,649	417,820,672	4,463,717	19,228,144	ы П
9	Death benefits (Form 1120-L)	489,522,843	-	-	-	-	1,522,515	335,509	324,125	11,385	-	-	Returns
	Losses incurred (Form 1120-PC)	205,662,137	7,100	-815,827	52,581	-2,658,683	-286,993,031	-33,325,981	5,494,212	-38,820,193	751,603	-401,140	ns -
	Returns with net income												Bas
	Number of returns, total	3,367,313	71,541	23,627	4,871	489,170	166,836	583,437	241,065	341,719	113,063	63,980	ic T
	Cost of goods sold	12,389,461,042	46,040,808	148,732,651	292,513,055	988,652,812	4,241,646,717	4,732,124,073	2,572,177,537	2,159,693,592	175,286,167	173,210,996	ē
	Inventory, beginning of year	1,150,480,811	5,732,423	7,606,557	9,703,189	101,307,753	406,198,119	579,292,797	255,418,227	323,874,570	2,557,832	13,813,529	Ś
	Purchases	9,057,635,097	29,117,443	61,233,483	159,506,845	396,518,868	3,477,222,786	4,525,024,299	2,403,280,637	2,121,490,718	61,122,160	64,034,952	
	Cost of labor	747,670,858	5,203,565	13,362,165	3,326,472	137,464,706	314,467,621	56,115,546	33,857,452	22,258,094	21,375,229	13,291,819	
	Additional inventory costs (section 263A)	59,222,388	136,769	188,122	-21,881	11,134,378	28,716,067	13,961,334	9,223,474	4,737,859	668,475	1,240,807	
	Other costs	1,942,791,058	12,089,408	76,386,668	129,951,382	456,112,928	653,230,430	214,216,262	147,292,615	66,923,646	91,608,532	95,223,222	
	Less: Inventory, end of year	1,256,803,916	6,244,922	9,233,227	9,984,285	111,247,006	452,761,611	623,663,873	282,921,225	340,742,647	2,797,664	13,985,180	
	Death benefits (Form 1120-L)	404,950,043	-	-	-	-	1,522,515	335,509	324,125	11,385	-	-	
	Losses incurred (Form 1120-PC)	283,514,704	6,122	-811,119	31,333	-2,638,814	-186,949,209	-33,157,801	5,702,232	-38,860,032	751,603	-408,152	

#### **RETURNS OF ACTIVE CORPORATIONS**

### Table 26--Schedule A, Cost of Goods Sold, by Selected Sectors--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

	_				Selected sec	ctorscontinued				
ltem	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Returns with and without net income										
Number of returns, total	249,876	655,389	813,266	50,261	267,624	47,349	400,591	120,163	288,783	369,214
Cost of goods sold	1,058,360,866	61,930,219	268,885,431	3,287,996	198,312,685	5,336,054	51,705,540	17,910,327	150,710,672	85,023,927
Inventory, beginning of year	1,041,982	6,246,229	9,033,242	100,645	2,697,981	332,236	1,302,891	2,216,458	6,485,809	6,641,547
Purchases	14,464,737	24,845,123	94,010,046	471,229	44,033,913	1,128,580	18,462,799	8,154,302	114,080,643	50,005,719
Cost of labor	1,456,161	4,999,905	61,292,462	24,817	100,219,309	1,468,609	12,218,899	1,953,680	24,323,201	17,243,640
Additional inventory costs (section 263A)	441,294	608,656	1,757,299	593	1,237,010	50,355	93,203	78,033	249,571	245,278
Other costs	27,629,950	30,745,144	114,975,287	1,233,797	52,522,933	2,721,346	20,234,592	7,686,795	12,625,163	17,562,792
Less: Inventory, end of year	2,073,081	5,836,783	10,281,375	197,461	2,966,079	365,073	1,482,211	2,189,048	6,764,361	6,747,032
Death benefits (Form 1120-L)	486,812,155	168,376	-	671,089	-	-	-	-	-	13,199
Losses incurred (Form 1120-PC)	528,587,668	153,568	*-1,901,530	983,286	567,617	-	875,366	10,107	-289,354	58,786
Returns with net income										
Number of returns, total	166,229	269,934	523,783	20,275	171,544	25,887	263,668	60,706	145,291	202,487
Cost of goods sold	947,203,205	41,418,761	210,681,425	2,853,624	159,832,901	3,745,637	37,498,128	10,522,388	118,199,117	59,287,093
Inventory, beginning of year	923,788	3,917,892	5,998,785	95,213	1,615,691	251,015	991,828	1,018,588	4,787,369	4,667,269
Purchases	13,241,017	16,872,612	74,630,472	173,084	33,224,003	788,861	15,013,808	4,587,502	89,491,948	35,819,864
Cost of labor	1,108,312	3,745,829	49,597,613	*17,394	85,610,297	988,491	8,865,124	1,101,003	20,274,770	11,754,226
Additional inventory costs (section 263A)	409,225	188,949	1,323,363	-94	708,734	51,247	87,393	61,442	187,434	180,626
Other costs	24,542,129	20,072,488	88,066,967	1,054,076	39,900,455	1,936,617	13,160,566	4,827,079	8,814,870	11,596,979
Less: Inventory, end of year	1,961,095	3,678,567	6,983,242	104,587	1,775,788	270,594	1,169,619	1,082,390	5,054,954	4,803,855
Death benefits (Form 1120-L)	402,239,355	168,376	-	671,089	-	-	-	-	-	13,199
Losses incurred (Form 1120-PC)	506,700,476	131,182	*-1,952,532	947,450	549,509	-	549,028	9,164	-302,319	58,786

### RETURNS OF ACTIVE CORPORATIONS, INCLUDING INCOME AND DEDUCTIONS FROM A TRADE OR BUSINESS FOR ALL RETURNS AND FROM OTHER THAN A TRADE OR BUSINESS FOR FORMS 1120S AND 1120-RIC [31]

Table 27--Balance Sheet, Income Statement, including Investment Data, by Selected Sectors

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All rigures are estimates based on samples—money amounts are in thous	on samples-money amounts are in thousands of dollars)  Selected sectors								
H		Agriculture,							
Item		forestry,							
	All	fishing, and	Mining	Utilities	Construction	Manufacturing			
	sectors [15]	hunting							
-	(1)	(2)	(3)	(4)	(5)	(6)			
Number of returns	5,840,799	140,525		7,636	780,579	279,430			
Total assets	73,080,647,385	133,323,257	630,278,959	· · · · · · · · · · · · · · · · · · ·	802,268,751	9,894,687,421			
Cash		14,603,713	34,621,701	32.578.988	95.899.234	341,355,694			
Notes and accounts receivable		9,565,476	' '	105,886,579	193,053,944	2,495,951,758			
Less: Allowance for bad debts	166,537,448	92,814	493,632	5,929,264	1,191,907	23,306,908			
Inventories	1,612,997,968	12,808,026	13,509,338	27,943,904	160,615,464	571,739,645			
Investments in Government obligations	1,713,665,371	137,496	' '	1,558,473	780,776	7,342,197			
Tax-exempt securities		545,572	733,933	1,975	936,294	10,445,894			
Other current assets		5,257,055	' '	121,120,372	94,942,083	548,619,017			
Loans to shareholders		4,093,253 1,028,097	4,528,602 204,945	243,590 *5,480,927	10,564,838 7,141,974	64,887,451 40,993,577			
Mortgage and real estate loans  Other investments		16,921,201	144,383,329	244,590,885	68,009,721	2,952,339,457			
Depreciable assets [25]		100,639,202		1,039,842,142	260,418,378	2,642,257,297			
Less: Accumulated depreciation [25]		67,222,875	' '	360,907,340	162,126,022	1,463,345,016			
Depletable assets	382,245,345	5,229,772	216,352,850	17,144,421	1,280,710	101,367,035			
Less: Accumulated depletion	132,586,231	731,513	67,947,809	4,858,972	270,512	50,585,179			
Land	, , .	22,402,910	-, - , -	3,396,705	33,310,694	53,034,583			
Intangible assets (amortizable)		3,017,036		48,868,695	15,859,007	1,072,155,796			
Less: Accumulated amortization	. , ,	527,394	8,939,188	6,007,139	3,162,362	204,049,182			
Other assets		5,649,047	38,107,400		26,206,436	733,484,307 <b>9,894,687,421</b>			
Total liabilities		<b>133,323,257</b> 6.611.261	<b>630,278,959</b> 55,456,266	<b>1,434,173,819</b> 115.015.896	<b>802,268,751</b> 131,370,251	1,805,968,899			
Mortgages, notes, and bonds payable in less	1,770,731,433	0,011,201	33,430,200	113,013,090	131,370,231	1,005,500,055			
than one year	4,709,039,628	14,708,142	15,923,742	69.229.399	89.927.814	718,281,355			
Other current liabilities			' '	119,699,411	111,816,559	847,602,818			
Loans from shareholders	688,480,126	16,294,011	6,712,489	4,839,316	38,480,899	147,210,179			
Mortgages, notes, and bonds payable in one									
year or more	9,398,633,789	39,345,074	139,014,610		168,407,949	1,919,676,974			
Other liabilities		8,563,211	73,819,110		26,365,212	983,111,249			
Capital stock		10,259,869 29,838,918			15,525,379 69,501,490	369,720,909			
Additional paid-in capital  Retained earnings, appropriated		29,636,916 360,557	275,956	232,254,294 802,330	867,950	2,420,829,838 6,333,382			
Retained earnings, appropriated		4,723,555		35,913,061	162,782,879	1,357,055,505			
Less: Cost of treasury stock		3,294,789	' '	13,669,499	12,777,632	681,103,687			
Total receipts		147,256,621	374,721,044	626,475,001	1,615,442,528	7,591,757,600			
Business receipts	23,310,309,765	127,728,942	327,272,187	585,370,691	1,582,459,140	6,939,924,620			
Interest	2,260,947,171	976,585	5,490,962	10,757,012	5,420,594	184,866,414			
Interest on Government obligations:									
State and local		-,		·	598,203	8,697,485			
RentsRoyalties		1,262,843 255,473	657,844 1,823,969	2,724,487 77,057	1,795,364 261,201	31,524,982 101,831,053			
Net short-term capital gain reduced by	100,010,000	200,410	1,020,303	11,001	201,201	101,001,000			
net long-term capital loss	56,421,601	22,501	177,247	283,468	173,710	744,643			
Net long-term capital gain reduced by									
net short-term capital loss	234,865,622	1,987,835	6,612,337	4,948,538	4,364,167	45,059,490			
Net gain, noncapital assets	135,628,599				3,737,961	31,002,434			
Dividends received from domestic corporations		· ·		245,446	349,231	5,338,464			
Dividends received from foreign corporations	72,419,945	228,547	2,250,970	1,217,097	18,236	45,916,673			
Other receipts  Total deductions		10,300,652 <b>140,078,043</b>	18,971,011	15,632,873 <b>590,151,116</b>	16,255,934	196,704,452			
Cost of goods sold	<b>25,535,397,607</b> 14,799,598,760		<b>309,709,505</b> 164,046,734	346,623,441	<b>1,540,057,010</b> 1,169,374,892	<b>7,155,847,696</b> 5,099,291,876			
Compensation of officers		3,090,780	4,631,918	2,041,328	46,652,605	55,848,750			
Salaries and wages	2,457,071,143	10,511,074	18,068,645	23,391,641	82,039,977	429,219,723			
Repairs	160,139,517			12,332,087	6,258,477	29,258,168			
Bad debts	105,859,875	72,324	291,130	3,673,003	1,905,857	11,344,472			
Rent paid on business property	462,011,788	6,555,631	6,140,839	4,975,115	24,838,248	61,469,623			
Taxes paid	496,638,490		11,567,547	21,963,282	26,649,635	115,845,799			
Interest paid	, . , ,	3,502,549			13,481,736	257,889,179			
Charitable contributions	21,969,403	149,702		525,215	1,318,718	6,562,784			
Amortization  Depreciation	156,554,689 584,192,469	258,576 7,042,686	' '	7,988,763 35,304,324	1,091,269 24,166,352	42,441,520 176,815,761			
Depletion	15,180,670			430,770	180,075	4,182,281			
Advertising		448,268		620,861	5,661,901	86,766,411			
Pension, profit-sharing, etc., plans		321,360	1,803,947	5,827,694	4,990,906	52,575,587			
Employee benefit programs				7,149,202	15,619,253	100,967,214			
Domestic production activities deduction		31,586	743,356	429,137	577,494	7,268,732			
Net loss, noncapital assets		111,331	423,997	2,967,913	453,427	8,265,134			
Other deductions	3,228,050,943	31,167,713	55,223,481	79,213,156	114,796,187	609,834,681			
Total receipts less total deductions		7,178,578			75,385,518	435,909,903			
Net income (less deficit)	2,023,647,287	4,616,793	61,460,277	36,899,532	79,057,019	493,913,993			

### RETURNS OF ACTIVE CORPORATIONS, INCLUDING INCOME AND DEDUCTIONS FROM A TRADE OR BUSINESS FOR ALL RETURNS AND FROM OTHER THAN A TRADE OR BUSINESS FOR FORMS 1120S AND 1120-RIC [31]

Table 27--Balance Sheet, Income Statement, including Investment Data, by Selected Sectors--Continued

(All figures are estimates based on samplesmoney amounts are in thousar	ids of dollars)							
				Sele	ected sectors-contin	nued		
	Who	olesale and retail tra	ae					
Item								
	Total [16]	Wholesale	Retail	Transportation	Information	Finance	Real estate	Professional, scientific.
	Total [16]	trade	trade	and	momation	and	and rental	and technical
				warehousing		insurance	and leasing	services
Number of votures	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns  Total assets	999,869 3,410,974,095	382,521 1,887,731,122	614,925 1,522,919,352	199,912 629,629,284	128,343 3,222,935,912	249,876 34,749,728,196	655,389 802,904,523	813,266 680,603,781
Cash	224,222,769	122,043,326	1,322,919,332	48,656,932	113,124,174	743,537,694	62,800,305	99,874,602
Notes and accounts receivable	531,934,595	385,445,917	146,465,952	72,368,469	278,985,613	3,688,910,844	63,675,451	146,349,412
Less: Allowance for bad debts	12,054,689	8,368,671	3,685,935		11,825,046	23,077,447	1,555,876	2,683,329
Inventories	740,575,107	322,971,195	417,352,870	9,439,875	31,979,941	1,813,291	5,748,986	13,413,489
Investments in Government obligations		23,946,735	276,409		887,254	1,046,230,726	1,099,513	1,256,260
Tax-exempt securities	7,238,503	4,597,428	2,641,075		2,218,756	1,358,455,633	1,938,685	644,710
Other current assets  Loans to shareholders	. 165,018,234 . 17,343,940	103,260,527 9,510,636	61,753,674 7,833,304	32,199,975 5,268,406	185,792,349 7,678,219	3,337,239,903 36,905,134	60,846,966 14,737,302	61,862,692 6,907,910
Mortgage and real estate loans		1,710,541	960,872		145,480	3,569,231,115	10,962,526	8,417,443
Other investments		443,688,525	229,218,900	57,776,206	1,180,121,510	18,027,526,787	135,572,116	133,629,122
Depreciable assets [25]	1,021,673,130	434,149,075	587,455,223	543,214,216	963,277,981	578,980,809	475,376,864	150,629,680
Less: Accumulated depreciation [25]	495,778,113	218,724,726	277,016,790	210,858,094	545,049,018	151,598,167	176,641,228	95,038,174
Depletable assets		37,974,761	156,449	93,948	123,316	267,272	238,176	80,147
Less: Accumulated depletion	7,581,574	7,503,068	78,506		*76,130	52,804	48,475	32,669
Land	83,370,486	30,674,162	52,695,228	8,658,772	12,820,957	83,996,258	71,510,945	3,503,457
Intangible assets (amortizable) Less: Accumulated amortization	. 310,806,161 . 43,771,775	160,472,429 24,519,051	150,319,261 19,242,207	40,265,524 6,711,704	944,798,842 163,839,109	262,201,164 38,100,006	42,278,804 9,665,732	140,837,010 29,469,006
Other assets	130,044,120	24,519,051 66,401,381	63,638,526	29,127,054	221,770,823	2,227,259,990	9,005,732 44,029,196	40,421,024
Total liabilities	. 3,410,974,095	1,887,731,122	1,522,919,352	629,629,284	3,222,935,912	34,749,728,196	802,904,523	680,603,781
Accounts payable	544,598,652	323,197,524	221,397,727	52,892,694	269,832,986	2,667,440,013	29,059,348	92,167,181
Mortgages, notes, and bonds payable in less								
than one year	. 309,905,582	148,343,077	161,528,975		142,098,540	2,037,284,560	53,083,606	49,190,882
Other current liabilities	379,600,863	204,377,321	175,218,116		251,209,338	7,487,980,375	49,437,624	105,325,545
Loans from shareholders	77,324,902	36,009,074	40,998,291	12,435,833	63,380,325	44,501,538	58,422,226	27,613,767
Mortgages, notes, and bonds payable in one year or more	561,386,390	260,792,251	300,591,173	176,121,368	695,432,962	3,086,166,105	323,508,097	116,562,681
Other liabilities.	210,693,102	122,900,908	87,792,194	120,945,240	402,452,161	4,000,373,363	54,902,570	48,684,638
Capital stock	130,175,622	77,830,354	52,342,483	24,151,565	192,996,467	1,289,553,339	41,118,848	86,755,782
Additional paid-in capital	. 598,770,630	323,465,647	274,501,201	109,184,162	1,583,679,946	11,694,345,223	171,887,189	342,560,031
Retained earnings, appropriated		3,477,848	747,693	159,041	1,359,084	243,289,047	1,051,808	324,997
Retained earnings, unappropriated [26]		434,365,893	297,680,201	50,198,568	-207,058,592	2,367,352,527	40,414,403	-161,578,740
Less: Cost of treasury stock	136,907,475	47,028,775	89,878,700	13,824,276	172,447,305	168,557,893	19,981,196	27,002,983
Total receipts	. <b>7,277,304,917</b> . 7,086,916,217	<b>3,696,723,559</b> 3,600,433,365	<b>3,580,106,564</b> 3,486,005,061	<b>758,612,616</b> 712,406,648	<b>1,133,586,585</b> 943,412,447	<b>3,760,387,585</b> 1,893,916,912	<b>365,705,569</b> 286,352,886	<b>938,236,966</b> 887,903,283
Interest	30,413,613	18,650,859	11,762,720	5,492,486	48,030,020	1,234,311,811	8,776,442	9,831,409
Interest on Government obligations:	. 00,410,010	10,000,000	11,702,720	0,402,400	40,000,020	1,204,011,011	0,770,442	0,001,400
State and local	1,356,248	570,462	785,786	144,079	944,261	43,775,443	784,356	474,102
Rents	8,398,518	4,571,431	3,827,086	1,994,434	12,615,487	50,579,932	8,323,748	737,085
Royalties	. 12,644,183	6,081,950	6,562,233	2,262,546	25,497,547	1,059,434	2,885,804	5,787,951
Net short-term capital gain reduced by	504.000	007.004	404 700	000 004	044.000	50,000,004	440.704	470.005
net long-term capital loss  Net long-term capital gain reduced by	. 501,999	397,201	104,798	263,081	241,936	52,220,931	419,734	172,085
net short-term capital loss	20,384,939	13,205,852	7,179,047	1,972,764	20,082,011	70,879,587	18,445,287	6,724,133
Net gain, noncapital assets		9,018,575	4,436,611		11,540,476	10,925,448	18,215,411	3,933,974
Dividends received from domestic corporations	3,962,231	2,738,995	1,223,236		1,841,068	16,766,930	955,264	632,008
Dividends received from foreign corporations	5,884,901	3,662,338	2,222,563	373,573	4,431,097	5,965,284	589,594	1,227,073
Other receipts	93,363,892	37,373,183	55,994,070		64,930,862	379,978,609	19,877,935	20,812,051
Total deductions	7,037,607,811	3,573,742,036	3,463,378,851	731,705,748	1,030,983,284	3,085,848,742	315,659,928	897,063,329
Cost of goods sold	5,571,281,972	2,963,138,052	2,607,731,459	248,752,908	229,566,058	1,058,360,866	61,930,219	268,885,431
Compensation of officers	. 75,151,131 491,496,364	41,460,259 181,989,122	33,686,016 309,498,974	9,542,671 123,679,478	16,349,310 167,542,227	40,785,811 305,521,766	15,932,943 61,495,700	75,409,275 211,394,690
Repairs	26,751,967	9,992,298	16,757,932		13,087,648	6,082,103	7,045,317	4,570,172
Bad debts	9,858,220	4,965,962	4,892,232		11,213,686	17,167,181	1,666,475	2,038,959
Rent paid on business property	114,601,758	32,324,124	82,274,794	39,371,826	27,177,450	28,332,800	18,656,503	31,408,861
Taxes paid	87,553,585	35,071,880	52,479,156		27,356,625	48,352,018	12,637,998	28,637,596
Interest paid	66,365,592	32,939,127	33,423,924	16,149,646	79,275,822	751,033,980	19,313,124	14,022,194
Charitable contributions	3,371,261	1,487,119	1,884,137	308,306	1,427,420	2,371,681	836,984	976,667
Amortization  Depreciation	. 14,156,726 . 73,158,202	9,537,226 33,360,142	4,619,114 39,794,246	1,875,304 35,666,704	29,997,923 61,143,394	27,196,857 37,647,533	1,970,946 32,529,901	6,370,970 14,086,776
Depletion	398,411	33,360,142	39,794,246 9,265		*8,745	37,647,533 60,228	26,387	115,913
Advertising	77,961,425	28,508,561	49,450,497	3,353,080	28,155,686	21,236,285	5,383,541	10,241,079
Pension, profit-sharing, etc., plans		8,709,468	7,804,290		9,049,146	15,617,609	1,778,014	10,824,228
Employee benefit programs	43,651,136	18,651,677	24,998,630	19,978,097	20,236,885	26,162,231	4,327,876	18,921,065
Domestic production activities deduction		390,049	105,850	6,346	1,223,828	69,947	12,023	141,124
Net loss, noncapital assets	4,162,844	1,483,149	2,679,695		3,633,256	4,619,413	970,070	1,100,285
Other deductions  Total receipts less total deductions	360,677,510 239,697,106	169,344,676 122,981,522	191,288,640 116,727,713		304,538,176 102,603,302	695,230,433 674,538,844	69,145,907 50,045,641	197,918,042 41,173,637
Net income (less deficit)	239,697,106	122,961,522	118,751,500	26,906,867	102,603,302	642,255,301	40,476,903	42,207,786
Endnotes at end of table section. Detail may not add to total because of						3-12,200,001	. 5, 7, 0,505	.2,201,100

### RETURNS OF ACTIVE CORPORATIONS, INCLUDING INCOME AND DEDUCTIONS FROM A TRADE OR BUSINESS FOR ALL RETURNS AND FROM OTHER THAN A TRADE OR BUSINESS FOR FORMS 1120S AND 1120-RIC [31]

Table 27--Balance Sheet, Income Statement, including Investment Data, by Selected Sectors--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amounts are in thous		Selected sectorscontinued										
u		Administrative and support										
Item	Management	and support and waste										
	of companies	management	Educational	Health care	Arts,	Accommodation	Other					
	(holding	and remediation services	services	and social assistance	entertainment, and recreation	and food services	services					
	companies) (15)	(16)	(17)	(18)	(19)	(20)	(21)					
Number of returns		267,624	47,349	400,591	120,163	288,783	369,214					
Total assets		251,062,284	· · · · · · · · · · · · · · · · · · ·	259,499,255	107,729,878	,	113,766,532					
Cash		24,025,199		25,881,918	10,539,475		15,593,762					
Notes and accounts receivable	5,802,302,350	48,624,375	5,009,178	43,397,241	7,135,873	23,379,865	11,238,609					
Less: Allowance for bad debts	67,852,089	1,034,295	422,222	11,812,714	493,722	975,877	322,124					
Inventories	318,732	3,258,312	364,408	1,817,706	2,233,140	8,096,367	7,321,221					
Investments in Government obligations		406,491	44	366,922	*56,924 *219,209	217,560	261,678 *216.057					
Tax-exempt securities  Other current assets		643,863 21,078,506	119,965 1,669,518	1,191,451 16,132,038	5,062,314	60,329 12,823,079	5,431,802					
Loans to shareholders		3,208,815		5,300,315	3,864,899	3,670,938	2,133,154					
Mortgage and real estate loans		217,017	· ·	129,386	207,599	1,349,162	279,947					
Other investments		30,311,863	2,922,117	44,213,826	18,048,914	87,058,384	16,530,453					
Depreciable assets [25]	184,651,327	110,175,243	10,749,162	143,802,536	71,478,340	238,753,512	69,540,375					
Less: Accumulated depreciation [25]		64,754,905		76,495,858	34,744,117	103,295,048	40,378,176					
Depletable assets	, .	973,931	*4,395	*197,699	*504	219,951	*14,799					
Less: Accumulated depletion	,	*197,980 4,056,644	*4,153 440,852	*26,648 5,068,934	*443 7,169,798	*91,593 32,185,303	*5,487 7,680,678					
Intangible assets (amortizable)		4,056,644 73,241,777		5,068,934 59,631,290	13,360,721	52,185,303 53,643,958	17,664,906					
Less: Accumulated amortization		13,343,923	890,853	8,279,983	2,333,985	10,442,484	3,833,936					
Other assets		10,171,352	1,582,926	8,983,197	5,924,436	40,333,887	4,398,815					
Total liabilities	15,510,259,230	251,062,284	30,890,927	259,499,255	107,729,878	415,742,736	113,766,532					
Accounts payable	1,937,599,068	20,136,915	2,981,302	13,257,473	4,855,830	20,834,046	8,603,369					
Mortgages, notes, and bonds payable in less												
than one year	, .,	19,908,832		14,384,064	7,450,032	14,256,746	6,248,693					
Other current liabilities Loans from shareholders	8,002,945,444 128,766,204	34,501,467 7.637.455	6,096,334 1,528,415	35,535,411 10,517,887	10,908,492 12,608,786	37,291,801 19.812.227	9,578,562 10.392,201					
Mortgages, notes, and bonds payable in one	120,700,204	7,007,400	1,320,413	10,517,007	12,000,700	13,012,221	10,332,201					
year or more	1,334,974,071	70,373,562	6,648,641	110,285,381	40,964,254	147,599,977	36,019,483					
Other liabilities	522,552,867	23,731,006	2,879,423	22,068,647	10,471,320	56,308,088	10,083,494					
Capital stock	157,067,068	10,426,513		10,266,657	7,496,048	19,189,046	7,445,834					
Additional paid-in capital		77,971,013		64,085,236	30,510,738	93,606,678	16,944,368					
Retained earnings, appropriated		265,361	*3,395	*45,705	83,942	839,056	3,372,781					
Retained earnings, unappropriated [26] Less: Cost of treasury stock		433,493 14,323,334	327,448 2,975,041	-12,103,197 8,844,008	-10,939,114 6,680,449	43,183,388 37,178,317	8,491,096 3,413,350					
Total receipts		463,117,338		581,504,872	96,791,447	461,616,297	210,303,476					
Business receipts		448,653,998		558,081,916	85,789,078	416,996,282	202,028,115					
Interest	704,885,193	2,510,159	204,773	2,099,716	1,100,646	4,730,904	1,048,117					
Interest on Government obligations:												
State and local		253,689		222,147	61,611	78,035	42,076					
Rents		341,770		761,569	361,546	1,247,116	154,942					
Royalties  Net short-term capital gain reduced by	432,700	729,363	192,780	107,160	359,147	6,581,411	227,087					
net long-term capital loss	916,340	20,707	*6,545	119,558	83,710	45,361	8,046					
Net long-term capital gain reduced by			.,,,,,	,		,	5,0 10					
net short-term capital loss	21,390,920	2,246,398	658,586	3,446,102	1,494,224	2,848,500	1,311,806					
Net gain, noncapital assets		662,066		1,488,311	756,411	7,360,113	1,497,602					
Dividends received from domestic corporations		211,496		76,300	134,613		74,514					
Dividends received from foreign corporations		450,457	*7,593	324,593	67,527	475,528	78,624					
Other receipts  Total deductions		7,037,235 <b>449,194,215</b>		14,777,501 <b>552,964,815</b>	6,582,935 <b>91,075,422</b>	21,028,229 <b>435,362,752</b>	3,832,547 <b>202,749,950</b>					
Cost of goods sold	3,287,996	198,312,685		51,705,540	17,910,327	150,710,672	85,023,927					
Compensation of officers		13,247,296		74,971,406	6,642,352	9,699,358	10,378,900					
Salaries and wages		97,575,545		164,241,255	17,873,241	89,111,597	31,178,854					
Repairs		3,588,109	381,547	5,069,677	1,605,364	7,833,843	3,573,562					
Bad debts	- ,,-	820,625	· ·	7,210,049	534,282	657,280	416,312					
Rent paid on business property		9,360,517		25,035,773	5,423,942	30,685,603	12,675,118					
Taxes paid	16,327,717	19,950,111	1,419,725	20,546,751	4,926,947	19,981,445	6,962,704					
Interest paid		6,836,934 <b>327,686</b>	776,845 26,797	9,338,674 611,606	3,314,863 180,960	13,864,576 367,587	3,383,971 189,743					
Amortization		3,453,650		2,514,020	755,545	2,299,272	1,137,471					
Depreciation	-, -, -	9,185,337	821,035	10,870,954	4,251,153	13,530,608	5,348,516					
Depletion		92,705	-	*12,139	*1,134	*4,379	*431					
Advertising		4,074,087		4,210,582	2,087,634	10,912,107	3,129,805					
Pension, profit-sharing, etc., plans		1,679,422		10,698,443	881,740	973,866	595,877					
Employee benefit programs		10,147,337 11,654	770,644 *504	14,072,837	1,279,724 4 475	6,193,850 21,675	2,973,963					
Domestic production activities deduction  Net loss, noncapital assets		545,369		4,008 672,760	4,475 309,211	21,675 1,100,176	6,108 212,898					
Other deductions		69,985,146	· ·	151,178,343	23,092,525	77,414,858	35,561,788					
Total receipts less total deductions		13,923,123		28,540,057	5,716,026	26,253,545	7,553,526					
Net income (less deficit)		15,402,730	3,077,960	29,923,752	5,824,629	22,083,430	7,724,448					
Endnotes at end of table section. Detail may not add to total becaus	e of rounding. See text for "Ex	planation of Terms" and "De	escription of the Sample and	Limitations of the Data."	•							

#### **Section 4**

### 1120S Corporation Basic Tables

## Income and Financial Data by Industry and Selected Tables by Size Category

- Table 1- Returns of Active Corporations, Form 1120S: Total receipts and deductions, portfolio income, rental income, and total net income, by major industry, page 203
- Table 2 Returns with Net Income, Form 1120S: Total receipts and deductions, portfolio income, rental income, and total net income, by major industry, page 211
- Table 3 Reserved
- **Table 4 -** Returns of Active Corporations, Form 1120S: Total receipts and deductions, portfolio income, rental income, and total net income, by size of business receipts and sector, **page 219**
- Table 5 Returns of Active Corporations, Form 1120S: Rental real estate income, by sector and selected major industry, page 239
- Table 6 Returns of Active Corporations, Form 1120S: Total receipts and deductions, portfolio income, rental income, and total net income, by number of shareholders, page 241
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#### **Notes**

All money amounts and frequencies in the tables in the following sections are subject to rounding errors. As a result, a row or column of frequencies or amounts may fail to add exactly to the corresponding total amount. Money amounts are rounded to the nearest \$1,000 at the table level. Amounts of \$500 or more were rounded up to the next thousand. Total amounts under \$500 were entered as zero and noted to indicate that an amount was present and greater than zero, but less than \$500.

Whenever a cell frequency was less than 3, the estimate was combined or deleted in order to avoid disclosure of information about specific corporations. A double asterisk (\*\*) or a (d) indicates combinations or deletions respectively. In other cases, an estimate based on fewer than ten returns, not selected at the 100 percent rate, is indicated by an asterisk (\*) and should be considered statistically unreliable. These estimates should typically be used in combination with other tabulated values due to the small sample size.

The statistical reliability of each cell in the tables was determined separately from all other cells. Thus, it is possible for a total figure to be marked with an asterisk (\*), indicating statistical unreliability, while a subset of the total is not so marked. For example, a sector amount could be based on seven returns, three not sampled at the 100 percent rate. The amount would receive an asterisk. However, a major group within the sector may include all of the four returns sampled at the 100 percent rate and not receive an asterisk.

A dash (-) in place of a frequency or an amount can indicate one of two things. If the returns were sampled at the 100 percent rate, then no returns had that particular characteristic. If returns were sampled at less than the 100 percent rate, then either no return in the population had that characteristic, or the characteristic was so rare that it did not appear in any of the sampled returns.

Table 1.--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

		Ac	griculture, forestry,	fishing, and hunting	1				Consti	ruction	
				_						Heavy	
										and	
					Support					civil	
Item					activities					engineering	
	All	Total	Agriculture	Forestry	and fishing,	Mining	Utilities	Total	Construction	construction	Specialty
	industries	. otal	production	and	hunting and	9	Cumuoo	7000	of	and land	trade
			p	logging	trapping				buildings	subdivision	contractors
-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of returns	3,872,766	81,635	55,895	6,939	18,800	22,874	d d	555,606	166,100	51,730	337,776
Number of shareholders	6,652,321	182,621	128,062	13,438	41,121	67,047	d	872,514	252,118	110,276	510,120
Total receipts [33]	5,815,389,092	71,596,996	45,990,290	9,616,632	15,990,074	49,301,864	d	941,403,131	397,100,577	149,404,136	394,898,417
Business receipts	5,699,803,000	66,855,440	42,038,833	9,459,093	15,357,514	45,385,359	d	933,204,650	393,748,761	146,548,407	392,907,482
Interest on government obligations: State and local [33]	1,933,344	42,964	39,226	*2,117	1,622	55,682	d	124,922	66,520	42,264	16,137
Net gain, noncapital assets	13,581,482	515,056	265,134	141,553	108,369	1,030,529	d	1,103,953	174,461	357,063	572,428
Other receipts	100,071,267	4,183,536	3,647,097	13,869	522,570	2,830,294	d	6,969,608	3,110,836	2,456,402	1,402,370
Total deductions	5,517,526,275	70,567,715	46,165,578	9,545,961	14,856,176	38,110,898	d	891,282,117	380,775,476	140,258,352	370,248,289
Cost of goods sold	3,577,640,841	33,232,995	18,961,256	6,012,845	8,258,895	19,903,364	d	691,289,776	325,810,650	109,433,560	256,045,567
Compensation of officers	212,457,485	1,532,590	790,873	208,342	533,375	1,133,653	d	27,928,169	8,212,077	3,526,509	16,189,583
Salaries and wages	588,888,215	5,571,833	3,776,389	645,068	1,150,375	3,168,299	d	47,878,997	12,610,887	6,778,918	28,489,192
Repairs	35,510,962	1,877,643	1,250,645	188,433	438,565	790,252	d	3,646,893	714,874	812,519	2,119,499
Bad debts	10,106,964	30,604	21,104	*2,281	7,220	48,236	d	1,002,976	253,960	137,108	611,908
Rent paid on business property	142,905,107	3,239,942	2,866,058	54,561	319,323	1,276,947	d	14,076,307	2,941,210	2,911,912	8,223,185
Taxes paid	113,370,213	1,333,345	888,533	168,669	276,143	1,486,068	d	14,695,153	3,690,858	2,223,581	8,780,714
Interest paid	66,607,001	1,616,118	1,226,988	189,770	199,360	729,127	d	6,581,932	2,658,299	1,755,788	2,167,845
Amortization	7,209,727	89,364	54,445	13,476	21,444	70,252	d	223,676	54,292	57,628	111,756
Depreciation	76,305,065	3,150,605	2,081,754	572,490	496,361	1,835,950	d	10,641,588	1,657,929	3,329,309	5,654,351
Depletion	741,652	23,058	22,583	*475	-	365,349	d	51,258	*5,943	27,885	*17,430
Advertising	51,460,851	217,499	131,307	11,036	75,156	68,994	d	2,988,553	1,036,975	374,423	1,577,155
Pension, profit-sharing, stock, annuity	23,151,253	146,281	100,098	9,636	36,546	221,399	d	3,100,214	834,565	608,895	1,656,755
Employee benefit programs	51,263,762	571,691	421,836	76,157	73,699	434,530	d	8,542,078	1,972,377	1,159,294	5,410,407
Net loss, noncapital assets	1,314,476	8,914	8,461	*393	*60	9,645	d	42,169	25,071	4,470	12,628
Other deductions	558,592,701	17,925,234	13,563,249	1,392,331	2,969,654	6,568,836	d	58,592,379	18,295,510	7,116,555	33,180,315
Total receipts less total deductions [33]	297,862,818	1,029,281	-175,288	70,671	1,133,898	11,190,965	d	50,121,014	16,325,102	9,145,784	24,650,128
Net income (less deficit) from a trade or business [33]	295,929,473	986,317	-214,514	68,554	1,132,277	11,135,283	d	49,996,092	16,258,581	9,103,520	24,633,991
Net income	373,091,660	4,777,559	2,811,818	467,014	1,498,727	12,029,863	d	59,729,134	20,159,409	11,543,768	28,025,956
Deficit	77,162,186	3,791,243	3,026,332	398,460	366,451	894,580	d	9,733,041	3,900,828	2,440,249	3,391,964
Portfolio income (less deficit) distributed to shareholders	82,029,220	1,417,419	1,142,668	136,184	138,568	2,513,509	d	4,858,573	1,850,549	1,792,618	1,215,406
Dividend income	6,471,731	77,429	58,969	3,103	15,357	212,417	d	231,795	89,231	76,808	65,756
Interest income	18,483,014	461,910	315,346	71,385	75,178	491,560	d	2,267,891	1,064,373	764,664	438,854
Royalty income	1,360,338	120,148	107,416	*2,860	*9,872	386,611	d	10,407	5,279	4,273	*855
Net short-term capital gain (less loss)	1,508,376	7,768	1,691	*6,404	*-328	24,722	d	109,436	43,460	58,544	7,432
Net long-term capital gain (less loss)	54,205,761	750,164	659,246	52,430	38,488	1,398,198	d	2,239,044	648,206	888,329	702,509
Real estate rental net income (less deficit)	6,832,640	194,281	161,747	290	32,244	41,614	d	142,297	24,678	107,900	9,719
Net income	10,945,766	208,184	171,924	*2,845	33,415	48,106	d	570,417	203,158	318,175	49,083
Deficit	4,113,126	13,903	10,177	*2,555	*1,171	6,492	d	428,120	178,480	210,276	39,364
Net income (less deficit) from other rental activity	1,410,976	77,660	67,464	*783	*9,413		d	161,325	82,730	58,212	20,383
Net income	2,035,597	81,126	70,844	*820	*9,462	64,139	d	179,511	87,971	64,598	26,942
Deficit	624,621	*3,466	*3,380	*37	49	3,784	d	18,186	5,241	6,386	*6,559
Total net income (less deficit)	386,202,310	2,675,677	1,157,364	205,810	1,312,502	13,750,761	d	55,158,287	18,216,538	11,062,249	25,879,499
Net income	457,000,711	6,063,776	3,912,331	510,818	1,640,628	14,465,598	d	64,248,489	21,781,617	13,251,992	29,214,880
Deficit	70,798,401	3,388,099	2,754,966	305,007	328,126	714,836	d	9,090,203	3,565,079	2,189,743	3,335,380

Table 1.--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

						Manufact	uring					
						Manadao	g					
												l
			Beverage	Textile		Leather						Plastics
Item			and	mills and		and			Printing	Petroleum		and
	Total	Food	tobacco	textile	Apparel	allied	Wood	Paper	and related	and coal	Chemical	rubber
		manufacturing	product	product	manufacturing	product	product	manufacturing	support	products	manufacturing	products
			manufacturing	mills		manufacturing	manufacturing		activities	manufacturing	9	manufacturing
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Number of returns	155,771	7,746	672	2,719	5,151	1,432	6,295	2,399	23,342	966	4,763	6,983
Number of shareholders	331,253	20,590	2,300	3,707	9,990	2,630	12,476	4,824	45,031	5,124	12,641	17,929
Total receipts [33]	708,952,026	72,703,613	9,589,926	10,082,993	26,212,670	3,765,502	41,451,601	24,433,323	38,027,015	8,837,240	32,979,555	48,311,373
Business receipts	701,801,935	72,187,950	9,395,055	10,048,635	25,822,367	3,725,421	41,081,838	24,225,757	37,722,728	8,629,584	32,777,176	47,862,797
Interest on government obligations: State and local [33]	202,077	15,652	3,745	2,739	*3,316	*1,252	13,516	13,805	*7,033	*1,822	13,390	20,599
Net gain, noncapital assets	1,427,830	65,253	47,162	5,481	52,171	*510	25,940	90,485	14,843	3,301	71,892	125,966
Other receipts	5,520,183	434,758	143,964	26,137	334,816	38,319	330,306	103,276	282,411	202,533	117,098	302,011
Total deductions	663,549,373	69,915,367	8,817,522	9,666,258	24,890,792	3,577,542	39,674,158	23,385,494	35,841,316	8,251,792	30,860,084	44,682,460
Cost of goods sold	480,285,984	55,640,460	5,345,550	6,983,930	17,257,456	2,299,713	30,436,314	17,666,233	21,646,473	6,590,811	21,128,221	33,075,098
Compensation of officers	18,754,492	842,571	184,202	369,076	689,654	115,459	733,856	456,523	1,610,855	197,177	1,110,229	1,026,827
Salaries and wages	50,564,383	3,398,014	890,658	762,271	2,363,028	341,181	2,437,865	1,638,015	4,133,322	380,745	2,610,422	2,885,966
Repairs	3,683,988	512,738	75,820	41,273	81,495	15,006	335,633	83,443	253,886	71,918	192,371	250,338
Bad debts	986,829	47,964	5,522	16,245	46,073	3,889	41,644	33,473	87,799	14,155	44,912	45,359
Rent paid on business property	12,395,333	747,647	104,368	206,435	513,066	64,431	450,406	516,800	1,350,005	75,268	542,157	803,467
Taxes paid	13,609,270	796,970	600,084	176,948	521,604	71,828	782,172	418,432	902,150	92,130	624,792	885,611
Interest paid	6,940,048	587,116	126,142	91,232	307,907	30,673	411,386	332,266	474,544	102,019	298,395	455,068
Amortization	819,095	84,239	19,740	10,768	34,508	5,881	26,292	33,822	78,975	10,840	33,772	48,236
Depreciation	13,270,937	1,280,918	279,724	173,693	163,076	57,897	819,939	541,745	1,185,149	194,848	563,635	1,100,029
Depletion	268,403	*21,381	9,845	-	1,702	-	127,960	-	*12,398	*6,691	3,465	-
Advertising	5,500,373	699,705	277,509	100,234	394,786	111,736	175,982	68,656	374,978	57,078	379,477	262,649
Pension, profit-sharing, stock, annuity	3,052,620	225,900	54,915	49,526	67,155	3,629	124,696	115,335	131,975	21,586	163,625	164,117
Employee benefit programs	9,164,653	752,135	165,479	99,734	175,349	17,939	362,922	374,238	477,127	80,302	421,425	704,221
Net loss, noncapital assets	98,090	5,166	*227	*1,667	1,379	77	*680	*643	1,298	41	2,351	5,553
Other deductions	44,154,874	4,272,444	677,738	583,224	2,272,555	438,202	2,406,411	1,105,869	3,120,383	356,182	2,740,835	2,969,922
Total receipts less total deductions [33]	45,402,653	2,788,246	772,404	416,735	1,321,878	187,961	1,777,443	1,047,829	2,185,699	585,448	2,119,472	3,628,913
Net income (less deficit) from a trade or business [33]	45,200,576	2,772,593	768,659	413,996	1,318,562	186,709	1,763,926	1,034,024	2,178,665	583,625	2,106,081	3,608,314
Net income	51,475,013	3,173,365	918,738	546,493	1,501,908	330,501	2,185,909	1,300,450	2,642,616	694,651	2,632,227	3,933,986
Deficit	6,274,438	400,772	150,079	132,498	183,345	*143,793	421,983	266,426	463,951	*111,026	526,145	325,672
Portfolio income (less deficit) distributed to shareholders	12,516,245	365,883	484,093	85,381	495,773	145,404	652,452	97,352	365,587	35,834	962,843	458,898
Dividend income	986,383	30,751	25,998	9,230	4,657	*4,973	21,242	13,755	6,699	5,509	123,710	55,776
Interest income	1,751,103	102,419	52,955	19,382	66,842	11,702	119,978	56,886	79,055	19,803	91,245	81,813
Royalty income	233,425	9,714	*10	*595	25,503	482	23,523	*84	*14	27	30,554	2,320
Net short-term capital gain (less loss)	17,920	3,555	1,593	-23,290	*237	*652	1,347	*-39	*26	*472	2,790	-1,066
Net long-term capital gain (less loss)	9,527,414	219,444	403,537	79,463	398,535	*127,595	486,362	26,666	279,793	10,023	714,544	320,055
Real estate rental net income (less deficit)	160,582	10,238	6,214	1,273	5,022	*2	14,371	2,361	*133	*4,984	3,851	11,984
Net income	178,634	14,101	6,306	1,273	7,801	*41	14,480	3,340	*363	*4,984	4,084	12,914
Deficit	18,052	3,863	*91	-	*2,780	39	*109	*979	230	-	233	*930
Net income (less deficit) from other rental activity	137,829	1,563	*5,479	*120	*107	*-86	5,993	*461	*167	*498	4,086	*351
Net income	140,840	2,223	*5,527	*128	*107	-	*6,182	*1,074	*167	*498	4,990	*365
Deficit	3,011	660	48	8	-	*86	189	613	-	-	*904	*14
Total net income (less deficit)	58,015,232	3,150,278	1,264,446	500,769	1,819,464	332,028	2,436,743	1,134,198	2,544,552	624,941	3,076,861	4,079,548
Net income	63,689,324	3,498,562	1,395,037	652,138	1,991,357	457,838	2,760,018	1,387,128	2,998,585	735,716	3,513,411	4,370,924
Deficit	5,674,091	348,285	*130,591	151,369	171,894	*125,810	323,275	252,930	454,033	*110,775	436,550	291,376

Table 1.--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

				Manu	facturingcontinu	ed				Who	lesale and retail tra	de
											Wholesa	ıle trade
						Electrical						
					Computer	equipment,						1
Item	Nonmetallic		Fabricated		and	appliance,		Furniture		Wholesale		Durable
	mineral	Primary	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and retail	Total	goods
	product	metal	product	manufacturing	product	component	equipment	product	manufacturing	trade,		ı
	manufacturing	manufacturing	manufacturing		manufacturing	manufacturing	manufacturing	manufacturing		total		1
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Number of returns	5,531	4,701	31,360	13,581	5,002	3,203	4,413	6,931	18,581	624,082	220,166	134,183
Number of shareholders	11,393	11,206	60,401	30,276	11,119	9,070	10,096	13,745	36,704	1,079,868	397,134	238,069
Total receipts [33]	25,439,273	43,986,137	108,756,903	46,728,799	27,461,028	25,172,470	41,386,836	25,346,444	48,279,324	2,342,855,340	1,085,996,929	526,664,046
Business receipts	25,205,613	43,633,434	107,430,244	46,279,035	27,161,251	24,864,211	40,948,218	24,937,330	47,863,292	2,316,192,183	1,076,704,165	521,847,960
Interest on government obligations: State and local [33]	1,913	3,351	23,581	18,373	12,055	6,621	9,608	8,393	21,310	226,278	108,632	60,889
Net gain, noncapital assets	70,092	58,093	337,697	124,776	62,764	95,976	35,414	9,830	130,183	2,253,996	1,170,611	799,544
Other receipts	161,654	291,259	965,380	306,614	224,958	205,661	393,595	390,892	264,539	24,182,882	8,013,521	3,955,652
Total deductions	23,698,962	40,565,319	100,494,085	43,239,337	24,809,154	23,654,481	39,275,820	23,668,071	44,581,358	2,283,111,315	1,049,142,122	502,990,405
Cost of goods sold	15,958,115	34,139,991	72,821,083	29,981,683	16,990,638	16,574,203	30,004,632	16,716,339	29,029,040	1,854,223,558	866,263,152	397,013,882
Compensation of officers	768,226	692,203	3,761,733	1,447,636	750,811	705,315	784,409	639,887	1,867,844	38,511,886	20,193,664	11,991,696
Salaries and wages	1,691,671	1,641,617	6,703,463	3,980,509	2,707,038	2,487,471	2,751,568	2,131,927	4,627,633	144,660,916	61,653,944	37,168,012
Repairs	248,449	252,076	469,018	165,670	90,931	76,942	130,764	107,080	229,139	7,942,170	3,358,006	1,997,477
Bad debts	75,148	31,605	112,070	86,707	38,338	15,209	52,905	44,507	143,305	2,745,090	1,553,866	963,017
Rent paid on business property	587,618	361,011	2,190,312	793,476	522,853	371,198	638,526	551,478	1,004,811	36,258,967	12,357,243	7,490,147
Taxes paid	586,428	455,629	2,363,457	1,018,288	618,293	460,407	767,797	508,239	958,011	26,807,950	11,404,279	5,765,360
Interest paid	356,598	335,391	1,038,479	404,693	219,175	296,881	399,610	228,817	443,655	15,837,161	6,391,953	3,912,409
Amortization	27,800	21,932	107,784	55,174	65,792	45,925	27,375	10,838	69,402	1,746,466	756,179	304,472
Depreciation	1,014,545	569,183	2,194,315	867,686	308,203	285,524	653,811	311,853	705,164	13,916,081	6,189,386	4,087,615
Depletion	31,236	53,726	-	-	-	-	-	-	-	*19,478	*14,751	487
Advertising	87,500	54,556	440,241	279,236	223,237	293,088	300,545	177,738	741,443	19,818,089	4,749,484	2,516,580
Pension, profit-sharing, stock, annuity	81,786	119,493	635,475	314,258	159,872	100,520	174,912	158,077	185,768	3,953,592	2,610,902	1,654,323
Employee benefit programs	336,282	331,045	1,722,433	877,577	382,373	289,950	615,234	326,773	652,114	11,089,142	5,199,863	3,244,384
Net loss, noncapital assets	*296	*16,601	11,766	3,386	*2,332	3,980	18,690	*19,581	2,378	402,390	64,861	23,736
Other deductions	1,847,266	1,489,261	5,922,456	2,963,358	1,729,269	1,647,866	1,955,042	1,734,938	3,921,651	105,178,380	46,380,587	24,856,808
Total receipts less total deductions [33]	1,740,311	3,420,818	8,262,817	3,489,462	2,651,874	1,517,989	2,111,016	1,678,373	3,697,966	59,744,024	36,854,808	23,673,640
Net income (less deficit) from a trade or business [33]	1,738,398	3,417,467	8,239,236	3,471,089	2,639,819	1,511,368	2,101,408	1,669,981	3,676,656	59,517,746	36,746,176	23,612,751
Net income	2,037,702	3,554,232	9,060,897	3,982,864	2,764,026	1,803,386	2,465,115	1,823,291	4,122,657	72,708,503	41,244,605	26,100,122
Deficit	299,305	136,765	821,661	511,775	124,207	292,018	363,707	153,310	446,001	13,190,757	4,498,429	2,487,371
Portfolio income (less deficit) distributed to shareholders	322,955	500,037	2,385,856	488,680	804,454	2,385,637	877,715	103,294	498,116	13,773,967	7,897,003	4,375,589
Dividend income	4,650	73,400	149,542	51,138	39,461	145,125	126,250	7,840	86,675	1,547,295	649,293	419,065
Interest income	68,058	130,683	306,395	142,135	73,446	63,927	133,030	30,537	100,810	2,890,128	1,276,992	713,191
Royalty income	3,027	16,242	7,961	14,776	*34,802	25,921	17,875	*2,140	17,858	152,854	140,025	19,499
Net short-term capital gain (less loss)	2,334	20,768	5,383	3,285	-374	-2,979	1,101	*-186	2,311	46,848	33,846	11,113
Net long-term capital gain (less loss)	244,887	258,944	1,916,575	277,346	657,120	2,153,643	599,459	62,962	290,462	9,136,842	5,796,848	3,212,721
Real estate rental net income (less deficit)	7,732	1,723	43,635	11,130	4,012	14,639	3,711	*2,703	10,863	491,551	198,547	84,113
Net income	9,302	2,833	45,523	11,753	4,303	14,759	6,328	*2,762	11,384	593,329	217,406	92,566
Deficit	*1,571	*1,110	1,888	*624	291	*120	2,617	59	*521	101,778	18,859	8,453
Net income (less deficit) from other rental activity	1,184	88	61,732	9,548	1	*4,942	39,721	*103	*1,773	407,366	270,546	256,105
Net income	1,507	88	61,752	9,548	1	*4,942	39,865	*103	*1,773	420,444	274,763	259,380
Deficit	*323	-	21		-	-	144	4 ===		13,078	4,217	*3,276
Total net income (less deficit)	2,070,269	3,919,314	10,730,459	3,980,447	3,448,286	3,916,587	3,022,555	1,776,081	4,187,407	74,190,630	45,112,273	28,328,559
Net income	2,361,098	4,050,029	11,475,448	4,441,245	3,561,756	4,176,866	3,353,253	1,928,770	4,580,143	86,113,833	49,118,994	30,626,680
Deficit	290,830	130,715	744,989	460,799	113,470	260,279	330,699	152,688	392,736	11,923,202	4,006,722	2,298,122

Table 1.--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

					\A/h.o.ls	and and ratail tra	do continued					
					Wholesale and retail tradecontinued  Retail trade							
	Wholesale trad	econtinued	Г		1			de			I I	
				Motor			Building material				Clothing	Sporting
Item	Nondurable	Electronic		vehicle	Furniture	Electronics	and garden	Food,	Health and		and	goods, hobby,
item	goods	markets and	Total	dealers	and home	and	equipment	beverage	personal	Gasoline	clothing	book, and
	goods	agents	Total	and parts	furnishings	appliance	and supplies	and liquor	care	stations	accessories	music
		and brokers		dealers	stores	stores	dealers	stores	stores	Stations	stores	stores
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Number of returns	76,297	9,686	402,267	61,062	24,359	20,421	24,329	61,619	29,307	26,766	32,503	21,533
Number of shareholders	146.243	12.822	681.081	105.150	40.832	32,542	41,404	120.105	47.282	48.286	48.834	35.180
Total receipts [33]	556,180,403	3,152,481	1,256,389,253	600,016,119	44,606,910	33,173,073	79,582,274	125,960,708	45,521,286	173,957,526	28,169,853	27,575,831
Business receipts	551,789,196	3,067,009	1,239,015,492	589,203,464	44,151,245	32,850,700	79,119,652	124,116,509	45,253,874	172,803,303	27,796,765	27,320,462
Interest on government obligations: State and local [33]	47,743	-	117,646	36,198	2.925	4.035	20,230	9.050	*3.555	23.990	3,104	*2.243
Net gain, noncapital assets	371,067	_	1,083,385	400,159	22,802	17,614	44,371	105,902	5,751	211,138	*1,688	4,385
Other receipts	3,972,397	85,472	16,172,730	10,376,298	429,939	300,724	398,022	1,729,247	258,106	919,096	368,296	248,741
Total deductions	543,565,034	2,586,683	1,233,492,078	593,734,698	43,667,241	32,105,640	75,910,928	123,467,224	43,564,778	172,794,333	27,112,178	26,918,664
Cost of goods sold	469,249,169	101	987,552,038	507,571,184	25,985,382	21,923,762	55,937,797	93,400,039	31,712,530	155,894,219	15,305,919	18,056,306
Compensation of officers	7,553,272	648,696	18,313,367	4,900,114	1,120,124	1,162,003	1,642,393	1,553,667	1,743,063	774,009	1,582,824	981,041
Salaries and wages	24,056,098	429,834	82,999,063	31,193,696	5,193,511	4,093,958	7,739,443	10,620,523	4,195,892	5,169,276	3,194,546	2,882,858
Repairs	1,354,142	6,387	4,582,845	1,228,041	297,640	99,512	458,972	932,316	122,605	657,242	154,461	127,741
Bad debts	589,375	1,475	1,191,197	364,600	153,103	73,092	208,224	76,028	23,949	53,526	29,026	26,808
Rent paid on business property	4,747,933	119,164	23,899,188	6,331,536	2,217,736	762,451	1,571,217	3,415,170	1,242,888	1,695,892	1,878,365	1,361,073
Taxes paid	5,560,094	78,824	15,401,334	5,471,181	883,926	638,822	1,420,843	2,142,882	636,332	1,490,878	640,889	475,079
Interest paid	2,455,677	23,867	9,442,902	5,579,810	258,289	162,283	473,869	658,151	166,146	734,534	258,122	198,717
Amortization	446,903	4,805	989,901	324,323	44,609	32,480	22,978	202,526	38,897	135,324	37,779	30,528
Depreciation	2,090,573	11,197	7,724,275	2,439,547	292,177	222,423	764,564	1,084,902	183,450	1,219,125	207,888	196,977
Depletion	*14,264	-	*4,727	-	-	-	*3,223	-	*1,475	*30	-	-
Advertising	2,194,547	38,357	15,066,240	6,792,464	2,252,692	429,009	776,289	870,179	442,283	173,582	745,419	483,236
Pension, profit-sharing, stock, annuity	922,730	33,849	1,342,639	422,315	75,141	63,624	174,497	175,713	127,889	48,547	28,683	29,375
Employee benefit programs	1,904,843	50,636	5,888,578	2,433,322	320,304	221,605	536,136	1,025,061	222,834	176,075	120,685	124,027
Net loss, noncapital assets	41,116	9	337,528	269,506	5,681	*554	*2,672	24,404	463	6,972	17,873	*5,252
Other deductions	20,384,297	1,139,482	58,756,257	18,413,060	4,566,928	2,220,063	4,177,812	7,285,664	2,704,080	4,565,102	2,909,700	1,939,648
Total receipts less total deductions [33]	12,615,369	565,798	22,897,175	6,281,420	939,669	1,067,434	3,671,346	2,493,484	1,956,508	1,163,193	1,057,675	657,166
Net income (less deficit) from a trade or business [33]	12,567,626	565,798	22,779,528	6,245,223	936,744	1,063,399	3,651,116	2,484,434	1,952,953	1,139,203	1,054,571	654,924
Net income	14,575,365	569,118	31,457,389	9,137,661	1,586,333	1,336,324	3,956,172	3,415,798	2,312,345	1,910,658	1,395,826	1,061,058
Deficit	2,007,738	3,320	8,677,861	2,892,438	649,589	272,926	305,056	931,363	359,392	771,455	341,255	406,134
Portfolio income (less deficit) distributed to shareholders	3,509,037	12,377	5,876,923	1,581,616	63,898	519,192	446,835	571,679	629,107	329,735	67,206	49,893
Dividend income	224,083	6,144	898,003	69,490	3,229	9,608	39,448	15,608	12,419	8,553	*11,792	6,930
Interest income	557,823	5,977	1,613,136 12,829	638,381 *379	49,561 27	59,550	175,825 *38	139,340	29,756 23	89,061 *1,774	39,999 *892	41,569
Royalty income	120,526 22,717	- 16	13,003	2,209	-4,821	*1,883 7,539	-2,391	1,207 -1,369	*-2,198	16,510	*5,886	*-4,390
Net long term capital gain (less loss)	2,583,887	240	3,339,953	2,209 871,157	15.901	440.612	233,914	416.893	-2, 196 589.107	213.835	8.637	-4,390 *5.783
Net long-term capital gain (less loss)  Real estate rental net income (less deficit)	2,565,667 114,434	240	293,004	44,721	27,544	*10,256	13,718	153,298	*7,412	16,505	*923	*553
Net income	124,840		375,924	52,604	28,366	*11.788	14,387	176.581	*7,412	33.842	*984	*2.136
Deficit	10,406		82,919	7,883	*822	*1,532	*669	*23,283	7,412	*17,336	*62	*1,583
Net income (less deficit) from other rental activity	14,441		136,820	67,634	987	*54	*1,622	27,044	104	*4,657	*2,978	*3,779
Net income	15,383		145,680	74,652	1,272	598	*1,622	27,044	104	*4,657	*2,978	*3,779
Deficit	*941	_	8,861	7,018	284	*544	-,322	*17	-	-,007	2,370	-
Total net income (less deficit)	16,205,539	578,175	29,086,275	7,939,194	1,029,174	1,592,900	4,113,292	3,236,455	2,589,575	1,490,100	1,125,678	709,149
Net income	17,911,982	580,332	36,988,329	10,602,952	1,667,287	1,836,494	4,400,907	4,107,062	2,899,664	2,222,005	1,446,781	1,105,781
Deficit	1,706,443	2,157	7,902,054	2,663,758	638,114	243,594	287,615	870,607	310,089	731,904	321,103	396,632

(All figures are estimates ha	sed on samplesmoney amounts	s are in thousands of dollars)

	Wholesa	le and retail tradeco	ntinued			1	Transp	ortation and wareho	using			
	R	etail tradecontinued	t									
Item				Wholesale				Transit		Other		
	General	Miscellaneous	Nonstore	and retail	Total	Air, rail,	Truck	and ground	Pipeline	transportation	Warehousing	
	merchandise	store	retailers	trade not		and water	transportation	passenger	transportation	and support	and	
-	stores	retailers		allocable		transportation		transportation		activities	storage	
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	
Number of returns	7,624	56,653	36,091	*1,649	124,096	10,985	69,682	14,509	*210	24,745	3,966	
Number of shareholders	11,607	91,780	58,079	*1,652	185,497	16,444	104,388	17,677	*419	37,192	9,378	
Total receipts [33]	8,287,860	45,442,638	44,095,173	*469,158	180,059,093	16,883,216	102,098,452	8,818,090	*775,058	43,691,483	7,792,794	
Business receipts	8,135,694	44,857,514	43,406,310	*472,526	176,684,469	16,461,711	100,096,181	8,531,897	*727,689	43,310,303	7,556,688	
Interest on government obligations: State and local [33]	143	*1,122	11,053	-	17,816	3,046	5,592	16	-	4,162	4,999	
Net gain, noncapital assets	*6,200	80,281	183,093	-	1,312,860	312,844	658,551	192,410	*41	117,548	31,466	
Other receipts	145,824	503,721	494,717	*-3,368	2,043,948	105,614	1,338,128	93,767	*47,327	259,470	199,641	
Total deductions	7,890,173	43,953,543	42,372,677	*477,116	173,275,299	16,362,934	98,615,222	8,492,292	*615,300	41,694,163	7,495,389	
Cost of goods sold	5,434,093	28,505,834	27,824,972	*408,368	71,406,268	6,261,004	32,192,222	3,206,061	*228,879	26,700,718	2,817,385	
Compensation of officers	222,420	1,583,568	1,048,140	*4,856	4,398,915	226,438	2,628,346	300,851	*8,719	1,056,431	178,130	
Salaries and wages	803,968	4,106,169	3,805,223	7,908	23,532,011	1,672,691	14,768,281	1,392,756	*170,132	4,132,665	1,395,486	
Repairs	59,768	246,367	198,180	*1,319	3,709,232	723,673	2,351,834	121,279	*17,744	347,701	147,001	
Bad debts	10,318	50,008	122,516	26	186,474	52,111	75,414	13,660	*1,263	34,828	9,198	
Rent paid on business property	405,622	2,390,483	626,756	*2,536	9,960,305	1,317,764	5,465,412	623,151	*17,163	1,621,537	915,278	
Taxes paid	138,114	841,390	620,999	*2,337	5,024,780	294,324	3,308,769	293,804	*22,439	821,461	283,983	
Interest paid	61,120	549,116	342,746	2,306	2,248,486	428,982	1,167,619	190,535	*7,882	295,894	157,573	
Amortization	5,638	54,591	60,228	387	164,170	12,236	47,854	48,450	*1,168	44,337	10,125	
Depreciation	61,628	463,523	588,072	*2,420	7,678,715	1,276,695	4,926,064	540,680	*19,609	639,345	276,322	
Depletion	-	-	-	-	*2,050	-	*2,050	-	-	-	-	
Advertising	76,682	782,967	1,241,439	*2,365	501,458	75,483	268,136	43,939	*2,403	98,449	13,047	
Pension, profit-sharing, stock, annuity	5,855	65,414	125,585	51	570,672	123,726	248,020	28,333	*66	131,898	38,630	
Employee benefit programs	41,588	241,535	425,405	701	2,313,576	192,319	1,527,045	64,249	*14,963	388,260	126,740	
Net loss, noncapital assets	*926	1,651	*1,574	1	179,454	*159,501	*11,251	3	-	*5,623	*3,075	
Other deductions	562,433	4,070,927	5,340,841	*41,536	41,398,734	3,545,988	29,626,906	1,624,540	*102,868	5,375,016	1,123,416	
Total receipts less total deductions [33]	397,687	1,489,095	1,722,496	*-7,958	6,783,794	520,282	3,483,231	325,797	*159,758	1,997,320	297,406	
Net income (less deficit) from a trade or business [33]	397,545	1,487,973	1,711,444	*-7,958	6,765,978	517,236	3,477,638	325,782	*159,758	1,993,158	292,406	
Net income	493,057	2,344,867	2,507,291	*6,509	9,744,131	1,708,323	4,610,857	432,099	*167,323	2,353,078	472,451	
Deficit	95,513	856,894	795,847	*14,467	2,978,152	1,191,087	1,133,218	106,317	*7,564	359,920	180,045	
Portfolio income (less deficit) distributed to shareholders	39,741	140,710	1,437,312	41	989,608	139,503	415,272	8,142	*7,422	298,616	120,653	
Dividend income	*9,174	2,518	709,233	-	66,463	16,745	31,229	*772	1,597	2,702	13,418	
Interest income	14,098	71,986	264,008	-	393,364	75,493	200,112	16,419	*5,444	56,375	39,521	
Royalty income	581	-	6,024	-	2,421	853	*447	-	381	*729	*12	
Net short-term capital gain (less loss)	4,966	*-13,664	*4,725	-	1,196	*275	474	*-9,102	-	*7,239	2,310	
Net long-term capital gain (less loss)	*10,921	79,870	453,322	41	526,164	46,137	183,010	*53	-	231,571	65,392	
Real estate rental net income (less deficit)	*2,302	2,475	13,297	-	92,750	14,272	45,824	*2,716	-	16,998	12,941	
Net income	*2,554	21,168	24,101	-	142,429	14,531	46,794	*2,727	-	17,634	60,744	
Deficit	252	*18,693	*10,805	-	49,680	260	*970	11	-	*636	*47,803	
Net income (less deficit) from other rental activity	-	*12,919	*15,040	-	184,251	87,854	88,097	*-6	*7,325	*-925	*1,905	
Net income	-	*13,917	*15,040	-	225,371	116,332	90,014	-	*7,325	*9,794	*1,905	
Deficit	-	998	-	-	*41,120	*28,478	1,917	*6	-	*10,719	-	
Total net income (less deficit)	439,587	1,644,078	3,177,093	*-7,917	8,032,587	758,864	4,026,832	336,633	*174,506	2,307,847	427,905	
Net income	532,532	2,459,186	3,707,679	*6,509	10,866,574	1,955,522	5,039,193	442,308	*174,506	2,667,973	587,072	
Deficit	*92,944	815,108	530,586	*14,427	2,833,987	1,196,658	1,012,361	105,675	-	360,127	159,166	

Table 1.--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

(All figures are estimates based on samplesmoney amounts are in thousands	or dollars)						1							
		T		Inform	nation	T	ı	1			Finance an	id insurance		
							Internet service					Securities,		
						Telecom-	providers,					commodity		
			Motion			munications	web search					contracts, and		
Item		Publishing	picture	Broadcasting	Internet	(including	portals, and	Other		Depository	Non-	other financial	Insurance	Funds, trusts,
	Total	industries	and sound	(except	publishing	paging, cellular,	data	information	Total	credit	depository	investments,	carriers and	and other
		(except Internet)	recording	Internet)	and	satellite,	processing	services		inter-	credit inter-	and related	related	financial
			industries		broadcasting	cable, etc.)	services			mediation	mediation	activities	activities	vehicles
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Number of returns	77,671	22,252	23,066				8,330	5,815	154,850	471	37,298	34,849	75,845	6,386
Number of shareholders	130,163	41,878	30,751	11,098	· ·	1	16,225	9,541	265,117	13,531	60,322	55,739	121,841	13,684
Total receipts [33]	69,472,637	29,944,953	10,495,906	5,249,137		12,081,745	6,752,568	4,512,753	133,305,193	6,345,417	43,060,891	31,913,956	51,587,492	397,438
Business receipts	68,638,051	29,250,821	10,155,668	5,176,244	418,831	12,510,309	6,670,159	4,456,019	118,454,028	2,016,625	38,022,122	28,765,532	49,507,969	141,781
Interest on government obligations: State and local [33]	92,407	43,266	20,515	23,587	*1,585	2,337	*478	639	180,032	65,663	23,190	69,774	11,086	10,320
Net gain, noncapital assets	281,698	25,625	83,336	151,551	*15,099	5,060	*594	*434	1,876,521	75,390	1,395,519	42,022	361,890	1,700
Other receipts	460,481	625,240	236,386	-102,245	61	-435,960	81,337	55,662	12,794,612	4,187,740	3,620,060	3,036,628	1,706,547	243,637
Total deductions	66,186,772	28,258,516	9,382,822	5,272,048	388,525	12,537,881	6,152,871	4,194,109	116,594,216	5,172,696	39,694,745	27,050,579	44,465,104	211,093
Cost of goods sold	23,522,553	9,160,811	2,499,768	517,450	*85,096	7,547,068	1,952,910	1,759,451	13,358,519	343	3,927,211	323,616	9,107,349	-
Compensation of officers	4,744,442	1,581,629	1,751,365	477,529	*14,330	343,975	312,828	262,786	14,099,167	382,070	1,704,770	6,092,978	5,908,667	*10,682
Salaries and wages	13,067,847	6,811,408	1,381,000	1,468,351	*90,702	1,503,292	974,089	839,006	37,352,358	768,660	14,135,361	9,043,653	13,400,352	*4,332
Repairs	469,037	215,541	48,048	49,651	*3,763	115,360	30,072	6,602	770,069	57,680	264,197	125,447	322,203	*541
Bad debts	326,748	219,561	10,967	25,805	*622	47,495	*17,786	*4,514	2,250,920	113,918	1,994,868	21,571	119,075	1,489
Rent paid on business property	2,171,182	896,571	524,831	150,656	*12,056	293,185	195,827	98,056	4,490,539	63,969	1,697,782	909,668	1,818,388	*732
Taxes paid	1,776,227	891,312	227,571	221,352	8,784	170,670	138,131	118,408	3,375,478	125,519	1,217,473	783,312	1,243,184	5,990
Interest paid	1,186,809	299,116	126,737	426,922	*8,628	201,046	58,320	66,041	7,877,081	2,569,657	3,847,727	1,020,742	415,719	23,237
Amortization	618,118	203,919	123,918	226,928	*9,587	38,754	10,305	4,707	424,025	26,527	94,437	53,463	249,057	*542
Depreciation	1,470,737	496,852	207,475			361,363	166,244	49,131	1,268,586	100,805	511,674	316,965	329,022	10,120
Depletion	*4,975	-	_	_	· -	*4,975	_	-	*171	_	_	140	*31	_
Advertising	1,367,764	422,407	199,017	94,939	*6,674	102,804	255,502	286,420	1,983,709	61,431	1,041,657	293,252	587,340	29
Pension, profit-sharing, stock, annuity	530,127	283,908	90,387	24,653	*1,005	64,349	27,657	*38,167	1,065,935	40,725	103,632	404,196	517,127	*254
Employee benefit programs	1,019,458	·	114,344	94,700		62,301	67,091	51,020	2,308,405	111,349	385,973	436,586	1,372,775	*1,722
Net loss, noncapital assets	6,249		*274	1,244		*2,310	-	*58	102,006	63,045	5,271	25,338	8,352	-,,,
Other deductions	13,904,498	6,148,565	2,077,119	1,309,418	134,608	1,678,934	1,946,111	609,744	25,867,248	686,998	8,762,714	7,199,651	9,066,463	151,423
Total receipts less total deductions [33]	3,285,865	1,686,437	1,113,084	-22,911	47,050	-456,135	599,697	318,644	16,710,977	1,172,721	3,366,146	4,863,377	7,122,388	186,345
Net income (less deficit) from a trade or business [33]	3,193,458		1,092,568	-46,499			599,219	318,005	16,530,945	1,107,058	3,342,956	4,793,603	7,111,302	176,025
Net income	7,255,559	2,641,349	1,741,092	744,298		811,764	727,154	488,739	22,051,247	1,273,190	5,015,140	7,517,013	7,913,147	332,758
Deficit	4,062,101	998,179	648,524	790,797		1,270,236	127,104	*170,733	5,520,302	166,132	1,672,184	2,723,410	801,844	156,733
Portfolio income (less deficit) distributed to shareholders	3,509,237	1,476,945	9,349	780,917		1,069,229	27,432	137,413	10,575,568	147,438	1,458,679	6,778,534	877,031	1,313,887
Dividend income	331,176	204,710	9,361	22,193	· ·	86,398	*3,402	*4,700	1,259,153	30,386	197,036	878,693	71,936	81,102
Interest income	800,168	1	102,168	139,951	*2,226	317,971	24,019	39,082	2,068,575	44,939	342,654	1,039,369	478,005	163,608
Royalty income	20,305	*2,665	*11,030	*8		*4,922	2.,0.0	1,349	42,859	171		41,003		1,559
Net short-term capital gain (less loss)	41,256		*23,279	-8,129		27,886	_	*-3,801	805,684	16,156	25,919	536,834	-2,582	229,356
Net long-term capital gain (less loss)	2,316,333		-136,490	626,895		1	*11	*96,082	6,399,297	55,785	892,944	4,282,634	329,671	838,261
Real estate rental net income (less deficit)	50,822		*3,031	13,453		3,386	*140	50,002	-36,478	12,226	-35,527	4,137	23	-17,337
Net income	52,280		*3,106	l'		*4,096	145		82,080	12,634	26,309	40,287	*2,046	*803
D. C. '	1,458					*710	*5		118,558	408	61,837	36,150	*2,040	18,140
Net income (less deficit) from other rental activity	-777		*-7,434			2,915	]	]	-29,477	-21,584	2,912	-8,594	*-2,341	*130
Net income (less deficit) from other rental activity			*69	-			Ī -	]		,	2,912 2,912		-2,341	*144
	6,727					2,915	_	]	30,672	427 22.012	2,912	27,188	*0 244	*144
Deficit	7,504		7,502			C47.050	606 704	455 440	60,149	22,012	4 700 000	35,783	*2,341	
Total net income (less deficit)	6,752,740			•			626,791	455,418	27,040,557	1,245,137	4,769,020	11,567,680	7,986,015	1,472,705
Net income	10,189,579						753,969		30,719,686	1,392,680	6,232,944	12,805,894	8,687,605	1,600,563
Deficit	3,436,839	794,107	709,925	711,768	*49,932	891,041	127,178	*152,888	3,679,129	147,542	1,463,924	1,238,214	701,590	127,859

Table 1.--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

		Real estate and r	ental and leasing				A -liit	-4i			Health care and	social assistance
								ative and support a ent and remediatio				
				Lessors of								
				nonfinancial	Professional,	Management			Waste			Offices of
Item			Rental	intangible	scientific,	of			management			health practitioners
	Total	Real estate	and	assets	and	companies	Total	Administrative	and	Educational	Total	and
			leasing	(except copy-	technical	(holding		and support	remediation	services		outpatient care
			services	righted works)	services	companies)		services	services			centers
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
Number of returns	450,852	416,604	33,993	255	585,940	24,601	189,231	178,509	10,722	31,611	264,636	212,925
Number of shareholders	887,307	824,546	62,065	697	868,628	126,010	293,578	268,409	25,169	41,556	373,533	272,693
Total receipts [33]	130,104,289	101,261,630	28,029,753	812,906	371,982,165	29,111,848	205,470,157	186,304,257	19,165,900	14,219,237	213,777,696	158,938,196
Business receipts	122,996,902	95,593,082	26,620,836	*782,983	364,343,419	9,544,055	203,904,555	184,913,379	18,991,175	14,048,757	209,888,551	155,609,578
Interest on government obligations: State and local [33]	205,796	199,724	5,523	548	55,225	561,388	28,856	25,327	3,528	*1,693	87,902	85,367
Net gain, noncapital assets	1,845,391	883,473	961,693	*225	370,161	333,924	214,166	163,303	50,862	*2,572	153,643	108,291
Other receipts	5,056,202	4,585,351	441,701	*29,150	7,213,361	18,672,481	1,322,581	1,202,247	120,334	166,214	3,647,601	3,134,959
Total deductions	120,589,177	93,401,995	26,670,954	516,229	335,366,019	20,526,594	194,343,162	176,626,148	17,717,013	12,910,074	192,111,966	139,945,062
Cost of goods sold	31,101,025	21,663,040	9,437,408	*576	112,627,875	*264,941	91,852,812	85,021,328	6,831,484	2,358,827	18,939,699	12,553,567
Compensation of officers	9,187,198	8,288,061	872,793	*26,343	37,167,044	1,624,478	7,997,219	7,210,151	787,067	899,438	28,634,494	26,202,224
Salaries and wages	30,559,783	27,158,529	3,328,605	*72,648	67,721,153	3,316,257	44,527,008	41,819,364	2,707,644	3,849,109	53,031,480	34,094,295
Repairs	1,644,650	1,017,861	625,275	*1,514	1,791,255	277,139	1,425,404	1,044,121	381,283	177,821	1,959,283	1,288,876
Bad debts	351.608	200.511	150,526	*572	472.952	559,177	287.987	240.950	47.037	38.134	417.331	97.288
Rent paid on business property	5,681,690	3,913,816	1,765,776	*2,098	12,807,501	250,762	4,039,871	3,530,859	509,012	1,107,038	11,618,125	8,286,731
Taxes paid	3,358,219	2,500,593	851,424	*6,201	10,419,239	680,991	8,533,391	8,008,658	524,733	636,792	7,769,231	4,883,807
Interest paid	3,503,188	2,417,454	1,066,180	*19,555	2,127,681	8,625,956	1,272,083	1,017,882	254,201	147,228	1,924,152	1,219,632
Amortization	161,283	127,433	23,283	*10,567	526,040	123,403	264,849	220,496	44,353	37,815	403,580	311,513
Depreciation	5,676,257	1,399,783	4,274,136	*2,337	2,917,747	510,892	2,755,122	2,030,399	724,723	218,911	2,806,297	1,938,104
Depletion	*1,591	*1,591		_,00.	*531	3	*510	*469	*41	,	213	213
Advertising	2,766,481	2,430,862	331,405	*4,213	4,346,357	284,274	1,532,969	1,447,537	85,432	435,821	2,239,904	1,947,169
Pension, profit-sharing, stock, annuity	870,240	767,146	98,433	*4,660	4,371,094	219,728	681,255	568,410	112,846	65,553	3,298,465	3,122,912
Employee benefit programs	1,025,431	772,175	250,760	*2,497	4,687,877	529,179	3,259,700	2,934,299	325,401	220,651	2,888,478	1,761,055
Net loss, noncapital assets	120,701	91,249	29,378	74	35,311	129,887	12,640	12,405	235	*692	15,475	11,188
Other deductions	24,579,833	20,651,889	3,565,570	*362,373	73,346,361	3,129,528	25,900,344	21,518,821	4,381,523	2,716,244	56,165,760	42,226,489
Total receipts less total deductions [33]	9,515,112	7,859,636	1,358,799	296,677	36,616,146	8,585,254	11,126,995	9,678,109	1,448,886	1,309,162	21,665,730	18,993,134
Net income (less deficit) from a trade or business [33]	9,309,316	7,659,912	1,353,276	296,129	36,560,921	8,023,866	11,098,140	9,652,782	1,445,358	1,307,469	21,577,828	18,907,767
Net income	16,982,996	14,084,136	2,572,762	*326,097	42,367,692	10,235,816	13,183,471	11,399,690	1,783,781	1,685,475	24,555,086	20,722,948
Deficit	7,673,680	6,424,225	1,219,486	*29,969	5,806,771	2,211,950	2,085,331	1,746,908	338,423	378,006	2,977,258	1,815,181
Portfolio income (less deficit) distributed to shareholders	11,416,864	10,035,192	1,258,777	122,894	6,023,332	6,646,113	1,563,206	1,378,557	184,649	672,272	1,496,797	912,209
Dividend income	591,674	574,515	16,013	*1,146	223,081	665,615	100,942	97,049	3,893	2,546	36,427	19,733
Interest income	2,641,312	2,419,407	217,054	*4,851	1,214,821	1,382,736	541,281	472,798	68,483	38,484	350,056	185,729
Royalty income	66,987	68,771	*[1]	*-1,784	13,055	75,551	15,648	15,648	_	6,523	*1,401	*1,400
Net short-term capital gain (less loss)	167,040	160,156	6,870	13	123,597	138,229	-6,902	-7,524	*622	*6,259	17,165	7,083
Net long-term capital gain (less loss)	7,949,851	6,812,344	1,018,840	*118,667	4,448,778	4,383,982	912,237	800,586	111,650	*618,461	1,091,749	698,264
Real estate rental net income (less deficit)	5,171,723	5,163,569	8,157	-3	200,469	-86,560	57,206	39.693	17.513	*3,733	104,581	10,172
Net income	8,238,480	8,216,744	21,737		233,230	79,001	77,526	59,781	17,745	*3,843	109,720	10,289
Deficit	3,066,757	3,053,175	*13,580	3	32,761	165,561	20,320	20,088	*232	111	5,139	*118
Net income (less deficit) from other rental activity	257,143	49,681	207,463	-1	62,082	8,245	30,718	28,641	*2.077	*982	3,905	*-49
Net income	680,002	122,239	557,763		91,918	17,266	31,519	29,441	*2,077	*982	4,578	*115
Deficit	422,859	72,559	350,300	1	29,836	9,021	*801	*801		-	*672	*165
Total net income (less deficit)	26,155,047	22,908,353	2,827,673	419,020	42,846,803	14,591,663	12,749,269	11,099,672	1,649,597	1,984,455	23,183,112	19,830,098
Net income	34,878,464	30,180,404	4,259,002	439,057	48,054,868	16,829,328	14,625,062	12,650,424	1,974,638	2,346,979	25,988,577	21,569,235
Deficit	8,723,417	7,272,051	1,431,329	*20,037	5,208,064	2,237,665	1,875,793	1,550,752	325,041	362,524	2,805,466	1,739,137

2006 Corporation Returns - 1120S Basic Tables

Table 1.--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

	Health care	continued	Arts onto	ertainment, and r	ocroation	Accom	modation and food s	continos		Other s	onvisos		
	nealth care	continued	Arts, erite	ertainment, and r	ecreation	ACCOIT	modation and lood s	services		Others	ervices		
												5	
	Miscellaneous	Hospitals,			A			Food				Religious,	
Item	health	nursing, and		Other arts,	Amusement, gambling,			services				grantmaking, civic,	
item	care and	-	Total	entertainment.	gambling, and	Total	Assammadation	and	Total	Donair and	Personal	•	Not
	social	residential care	Total	and	recreation	Total	Accommodation	drinking	Total	Repair and maintenance	and laundry	professional, and similar	Allocable
	assistance	facilities		recreation	industries			places		maintenance	services	organizations	Allocable
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
Number of returns	39,871	11,839	84,206	48,081	36,125	207,761	23,762	183,999	233,674	118,619	113,390	*1,665	<u>d</u>
Number of shareholders	70.338	30.503	133,969	72.251	61,718	429.621	85.072	344.549	372.939	184.411	185.991	*2.538	d
Total receipts [33]	28,942,453	25,897,047	43,308,592	20,674,516	22,634,077	181,791,483	20,710,849	161,080,634	118,684,938	70,965,626	46,939,074	*780,237	d
Business receipts	28,677,793	25,601,179	41,312,547	19,758,620	21,553,927	179,275,838	20,091,778	159,184,060	117,448,254	70,621,594	46,057,912	*768,748	d
Interest on government obligations: State and local [33]	*1.440	1.095	21.788	12.231	9.558	11.079	7.043	4.036	11.001	*1.407	9.594	-	d
Net gain, noncapital assets	34,410	10,941	112,421	10,704	101,717	438,898	164,678	274,220	266,095	115,468	150,626	_	d l
Other receipts	228,811	283.832	1.861.836	892.961	968.875	2,065,668	447.350	1,618,318	959.588	227.156	720.943	*11.489	d
Total deductions	27,157,465	25,009,439	40,256,932	18,499,937	21,756,995	175,442,542	20,048,189	155,394,353	113,862,575	68,118,236	44,979,645	*764,694	d
Cost of goods sold	4,490,849	1,895,282	8,581,962	2,192,041	6,389,921	68,851,987	2,908,617	65,943,371	47,703,360	35,555,428	11,946,236	*201,696	d
Compensation of officers	1,918,258	514,012	3,665,158	2,924,506	740,653	5,332,578	377,576	4,955,002	6,695,212	4,106,048	2,551,991	*37,173	d 3
Salaries and wages	9,240,443	9,696,743	8,195,795	4,271,634	3,924,162	32,760,951	4,066,932	28,694,019	18,893,008	9,251,114	9,577,345	*64,549	d
Repairs	399,774	270,633	657,196	135,674	521,522	3,383,172	629,523	2,753,649	1,284,402	518,748	654,298	*111,356	d
Bad debts	72,962	247,081	100,871	65,899	34,971	102,681	18,567	84,113	192,977	68,949	124,029	-	d
Rent paid on business property	1,804,921	1,526,473	2,326,384	633,579	1,692,804	12,831,511	1,453,819	11,377,691	8,316,774	3,329,917	4,973,124	*13,734	d
Taxes paid	1,257,177	1,628,247	1,722,775	537,243	1,185,532	8,012,912	1,456,196	6,556,716	4,058,414	2,339,790	1,710,993	*7,630	d
Interest paid	200,383	504,137	941,740	241,293	700,447	3,482,537	1,707,641	1,774,896	1,491,129	750,248	734,978	*5,903	d
Amortization	56,595	35,472	317,522	226,042	91,480	798,565	170,454	628,111	404,739	178,378	225,564	*797	d
Depreciation	492,041	376,152	1,555,549	313,450	1,242,099	4,021,136	1,185,132	2,836,004	2,509,755	1,112,593	1,394,106	*3,055	d
Depletion	-	-	-	-	-	*3,629	14	*3,615	*417	*417	-	-	d •
Advertising	192,511	100,223	845,978	320,837	525,141	4,360,676	409,677	3,950,999	2,186,908	978,680	1,189,758	*18,470	d
Pension, profit-sharing, stock, annuity	127,413	48,140	547,466	495,750	51,716	198,221	37,693	160,528	237,782	101,940	135,842	-	d
Employee benefit programs	392,518	734,905	380,009	134,607	245,402	1,408,730	255,164	1,153,566	1,390,704	896,298	494,406	-	d
Net loss, noncapital assets	*1,520	*2,767	86,576	*6,286	*80,289	57,772	5,534	52,238	6,393	*677	5,716	-	d
Other deductions	6,510,099	7,429,172	10,331,952	6,001,095	4,330,856	29,835,486	5,365,650	24,469,836	18,490,601	8,929,011	9,261,258	*300,331	d
Total receipts less total deductions [33]	1,784,988	887,608	3,051,660	2,174,579	877,081	6,348,941	662,660	5,686,281	4,822,362	2,847,390	1,959,429	*15,543	d .
Net income (less deficit) from a trade or business [33]	1,783,548	886,513	3,029,872	2,162,348	867,524	6,337,862	655,617	5,682,245	4,811,361	2,845,982	1,949,835	*15,543	d a
Net income	2,504,133	1,328,005	5,542,011	3,368,363	2,173,648	10,699,871	1,768,813	8,931,058	7,487,111	4,112,091	3,356,055	*18,965	d
Deficit	720,585	441,492	2,512,139	1,206,015	1,306,124	4,362,008	1,113,196	3,248,812	2,675,750	1,266,109	1,406,220	*3,421	d <b>'</b>
Portfolio income (less deficit) distributed to shareholders	422,015	162,573	1,198,892	983,282	215,610	1,395,846	473,108	922,738	1,154,864	227,306	927,225	*333	d
Dividend income	*5,307	11,386	33,028	23,205	9,823	69,316	58,066	11,250	35,736	8,995	26,741	-	d
Interest income	100,054	64,273	296,680	176,232	120,448	591,972	329,738	262,234	208,512	95,083	113,096	*333	d
Royalty income		1	161,898	161,898		46,869	1,456	*45,413	*3,217		*3,217	-	d
Net short-term capital gain (less loss)	*5,187	4,894	13,685	5,550	8,135	3,372	1,139	2,233	-8,823	*-6,368	-2,456	-	d
Net long-term capital gain (less loss)	311,467	82,019	693,601	616,397	77,204	684,316	82,709	601,608	916,222	129,596	786,626	-	d
Real estate rental net income (less deficit)	*303	94,106	95,164	18,268	76,896	107,809	46,168	61,642	39,552	18,471	21,081	-	d
Net income	*3,592	95,838	125,013	32,571	92,442	154,998	80,524	74,474	46,934	*18,792	28,142	-	d
Deficit	*3,289	*1,733	29,849	*14,303	*15,547	47,189	34,356	12,833	*7,382	*321	*7,061	-	a .
Net income (less deficit) from other rental activity	*-479	* <b>4,434</b> *4,462	-7,570 *2,514	*-7,266 *2,240	*- <b>304</b> *174	42,835	*6,964 *7,013	35,871	*9,981 *0.081	*6,372 *6,372	*3,608 *3,608	-	ď
Net income  Deficit	*479	*4,462 *28	*3,514 *11,083	*3,340 *10,605	^1/4 *478	42,883 *48	*7,012 *48	35,871	*9,981	*6,372	*3,608	-	d
Deficit  Total net income (less deficit)	2,205,388	1,147,626	4,316,358	3,156,632	1,159,725	7,884,353	1,181,856	6,702,496	6,015,757	3,098,132	- 2,901,749	*15,876	d d
Net income.	2,852,974	1,566,368	6,518,722	4,128,860	2,389,862	11,922,347	2,161,961	9,760,386	8,587,484	4,349,223	4,218,963	*19,297	d d
Net income	647,586	418,742	2,202,365	972,228	1,230,136	4,037,994	980,105	3,057,889	2,571,727	4,349,223 1,251,091	1,317,214	*3,421	d d
DEHUL	047,000	+10,142	۷,۷۵۷,۵0۵	312,220	1,230,130	4,00 <i>1</i> ,994	900,105	3,007,009	2,311,121	1,201,091	1,011,214	3,421	u

Table 2.--S Corporation Returns with Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

	I	Agriculture, forestry, fishing, and hunting						Construction				
		Ą	griculture, forestry,	namny, and nunting	j		}		Const	1		
										Heavy		
					0					and		
He en					Support					civil 		
Item					activities					engineering		
	All	Total	Agriculture	Forestry	and fishing,	Mining	Utilities	Total	Construction	construction	Specialty	
	industries		production	and	hunting and				of	and land	trade	
-	(4)	(0)	(0)	logging	trapping	(0)	(7)	(0)	buildings	subdivision	contractors	
No. 1 of American	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Number of returns	2,521,252	42,578	26,869	4,277	11,431	16,063	2,397	376,346	108,876	26,105	241,365	
Number of shareholders	4,326,998	96,557	61,716	6,006	28,835	45,900	9,286	598,152	164,787	64,234	369,131	
Total receipts [33]	4,897,317,617	52,398,975	32,329,621	5,935,704	14,133,650	46,612,291	9,776,238	817,357,941	344,987,137	135,416,724	336,954,080	
Business receipts	4,791,850,026	48,967,602	29,489,640	5,799,803	13,678,159	42,705,094	9,622,170	809,643,586	341,794,943	132,524,519	335,324,123	
Interest on government obligations: State and local [33]	1,780,643	36,185	32,497	*2,067	1,622	52,406	6,434	117,063	64,119	37,723	15,221	
Net gain, noncapital assets	10,830,739	324,132	125,126	108,969	90,037	998,194	*41,743	900,111	134,690	293,891	471,530	
Other receipts	92,856,210	3,071,056	2,682,357	24,866	363,833	2,856,598	105,892	6,697,182	2,993,385	2,560,591	1,143,205	
Total deductions	4,529,404,044	47,823,383	29,642,882	5,529,336	12,651,165	34,626,826	9,188,682	757,902,111	324,903,622	124,034,037	308,964,453	
Cost of goods sold	2,998,204,896	23,374,737	13,071,894	2,972,932	7,329,912	18,700,208	8,027,585	598,923,664	281,531,912	99,630,866	217,760,887	
Compensation of officers	178,883,819	1,092,290	537,416	94,896	459,977	1,070,018	127,337	23,194,057	6,807,198	3,117,666	13,269,193	
Salaries and wages	476,351,113	4,034,787	2,614,637	528,795	891,356	2,881,104	225,591	38,420,416	9,745,862	5,513,739	23,160,815	
Repairs	27,352,182	1,203,788	710,877	138,389	354,522	703,195	20,447	2,942,996	586,069	635,785	1,721,142	
Bad debts	6,973,583	12,546	6,932	534	5,080	46,593	4,978	663,819	166,142	81,966	415,711	
Rent paid on business property	108,989,897	2,122,831	1,861,685	35,623	225,524	1,042,103	53,971	11,281,393	2,226,580	2,576,687	6,478,126	
Taxes paid	91,301,842	847,574	515,309	105,432	226,834	1,333,386	53,861	11,841,324	2,937,075	1,762,746	7,141,503	
Interest paid	46,859,342	836,685	605,240	101,222	130,223	627,939	62,217	4,368,259	1,842,017	1,067,658	1,458,584	
Amortization	4,970,871	52,276	33,320	2,914	16,043	54,189	13,859	153,272	37,112	27,729	88,430	
Depreciation	55,066,022	1,732,358	1,071,986	310,409	349,963	1,630,134	72,588	8,278,855	1,285,430	2,755,494	4,237,932	
Depletion	668,015	*21,582	*21,582		-	324,693	16	33,104	*1,182	26,601	*5,321	
Advertising	40,477,434	158,282	80,053	9,420	68,809	60,822	14,886	2,367,736	865,908	235,072	1,266,757	
Pension, profit-sharing, stock, annuity	20,619,445	131,914	90,345	6,650	34,919	215,488	18,555	2,739,940	673,541	576,280	1,490,118	
Employee benefit programs	42,220,380	333,605	227,268	45,892	60,445	379,960	25,255	6,947,196	1,616,755	978,755	4,351,687	
Net loss, noncapital assets	342,132	1,068	*1,008		*60	7,655	*113	21,110	7,982	4,377	8,751	
Other deductions	430,123,071	11,867,059	8,193,330	1,176,229	2,497,500	5,549,340	467,422	45,724,972	14,572,857	5,042,618	26,109,496	
Total receipts less total deductions [33]	367,913,573	4,575,592	2,686,739	406,368	1,482,485	11,985,465	587,556	59,455,829	20,083,515	11,382,688	27,989,627	
Net income (less deficit) from a trade or business [33]	366,132,930	4,539,407	2,654,242	404,301	1,480,864	11,933,060	581,122	59,338,767	20,019,396	11,344,965	27,974,405	
Net income	372,834,460	4,777,559	2,811,818	467,014	1,498,727	12,029,863	581,122	59,713,304	20,155,820	11,542,383	28,015,100	
Deficit	6,701,530	238,153	157,576	62,713	*17,864	96,804		374,537	136,424	197,419	40,695	
Portfolio income (less deficit) distributed to shareholders	79,415,687	1,304,612	1,068,231	107,182	129,199	2,439,619	305,486	4,477,824	1,653,845	1,631,706	1,192,273	
Dividend income	6,215,022	62,680	46,685	*795	15,199	211,365	*1,136	219,740	84,196	73,619	61,926	
Interest income	15,955,543	372,662	256,286	50,255	66,121	463,002	91,183	1,954,159	923,187	627,859	403,113	
Royalty income	1,168,649	118,378	105,941	*2,565	*9,872	371,324	158	10,395	5,279	4,261	*855	
Net short-term capital gain (less loss)	1,607,889	6,320	818	*5,846	*-344	24,716	*-75	123,589	38,661	75,539	9,389	
Net long-term capital gain (less loss)	54,468,584	744,572	658,501	*47,720	38,351	1,369,211	213,084	2,169,941	602,522	850,428	716,991	
Real estate rental net income (less deficit)	9,618,378	166,931	146,981	*-1,202	21,152	32,713	*1,291	263,412	21,819	215,995	25,598	
Net income	10,470,734	172,327	149,720	*1,096	21,511	38,402	*1,306	469,233	152,887	284,667	31,679	
Deficit	852,356	*5,396	2,739	2,298	*359	5,689	15	205,821	131,068	68,673	6,080	
Net income (less deficit) from other rental activity	1,833,716	52,827	42,876	*537	*9,413	60,207	*4,123	168,486	86,557	59,327	22,603	
Net income	1,958,177	55,549	45,513	*574	*9,462	63,990	*4,126	177,355	87,521	63,949	25,885	
Deficit	124,461	*2,723	*2,637	*37	49	3,784	2	8,869	964	4,623	*3,282	
Total net income (less deficit)	457,000,711	6,063,776	3,912,331	510,818	1,640,628	14,465,598	892,022	64,248,489	21,781,617	13,251,992	29,214,880	

Table 2.--S Corporation Returns with Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

	Manageria											
	Manufacturing											
			Beverage	Textile		Leather						Plastics
Item			and	mills and		and			Printing	Petroleum		and
	Total	Food	tobacco	textile	Apparel	allied	Wood	Paper	and related	and coal	Chemical	rubber
		manufacturing	product	product	manufacturing	product	product	manufacturing	support	products	manufacturing	products
			manufacturing	mills		manufacturing	manufacturing		activities	manufacturing		manufacturing
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Number of returns	101,097	4,590	409	2,176	4,315	959	4,581	1,443	13,551	331	3,070	4,268
Number of shareholders	219,879	14,650	1,891	2,697	8,911	1,990	9,815	2,927	22,406	1,228	8,182	12,285
Total receipts [33]	612,347,949	56,898,875	8,026,528	7,630,518	22,643,747	3,543,609	34,032,518	19,907,799	32,243,688	7,749,703	29,612,845	43,608,656
Business receipts	605,728,685	56,457,044	7,848,862	7,602,393	22,334,444	3,504,579	33,707,464	19,691,443	31,936,080	7,557,368	29,261,722	43,172,086
Interest on government obligations: State and local [33]	193,709	15,590	3,745	1,586	*3,316	*1,252	12,430	*13,568	*7,033	*1,822	10,256	20,599
Net gain, noncapital assets	1,292,542	43,344	46,764	5,481	43,036	*388	20,137	89,717	11,327	3,301	70,372	118,764
Other receipts	5,133,013	382,897	127,157	21,058	262,951	37,391	292,487	113,071	289,247	187,212	270,494	297,207
Total deductions	561,029,162	53,726,815	7,118,408	7,083,787	21,149,680	3,230,836	31,893,182	18,596,351	29,601,656	7,053,276	27,044,481	39,673,603
Cost of goods sold	410,790,142	42,834,471	4,190,307	5,257,443	14,905,900	2,118,377	25,052,862	13,981,385	18,487,773	5,927,323	18,528,974	29,593,147
Compensation of officers	15,703,981	708,441	138,618	222,062	597,099	108,715	608,969	310,517	1,263,157	138,042	995,545	896,377
Salaries and wages	41,981,545	2,719,551	732,977	585,821	1,944,974	301,085	1,737,684	1,360,955	3,393,262	237,945	2,315,507	2,530,209
Repairs	3,051,538	371,006	64,952	21,396	61,494	14,274	210,919	71,940	215,336	33,723	166,706	211,763
Bad debts	688,660	31,005	3,905	12,707	36,261	3,876	29,845	30,623	54,328	3,989	40,552	34,383
Rent paid on business property	9,727,900	507,638	78,833	126,507	374,518	54,263	365,365	398,056	1,105,509	48,865	470,548	657,613
Taxes paid	11,334,455	634,067	569,191	135,165	423,170	67,440	608,327	332,770	711,345	73,083	545,588	788,374
Interest paid	5,048,487	382,522	95,065	56,097	215,774	22,932	265,194	244,202	336,985	60,639	222,990	348,417
Amortization	645,542	64,770	14,150	4,206	24,206	5,620	20,042	30,485	58,680	9,088	25,391	36,729
Depreciation	10,662,995	914,517	193,864	104,231	127,950	40,617	602,425	471,803	930,423	156,930	459,553	952,100
Depletion	257,436	*21,381	9,845	-	1,702	-	119,236	-	*12,398	*6,303	3,465	
Advertising	4,715,754	612,728	257,285	42,637	340,233	106,284	142,984	58,720	323,499	55,166	351,241	189,741
Pension, profit-sharing, stock, annuity	2,744,699	180,158	49,493	20,842	52,787	*3,379	115,507	110,683	126,094	16,148	150,509	154,485
Employee benefit programs	7,719,109	557,851	140,014	77.658	151,457	15,669	289.109	317.852	386,616	73.358	370,428	628.974
Net loss, noncapital assets	36,882	4,301	*227	*807	1,199	77	*680	*206	*483	41	2,250	1,346
Other deductions	35,920,035	3,182,408	579,681	416,207	1,890,958	368,229	1,724,034	876,153	2,195,768	212,632	2,395,235	2,649,945
Total receipts less total deductions [33]	51,318,787	3,172,060	908,120	546,732	1,494,067	312,773	2,139,336	1,311,447	2,642,032	696,426	2,568,364	3,935,053
Net income (less deficit) from a trade or business [33]	51,125,078	3,156,470	904,375	545,146	1,490,750	311,521	2,126,906	1,297,879	2,634,998	694,604	2,558,108	3,914,455
Net income	51,474,847	3,173,365	918,738	546,493	1,501,908	330,501	2,185,909	1,300,450	2,642,462	694,651	2,632,227	3,933,986
Deficit	349,769	*16,895	*14,363	*1,348	*11,157	*18,980	59,003	2,571	*7,464	*47	*74,119	*19,531
Portfolio income (less deficit) distributed to shareholders	12.286.165	335.486	483,212	105.986	493,431	146,401	614.001	86,752	363,121	35.630	949,153	444,264
Dividend income	958.908	26,049	25.956	8.719	4,618	*4.973	19.653	10.168	6.699	5.509	120.910	54.763
Interest income	1,583,480	83,852	52,130	16,315	65,270	11,169	99,127	51,134	76,670	.,	77,545	69,928
Royalty income	212,398	9,686	*10	591	25,503	482	*15,567	*74	*14		30,105	2,313
Net short-term capital gain (less loss)	40,926	3,205	1,593	*1,159	*237	*652	3,097	*-43	*26		2,761	-817
Net long-term capital gain (less loss)	9,490,453	212,695	403,523	79,202	397,802	*129,125	476,557	25,419	279.712		717,832	318,077
Real estate rental net income (less deficit)	149,554	5,295	6,214	*887	7,167	*2	13,139	1,422	*303		2,229	11,855
Net income	162,784	8,960	6,306	*887	7,419	*41	13,214	*2,364	*309	,	2,461	12,784
Deficit	13,230	3,666	*91	-	*252	39	*76	*942	6	-,304	233	*930
Net income (less deficit) from other rental activity	128,527	1,312	*1,235	*120	*9	*-86	*5.972	*1,074	*163	*498	3,921	*351
Net income	130,668	1,972	*1,283	*128	*9	-00	*6,161	*1,074	*163	*498	*4,825	*365
Deficit.	2,141	660	48	120 8	_	*86	189	1,074	-	-	*904	*14
Total net income (less deficit)	63,689,324	3,498,562	1,395,037	652,138	1,991,357	457,838	2,760,018	1,387,128	2,998,585	735,716	3,513,411	4,370,924
Total not income (1600 denoity	00,000,024	5,430,502	1,000,007	002,130	1,331,337	401,030	2,700,010	1,301,120	۵,550,505	133,110	0,010,411	7,010,324

Table 2.--S Corporation Returns with Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

				Manu	facturingcontinu	ed				Who	lesale and retail tra	de
					Computer	Electrical equipment,					Wholesa	le trade
Item	Nonmetallic		Fabricated		and	appliance,		Furniture		Wholesale		
	mineral	Primary	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and retail	Total	Durable
	product	metal	product	manufacturing	product	component	equipment	product	manufacturing	trade,		goods
	manufacturing	manufacturing	manufacturing	(07)	manufacturing	manufacturing	manufacturing	manufacturing	(20)	total	(24)	(25)
Number of returns	(24) 3,766	(25) <b>3,824</b>	(26)	(27) <b>7,724</b>	(28) <b>3,202</b>	(29) <b>1,631</b>	(30)	(31)	(32) 13,034	(33) <b>388,174</b>	(34) <b>150,491</b>	(35) <b>90,5</b> 9
	3,766 8,303	3,624 9,109	20,948 42,247	7,724 17,602	3,202 8,167	4,820	1,803 4,994	5,473 10,424		568,174 688,512	283,021	172,57
Number of shareholders  Total receipts [33]	22.372.740	42.240.760	94,571,468	39.992.190	24,779,676	20,876,404	36,525,964	21,881,097	43.209.164	1,962,698,276	975,423,601	481,229,49
Fotal receipts [33]	22,372,740	42,240,760	93,375,547	39,603,707	24,779,676	20,676,404	36,525,964	21,532,089	42,804,538	1,982,098,276	966.720.995	476.666.12
Interest on government obligations: State and local [33]	1,663	3.351	93,375,547	18,373	12,055	6,537	9,608	8,393	21.006	1,939,901,990	101.896	55.43
		57.827	·	•		•	.,	•	,	-,	. ,	
Net gain, noncapital assets	67,081 142,115	57,827 267,194	313,064 861,332	109,718 260,392	62,676 192,062	77,156 149,510	27,211 380,179	8,720 331,894	116,458 267,163	1,988,290 20,591,325	1,120,849 7,479,860	777,67 3,730,25
Other receipts	142,115 <b>20,334,144</b>	267,194 38,683,177	85,509,807	36,012,933	192,062 <b>22,006,308</b>	149,510	380,179 <b>34,072,075</b>	20,049,414	267,163 <b>39.099.308</b>	20,591,325 <b>1,890,550,793</b>	7,479,860 <b>934.291.853</b>	3,730,25 <b>455.157.4</b> 9
Fotal deductions									, ,		, , , , , , , , , , , , , , , , , , , ,	, - , -
Cost of goods sold	13,725,581	32,699,068	62,811,224	25,419,373	15,268,017	13,694,369	26,372,311	14,363,238	25,559,000	1,543,341,133	774,196,127	361,684,02
Compensation of officers	719,162	637,199 1,552,507	3,225,733	1,190,943	678,800	611,543	674,221	402,920	1,575,919	32,444,635 120,798,177	17,939,889	10,589,31
Salaries and wages	1,408,735		5,499,288	3,363,754	2,311,360	1,783,662	2,317,999	1,703,388	4,180,884		55,056,769	33,374,62
Repairs	233,673	248,175	404,960	145,079	83,715	65,292	123,377	94,222	209,538	6,408,227	2,870,798	1,670,70
Bad debts	52,514	30,639	92,324	52,977	35,487	12,581	30,914	37,147	62,601	2,015,777	1,092,945	693,44
Rent paid on business property	401,520	340,461	1,692,123	638,805	416,888	259,322	482,968	423,194	884,905	28,159,274	10,485,039	6,375,96
Taxes paid	504,861	428,054	1,924,805	801,851	517,146	366,520	638,424	425,807	838,466	21,992,809	10,202,771	5,106,00
Interest paid	286,180	313,566	792,511	282,971	146,638	201,321	288,452	148,811	337,220	11,469,712	5,270,857	3,294,29
Amortization	25,794	18,301	80,062	45,399	54,024	38,784	23,278	8,321	58,213	1,271,988	606,804	220,60
Depreciation	795,557	493,093	1,762,108	689,716	278,788	248,852	560,966	271,066	608,436	10,816,501	5,376,766	3,667,75
Depletion	29,381	53,726	-	-	-	-	-	-	-	*19,448	*14,751	48
Advertising	79,535	54,014	388,935	206,357	213,735	260,518	225,897	154,188	652,057	15,277,660	4,011,963	2,242,18
Pension, profit-sharing, stock, annuity	65,265	114,463	559,886	278,027	156,517	98,010	171,464	149,790	171,191	3,668,939	2,447,095	1,527,59
Employee benefit programs	268,977	297,419	1,417,020	725,155	333,333	247,267	537,185	290,667	593,102	9,265,888	4,638,162	2,911,34
Net loss, noncapital assets	214	*1,157	11,062	3,012	*229	1,684	4,958	*569	2,377	108,218	53,238	12,30
Other deductions	1,737,196	1,401,337	4,847,766	2,169,515	1,511,632	1,200,193	1,619,660	1,576,086	3,365,401	83,492,408	40,027,879	21,786,85
Total receipts less total deductions [33]	2,038,596	3,557,583	9,061,661	3,979,257	2,773,368	1,786,484	2,453,889	1,831,683	4,109,857	72,147,482	41,131,747	26,072,00
Net income (less deficit) from a trade or business [33]	2,036,933	3,554,232	9,040,136	3,960,883	2,761,312	1,779,947	2,444,281	1,823,291	4,088,851	71,930,818	41,029,851	26,016,56
Net income	2,037,702	3,554,232	9,060,885	3,982,864	2,764,026	1,803,386	2,465,115	1,823,291	4,122,657	72,707,958	41,244,392	26,099,95
Deficit	*769	-	20,750	*21,980	*2,713	*23,439	*20,834	-	*33,806	777,140	214,542	83,39
Portfolio income (less deficit) distributed to shareholders	314,397	493,987	2,335,283	461,932	796,430	2,378,253	865,869	102,672	479,905	13,309,033	7,650,525	4,282,24
Dividend income	3,109	73,068	141,722	49,503	39,232	145,006	125,011	7,840	86,399	1,497,628	616,224	414,54
Interest income	61,501	124,992	268,192	129,714	72,094	56,889	128,887	29,916	88,555	2,594,677	1,161,068	650,07
Royalty income	2,754	16,242	7,031	3,469	*34,802	25,921	17,875	*2,140	17,795	125,846	113,135	13,60
Net short-term capital gain (less loss)	2,326	20,753	3,291	3,261	251	-2,979	-185	*-186	2,050	53,808	37,510	9,68
Net long-term capital gain (less loss)	244,705	258,932	1,915,047	275,984	650,052	2,153,416	594,281	62,962	285,106	9,037,074	5,722,587	3,194,32
Real estate rental net income (less deficit)	8,743	1,723	42,939	8,887	4,012	13,724	3,711	*2,703	9,615	477,095	173,282	73,46
Net income	9,050	2,833	44,288	9,511	4,303	13,844	6,328	*2,762	10,136	523,397	189,091	81,47
Deficit	*307	*1,110	1,349	*624	291	*120	2,617	59		46,302	15,810	8,01
Net income (less deficit) from other rental activity	1,025	88	57,090	*9,543	1	*4,942	39,392	*103	*1,773	396,886	265,337	254,40
Net income	1,092	88	57,110	*9,543	1	*4,942	39,536	*103	*1,773	407,744	269,554	257,68
Deficit	67	_	21	-	_	_	144	_	]	10,857	4,217	*3,27
Fotal net income (less deficit)	2,361,098	4,050,029	11,475,448	4,441,245	3,561,756	4,176,866	3,353,253	1,928,770	4,580,143	86,113,833	49,118,994	30,626,68

Table 2.--S Corporation Returns with Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

	· ·											
					Whole	esale and retail tr						
	Wholesale trad	econtinued					Retail tra	de	1			
							Building					Sporting
lå		E		Motor	E	FI	material				Clothing	goods,
Item	Nondurable	Electronic	T	vehicle	Furniture	Electronics	and garden	Food,	Health and	0	and	hobby,
	goods	markets and	Total	dealers	and home	and	equipment	beverage	personal	Gasoline	clothing .	book, and
		agents and brokers		and parts dealers	furnishings stores	appliance stores	and supplies dealers	and liquor stores	care stores	stations	accessories stores	music stores
	(36)	(37)	(38)	(39)	stores (40)	(41)	(42)	(43)	(44)	(45)	stores (46)	(47)
Number of returns	50,615	9,279	237,288	32,636	13,813	11,612	15,489	38,113	21,204	17,535	20,691	12,260
Number of shareholders	98,036	12,415	405,096	59,909	23,977	18,255	28,436	76,204	35,638	29,366	30,133	20,825
Total receipts [33]	491,041,625	3,152,481	986,993,631	451,189,852	34,508,015	28,942,028	72,953,004	106,087,386	39,974,309	128,971,270	23,733,972	23,333,975
Business receipts	486,987,860	3,067,009	972,899,957	442,892,159	34,146,970	28,631,141	72,522,273	104,467,520	39,717,032	127,926,363	23,418,749	23,135,258
Interest on government obligations: State and local [33]	46,457	-	114,768	35,345	2,925	4,035	20,230	8,936	*3,555	23,482	*3,098	*998
Net gain, noncapital assets	343,173	_	867.441	245,612	22,726	11,429	40,152	102,143	*4.802	204,807	*1,661	*1,831
Other receipts	3,664,135	85,472	13,111,465	8,016,737	335,393	295,424	370,349	1,508,788	248,920	816,618	310,464	195,887
Total deductions	476,549,836	2,584,526	955,984,405	442,096,260	32,921,655	27,628,855	68,982,567	102,747,956	37,697,185	127,071,851	22,351,954	22,278,072
Cost of goods sold	412,512,004	101	768,892,061	379,729,103	19,736,387	19,119,206	51,487,077	78,895,592	27,724,531	115,757,367	12,721,254	15,226,839
Compensation of officers	6,701,884	648,696	14,499,890	3,655,830	854,696	885,275	1,425,800	1,180,960	1,570,024	554,343	1,381,852	832,723
Salaries and wages	21,252,309	429,834	65,741,408	23,523,026	4,257,463	3,595,884	6,965,239	8,816,786	3,500,046	3,427,956	2,661,525	2,439,366
Repairs	1,193,707	6,387	3,536,174	907,100	231,673	87,490	419,209	773,342	103,423	423,437	123,471	101,726
Bad debts	399,485	10	922,833	201,009	128,551	71,148	194,526	65,340	22,541	39,184	27,844	5,801
Rent paid on business property	3,990,074	119,001	17,674,152	4,475,952	1,618,572	570,859	1,299,573	2,625,987	1,033,046	1,233,108	1,507,088	1,037,850
Taxes paid	5,017,937	78,824	11,789,154	4,099,281	637,223	544,303	1,218,974	1,571,527	546,227	1,124,878	513,422	368,715
Interest paid	1,952,696	23,867	6,198,855	3,642,894	158,920	126,636	369,573	464,166	133,427	376,050	188,916	130,112
Amortization	381,398	4,805	665,183	211,336	22,603	30,426	17,988	131,907	33,883	89,893	33,452	20,671
Depreciation	1,697,819	11,197	5,439,734	1,623,051	231,383	184,676	673,175	825,461	137,877	779,522	158,839	149,460
Depletion	*14,264	-	*4,697	-	-	-	*3,223	-	*1,475	-	-	-
Advertising	1,731,426	38,357	11,265,440	4,914,519	1,380,429	351,483	679,721	714,336	391,172	121,613	653,193	367,956
Pension, profit-sharing, stock, annuity	885,653	33,849	1,221,844	372,886	70,513	61,175	163,676	155,703	123,069	38,517	27,065	27,129
Employee benefit programs	1,676,186	50,636	4,627,726	1,768,762	273,906	181,647	502,666	919,222	189,734	102,151	97,553	105,439
Net loss, noncapital assets	40,926	9	54,980	17,758	1,012	*554	*2,672	12,385	336	*2,093	*10,355	*5,252
Other deductions	17,102,070	1,138,953	43,450,273	12,953,752	3,318,324	1,818,092	3,559,475	5,595,243	2,186,374	3,001,738	2,246,124	1,459,033
Total receipts less total deductions [33]	14,491,790	567,955	31,009,226	9,093,592	1,586,360	1,313,173	3,970,437	3,339,430	2,277,125	1,899,419	1,382,018	1,055,903
Net income (less deficit) from a trade or business [33]	14,445,332	567,955	30,894,458	9,058,248	1,583,435	1,309,138	3,950,207	3,330,495	2,273,569	1,875,937	1,378,920	1,054,904
Net income	14,575,321	569,118	31,457,056	9,137,508	1,586,264	1,336,324	3,956,172	3,415,778	2,312,345	1,910,658	1,395,826	1,061,058
Deficit	129,989	1,163	562,599	79,260	2,829	*27,186	*5,965	85,283	*38,775	34,722	*16,906	*6,153
Portfolio income (less deficit) distributed to shareholders	3,355,902	12,377	5,658,509	1,438,577	61,205	516,553	440,447	580,892	619,047	317,239	63,961	46,544
Dividend income	195,532	6,144	881,405	63,894	2,630	9,608	39,419	10,453	11,503	8,030	*10,744	6,882
Interest income	505,014	5,977	1,433,608	531,854	42,516	56,912	170,126	128,346	20,613	84,081	37,206	38,509
Royalty income	99,529	-	12,711	*379	27	*1,883	*38	1,207	23	*1,774	*776	-
Net short-term capital gain (less loss)	27,809	16	16,298	1,077	136	7,539	-2,391	-1,255	*-2,198	16,376	*8,556	*-4,522
Net long-term capital gain (less loss)	2,528,018	240	3,314,487	841,374	15,895	440,612	233,256	442,141	589,107	206,977	*6,679	*5,675
Real estate rental net income (less deficit)	99,819	-	303,813	39,235	21,660	*10,749	8,631	170,921	*6,944	26,001	*923	*553
Net income	107,618	-	334,306	43,319	*22,372	*11,788	9,300	172,142	*6,944	32,642	*984	*2,136
Deficit	7,799	-	30,493	4,084	*712	1,039	*669	*1,221	-	*6,642	*62	*1,583
Net income (less deficit) from other rental activity	10,928	-	131,550	66,893	987	*54	*1,622	24,754	104	*2,828	*2,978	*3,779
Net income	11,869	-	138,190	71,707	1,272	598	*1,622	*24,754	104	*2,828	*2,978	*3,779
Deficit	*941	-	6,640	*4,814	284	*544	-	[1]	-	-	-	-
Total net income (less deficit)	17,911,982	580,332	36,988,329	10,602,952	1,667,287	1,836,494	4,400,907	4,107,062	2,899,664	2,222,005	1,446,781	1,105,781

Table 2.--S Corporation Returns with Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry (All figures are estimates based on samples—money amounts are in thousands of dollars)

(All figures are estimates based on samples—money amounts are in thousands	T	le and retail tradeco	ontinued				Transp	ortation and wareho	using		
		etail tradecontinued									
		ciaii trade Continue	-								
Item				Wholesale				Transit		Other	
	General	Miscellaneous	Nonstore	and retail	Total	Air, rail,	Truck	and ground	Pipeline	transportation	Warehousing
	merchandise	store	retailers	trade not		and water	transportation	passenger	transportation	and support	and
	stores	retailers		allocable		transportation	·	transportation		activities	storage
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	4,451	31,788	17,697	*395	76,188	4,742	46,415	8,042	*210	13,994	2,785
Number of shareholders	6,504	48,990	26,858	*395	113,380	7,532	67,212	9,331	*419	21,502	7,383
Total receipts [33]	7,833,738	34,303,377	35,162,705	*281,044	140,397,884	12,126,351	77,580,264	7,566,675	*775,058	36,660,010	5,689,525
Business receipts	7,686,630	33,794,597	34,561,264	*281,044	137,411,835	11,552,759	76,004,991	7,315,875	*727,689	36,333,863	5,476,658
Interest on government obligations: State and local [33]	143	*1,122	10,899	-	15,292	3,041	3,533	16	-	*4,162	4,540
Net gain, noncapital assets	*6,070	76,616	149,592	-	1,101,837	307,369	492,334	160,951	*41	111,199	29,942
Other receipts	140,895	431,041	440,950	-	1,868,921	263,182	1,079,406	89,834	*47,327	210,786	178,385
Total deductions	7,341,348	32,003,549	32,863,152	*274,535	130,791,528	10,433,081	73,044,585	7,134,939	*615,300	34,310,048	5,253,577
Cost of goods sold	5,124,337	21,446,341	21,924,027	*252,944	55,972,344	4,014,385	24,740,825	2,907,093	*228,879	22,434,400	1,646,762
Compensation of officers	185,188	1,112,709	860,491	*4,856	3,727,023	209,395	2,233,195	245,105	*8,719	901,578	129,030
Salaries and wages	762,785	2,953,870	2,837,461	-	18,327,236	1,231,754	11,188,464	1,225,197	*170,132	3,372,997	1,138,691
Repairs	53,379	182,430	129,493	*1,255	2,395,224	425,586	1,522,905	105,601	*17,744	205,441	117,948
Bad debts	6,653	44,107	116,128	-	121,163	8,025	66,312	13,660	*1,263	25,377	6,526
Rent paid on business property	364,190	1,496,713	411,213	*83	7,907,809	671,005	4,513,139	562,799	*17,163	1,379,047	764,657
Taxes paid	125,786	555,041	483,777	*884	3,795,970	198,325	2,456,946	248,548	*22,439	657,853	211,859
Interest paid	52,986	368,797	186,376	-	1,356,218	204,667	746,289	109,721	*7,882	198,944	88,714
Amortization	4,248	27,239	41,537	-	67,093	5,354	33,709	8,209	*1,168	12,710	5,943
Depreciation	56,537	293,868	325,885	*[1]	4,954,037	678,656	3,166,872	406,297	*19,609	487,576	195,026
Depletion	-	-	-	-	308	-	308	-	-	-	-
Advertising	72,288	581,318	1,037,413	*256	318,851	27,884	179,607	36,541	*2,403	65,819	6,597
Pension, profit-sharing, stock, annuity	5,808	60,246	116,058	-	468,937	60,324	223,358	27,923	*66	125,168	32,099
Employee benefit programs	38,847	186,203	261,596	-	1,899,351	136,108	1,263,100	61,318	*14,963	337,014	86,846
Net loss, noncapital assets	*782	*650	*1,132	-	13,632	*1,065	*6,878	3	-	*5,623	*63
Other deductions	487,534	2,694,019	4,130,564	*14,256	29,466,331	2,560,549	20,702,677	1,176,924	*102,868	4,100,501	822,812
Total receipts less total deductions [33]	492,390	2,299,827	2,299,553	*6,509	9,606,356	1,693,270	4,535,679	431,737	*159,758	2,349,962	435,949
Net income (less deficit) from a trade or business [33]	492,247	2,298,705	2,288,654	*6,509	9,591,064	1,690,230	4,532,146	431,721	*159,758	2,345,800	431,408
Net income	493,057	2,344,867	2,507,200	*6,509	9,727,394	1,708,323	4,610,857	432,099	*167,323	2,349,346	459,446
Deficit	810	*46,162	218,546	-	136,330	*18,094	78,710	377	*7,564	3,546	28,038
Portfolio income (less deficit) distributed to shareholders	37,982	139,099	1,396,963	-	926,893	136,016	380,161	7,871	*7,422	296,387	99,036
Dividend income	*9,174	2,465	706,605	-	49,047	8,434	30,693	*529	1,597	2,421	5,372
Interest income	12,340	70,058	241,048	-	336,094	59,607	166,370	16,392	*5,444	54,527	33,753
Royalty income	581	-	6,022	-	2,244	853	270	-	381	*729	*12
Net short-term capital gain (less loss)	4,966	*-13,664	*1,678	-	-1,315	*61	474	*-9,102	-	*7,067	185
Net long-term capital gain (less loss)	*10,921	80,240	441,611	-	540,823	67,060	182,354	*53	-	231,643	59,714
Real estate rental net income (less deficit)	*2,302	8,874	7,021	-	133,923	13,921	44,935	*2,716	-	17,082	55,269
Net income	*2,554	12,298	17,826	-	136,546	14,180	45,886	*2,727	-	17,509	56,244
Deficit	252	*3,425	*10,805	-	2,623	260	*951	11	-	427	*975
Net income (less deficit) from other rental activity	-	*12,509	*15,040	-	214,694	115,356	81,950	-	*7,325	*8,705	*1,358
Net income	-	*13,507	*15,040	-	217,033	*115,849	82,706	-	*7,325	*9,794	*1,358
Deficit	-	998	-	-	2,338	493	756	-	-	1,089	-
Total net income (less deficit)	532,532	2,459,186	3,707,679	*6,509	10,866,574	1,955,522	5,039,193	442,308	*174,506	2,667,973	587,072

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Table 2.--S Corporation Returns with Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry (All figures are estimates based on samples-money amounts are in thousands of dollars)

				Inform	nation						Finance an	d insurance		
							Internet service					Securities,		
						Telecom-	providers,					commodity		
			Motion			munications	web search					contracts, and		
Item			picture		Internet	(including	portals, and			Depository	Non-	other financial	Insurance	Funds, trusts
	Total	Publishing	and sound	Broadcasting	publishing	paging, cellular,	data	Other	Total	credit	depository	investments,	carriers and	and other
		industries	recording	(except	and	satellite,	processing	information		inter-	credit inter-	and related	related	financial
		(except Internet)	industries	Internet)	broadcasting	cable, etc.)	services	services		mediation	mediation	activities	activities	vehicles
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Number of returns	42,328	12,109	11,320	2,720	2,152	4,554	4,812	4,661	111,722	427	25,894	22,127	59,820	3,45
Number of shareholders	70,068	22,002	14,560	5,062	3,455	7,653	9,835	7,501	187,360	11,519	44,798	34,287	86,817	9,93
otal receipts [33]	54,830,452	21,303,951	9,325,886	3,986,565	346,958	10,009,158	5,676,946	4,180,987	112,434,738	5,865,448	33,220,453	26,976,012	45,963,435	409,39
Business receipts	53,437,686	20,786,525	9,038,207	3,642,647	*346,556	9,896,784	5,599,617	4,127,349	100,204,577	1,924,563	30,142,946	23,846,638	44,153,973	136,45
Interest on government obligations: State and local [33]	75,988	38,743	11,031	*22,733	31	2,337	*475	639	165,749	62,192	22,693	60,349	10,195	10,32
Net gain, noncapital assets	193,719	25,069	35,959	126,741	310	5,039	*167	*434	840,015	72,325	381,757	36,607	347,626	1,70
Other receipts	1,123,058	453,613	240,689	194,444	61	104,998	76,687	52,566	11,224,397	3,806,368	2,673,057	3,032,419	1,451,641	260,91
Fotal deductions	48,062,832	18,802,988	7,635,346	3,242,413	251,416			3,709,250	91,807,763	4,548,069		20,742,313	38,109,758	93,77
Cost of goods sold	17,404,790	5,665,336	2,061,565	407,331	*59,057	5,875,227	1,673,536	1,662,739	11,058,468	42	3,476,658	312,781	7,268,987	
Compensation of officers	4,074,839	1,298,828	1,596,533	395,426	*13,885	259,009	256,680	254,478	12,021,917	329,264	1,478,251	4,892,378	5,311,342	*10,68
Salaries and wages	9,401,263	4,993,053	1,181,800	917,067	*26,970	972,033	677,811	632,529	30,690,224	678,570	10,552,364	7,115,855	12,339,103	*4,33
Repairs	362,391	165,684	36,197	27,386	*3,672	100,297	23,383	5,772	563,714	50,037	153,385	103,587	256,251	*45
Bad debts	100,189	51,776	9,559	9,247	451	24,203	*567	*4,386	1,608,947	83,711	1,425,514	19,952	78,281	1,48
Rent paid on business property	1,329,392	405,018	401,696	59,468	*11,473	213,477	152,404	85,857	3,355,444	52,212	1,170,314	611,333	1,520,853	*73
Taxes paid	1.294.794	640,321	181,594	136,523	4,913	121,409	103,877	106,157	2,743,097	113.277	887.946	612,199	1,124,185	5.49
Interest paid	474.652	172,740	80.247	87,150	*7,330	97.506	20,345	*9.334	5,333,537	2,339,700	1,777,075	849.150	351.864	15,74
Amortization	286.921	138,853	40,392	76,969	*35	16,578	9,388	4,707	307,541	22.991	45.206	31.307	207,517	*52
Depreciation	966,994	323,096	142,475	98,738	*6,251	272,660	95,630	28,144	803,032	89,678	244,894	194,808	271,513	*2,13
Depletion	*4,975	-	2,	-		*4,975	-	20,	15	-	2 , 5 5 .	15		2,.0
Advertising	1,097,317	257,767	189,006	66,546	*5,660	81,724	212,590	284,025	1,461,287	52,789	686,422	256,105	465,941	2
Pension, profit-sharing, stock, annuity	475,253	247.042	85,784	16,658	561	59,444	27,597	*38.167	911,509	38,021	81,728	284.034	507.471	*25
Employee benefit programs	743,263	443,550	83,438	47,047	*4,309	59,146		49,378	1,956,358	99.224	254,893	308,777	1,291,742	*1.72
Net loss, noncapital assets	3,709	411	*242	1,198	3	*1,797	-	*58	30.442	8.284	1,925	14.016	6,217	-,
Other deductions	10,042,093	3,999,514	1,544,819	895,661	106,847	1,312,618	1,639,115	543,518	18,962,231	590,271	6,077,269	5,136,016	7,108,490	50,18
Fotal receipts less total deductions [33]	6,767,619	2,500,963	1,690,540	744,152	95,543	537,056	727,628	471,737	20,626,975	1,317,379	4,906,608	6,233,700	7,853,677	315,61
Net income (less deficit) from a trade or business [33]	6,691,631	2,462,219	1,679,509	721,419	95,512	534,720	727,154	471,098	20,461,226	1,255,187	4,883,915	6,173,351	7,843,482	305,29
Net income	7,198,475	2,641,349	1,684,008	744,298	*101,164	811,764	727,154	488,739	22,050,394	1,273,190	5,014,401	7,516,898	7,913,147	332,75
Deficit.	506,843	179,130	*4,498	*22,879	5,652	*277,044		17,640	1,589,168	*18.003	130.486	1,343,548	*69,664	27.46
Portfolio income (less deficit) distributed to shareholders	3.442.567	1,452,265	124,959	726,542	*7,839	967.079	26,675	137,208	10,257,503	146,750	1,340,339	6.611.171	846,763	1,312,47
Dividend income	328.047	203,621	9.152	21,311	373	85,499	*3,392	*4,700	1,219,537	30.157	193,298	848.159	66.826	81.09
Interest income	562,719	155,018	66,723	74,819	*1,911	202,068	23,302	38,877	1,871,804	44,722	263,903	945,102	456,209	161,86
Royalty income	10,175	*2,203	*1,362	*8	330	*4,922	20,002	1,349	33,522	•	*126	31,667		1,55
Net short-term capital gain (less loss)	45,569	1,599	*23,608	-4,743		28,246	_	*-3,801	814,670	16,156	3,867	566,257	-966	229,35
Net long-term capital gain (less loss)	2,496,056	1,089,823	*24,114	635,148	4,564	646,344	*-18	*96,082	6,317,970	55,544	879,146	4,219,986	324,693	838,60
Real estate rental net income (less deficit)	49.391	30.678	*2,971	12,215	_	3,386	*140	30,002	19,960	12,327	5,931	19.338	-300	-17,33
Net income	50.557	30,878	*3,041	12,383	_	*4,096	145	]	72,754	12,527	20.442	37.254	*1.723	*80
Deficit	1,165	*213	*69	12,363		*710	*5		52,794	204	14,511	17,915	*2,023	18,14
Net income (less deficit) from other rental activity	5,989	*643	09	*2,431	_	2,915			-19,003	-21,584	•	2,034	*-2,341	*13
Net income (less deficit) from other rental activity	5,991	*644	-	*2,431	_	2,915	•		29,940	,	*2,758	26,610	-2,541	*14
Deficit.	3,991	044	-	2,431	_	2,513	_		48,943	22,012	_,,,,,,,,	24,576	*2,341	*1
Total net income (less deficit)	10.189.579	3.945.805	1.807.440	1.462.608	103.350	1.508.100	753.969	608.307	30.719.686	1.392.680	6.232.944	12.805.894	8.687.605	1.600.56

Table 2.--S Corporation Returns with Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry (All figures are estimates based on samples—money amounts are in thousands of dollars)

		Real estate and	rental and leasing					nd support and wa			Health care and	l social assistance
				Lessors of								
				nonfinancial	Professional,	Management			Waste			Offices of
Item			Rental	intangible	scientific,	of			management			health practitioners
nom	Total	Real estate	and	assets	and	companies	Total	Administrative	and	Educational	Total	and
	Total	real estate	leasing	(except copy-	technical	(holding	Total	and support	remediation	services	Total	outpatient care
			services	righted works)	services	companies)		services	services	sei vices		centers
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
Number of returns	276,939	257,647	19,226	66	413,047	17,680	134,912	126,834	8,077	19,807	201,345	169,293
Number of shareholders	557,720	521,228	36,184	308	594,293	110,460	208,811	189,588	19,224	26,169	277,718	218,013
Total receipts [33]	102,814,877	82,184,513	19,817,459	812,906	329,212,383	29,328,436	173,543,745	156,609,324	16,934,420	12,122,445	•	133,984,654
Business receipts	96,720,099	77,266,119	18,670,997	*782,983	321,720,935	8,991,484	172,104,788	155,329,858	16,774,931	11,970,111	171,004,878	130,989,974
Interest on government obligations: State and local [33]	189,549	183,697	5,304	548	47,837	513,777	27,640	25,263	*2,377	*1,693	86,934	84,547
Net gain, noncapital assets	1,640,112	802.520	837,367	*225	297,438	251,234	158,789	111,968	46.821	*583	124,063	91,297
• • •	4,265,116	3,932,176	303,790	*29,150	7,146,173	19,571,941	1,252,528	1,142,237	110,292	150,059	3,299,467	2,818,837
Other receipts  Total deductions			17,290,638	*497,976	287,220,301		160,525,139				149,916,409	113,197,984
	87,004,186	69,215,572		<b>^497,976</b> *576		18,901,982		145,373,875	15,151,263	10,448,752		10,551,032
Cost of goods sold	20,733,643	14,107,741	6,625,326		99,248,318	*64,109	78,500,627	72,629,454	5,871,173	1,828,618	16,092,654	
Compensation of officers	7,756,104	7,051,366	678,395	*26,343	32,262,369	1,532,602	6,354,836	5,648,840	705,996	747,514	24,705,277	22,801,546
Salaries and wages	24,582,455	22,505,396	2,004,410	*72,648	56,786,868	3,017,095	35,612,821	33,246,579	2,366,242	3,211,056	40,942,192	28,207,890
Repairs	1,161,948	728,583	431,851	*1,514	1,566,784	263,870	1,152,111	821,964	330,147	153,966	1,514,115	1,089,733
Bad debts	178,641	118,292	59,777	*572	383,656	484,735	186,846	152,856	33,990	26,229	234,383	43,561
Rent paid on business property	3,574,820	2,620,211	952,511	*2,098	10,702,048	222,448	3,069,211	2,672,696	396,515	857,640	8,960,927	6,935,475
Taxes paid	2,331,959	1,801,269	525,129	*5,561	8,927,092	629,547	7,163,020	6,705,914	457,106	556,101	6,125,693	4,080,932
Interest paid	1,683,320	1,113,422	567,957	*1,941	1,450,426	8,154,624	912,434	758,640	153,794	79,050	1,352,110	891,025
Amortization	112,270	87,780	13,923	*10,567	357,393	116,827	195,952	166,912	29,040	16,550	335,752	269,813
Depreciation	3,532,879	877,330	2,653,212	*2,337	2,205,185	470,149	2,106,240	1,541,507	564,733	139,058	1,817,509	1,316,571
Depletion	*1,540	*1,540	-	-	*467	3	*182	*161	*22	-	213	213
Advertising	2,076,767	1,895,547	177,006	*4,213	3,801,479	275,688	1,251,981	1,175,312	76,669	335,540	1,825,488	1,621,317
Pension, profit-sharing, stock, annuity	662,240	570,267	87,313	*4,660	3,886,019	212,049	585,695	482,885	102,810	60,415	3,022,393	2,858,518
Employee benefit programs	725,434	547,333	175,604	*2,497	4,000,348	484,832	2,836,688	2,527,351	309,338	189,913	2,228,611	1,416,709
Net loss, noncapital assets	11,471	9,204	*2,194	74	29,156	62,981	2,643	2,504	139	*515	7,130	*2,962
Other deductions	17,878,695	15,180,291	2,336,031	*362,373	61,612,693	2,910,424	20,593,850	16,840,301	3,753,549	2,246,587	40,751,962	31,110,688
Total receipts less total deductions [33]	15,810,691	12,968,941	2,526,820	314,930	41,992,082	10,426,454	13,018,606	11,235,449	1,783,157	1,673,694	24,598,932	20,786,670
Net income (less deficit) from a trade or business [33]	15,621,142	12,785,243	2,521,516		41,944,245	9,912,677	12,990,966	11,210,187	1,780,780	1,672,000	24,511,998	20,702,123
Net income	16,871,615	13,981,749	2,563,769	*326,097	42,364,618	10,201,756	13,172,821	11,389,040	1,783,781	1,685,475	24,554,954	20,722,948
Deficit	1,250,473	1,196,505	42,252	11,715	420,372	289,079	181,854	178,853	*3,001	*13,474	42,956	*20,825
Portfolio income (less deficit) distributed to shareholders	10,903,561	9,583,193	1,195,689	*124,678	5,844,005	6,909,501	1,532,173	1,355,311	176,862	670,264	1,369,533	862,318
Dividend income	550,039	533,365	15,528	*1,146	211,629	644,684	98,655	94,812	3,843	*2,354	35,434	19,037
Interest income	2,150,906	1,981,079	164,976	*4,851	1,094,379	1,167,212	510,320	447,890	62,430	36,689	260,348	168,793
Royalty income	68,660	68,660	-	[1]	13,053	62,262	15,538	15,538	-	6,501	1	[1]
Net short-term capital gain (less loss)	195,830	188,908	6,909	13	111,631	150,117	-7,097	-7,719	*622	*6,259	16,583	5,699
Net long-term capital gain (less loss)	7,938,125	6,811,182	1,008,276	*118,667	4,413,313	4,885,226	914,756	804,789	109,967	*618,461	1,057,167	668,789
Real estate rental net income (less deficit)	7,713,161	7,704,024	9,139	-3	187,239	-4,710	71,852	55,764	16,088	*3,733	103,145	4,848
Net income	8,117,820	8,102,878	14,941	-	203,948	68,062	76,064	59,781	16,283	*3,843	104,158	*4,965
Deficit	404,659	398,854	*5,802	3	16,709	72,771	4,212	*4,017	*195	111	*1,013	*118
Net income (less deficit) from other rental activity	640,601	107,944	532,657	-1	79,378	11,860	30,071	29,162	*908	*982	3,901	*-54
Net income	669,005	120,043	548,962	-	89,500	17,225	30,261	29,352	*908	*982	*4,574	*111
Deficit	28,404	12,099	*16,305	1	*10,123	5,365	190	190	-	-	*672	*165
Total net income (less deficit)	34,878,464	30,180,404	4,259,002	439,057	48,054,868	16,829,328	14,625,062	12,650,424	1,974,638	2,346,979	25,988,577	21,569,235

Table 2.--S Corporation Returns with Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

	Health care	continued	Arts, ente	ertainment, and r	ecreation	Accom	modation and food s	services		Other s	services		
			,						·				
												Religious,	
	Miscellaneous	Hospitals,			Amusement,			Food				grantmaking,	
Item	health	nursing, and		Other arts,	gambling,			services				civic,	
	care and	residential	Total	entertainment,	and	Total	Accommodation	and	Total	Repair and	Personal	professional,	Not
	social	care		and	recreation			drinking		maintenance	and laundry	and similar	Allocable
	assistance	facilities		recreation	industries			places			services	organizations	
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
umber of returns	24,703	7,349	47,361	27,501	19,861	114,323	12,480	101,844	138,945	71,056	66,631	*1,258	
umber of shareholders	44,510	15,195	70,178	38,222	31,956	234,404	46,734	187,670	218,150	110,511	105,508	*2,131	
tal receipts [33]	22,186,252	18,344,435	33,436,044	17,147,500	16,288,544	142,731,213	14,582,972	128,148,241	90,758,391	54,719,671	35,289,471	*749,248	
Business receipts	21,943,302	18,071,602	31,542,544	16,253,557	15,288,987	140,518,513	14,039,313	126,479,200	89,653,443	54,459,430	34,456,254	*737,759	
nterest on government obligations: State and local [33]	*1,440	*948	15,513	10,135	5,378	10,707	6,671	4,036	7,504	*1,279	*6,225	-	
let gain, noncapital assets	22,684	10,082	85,803	2,875	82,928	376,584	153,914	222,670	215,552	70,165	145,387	-	
Other receipts	218,827	261,803	1,792,183	880,933	911,250	1,825,409	383,074	1,442,335	881,892	188,798	681,605	*11,489	
tal deductions	19,686,695	17,031,729	28,040,262	13,891,573	14,148,689	132,244,790	12,896,137	119,348,653	83,319,143	50,618,020	31,970,840	*730,283	
Cost of goods sold	4,141,569	1,400,053	5,347,020	1,330,164	4,016,856	52,862,415	2,017,654	50,844,762	35,934,420	27,281,168	8,451,826	*201,426	
Compensation of officers	1,492,202	411,529	3,178,149	2,634,160	543,988	3,940,269	321,675	3,618,594	4,950,604	3,147,675	1,781,191	*21,738	
Salaries and wages	6,296,914	6,437,388	6,177,957	3,337,813	2,840,144	25,134,694	2,634,294	22,500,401	14,125,633	7,245,426	6,815,658	*64,549	
Repairs	232,889	191,493	401,464	81,929	319,536	2,514,678	390,607	2,124,071	971,723	384,155	476,917	*110,651	
ad debts	71,177	119,646	28,016	7,145	20,870	56,072	8,182	47,890	132,334	51,056	81,277	-	
Rent paid on business property	1,140,799	884,653	1,546,671	434,793	1,111,877	9,261,676	591,277	8,670,399	5,814,340	2,096,957	3,703,650	*13,734	
axes paid	882,766	1,161,994	1,239,474	417,814	821,660	6,212,663	946,365	5,266,298	2,879,022	1,636,072	1,236,590	*6,360	
nterest paid	136,786	324,299	469,722	120,398	349,324	2,332,938	1,084,170	1,248,768	847,012	395,732	445,428	*5,852	
mortization	36,421	29,518	247,860	212,773	35,088	501,154	109,046	392,108	234,432	87,187	146,448	*797	
Depreciation	223,613	277,325	735,634	117,026	618,609	2,655,692	791,589	1,864,103	1,486,183	601,403	881,810	*2,971	
Depletion	_	-	_	-	-	*3,615	_	*3,615	*417	*417	-	-	
.dvertising	127,969	76,202	556,607	254,876	301,731	3,476,707	246,237	3,230,471	1,404,582	619,016	775,605	*9,961	
ension, profit-sharing, stock, annuity	121,974	41,901	452,607	411,008	41,599	187,693	33,544	154,148	175,102	87,848	87,254	-	
mployee benefit programs	310,472	501,430	259,505	96,223	163,282	1,184,722	192,618	992,104	1,040,339	696,173	344,166	_	
let loss, noncapital assets	*1,401	*2,767	*140	*118	*22	4,111	*925	3,187	*1,155	*305	*850	-	
Other deductions	4,469,744	5,171,531	7,399,436	4,435,332	2,964,104	21,915,690	3,527,955	18,387,735	13,321,845	6,287,431	6,742,170	*292,244	
tal receipts less total deductions [33]	2,499,557	1,312,705	5,395,782	3,255,927	2,139,854	10,486,422	1,686,834	8,799,588	7,439,247	4,101,651	3,318,632	*18,965	
et income (less deficit) from a trade or business [33]	. 2,498,117	1,311,757	5,380,269	3,245,793	2,134,476	10,475,715	1,680,163	8,795,552	7,431,744	4,100,373	3,312,406	*18,965	
Net income	2,504,133	1,327,873	5,540,778	3,367,130	2,173,648	10,699,871	1,768,813	8,931,058	7,481,657	4,106,637	3,356,055	*18,965	
Deficit	*6,016	*16,116	160,509	121,338	*39,172	224,156	88,650	135,506	49,913	*6,264	43,649		
rtfolio income (less deficit) distributed to shareholders	. 351,981	155,234	1,055,008	863,390	191,618	1,274,522	397,540	876,982	1,107,420	229,920	877,167	*333	
Dividend income	*5,307	11,090	27,031	19,638	7,392	65,815	55,868	9,947	31,294	8,678	22,616	]	
nterest income.	34,885	56,670	238,798	138,261	100,537	492,287	252,878	239,409	174,825	89,514	84,978	*333	
Royalty income	5 .,500	1	86.633	86,633		*28,344	1,456	*26,888	*3,217	-	*3.217	_	
let short-term capital gain (less loss)	*5,908	4,975	13,627	5,048	8,579	8,375	6,147	2,228	4,355	*2,307	2,048		
et long-term capital gain (less loss)	305,880	82,498	688,919	613,810	75,109	679,700	81,192	598,509	893,730	129,422	764,308		
al estate rental net income (less deficit)	. *3,355	94,943	80,701	17,082	63,619	129,702	77,296	52,406	39,286	*12,558	26,728	]	
let income	*3,355	95,838	94,582	30,733	63,848	134,113	77,290 78,364	55,749	40,840	*12,879	27,961		
Peficit	5,555	*895	*13,881	*13,651	*230	4,411	*1,068	3,343	*1,554	*321	*1.233	]	
t income (less deficit) from other rental activity	. *-479	*4.434	*2,745	*2.596	*150	42,408	*6,962	35,446	*9,034	*6,372	*2,662		
Net income (less deficit) from other rental activity	-4/9	*4,434	*2,745	,	*150	42,408 42,456	*7,010	35,446 35,446	*9,034	*6,372	*2,662	]	
Net income	*479	*28	2,145	2,390	100	42,456 *48	*48	35,440	9,034	0,3/2	2,002		
otal net income (less deficit)	2,852,974	1,566,368	6,518,722	4,128,860	2,389,862	11,922,347	2,161,961	9,760,386	8,587,484	4,349,223	4,218,963	*19,297	
אנמו ווכנ וווכטווופ (ופסס עפווכונ)	2,002,974	1,300,308	0,010,122	4,120,000	2,303,002	11,322,347	4,101,301	3,100,300	0,507,404	4,543,223	4,∠10,363	13,437	

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

	of dollars.)				Siz	ze of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All Industries											
Number of returns	3,872,766	914,959	613,816	699.385	531,366	442,394	369,132	142,461	74,023	70,918	14,312
Number of shareholders	6,652,321	1,653,274	863,586	1,034,531	832,309	748,249	677,641	315.824	197.677	252,232	76,997
Income from a Trade or Business:	0,032,321	1,033,274	003,300	1,034,331	032,303	740,243	077,041	313,024	197,077	232,232	70,937
Total receipts [33]	5,815,389,092	17,239,559	38,726,423	117,827,715	193,189,794	315,128,635	586,884,727	505,790,880	522,442,313	1,461,795,959	2,056,363,08
Business receipts	5,699,803,000	4,001,203	36,593,479	115,060,238	190,029,484	310,945,043	578,852,190	498,985,203	513,634,575	1,434,185,233	2,017,516,35
Interest on government obligations: State and local [33]	1,933,344	145,556	34,023	37,736	44,417	39,341	146,812	141,732	133,581	629,517	580,63
Net gain, noncapital assets	13,581,482	1,554,948	331,565	421,038	507,691	549,733	1,102,716	817,047	1,073,550	2,550,689	4,672,50
Other receipts	100,071,267	11,537,852	1,767,355	2,308,703	2,608,202	3,594,518	6,783,010	5,846,898	7,600,606	24,430,520	33,593,60
Total deductions	5,517,526,275	22,389,582	35,812,361	106,419,341	179,022,291	293,766,762	548,404,384	476,286,332	491,923,442	1,390,664,514	1,972,837,26
Cost of goods sold	3,577,640,841		6,525,293	28,458,042	57,801,717	112,398,210	258,262,116	268,927,151	310,187,942	996,600,099	1,537,359,84
Compensation of officers	212,457,485	1,120,426 2,356,777	4,895,849	14,640,336	20,931,891	27,524,045	39,005,561	25,120,527	19,330,249	35,620,493	23,031,75
Salaries and wages	588,888,215	2,552,911	2,577,868	11,713,504	27,444,856	49.071.736	86.739.444	63,145,976	60,039,842	133,115,561	152,516,51
<u> </u>		428,945	715,540		2,389,964	.,. ,	5,503,614	, ,			
Repairs	35,510,962			1,704,130		3,641,406		4,281,657	3,311,242	6,518,691	7,015,77
Bad debts	10,106,964	346,033	200,452	198,069	358,463	360,505	832,170	1,120,591	1,218,840	2,354,723	3,117,11
Rent paid on business property	142,905,107	1,132,254	2,942,112	7,614,119	11,777,877	15,418,469	22,203,585	16,679,790	12,255,836	28,240,854	24,640,21
Taxes paid	113,370,213	1,091,233	1,328,012	3,802,558	5,961,926	9,836,061	16,189,783	11,797,519	11,111,075	24,099,382	28,152,66
Interest paid	66,607,001	1,723,432	999,500	2,021,072	2,825,928	4,077,977	6,313,571	5,216,013	6,257,780	17,350,217	19,821,51
Amortization	7,209,727	169,431	159,420	323,029	492,888	744,484	810,336	521,831	453,666	1,327,132	2,207,51
Depreciation	76,305,065	1,115,563	1,658,512	3,391,648	3,753,365	5,802,181	8,518,748	7,038,040	7,157,531	16,608,741	21,260,73
Depletion	741,652	2,525	6,528	9,788	12,679	7,430	13,359	7,183	73,370	172,273	436,51
Advertising	51,460,851	267,321	636,137	1,672,632	2,538,593	4,138,243	6,711,852	4,469,444	5,020,437	10,973,351	15,032,84
Pension, profit-sharing, stock, annuity	23,151,253	435,877	282,141	934,502	1,259,916	1,819,371	3,114,386	2,430,436	2,005,635	5,383,721	5,485,26
Employee benefit programs	51,263,762	315,369	232,547	670,285	1,414,938	2,603,512	5,072,284	4,282,972	5,175,227	13,585,018	17,911,61
Net loss, noncapital assets	1,314,476	239,735	9,414	83,745	155,871	24,311	36,109	70,715	107,649	147,231	439,69
Other deductions	558,592,701	9,121,751	12,643,035	29,181,882	39,901,419	56,298,821	89,077,464	61,176,488	48,217,120	98,567,028	114,407,69
Total receipts less total deductions [33]	297,862,818	-5,150,023	2,914,062	11,408,374	14,167,503	21,361,873	38,480,343	29,504,548	30,518,871	71,131,445	83,525,82
Net income (less deficit) from a trade or business [33]	295,929,473	-5,295,579	2,880,039	11,370,637	14,123,086	21,322,532	38,333,532	29,362,815	30,385,290	70,501,928	82,945,19
Net income	373,091,660	10,212,021	8,133,191	18,512,694	21,006,110	29,362,977	46,465,351	35,210,601	34,963,568	79,038,231	90,186,91
Deficit	77,162,186	15,507,599	5,253,152	7,142,056	6,883,024	8,040,446	8,131,820	5,847,786	4,578,278	8,536,303	7,241,72
Portfolio income (less deficit) distributed to shareholders	82,029,220	17,019,437	1,574,605	2,149,620	2,039,618	2,589,634	5,096,052	5,049,300	6,443,712	15,930,055	24,137,18
Dividend income	6,471,731	1,148,053	162,616	114,053	113,922	122,870	249,807	297,635	576,636	1,167,289	2,518,84
Interest income	18,483,014	3,978,361	341,506	435,158	411,700	749,698	1,265,239	1,081,998	1,433,905	3,595,068	5,190,38
Royalty income (less loss)	1,360,338	288,644	28,121	54,686	14,843	65,086	154,076	85,111	88,551	167,857	413,36
Net short-term capital gain (less loss)	1,508,376	469,387	-13,290	81,865	24,072	82,541	129,504	56,685	62,096	179,387	436,12
Net long-term capital gain (less loss)	54,205,761	11,134,992	1,055,652	1,463,858	1,475,081	1,569,439	3,297,426	3,527,871	4,282,524	10,820,454	15,578,46
Real estate rental net income (less deficit)	6,832,640	4,554,440	72,414	177,572	90,370	85,227	224,469	293,588	257,828	343,531	733,20
Net income	10,945,766	7,434,839	225,384	336,039	234,297	291,874	338,970	413,331	320,134	514,185	836,71
Deficit	4,113,126	2,880,399	152,969	158,467	143,927	206,647	114,501	119,743	62,307	170,655	103,51
Net income (less deficit) from other rental activity	1,410,976	399,531	-11,798	40,810	25,151	164,249	7,381	74,148	1,012	182,633	527,86
Net income	2,035,597	810,676	2,272	40,822	50,573	174,961	29,538	103,613	18,658	223,287	581,19
Deficit	624,621	411,145	14,070	12	25,422	10,713	22,157	29,464	17,647	40,654	53,33
Total net income (less deficit)	386,202,310	16,677,828	4,515,260	13,738,639	16,278,225	24,161,642	43,661,433	34,779,852	37,087,841	86,958,147	108,343,44
Net income	457,000,711	33,066,383	9,566,693	20,567,947	22,931,769	31,946,799	51,039,556	39,998,708	41,080,970	93,756,694	113,045,19
Deficit	70,798,401	16,388,554	5,051,433	6,829,307	6,653,544	7,785,157	7,378,123	5,218,856	3,993,129	6,798,547	4,701,75

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

Total returns	1,399 1 18,359,328 9 18,269,565
Sector and item	or more (11)  5 126 5 1,399 1 18,359,328 9 18,269,565
Corporations   \$25,000   \$5,000,000   \$25,000   \$5,000,000   \$5,000,000   \$5,000,000   \$5,000,000   \$5,000,000   \$5,000,000   \$5,000,000   \$5,000,000   \$6,000,	more (11)  5 126 5 1,399 1 18,359,328 9 18,269,565
Agriculture, Forestry, Fishing, and Hunting Number of returns	(11) 5 126 5 1,399 1 18,359,328 9 18,269,565
Number of returns	1,399 1 18,359,328 9 18,269,565
Number of fetures   81,635   30,444   12,842   12,898   8,711   5,535   7,188   2,295   951   64   Number of shareholders   182,621   63,712   26,104   20,985   21,661   14,776   19,970   8,018   3,421   2,57	1,399 1 18,359,328 9 18,269,565
Number of shareholders	1,399 1 18,359,328 9 18,269,565
Total receipts   Tota	1 18,359,328 18,269,565
Total receipts [33]	18,269,565
Business receipts	18,269,565
Interest on government obligations: State and local [33]	
Net gain, noncapital assets	15 404
Other receipts.         4,183,536         1,244,387         251,665         400,796         565,860         220,218         770,450         168,765         110,448         395,96           Total deductions.         70,567,715         2,387,741         1,202,781         2,575,982         3,875,332         4,091,770         11,861,490         8,063,968         6,253,751         12,462,05           Cost of goods sold.         33,232,995         42,189         71,079         374,893         662,477         963,298         3,327,070         4,586,961         3,628,006         6,191,30           Compensation of officers.         1,532,590         64,274         39,919         195,190         75,60         143,982         350,360         266,845         154,445         170,44           Salaries and wages.         5,571,833         322,936         127,302         225,951         288,751         377,263         1,233,550         523,374         484,143         1,142,228           Repairs.         1,877,643         107,799         84,711         150,730         200,263         164,243         561,802         173,233         97,428         199,62           Bad debts.         30,604         2,095         950         301         1         769         212 <td>15,184</td>	15,184
Total deductions	7 19,598
Cost of goods sold.         33,232,995         42,189         71,079         374,893         662,477         963,298         3,327,070         4,586,951         3,622,006         6,191,30           Compensation of officers.         1,532,590         64,274         39,919         195,190         75,760         143,982         350,360         266,845         154,445         170,44           Salaries and wages.         5,571,833         322,936         127,302         225,951         288,751         377,263         1,233,550         523,374         484,143         1,142,28           Repairs.         1,877,643         107,799         84,711         150,730         200,263         164,243         561,802         173,233         97,428         199,62           Bad debts.         30,604         2,095         950         301         1         769         212         2,168         3,364         5,62           Rent paid on business property.         3,239,942         227,479         139,522         261,489         585,197         422,277         475,922         223,115         146,371         502,99           Taxes paid.         1,616,118         112,329         105,925         102,560         180,498         146,035         284,693         119,	54,981
Compensation of officers.         1,532,590         64,274         39,919         195,190         75,760         143,982         350,360         266,845         154,445         170,44           Salaries and wages	17,792,842
Salaries and wages         5,571,833         322,936         127,302         225,951         288,751         377,263         1,233,550         523,374         484,143         1,142,28           Repairs         1,877,643         107,799         84,711         150,730         200,263         164,243         561,802         173,233         97,428         199,62           Bad debts         30,604         2,095         950         301         1         769         212         2,168         3,364         5,62           Rent paid on business property         3,239,942         227,479         139,522         261,489         585,197         422,277         475,922         223,115         146,371         502,99           Taxes paid         1,333,345         107,793         69,536         77,988         74,943         85,643         222,638         137,165         144,605         226,82           Interest paid         1,616,118         112,329         105,925         102,560         180,498         146,035         284,693         119,045         110,886         242,86           Amortization         89,364         6,057         3,700         1,591         1,238         1,150         7,620         13,390         3,917         26,7	13,385,732
Repairs	1 71,374
Bad debts.         30,604         2,095         950         301         1         769         212         2,168         3,364         5,62           Rent paid on business property.         3,239,942         227,479         139,522         261,489         585,197         422,277         475,922         223,115         146,371         502,99           Taxes paid.         1,333,345         107,793         69,536         77,988         74,943         85,643         222,638         137,165         144,605         226,82           Interest paid.         1,616,118         112,329         105,925         102,560         180,498         146,035         284,693         119,045         110,886         242,86           Amortization.         89,364         6,057         3,700         1,591         1,238         1,150         7,620         13,390         3,917         26,75           Depreciation.         3,150,605         258,135         101,180         252,627         288,719         354,005         653,739         316,165         157,573         440,55           Depletion.         23,058         689         59         -         -         112         -         -         107         2,78           Adverti	2 846,280
Rent paid on business property.       3,239,942       227,479       139,522       261,489       585,197       422,277       475,922       223,115       146,371       502,99         Taxes paid.       1,333,345       107,793       69,536       77,988       74,943       85,643       222,638       137,165       144,605       226,82         Interest paid.       1,616,118       112,329       105,925       102,560       180,498       146,035       284,693       119,045       110,886       242,86         Amortization.       89,364       6,057       3,700       1,591       1,238       1,150       7,620       13,390       3,917       26,75         Depreciation.       3,150,605       258,135       101,180       252,627       288,719       354,005       653,739       316,165       157,673       440,55         Depletion.       23,058       689       59       -       -       -       112       -       -       107       2,78         Advertising.       217,499       4,314       950       6,310       13,107       18,000       33,682       11,244       15,917       63,15	137,805
Taxes paid         1,333,345         107,793         69,536         77,988         74,943         85,643         222,638         137,165         144,605         226,82           Interest paid         1,616,118         112,329         105,925         102,560         180,498         146,035         284,693         119,045         110,886         242,86           Amortization         89,364         6,057         3,700         1,591         1,238         1,150         7,620         13,390         3,917         26,75           Depreciation         3,150,605         258,135         101,180         252,627         288,719         354,005         653,739         316,165         157,673         440,55           Depletion         23,058         689         59         -         -         112         -         -         107         2,78           Advertising         217,499         4,314         950         6,310         13,107         18,000         33,682         11,244         15,917         63,15	15,123
Interest paid.         1,616,118         112,329         105,925         102,560         180,498         146,035         284,693         119,045         110,886         242,86           Amortization.         89,364         6,057         3,700         1,591         1,238         1,150         7,620         13,390         3,917         26,75           Depreciation.         3,150,605         258,135         101,180         252,627         288,719         354,005         653,739         316,165         157,573         440,55           Depletion.         23,058         689         59         -         -         112         -         -         107         2,78           Advertising.         217,499         4,314         950         6,310         13,107         18,000         33,682         11,244         15,917         63,15	255,573
Amortization.     89,364     6,057     3,700     1,591     1,238     1,150     7,620     13,390     3,917     26,75       Depreciation.     3,150,605     258,135     101,180     252,627     288,719     354,005     653,739     316,165     157,573     440,55       Depletion.     23,058     689     59     -     -     112     -     -     107     2,78       Advertising.     217,499     4,314     950     6,310     13,107     18,000     33,682     11,244     15,917     63,15	186,208
Depreciation     3,150,605     258,135     101,180     252,627     288,719     354,005     653,739     316,165     157,573     440,55       Depletion     23,058     689     59     -     -     112     -     -     107     2,78       Advertising     217,499     4,314     950     6,310     13,107     18,000     33,682     11,244     15,917     63,15	5 211,281
Depletion	3 23,944
Advertising	327,907
	19,305
	1 50,824
Pension, profit-sharing, stock, annuity	5 19,498
Employee benefit programs	194,101
Net loss, noncapital assets	5 210
Other deductions	2,047,676
Total receipts less total deductions [33]	566,486
Net income (less deficit) from a trade or business [33]	551,303
Net income	714,913
Deficit	1 163,611
Portfolio income (less deficit) distributed to shareholders 1,417,419 233,110 110,876 21,790 397,094 19,958 170,017 48,940 130,729 128,32	156,580
Dividend income	17,390
Interest income	70,814
Royalty income (less loss)	4 247
Net short-term capital gain (less loss)	5,064
Net long-term capital gain (less loss)	63,065
Real estate rental net income (less deficit)	2,925
Net income	6,062
Deficit	3,136
Net income (less deficit) from other rental activity	· ·
Net income	
Deficit	
Total net income (less deficit)	7 _
Net income	
Deficit	711,630

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

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	ĺ				Siz	ze of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
											ĺ
Mining											1
Number of returns	22,874	6,876	2,227	5,159	1,307	2,346	1,924	1,419	<i>'</i>	474	114
Number of shareholders	67,047	33,796	4,288	9,714	1,920	4,303	3,932	3,557	2,810	2,030	697
Income from a Trade or Business:											
Total receipts [33]	49,301,864	758,942	291,448	1,025,754	504,075	1,849,644	3,306,323	5,638,818	7,099,730	12,287,084	16,540,045
Business receipts	45,385,359	38,095	188,046	864,946	476,866	1,617,676	3,034,900	5,384,550	6,925,897	11,470,600	
Interest on government obligations: State and local [33]	55,682	6,309	427	1,564	1,301	420	7,143	14,981	2,461	10,420	
Net gain, noncapital assets	1,030,529	110,807	5,308	672	-	15,717	65,009	151,881	61,748	348,612	
Other receipts	2,830,294	603,731	97,668	158,572	25,908	215,831	199,271	87,406	109,625	457,452	,
Total deductions	38,110,898	300,209	197,017	913,862	386,309	1,273,918	2,210,752	4,109,150	5,551,975	9,738,537	13,429,169
Cost of goods sold	19,903,364	2,273	56,053	71,671	79,400	259,414	581,821	1,433,761	2,630,640	5,752,290	
Compensation of officers	1,133,653	25,564	26,578	94,688	27,135	142,747	131,163	193,903	179,687	181,982	
Salaries and wages	3,168,299	20,652	54,042	56,954	40,388	141,523	322,014	448,377	541,728	940,836	
Repairs	790,252	1,157	14,905	9,748	8,915	26,606	93,332	137,095	184,665	129,517	
Bad debts	48,236	2	-	-	33	48	11	10,796	9,837	14,589	12,920
Rent paid on business property	1,276,947	13,820	3,848	34,730	41,161	163,938	47,399	366,794	130,223	224,481	250,554
Taxes paid	1,486,068	9,894	13,007	43,155	37,193	48,076	118,092	212,569	244,788	316,008	
Interest paid	729,127	11,160	4,912	31,539	5,938	16,630	43,544	37,582	84,225	179,284	314,313
Amortization	70,252	74	34	63	-	2,285	5,238	3,477	5,721	16,224	37,137
Depreciation	1,835,950	7,641	34,141	43,274	33,730	70,411	89,437	134,575	315,353	533,755	573,632
Depletion	365,349	1,774	4,646	-	12,014	3,672	12,838	1,173	69,615	132,091	127,526
Advertising	68,994	276	738	5,984	917	1,204	4,142	17,429	18,679	12,491	7,132
Pension, profit-sharing, stock, annuity	221,399	10,821	4,222	18,752	6,966	11,368	6,430	47,971	31,879	46,129	36,861
Employee benefit programs	434,530	3,060	2,584	3,746	9,405	6,216	43,655	40,983	63,917	123,418	137,546
Net loss, noncapital assets	9,645	-	-	92	-	1,458	103	2,310	644	4,354	684
Other deductions	6,568,836	192,043	-22,694	499,467	83,113	378,321	711,532	1,020,355	1,040,375	1,131,088	1,535,236
Total receipts less total deductions [33]	11,190,965	458,733	94,431	111,892	117,767	575,726	1,095,571	1,529,668	1,547,756	2,548,547	3,110,876
Net income (less deficit) from a trade or business [33]	11,135,283	452,424	94,004	110,328	116,465	575,306	1,088,428	1,514,687	1,545,295	2,538,127	3,100,220
Net income	12,029,863	668,438	141,965	303,891	149,695	634,113	1,114,308	1,530,364	1,636,854	2,688,937	3,161,297
Deficit	894,580	216,014	47,961	193,563	33,230	58,808	25,880	15,677	91,559	150,810	61,077
Portfolio income (less deficit) distributed to shareholders	2,513,509	236,702	160,255	36,510	25,660	259,717	131,542	136,628	122,102	650,595	753,797
Dividend income	212,417	74,483	8,691	2,044	-	4,252	8,422	7,473	8,499	28,171	70,383
Interest income	491,560	43,502	7,681	14,220	6,475	9,413	29,153	26,938	41,381	112,592	200,207
Royalty income (less loss)	386,611	40,982	1,201	15,108	208	62,600	50,197	68,716	39,411	64,780	43,408
Net short-term capital gain (less loss)	24,722	1,992	*[1]	1,108	-	138	-298	-31	-1,497	1,793	21,516
Net long-term capital gain (less loss)	1,398,198	75,743	142,683	4,030	18,978	183,314	44,067	33,531	34,309	443,259	418,284
Real estate rental net income (less deficit)	41,614	1,011	-	3,144	3,607	946	13,175	438	6,210	3,982	9,101
Net income	48,106	2,015	-	3,145	3,607	946	13,823	525	6,396	6,097	11,551
Deficit	6,492	1,004	-	2	-	-	648	87	187	2,115	2,450
Net income (less deficit) from other rental activity	60,356	-2,389	-	46	-	745	1,906	1,425	260	2,317	56,046
Net income	64,139	637	-	56	-	745	1,906	1,425	260	3,065	56,046
Deficit	3,784	3,025	-	9	-	-	*[1]	-	-	748	1
Total net income (less deficit)	13,750,761	687,748	254,259	150,028	145,733	836,713	1,235,051	1,653,179	1,673,867	3,195,021	3,919,163
Net income	14,465,598	893,002	272,378	327,761	176,004	890,684	1,253,655	1,666,497	1,725,265	3,308,405	3,951,946
Deficit	714,836	205,254	*18,118	*177,733	*30,271	*53,971	*18,605	*13,318	*51,398	113,384	*32,783

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector (All figures are estimates based on samples-money amounts are in thousands of dollars.)

						ze of business rec					
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Utilities											
			d	*455	*661	*201	*04	+0	***	***	
umber of returns	d d	u d	a d	*455	*1,482	*201	*81	*8	*191	*20	
Number of shareholders	l a	u u	a	"455	"1,402	~201	*581	*28	*635	*125	1
come from a Trade or Business:		ہ ا	a	*91,811	*306,059	*101,400	*404.440	*00.745	*007.400	*40.4.000	7 740 0
otal receipts [33]	1 °.	u d	u a		*289,396		*191,113	*60,745	,	*484,288	7,718,6
dusiness receipts	a	d	ď	*87,610	209,390	*101,400	*190,597	*30,963	*997,004	*457,541	7,628,6
nterest on government obligations: State and local [33]	a .	u .	u	-	*4.004	-	-	*4	-		6,4
let gain, noncapital assets	d .	a	a	*4.004	*1,004	-	-	*21,087	*28	*1,637	18,0
Other receipts	d	a .	a .	*4,201	*15,660	***	*516	*8,691	*400	*25,109	65,6
otal deductions	d .	a a	a	*86,847	*292,346	*46,345	*185,327	*43,021	*891,860	*420,219	7,446,6
Cost of goods sold	l d	d .	d	+00.00:	*22,852	*5,028	*85,893	*12,383	*746,246	*229,833	7,030,6
Compensation of officers	d	d	d	*23,894	*37,200	-		*3,552	*37,627	*4,722	24,6
Salaries and wages	d	a .	a .	*16,052	*10,538	-	*14,561	*3,933	*11,723	*31,506	148,7
Repairs	d	d	d	-	*9,305	*2	*428	*45	*2,500	*1,741	7,3
ad debts	d	d	d	-	-	-	*11	*62	*414	*703	4,1
Rent paid on business property	d	d	d	*22,559	*8,984		*4,479	*1,331	*3,355	*5,238	9,9
axes paid	d	d	d	*3,645	*15,533	*1,125	*6,988	*1,166	*11,136	*12,401	17,2
terest paid	d	d	d	-	*6,289	-	*16,504	*2,956	*7,205	*23,962	17,
mortization	d	d	d	-	*82	-	*527	*374	*152	*13,552	1,
Depreciation	d	d	d	*358	*19,478	*4,168	*12,176	*1,944	*21,654	*15,924	24,
epletion	d	d	d	-	-	-	-	*2	-	*15	
dvertising	d	d	d	-	*87	-	-	*49	*1,968	*3,284	8,0
Pension, profit-sharing, stock, annuity	d	d	d	-	*4,337	-	*1,407	*7,923	*2,767	*3,156	1,0
mployee benefit programs	d	d	d	*122	*1,358	-	-	*18	*11,649	*9,369	6,9
Net loss, noncapital assets	d	d	d	-	-	-	*25	-	-	*[1]	
Other deductions	d	d	d	*20,218	*156,303	*36,022	*42,331	*7,285	*33,465	*64,812	144,0
otal receipts less total deductions [33]	d	d	d	*4,964	*13,713	*55,056	*5,785	*17,724	*105,571	*64,069	272,0
et income (less deficit) from a trade or business [33]	d	d	d	*4,964	*13,713	*55,056	*5,785	*17,720	*105,571	*64,069	265,6
Net income	d	d	d	*4,964	*31,791	*55,056	*9,299	*19,690	*110,263	*69,911	265,6
Peficit	d	d	d	-	*18,078	-	*3,514	*1,969	*4,692	*5,841	
ortfolio income (less deficit) distributed to shareholders	d	d	d	-	*6,486	-	*25,649	*27,079	*971	*9,398	237,3
Dividend income	d	d	d	-	*646	-	-	*230	-	*116	2
nterest income	d	d	d	-	*5,807	-	*25,649	*15,899	*971	*8,801	35,3
Royalty income (less loss)	d	d	d	-	-	-	-	*5	-	*65	
let short-term capital gain (less loss)	d	d	d	-	-	-	-	-	-	*-2	
let long-term capital gain (less loss)	d	d	d	-	*33	-	-	*10,945	-	*418	201,
al estate rental net income (less deficit)	d	d	d	-	*1,282	-	-	*255	*25	-	
et income	d	d	d	-	*1,282	-	-	*255	*25	-	
eficit	d	d	d	-	-	-	-	-	-	-	
t income (less deficit) from other rental activity	d	d	d	-	-	-	-	-	-	*1,820	1,0
let income	d	d	d	-	-	-	-	-	-	*1,822	1,0
Peficit	d	d	d	-	-	-	-	-	-	*2	,
otal net income (less deficit)	d	d	d	*4,964	*21,481	*55,056	*31,434	*45,054	*106,566	*75,287	503,9
Net income	d	d	d	*4,964	*39,553	*55,056	*34,681	*46,301	*111,204	*80,498	503,9
Deficit	l d	d	d	_	*18,073	_	*3,247	1,247	*4,638	*5,211	- /-

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

					Siz	ze of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Construction											
Number of returns	555,606	87,402	79,635	101,770	90,650	69,941	72,193	26,253	13,475	12,187	2,101
Number of shareholders	872,514	140,345	107,547	150,849	131,840	104,639	120,743	46,566	28,178	30,754	11,053
Income from a Trade or Business:											
Total receipts [33]	941,403,131	1,713,557	4,946,530	17,148,539	32,762,652	48,559,956	115,027,562	91,833,024	96,775,452	249,952,698	282,683,161
Business receipts	933,204,650	410,878	4,869,129	17,021,631	32,645,766	48,250,717	114,360,379	91,319,313	96,319,260	247,950,727	280,056,849
Interest on government obligations: State and local [33]	124,922	8,823	2,090	-	3	3,401	1,639	173	3,559	35,268	69,965
Net gain, noncapital assets	1,103,953	71,913	18,179	10,371	29,953	83,471	263,405	82,746	80,992	227,620	235,302
Other receipts	6,969,608	1,221,943	57,131	116,537	86,930	222,366	402,139	430,792	371,641	1,739,083	2,321,045
Total deductions	891,282,117	1,970,514	4,394,705	15,524,100	30,742,392	45,387,865	108,822,530	87,791,185	91,470,306	236,802,437	268,376,083
Cost of goods sold	691,289,776	145,916	1,409,800	6,668,007	15,373,537	27,188,542	67,514,534	64,371,443	72,914,911	199,397,567	236,305,519
Compensation of officers	27,928,169	180,498	544,627	1,876,502	2,697,492	3,107,658	5,963,829	3,025,706	2,391,137	4,972,498	3,168,222
Salaries and wages	47,878,997	135,926	284,432	1,070,287	3,030,887	4,640,188	10,746,477	5,667,220	4,653,163	8,974,513	8,675,905
Repairs	3,646,893	33,439	61,377	188,772	337,139	364,635	564,932	637,979	367,283	655,255	436.080
Bad debts	1,002,976	26,266	1,542	7,104	74,360	39,823	190,349	158,253	94,795	252,871	157,613
Rent paid on business property	14,076,307	46,371	128,382	453,327	732,623	826,807	2,345,540	1,734,646	1,341,219	3,801,295	2,666,097
Taxes paid	14,695,153	135,373	184,029	473,246	869,762	1,197,987	2,777,872	1,748,259	1,610,452	3,233,440	2,464,734
Interest paid	6,581,932	308,719	100,187	308,458	377,810	536,648	934,487	757,997	719,122	1,276,582	1,261,923
Amortization	223.676	13,304	1,389	10.654	7,885	8.888	23,585	31.045	10,333	43.681	72.911
Depreciation	10,641,588	152,882	182,080	411,425	7,665	1,004,074	1,507,762	1,175,871	1,031,452	2,171,185	2,273,700
Depletion	51,258	152,062	102,000	4,761	731,137	1,004,074	1,507,702	5,978	362	10,272	29,884
•	*	05.070	20.402	•	000.004		400,400	•		*	522.601
Advertising	2,988,553	25,278	38,163	117,030	239,664	262,692	469,490	415,640	323,305	574,691	, , , , , , , , , , , , , , , , , , , ,
Pension, profit-sharing, stock, annuity	3,100,214	38,851	3,156	101,505	53,017	76,787	538,194	278,326	343,932	913,246	753,20
Employee benefit programs	8,542,078	39,555	47,419	119,853	295,681	374,873	1,293,233	778,789	968,483	2,673,613	1,950,580
Net loss, noncapital assets	42,169	305	-	252	378	6,072	3,061	2,314	46	22,281	7,461
Other deductions	58,592,379	687,831	1,408,120	3,712,916	5,921,001	5,752,192	13,949,186	7,001,720	4,700,312	7,829,448	7,629,652
Total receipts less total deductions [33]	50,121,014	-256,956	551,825	1,624,439	2,020,260	3,172,091	6,205,031	4,041,839	5,305,146	13,150,261	14,307,078
Net income (less deficit) from a trade or business [33]	49,996,092	-265,779	549,734	1,624,439	2,020,258	3,168,690	6,203,392	4,041,666	5,301,587	13,114,993	14,237,113
Net income	59,729,134	1,059,608	921,589	2,311,979	3,131,000	4,288,422	7,844,150	5,456,616	5,924,183	14,030,846	14,760,740
Deficit	9,733,041	1,325,388	371,854	687,540	1,110,742	1,119,732	1,640,758	1,414,951	622,596	915,853	523,627
Portfolio income (less deficit) distributed to shareholders	4,858,573	700,313	59,961	57,112	71,602	185,426	344,615	464,399	335,395	1,175,242	1,464,507
Dividend income	231,795	20,348	7,428	4,637	684	12,815	17,469	8,719	18,353	51,783	89,559
Interest income	2,267,891	177,517	13,120	28,458	43,755	75,830	215,724	135,984	197,841	589,296	790,366
Royalty income (less loss)	10,407	-	-	-	*[1]	170	1	818	504	1,037	7,876
Net short-term capital gain (less loss)	109,436	25,047	-728	2,984	18,416	315	10,859	11,225	5,874	14,109	21,335
Net long-term capital gain (less loss)	2,239,044	477,401	40,142	21,034	8,747	96,296	100,561	307,653	112,823	519,017	555,371
Real estate rental net income (less deficit)	142,297	7,713	3,383	-54,006	-5,126	18,455	13,135	61,058	31,885	10,857	54,942
Net income	570,417	142,734	3,916	490	12,547	35,275	78,635	83,745	47,186	70,009	95,879
Deficit	428,120	135,021	533	54,496	17,673	16,820	65,501	22,687	15,300	59,153	40,937
Net income (less deficit) from other rental activity	161,325	78,125	_	13	-264	8,325	2,847	67,672	-210	3,418	1,399
Net income	179,511	81,005		13	-	8,325	7,167	68.230	605	4.879	9.288
Deficit	18,186	2,880		-	264	*[1]	4,320	557	815	1,461	7.889
Total net income (less deficit)	55,158,287	520,373	613.079	1,627,558	2,086,470	3,380,896	6,563,988	4,634,795	5,668,658	14,304,510	15.757.96
Net income	64,248,489	1,787,294	965.999	2,323,873	3,159,773	4,462,376	8,097,738	5,921,606	6,219,755	15,129,534	16,180,539
Deficit	9,090,203	1,767,294	352,921	2,323,873 696,315	1,073,303	1,081,480	1,533,750	1,286,811	551,098	15,129,534 825,024	422,579

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

(All figures are estimates based on samplesmoney amounts are in thousands o	r dollars.)				Siz	e of business rec	eints				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Manufacturing											
Number of returns	155,771	22,832	15,395	20,593	17,676	20,275	24,397	11,490	10,540	10,339	2,234
Number of shareholders	331,253	34,781	22,758	32,710	33,706	39,711	53,362	26,010	28,135	42,762	17,318
Income from a Trade or Business:											
Total receipts [33]	708,952,026	582,240	860,648	3,519,797	6,386,740	14,393,777	40,126,380	40,214,887	73,725,558	210,564,743	318,577,255
Business receipts	701,801,935	101,298	822,056	3,472,161	6,303,111	14,199,365	39,456,499	39,906,144	73,146,087	208,959,383	315,435,830
Interest on government obligations: State and local [33]	202,077	6,978	-	458	6	1,680	10,673	5,297	7,516	41,059	128,411
Net gain, noncapital assets	1,427,830	45,575	3,207	22,948	35,949	69,444	104,180	85,582	152,918	344,325	563,702
Other receipts	5,520,183	428,389	35,385	24,231	47,673	123,287	555,028	217,864	419,037	1,219,977	2,449,312
Total deductions	663,549,373	841,524	825,123	3,513,015	6,098,096	13,960,449	37,778,037	37,868,948	69,282,108	195,453,622	297,928,451
Cost of goods sold	480,285,984	142,280	260,473	1,408,076	2,394,192	7,202,104	22,318,197	24,129,822	47,335,656	143,900,887	231,194,296
Compensation of officers	18,754,492	14,098	113,260	440,166	559,948	1,374,348	2,156,211	1,530,461	3,017,235	5,579,696	
Salaries and wages	50,564,383	146,170	48,966	312,150	1,028,242	1,390,823	3,382,624	3,900,578	6,461,010	15,240,822	
Repairs	3,683,988	3,449	10,406	52,442	64,011	131,651	391,764	451,063	413,310	951,707	1,214,184
Bad debts	986,829	5,946	50	1,849	1,885	20,101	53,586	76,685	181,292	331,370	314,066
Rent paid on business property	12,395,333	20,244	62,279	227,610	456,553	665,796	1,452,757	1,153,456	1,841,433	3,443,548	3,071,658
Taxes paid	13,609,270	30,023	21,352	102,188	211,710	479,255	1,150,314	1,003,068	1,752,880	4,110,439	4,748,041
Interest paid	6,940,048	24,502	18,644	50,334	140,383	230,998	503,880	487,557	640,715	1,968,089	2,874,946
Amortization	819,095	2,287	3,836	6,386	30,236	28,169	55,866	48,968	61,635	161,340	420,372
Depreciation	13,270,937	20,641	41,848	150,200	167,681	317,272	864,766	881,724	1,282,715	3,707,320	5,836,771
Depletion	268,403	-	-	-	-	-	-	-	21	26,553	241,829
Advertising	5,500,373	11,006	9,034	44,732	44,927	110,219	273,097	161,636	499,368	1,131,782	3,214,574
Pension, profit-sharing, stock, annuity	3,052,620	8,366	-	440	12,238	32,655	86,434	188,215	381,365	883,296	1,459,611
Employee benefit programs	9,164,653	30,762	238	31,683	54,647	195,378	406,798	533,144	1,128,825	2,929,367	3,853,811
Net loss, noncapital assets	98,090	1,463	-	269	2,060	226	14,842	836	21,973	31,458	24,963
Other deductions	44,154,874	380,287	234,737	684,489	929,385	1,781,454	4,666,901	3,321,737	4,262,676	11,055,948	16,837,260
Total receipts less total deductions [33]	45,402,653	-259,285	35,525	6,783	288,644	433,327	2,348,344	2,345,940	4,443,451	15,111,121	20,648,804
Net income (less deficit) from a trade or business [33]	45,200,576	-266,262	35,525	6,325	288,637	431,647	2,337,671	2,340,643	4,435,935	15,070,062	20,520,393
Net income	51,475,013	350,687	153,157	366,088	653,939	1,045,887	3,032,068	2,876,811	5,167,768	16,277,758	21,550,850
Deficit	6,274,438	616,950	117,633	359,763	365,301	614,239	694,398	536,168	731,834	1,207,695	1,030,457
Portfolio income (less deficit) distributed to shareholders	12,516,245	1,165,607	15,013	3,366	26,907	132,894	295,606	229,731	577,114	3,246,964	6,823,042
Dividend income	986,383	58,891	12,640	74	8,180	3,888	12,030	10,741	28,851	180,493	670,594
Interest income	1,751,103	100,697	25,447	3,292	13,414	44,357	65,232	77,779	168,008	444,375	808,502
Royalty income (less loss)	233,425	296	-	-	-	9	14	396	16,762	44,539	171,409
Net short-term capital gain (less loss)	17,920	-2,855	-24,431	-	-	2,149	822	1,006	1,471	6,072	33,685
Net long-term capital gain (less loss)	9,527,414	1,008,577	1,356	-	5,313	82,490	217,509	139,810	362,023	2,571,485	5,138,851
Real estate rental net income (less deficit)	160,582	2,709	2,628	505	-33	4,352	13,069	14,109	14,315	40,089	68,841
Net income	178,634	3,981	2,628	505	-	4,352	13,719	14,138	15,379	47,879	76,054
Deficit	18,052	1,272	-	-	33	-	651	29	1,063	7,791	7,213
Net income (less deficit) from other rental activity	137,829	3,555	-	-	7	831	472	10,575	3,685	4,573	114,131
Net income	140,840	3,811	-	-	7	831	472	10,575	3,685	5,564	115,895
Deficit	3,011	256	-	-	-	-	-	-	-	991	1,764
Total net income (less deficit)	58,015,232	905,608	53,166	10,196	315,519	569,724	2,646,817	2,595,058	5,031,050	18,361,688	27,526,407
Net income	63,689,324	1,464,102	191,011	368,219	666,890	1,164,017	3,303,470	3,113,676	5,679,515	19,413,462	28,324,962
Deficit	5,674,091	558,494	137,845	358,023	351,372	594,293	656,653	518,618	648,466	1,051,774	798,555

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

(All figures are estimates based on samples-money amounts are in t	lousarius of dollars.)				Siz	ze of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Wholesale and Retail Trade											
Number of returns		91,008	71,797	108,667	83,666	81,213	81,650	44,284	23,823	30,628	7,344
Number of shareholders	1,079,868	148,702	116,534	163,855	130,024	133,993	144,442	84,436	50,269	79,623	27,990
Income from a Trade or Business:											
Total receipts [33]		2,571,990	4,238,112	19,235,571	30,738,983	59,010,821	134,589,754	160,220,777	167,481,456	662,603,920	1,102,163,956
Business receipts	,, - ,	526,143	4,129,346	18,710,839	30,578,388	58,433,120	133,323,316	158,533,934	166,180,269	654,953,343	1,090,823,485
Interest on government obligations: State and local [33].		12,668	620	1,190	-	910	6,750	5,576	5,597	64,591	128,378
Net gain, noncapital assets		122,513	12,565	49,267	20,699	51,811	118,426	83,985	237,503	615,269	941,957
Other receipts		1,910,666	95,582	474,275	139,895	524,980	1,141,262	1,597,283	1,058,086	6,970,716	10,270,136
Total deductions		1,867,578	4,542,461	18,859,906	29,937,355	57,564,244	130,178,265	155,285,725	162,033,596	645,673,690	1,077,168,495
Cost of goods sold		453,308	1,993,816	9,088,519	17,193,882	35,744,708	90,646,104	119,228,738	124,859,752	528,868,504	926,146,228
Compensation of officers		147,051	219,549	1,676,432	2,166,592	2,991,005	5,466,219	4,979,786	3,796,497	9,926,756	7,141,999
Salaries and wages		71,618	179,805	1,349,280	2,712,772	5,066,923	10,863,308	11,048,517	12,604,311	43,179,050	57,585,331
Repairs	, , ,	24,990	39,179	135,862	150,973	318,564	684,673	703,997	624,925	2,130,911	3,128,095
Bad debts	, .,	9,188	122,722	58,725	62,975	55,553	234,950	175,996	426,478	690,102	908,401
Rent paid on business property		135,459	457,961	1,614,687	1,893,142	3,166,797	4,203,788	2,895,729	2,980,614	8,348,634	10,562,156
Taxes paid		79,162	89,264	517,228	754,123	1,291,875	2,520,380	2,499,086	2,146,701	7,336,581	9,573,549
Interest paid	-,,	81,313	55,899	261,646	308,532	496,164	923,018	1,242,758	1,247,226	4,932,818	6,287,789
Amortization	, .,	25,787	17,885	59,083	88,881	96,719	136,912	127,819	112,171	376,110	705,100
Depreciation		98,860	85,354	271,304	290,905	520,872	947,304	905,779	921,519	3,303,969	6,570,214
Depletion	-, -	-	-	-	-	-	-	30	1,475	2	17,972
Advertising		45,478	78,065	324,631	423,241	812,897	1,516,099	1,221,255	1,335,334	6,198,598	7,862,492
Pension, profit-sharing, stock, annuity	.,,	14,834	6,275	58,546	104,886	109,641	255,966	333,615	349,683	1,164,433	1,555,713
Employee benefit programs		8,945	23,398	66,107	113,985	238,066	509,231	633,078	880,854	3,273,128	5,342,350
Net loss, noncapital assets	. ,	-	112	6,383	63	442	2,251	37,724	12,566	29,698	313,149
Other deductions	105,178,380	671,585	1,173,176	3,371,472	3,672,402	6,654,017	11,268,061	9,251,818	9,733,492	25,914,398	33,467,958
Total receipts less total deductions [33]	59,744,024	704,412	-304,349	375,665	801,627	1,446,577	4,411,489	4,935,052	5,447,860	16,930,230	24,995,461
Net income (less deficit) from a trade or business [33]		691,744	-304,969	374,475	801,627	1,445,667	4,404,739	4,929,477	5,442,263	16,865,639	24,867,083
Net income		1,658,658	493,291	1,664,231	1,789,837	2,702,938	5,829,321	5,884,886	6,399,713	19,487,060	26,798,567
Deficit	13,190,757	966,914	798,260	1,289,756	988,210	1,257,271	1,424,582	955,409	957,451	2,621,421	1,931,483
Portfolio income (less deficit) distributed to sharehold		512,678	257,184	157,789	81,057	127,592	609,414	703,316	, ,	3,514,893	6,764,193
Dividend income		23,510	52,887	3,978	5,286	2,924	40,830	34,986	253,271	153,331	976,294
Interest income	2,890,128	142,797	10,950	39,682	17,035	37,531	107,848	145,418	150,097	861,669	1,377,102
Royalty income (less loss)	· ·	75,386	-	*[1]	-	-	3	122	15,212	9,670	52,461
Net short-term capital gain (less loss)		-6,731	16	237	-2,110	-585	38,590	10,885	863	-10,045	15,729
Net long-term capital gain (less loss)	9,136,842	277,717	193,331	113,892	60,847	87,723	422,142	511,906	626,408	2,500,268	4,342,607
Real estate rental net income (less deficit)	. ,	-28,642	7,115	1,063	14,095	31,086	24,302	97,192	45,620	88,887	210,835
Net income	,	32,555	7,372	2,071	14,588	31,086	26,421	97,550	49,615	98,439	233,632
Deficit	101,778	61,197	257	1,008	493	-	2,120	358	3,995	9,553	22,798
Net income (less deficit) from other rental activity	,	62,567	-	3,910	19,080	-	2,936	4,698	3,865	72,805	237,503
Net income	· · · · · · · · · · · · · · · · · · ·	62,585	-	3,910	19,080	-	3,663	4,698	3,865	75,770	246,872
Deficit	,	18	-	-	-	-	726	-	-	2,965	9,369
Total net income (less deficit)	, ,	1,238,348	-40,669	537,237	915,860	1,604,345	5,041,391	5,734,683	6,537,598	20,542,223	32,079,613
Net income	86,113,833	2,206,350	751,795	1,786,602	1,867,445	2,846,623	6,381,043	6,606,569	7,431,503	22,801,658	33,434,245
Deficit	11,923,202	968,002	792,464	1,249,365	951,585	1,242,277	1,339,652	871,886	893,905	2,259,435	1,354,632

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ze of business rec	-				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Transportation and Warehousing											
Number of returns	124,096	18,322	25,186	32,109	13,619	11,119	11,552	5,806	3,333	2,747	303
Number of shareholders	185,497	24,616	32,650	43,204	19,608	16,765	22,540	10,583	7,154	6,554	1,822
Income from a Trade or Business:											
Total receipts [33]	180,059,093	569,550	1,623,371	5,113,975	4,763,859	8,070,536	18,085,966	20,586,313	24,171,852	52,771,837	44,301,834
Business receipts	176,684,469	87,384	1,563,457	5,051,638	4,918,918	7,802,741	17,942,656	20,217,647	23,638,913	51,714,846	43,746,270
Interest on government obligations: State and local [33]	17,816	2,921	-	-	459	23	790	2,060	1,624	5,319	4,620
Net gain, noncapital assets	1,312,860	243,712	46,051	58,043	32,542	86,915	59,824	108,622	245,526	225,148	206,476
Other receipts	2,043,948	235,533	13,863	4,294	-188,059	180,857	82,696	257,984	285,790	826,523	344,467
Total deductions	173,275,299	402,034	1,481,470	5,058,810	4,762,859	7,717,363	17,855,465	19,573,396	23,317,030	50,593,629	42,513,242
Cost of goods sold	71,406,268	8,238	165,213	861,139	958,038	1,327,944	5,952,666	7,364,596	11,796,424	25,115,226	17,856,783
Compensation of officers	4,398,915	45,796	97,725	322,594	262,341	275,436	1,216,781	393,723	472,096	949,580	362,841
Salaries and wages	23,532,011	4,174	61,224	359,211	753,118	1,494,687	1,897,511	2,865,137	2,672,482	7,183,227	6,241,240
Repairs	3,709,232	58,666	122,261	339,540	238,898	326,636	471,433	474,008	281,534	606,606	789,648
Bad debts	. 186,474	451	-	4,449	1,513	3,601	15,612	23,075	26,080	79,358	32,333
Rent paid on business property	9,960,305	11,308	51,838	282,406	200,315	311,166	1,227,494	1,464,065	760,415	2,566,796	3,084,502
Taxes paid	5,024,780	21,604	56,024	190,914	140,038	224,269	552,114	575,575	639,059	1,321,521	1,303,662
Interest paid	2,248,486	25,526	87,026	163,237	113,678	162,835	256,416	222,250	236,159	523,889	457,469
Amortization	164,170	261	26,083	19,954	1,968	7,442	15,747	32,756	8,628	25,853	25,479
Depreciation	7,678,715	48,779	137,258	537,995	242,431	512,580	674,589	998,007	843,997	1,744,274	1,938,804
Depletion	2,050	-	-	-	-	-	-	-	1,742	308	
Advertising	501,458	1,037	5,810	35,691	13,626	40,660	34,615	67,529	47,010	134,901	120,579
Pension, profit-sharing, stock, annuity	570,672	75,916	-	7,537	6,991	3,868	23,008	48,269	74,019	174,144	156,92
Employee benefit programs	2,313,576	1,633	14,509	38,032	25,440	7,358	160,784	182,055	208,579	771,128	904,058
Net loss, noncapital assets	179,454	3,814	5,638	25.331	136,318	-		_	3,015	4,519	818
Other deductions	41,398,734	94,829	650,861	1,870,781	1,668,145	3,018,879	5,356,694	4,862,350	5,245,791	9,392,299	9,238,106
Total receipts less total deductions [33]	6,783,794	167,516	141,901	55,164	1,000	353,173	230,501	1,012,917	854,821	2,178,208	1,788,592
Net income (less deficit) from a trade or business [33]	6,765,978	164,595	141,901	55,164	541	353,150	229,712	1,010,857	853,198	2,172,889	1.783.972
Net income	9,744,131	356,505	307,906	554,470	379,560	594,132	808,579	1,244,890	1,039,021	2,488,049	1,971,019
Deficit	2,978,152	191,910	166,005	499,306	379,019	240,982	578,867	234,032	185,824	315,160	187,047
Portfolio income (less deficit) distributed to shareholders	989,608	23,907	6,150	2,136	8,223	33,181	59,003	35,435	124,505	439,648	257,421
Dividend income	66,463	18,320	-	1,023	1,749	147	4,165	1,377	11,462	16,035	12,183
Interest income	393,364	17,446	6,150	1,113	2,467	9,831	36,454	16,741	59,587	113,785	129,791
Royalty income (less loss)	2,421	343	0,130	1,110	2,401	5,051	*[1]	10,741	*[1]	918	1,159
Net short-term capital gain (less loss)	1,196	338	_		1,894	-9,102	رب <sub>ا</sub> 116-	96	293	7,971	-177
	526,164	-12,541	-	-	2,114	32,305	18,500	17,220	53,163	300,939	114,464
Net long-term capital gain (less loss)	92.750		-	-	2,114		-				
` '	. ,	<b>-34,028</b> 13,577	-	-	-	<b>6,391</b> 6,391	-411	<b>6,654</b> 6.654	<b>44,119</b> 44,119	23,270	<b>46,75</b> 3 48.387
Net income	142,429		-	-	-	6,391	444	0,034	44,119	23,300	-,
Deficit	49,680	47,605	-	-	-	_	411	_	0.000	30	1,634
Net income (less deficit) from other rental activity	184,251	72,739	-	-	7,385	-	7,752	-	-8,229	45,213	59,392
Net income	. 225,371	102,623	-	-	7,385	-	7,752	-	*[1]	45,213	62,398
Deficit	41,120	29,884	-	-	-	-	-	-	8,229	_	3,006
Total net income (less deficit)	8,032,587	227,213	148,050	57,300	16,150	392,722	296,056	1,052,946	1,013,593	2,681,019	2,147,538
Net income	10,866,574	483,515	308,708	556,189	388,570	621,043	850,788	1,272,863	1,176,012	2,946,530	2,262,356
Deficit	2,833,987	256,302	160,657	498,889	372,420	228,321	554,732	219,917	162,420	265,511	114,817

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

	of dollars.)				Siz	e of business red	eipts				
	Total returns		\$25.000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2.500.000	\$5.000.000	\$10,000,000	\$50.000.000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Information											
lumber of returns	77,671	28,425	12,294	12,637	9,226	6,568	3,911	2,654	776	1,051	130
Number of shareholders	130,163	43,573	15,888	17,090	14,473	13,926	8,717	7,800	2,923	4,845	928
ncome from a Trade or Business:											
otal receipts [33]	69,472,637	-474,443	765,450	2,176,668	3,437,676	4,391,852	6,404,732	10,709,204	5,184,388	19,938,804	16,938,306
Business receipts	68,638,051	115,397	695,843	2,095,610	3,346,842	4,378,326	6,148,647	10,609,825	5,144,026	19,669,491	16,434,04
nterest on government obligations: State and local [33]	92,407	2,637	-	1,325	1,144	1,063	1,815	10,015	1,952	11,932	60,52
Net gain, noncapital assets	281,698	69,935	-	2,157	13,716	26,660	102,689	949	907	20,064	44,62
Other receipts	460,481	-662,412	69,608	77,575	75,972	-14,197	151,581	88,416	37,503	237,317	399,118
stal deductions	66,186,772	1,003,816	639,992	2,009,110	3,260,096	3,968,471	6,253,324	9,941,614	4,575,833	18,867,350	15,667,160
Cost of goods sold	23,522,553	65,430	94,959	559,954	1,162,134	1,004,404	1,973,523	2,733,757	1,756,150	8,478,351	5,693,89
Compensation of officers	4,744,442	7,307	145,461	327,963	360,352	449,879	612,879	631,122	248,583	1,244,649	716,24
alaries and wages	13,067,847	127,618	51,525	200,311	511,521	594,781	1,335,810	2,339,903	1,001,687	3,455,609	3,449,08
tepairs	469,037	11,127	6,328	15,725	19,845	35,043	16,596	56,843	30,326	178,154	99,05
ad debts	326,748	2,919	1,034	439	9,644	3,921	3,356	119,967	5,775	110,722	68,97
ent paid on business property	2,171,182	50,340	49,054	90,999	197,557	91,189	222,481	462,675	126,864	546,212	333,81
axes paid	1,776,227	39,130	21,205	55,204	70,148	108,276	179,781	236,585	106,337	531,119	428,44
iterest paid	1,186,809	211,783	2,177	18,130	31,669	92,033	169,343	85,276	78,958	274,716	222,72
mortization	618,118	23,503	4,605	6,802	3,523	17,689	54,109	39,237	22,945	247,869	197,83
epreciation	1,470,737	45,780	10,089	19,752	47,337	33,475	168,178	154,537	106,545	486,867	398,17
epletion	4,975	-	_	4,975	_	_	_	_	_	_	
dvertising	1,367,764	22.712	8,294	25,900	91,773	76,111	22,070	249,151	169,564	205,082	497,10
ension, profit-sharing, stock, annuity	530.127	4,114	5.965	34,924	3,574	25,703	54,067	94,490	24.336	105,780	177,17
mployee benefit programs	1,019,458	464	2.420	40,967	35,027	51,927	68.447	112,676	59.013	317,771	330,74
et loss, noncapital assets	6,249	889	2, .20	.0,00.		0.,02.	-	,	-	3,005	2,35
ot less, reflections	13,904,498	390,699	236,876	607.065	715,992	1,384,040	1,372,684	2.625.397	838.751	2,681,445	3,051,54
tal receipts less total deductions [33]	3,285,865	-1,478,259	125,459	167,558	177,579	423,381	151,408	767,590	608,555	1,071,454	1,271,13
t income (less deficit) from a trade or business [33]	3,193,458	-1,480,895	125,459	166,233	176,435	422,318	149,594	757,575	606,603	1,059,522	1,210,61
et income (less deficit) from a trade of business [55]	7,255,559	186,513	184,423	432,066	368,590	567,126	562,986	899,985	778,498	1,569,093	1,706,28
Peficit	4,062,101	1,667,408	58,964	265,833	192,155	144,808	413,393	142,410	171,895	509,571	495,66
ortfolio income (less deficit) distributed to shareholders	3,509,237	822.436	475	45,217	337.823	65.986	270,836	37.135	395.618	584.384	949.32
	3,303,237	14,588	4/3	<b>45,217</b> 169	2,905	584	7,768	8,588	4,620	26,568	265,38
			473		*		58,356	*	29,989	•	346,29
	800,168	187,125	4/3	9,023	6,426	4,541	30,330	20,003	29,989 1,052	137,937	
oyalty income (less loss)	20,305	5,316	-	17.407	-	462	000	405	•	1,977	11,49
et short-term capital gain (less loss)	41,256	331	-	17,107	59	- 00 400	800	-125	-447	5,195	18,33
et long-term capital gain (less loss)	2,316,333	615,076	*[1]	18,912	328,433	60,400	203,912	8,669	360,403	412,706	307,82
al estate rental net income (less deficit)	50,822	921	-93	-89	-1	193	1,270	31,081	1,058	7,003	9,47
et income	52,280	1,017	-	-	-	193	1,275	31,090	1,127	7,881	9,69
eficit	1,458	96	93	89	_ 1	-	5	9	69	878	21
t income (less deficit) from other rental activity	-777	458	-	3	-7,502	-	78	1,796	199	3,391	80
et income	6,727	458	-	3	-	-	78	1,796	199	3,391	80
Deficit	7,504	-	-	-	7,502	-	-	-	-	-	:
otal net income (less deficit)	6,752,740	-657,080	125,841	211,363	506,755	488,498	421,777	827,587	1,003,478	1,654,299	2,170,22
Net income	10,189,579	900,976	184,522	473,576	703,268	631,186	769,288	952,226	1,168,300	2,062,502	2,343,73
Deficit	3,436,839	1,558,056	58,681	262,212	196,513	*142,688	347,511	*124,639	*164,822	408,203	173,51

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

					Siz	ze of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Finance and Insurance											
Number of returns	154,850	33,809	25,437	36,583	23,664	15,786	11,225	4,528	1,807	1,799	210
Number of shareholders	265,117	52,110	32,904	54,006	40,456	28,375	22,136	13,186	9,184	10,324	2,437
Income from a Trade or Business:											
Total receipts [33]	133,305,193	-151,318	1,449,234	5,665,690	8,687,736	11,083,141	16,890,479	15,306,838	12,783,533	30,374,512	31,215,349
Business receipts	118,454,028	205,524	1,380,375	5,506,892	8,422,876	10,471,748	16,031,496	14,645,765	11,519,889	26,987,652	23,281,813
Interest on government obligations: State and local [33]	180,032	1,446	6,146	8,721	6,919	9,533	8,258	28,078	22,293	61,852	26,78
Net gain, noncapital assets	1,876,521	172	13,825	11,620	8,594	5,220	19,497	6,369	19,452	76,086	1,715,68
Other receipts	12,794,612	-358,460	48,888	138,456	249,347	596,640	831,228	626,626	1,221,899	3,248,923	6,191,06
Total deductions	116,594,216	879,533	1,288,313	4,317,182	7,142,486	9,369,288	14,669,842	13,543,050	10,716,982	26,721,059	27,946,48
Cost of goods sold	13,358,519	368	30,254	68,779	288,046	721,689	1,428,751	2,185,894	169,799	6,128,347	2,336,59
Compensation of officers	14,099,167	75,700	147,397	708,574	1,264,690	1,537,270	1,744,757	1,635,091	1,525,484	2,297,577	3,162,62
Salaries and wages	37,352,358	127,454	154,313	917,636	2,080,316	2,607,518	4,815,437	4,373,815	4,602,321	9,167,007	8,506,54
Repairs	770,069	4,094	10,259	39,500	85,185	129,419	114,991	82,568	78,126	104,249	121,67
Bad debts	2,250,920	86,304	30,084	83,303	35,156	51,632	137,243	286,149	230,992	410,690	899,36
Rent paid on business property	4,490,539	46,998	98,157	300,999	477,737	661,230	642,729	561,171	435,427	630,994	635,09
Taxes paid	3,375,478	27,387	39,663	162,172	277,345	296,001	574,089	380,918	398,151	590,988	628,76
Interest paid	7,877,081	43,381	74,192	66,097	123,921	190,306	428,319	464,606	661,992	2,196,044	3,628,22
Amortization	424.025	719	5,268	33.890	73,760	45,552	55,982	35.933	34,667	66.013	72.24
Depreciation	1,268,586	19,689	34,440	55,527	54,214	127,432	121,175	122,571	110,220	272,753	350,56
Depletion	171	,		-	,	31	140	-	-		,
Advertising	1,983,709	13,324	48.768	119,463	207,555	188,087	186,328	138.468	118.675	366.289	596.75
Pension, profit-sharing, stock, annuity	1,065,935	4,434	1,392	26,660	59,924	135,339	264,688	154,970	107,924	185,431	125,17
Employee benefit programs	2,308,405	5,202	14,753	25,282	74,952	170,233	262,415	206,211	245,794	302,927	1,000,63
Net loss, noncapital assets	102,006	3,849	2,104	6.221	3,990	2,675	1,449	1,213	13,553	4,819	62.13
Other deductions	'	420,629	597,270	1,703,079		2,504,875	*	2,913,472	1,983,859	3,996,932	5,820,08
	25,867,248				2,035,696		3,891,350				
Total receipts less total deductions [33]	16,710,977	-1,030,852	160,921	1,348,508	1,545,250	1,713,853	2,220,637	1,763,788	2,066,551	3,653,453	3,268,86
Net income (less deficit) from a trade or business [33]	16,530,945	-1,032,298	154,776	1,339,787	1,538,331	1,704,320	2,212,379	1,735,710	2,044,257	3,591,601	3,242,08
Net income	22,051,247	53,843	441,183	1,714,644	1,816,962	1,917,367	2,619,354	2,032,647	2,216,691	4,364,138	4,874,41
Deficit	5,520,302	1,086,142	286,408	374,858	278,632	213,047	406,976	296,937	172,433	772,537	1,632,33
Portfolio income (less deficit) distributed to shareholders	10,575,568	1,713,391	108,166	376,446	189,343	720,195	787,288	876,781	1,007,637	1,867,637	2,928,68
Dividend income	1,259,153	154,347	22,110	20,543	19,032	25,338	68,288	122,102	70,021	536,178	221,19
Interest income	2,068,575	404,238	31,510	79,844	45,756	112,950	163,035	177,884	240,186	333,271	479,90
Royalty income (less loss)	42,859	15,891	1,152	925	285	1,552	126	10,294	10,230	226	2,17
Net short-term capital gain (less loss)	805,684	244,726	-1,179	22,169	1,831	31,399	44,109	26,516	37,521	46,369	352,22
Net long-term capital gain (less loss)	6,399,297	894,189	54,573	252,965	122,439	548,955	511,730	539,985	649,681	951,594	1,873,18
Real estate rental net income (less deficit)	-36,478	-4,504	-16,780	-9,503	875	-10,404	12,689	-22,804	1,673	4,723	7,55
Net income	82,080	18,634	146	834	1,947	385	19,785	11,591	6,990	12,714	9,05
Deficit	118,558	23,138	16,926	10,337	1,072	10,789	7,096	34,395	5,317	7,991	1,49
Net income (less deficit) from other rental activity	-29,477	15,278	-	1,594	133	-9,016	-844	-7,277	5,315	-12,650	-22,01
Net income	30,672	22,195	-	1,597	133	*[1]	20	505	5,315	900	
Deficit	60,149	6,917	-	3	-	9,016	863	7,782	-	13,550	22,01
Fotal net income (less deficit)	27,040,557	691,867	246,162	1,708,324	1,728,682	2,405,095	3,011,512	2,582,409	3,058,883	5,451,312	6,156,31
Net income	30,719,686	1,430,408	522,916	2,054,716	1,952,438	2,601,841	3,327,915	2,835,681	3,144,991	5,750,427	7,098,35
Deficit	3,679,129	738,541	276,754	346,392	223,757	196,746	316,403	253,272	86,108	299,115	942,04

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ze of business rec	-				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Beel Fetate and Bental and Leasing											
Real Estate and Rental and Leasing	450.852	268,206	62.949	45,933	29,924	24,175	12,653	3,508	2,202	1,193	111
Number of returns Number of shareholders	887.307	588.655	93,594	45,933 68.692	29,924 49.063	24,175 45.224		5,506 6.693	2,202 6.832	4.979	554
Income from a Trade or Business:	007,307	500,055	93,594	60,692	49,063	45,224	23,021	6,693	6,032	4,979	554
	130,104,289	3,331,424	4,010,862	7,391,038	10,880,447	17,555,338	20,527,435	12,870,008	15,241,164	23,630,896	14,665,678
Total receipts [33]											
Business receipts	122,996,902	491,876	3,776,858	7,197,820	10,427,418	17,039,640	20,166,591	12,544,458	14,803,259	22,684,076	13,864,907
Interest on government obligations: State and local [33]	205,796	67,186	6,591	5,023	3,166	5,152	2,849	2,455	3,824	104,527	5,023
Net gain, noncapital assets	1,845,391	511,289	43,294	10,305	121,314	31,411	160,024	92,207	146,147	350,169	379,230
Other receipts	5,056,202	2,261,073	184,118	177,889	328,550	479,136	197,972	230,889	287,933	492,124	416,518
Total deductions	120,589,177	4,009,054	3,582,992	5,940,734	9,638,790	16,291,629	18,721,790	11,999,553	14,287,846	21,988,054	14,128,736
Cost of goods sold	31,101,025	33,903	143,713	372,530	1,353,321	3,445,607	3,672,630	3,275,065	4,252,712	7,988,155	6,563,389
Compensation of officers	9,187,198	357,924	652,722	901,619	1,365,258	1,487,838	1,632,905	691,696	956,834	688,364	452,039
Salaries and wages	30,559,783	301,250	285,267	1,004,833	1,936,715	4,087,655	6,199,977	3,562,981	4,775,019	6,045,454	2,360,632
Repairs	1,644,650	81,815	81,654	111,911	277,403	153,694	322,797	247,098	124,445	121,043	122,790
Bad debts	351,608	29,019	21,454	1,434	4,844	34,216	41,297	38,809	50,735	46,599	83,202
Rent paid on business property	5,681,690	117,691	184,792	372,209	641,085	672,591	952,653	617,251	445,779	1,256,833	420,808
Taxes paid	3,358,219	249,259	160,016	249,691	357,751	483,600	447,682	380,977	282,173	490,931	256,13
Interest paid	3,503,188	433,136	226,130	289,509	361,783	385,232	416,239	251,106	302,211	469,419	368,42
Amortization	161,283	21,453	9,956	4,769	4,421	17,829	12,557	11,272	14,591	31,864	32,570
Depreciation	5,676,257	150,693	304,304	293,993	307,796	490,741	802,575	627,221	675,830	1,237,220	785,883
Depletion	1,591	_	1,514	51	_	_	_	_	26	*[1]	
Advertising	2,766,481	59,219	113.771	213,396	246.427	413.466	511.886	337.592	318.099	290.289	262.33
Pension, profit-sharing, stock, annuity	870,240	59,722	80,298	40,201	144,984	203,369	85,856	48,063	95,679	52,310	59,759
Employee benefit programs	1,025,431	45,115	22,367	44,300	116,922	165,027	112,578	94,116	94,096	184,775	146,136
Net loss, noncapital assets	120.701	81,124		2	2,880	5,315	1,607	273	17,988	5,714	5.798
Other deductions	24,579,833	1,987,731	1,295,033	2,040,287	2,517,200	4,245,448	3,508,554	1,816,032	1,881,629	3,079,085	2,208,834
Total receipts less total deductions [33]	9,515,112	-677,631	427,870	1,450,304	1,241,657	1,263,709	1,805,645	870,455	953,317	1,642,841	536,942
Net income (less deficit) from a trade or business [33]	9,309,316	-744,817	421,279	1,445,281	1,238,492	1,258,558	1,802,796	868.001	949,493	1,538,314	531.919
Net income	16,982,996	1,946,228	1,145,863	2,086,409	1,913,573	2,322,125	2,322,838	1,441,016	1,169,036	1,798,389	837,520
	7,673,680	2,691,045	724,584	641,128	675,081	1,063,567	520,042	573,015	219,543	260,074	305,60
	11,416,864	6,830,028	346,913	361,408	315,784	322,308	523,437	252,605	219,343 <b>297,002</b>	1,903,869	263,510
Portfolio income (less deficit) distributed to shareholders			,	,	,	,		,	,	, ,	
Dividend income	591,674	279,259	14,021	21,997	30,710	12,934	9,701	16,026	139,510	57,524	9,99
Interest income	2,641,312	1,397,091	119,492	99,461	86,027	193,562	123,705	108,348	101,247	221,796	190,584
Royalty income (less loss)	66,987	57,776	2,354	93	5,502	*[1]	183	779	114	182	!
Net short-term capital gain (less loss)	167,040	84,108	13,542	22,274	1,540	56,280	1,856	-13,054	5,384	9,090	-13,980
Net long-term capital gain (less loss)	7,949,851	5,011,795	197,505	217,583	192,006	59,532	387,992	140,506	50,747	1,615,276	76,910
Real estate rental net income (less deficit)	5,171,723	4,440,147	57,817	160,116	95,648	-22,810	97,530	40,200	50,905	49,699	202,47
Net income	8,238,480	6,900,916	173,687	239,202	149,404	150,129	117,861	89,182	79,920	116,576	221,60
Deficit	3,066,757	2,460,769	115,870	79,086	53,756	172,939	20,331	48,982	29,015	66,877	19,13
Net income (less deficit) from other rental activity	257,143	99,055	-4,735	5,073	-15,983	132,529	-5,947	-2,664	-5,492	43,475	11,83
Net income	680,002	458,868	3	5,073	107	132,529	876	9,031	2,038	51,566	19,91
Deficit	422,859	359,813	4,738	-	16,091	-	6,823	11,695	7,529	8,091	8,07
Total net income (less deficit)	26,155,047	10,624,413	821,274	1,971,878	1,633,941	1,690,584	2,417,816	1,158,141	1,291,908	3,535,357	1,009,73
Net income	34,878,464	15,254,334	1,504,842	2,499,341	2,281,678	2,671,395	2,761,776	1,625,793	1,473,117	3,653,419	1,152,768
Deficit	8,723,417	4,629,921	683,568	527,463	647,737	980,811	343,960	467,652	181,209	118,061	143,034

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

(* .	figures are estimates based on samples-money amounts are in thousands of	i dollars.)				Siz	e of business rec	eipts				
		Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
	Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
		corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Professional, Scientific, and Technical Services											
NI:	imber of returns	585.940	152,729	122.559	116,888	76,700	51,713	44,591	11,483	5.020	3,765	491
	umber of shareholders	868.628	220.518	157.820	156.556	107,898	80.979	81.525	27.639	13,833	17.654	4.206
	come from a Trade or Business:	000,020	220,510	107,020	100,000	107,030	00,575	01,323	21,000	10,000	17,004	4,200
	tal receipts [33]	371,982,165	4,729,167	7,916,758	18,584,250	27,191,506	36,623,665	70,015,905	40,583,841	35,663,404	71,663,978	59.009.689
	usiness receipts	364,343,419	888,888	7,522,565	18,372,863	26,864,923	36,391,941	69,406,345	40,179,096	35,101,813	71,199,655	58.415.329
	nterest on government obligations: State and local [33]	55,225	2,538	199	5,106	6,340	2,102	3,437	3,006	4,427	16,406	11,666
	let gain, noncapital assets	370,161	37,591	2,232	8,143	67,982	34,440	3,851	38,013	4,584	114,294	59,031
	ot gain, receipts	7.213.361	3.800.151	391.762	198.139	252,262	195.183	602,271	363.726	552.580	333.624	523.664
	tal deductions	335,366,019	4,072,598	6,252,276	14,694,237	23,312,472	32,650,281	63,191,732	37,247,298	32,157,147	66,260,999	55,526,977
	ost of goods sold	112,627,875	76,861	561,843	1,644,383	3,851,119	5,861,195	18,810,765	9,846,754	11,614,247	30,548,250	29,812,458
	ompensation of officers	37,167,044	780,847	1,381,607	4,005,064	4,511,168	5,718,153	7,802,013	4,424,739	2,273,150	4,625,945	1,644,359
	alaries and wages	67,721,153	596,907	485,922	1,792,202	3,710,479	7,739,686	15,386,984	8,509,953	7,536,331	12,817,486	9,145,205
	epairs	1,791,255	27.934	59,295	118,908	151,046	236,258	437,843	221,332	179,141	227,776	131.724
	ad debts.	472,952	358	10,771	12,252	99,759	29,021	52,548	87,743	26,612	87,343	66,545
	ent paid on business property	12,807,501	219,049	392,886	780,446	1,446,228	1,519,153	2,467,506	2,496,011	1,068,023	1,523,724	894,475
	axes paid	10,419,239	150,803	250,730	634,071	755,994	1,276,832	2,019,738	1,192,813	896,994	1,712,069	1,529,195
	nterest paid	2,127,681	58,066	67,620	124,049	277,433	279,991	394,124	220,482	211,063	250,740	244.114
	mortization	526.040	44.255	13.993	30.444	49.011	66,804	94,269	36.256	14,742	66,641	109.625
	epreciation	2,917,747	123,304	111,914	257,760	240,322	268,850	453,038	266,308	394,889	396,004	405,360
	epletion	531	63	-	-	87	_	381	-	_	-	-
	dvertising	4,346,357	33.780	92.986	246.093	328,976	588.431	965,056	415.255	691,830	369.079	614.872
	ension, profit-sharing, stock, annuity	4,371,094	167,657	69,740	407,949	417,266	547,610	774,684	405,851	270,581	719.857	589,900
	mployee benefit programs	4,687,877	115,753	34,554	147,701	263,891	494,457	717,779	505,069	639,967	858,861	909,842
1	let loss, noncapital assets	35,311	5,202	-	2,669	*[1]	3,590	862	14,326	376	1,405	6,881
(	ther deductions	73,346,361	1,671,760	2,718,417	4,490,245	7,209,696	8,020,252	12,814,143	8,604,406	6,339,200	12,055,821	9,422,422
Т	tal receipts less total deductions [33]	36,616,146	656,569	1,664,482	3,890,014	3,879,034	3,973,384	6,824,173	3,336,542	3,506,257	5,402,979	3,482,712
	t income (less deficit) from a trade or business [33]	36,560,921	654,032	1,664,283	3,884,908	3,872,695	3,971,282	6,820,736	3,333,537	3,501,830	5,386,573	3,471,046
1	et income	42,367,692	2,004,991	2,134,214	4,452,197	4,388,416	4,700,238	7,313,848	3,830,909	3,735,372	6,052,530	3,754,976
[	eficit	5,806,771	1,350,959	469,931	567,289	515,722	728,956	493,112	497,373	233,542	665,957	283,930
Р	rtfolio income (less deficit) distributed to shareholders	6,023,332	394,725	40,035	139,547	193,690	159,209	340,158	469,798	712,467	1,324,693	2,249,009
[	ividend income	223,081	21,148	6,556	23,754	9,729	24,112	16,559	24,292	17,801	43,613	35,519
	nterest income	1,214,821	159,094	21,351	39,554	48,808	93,532	115,147	89,122	174,430	259,665	214,118
F	oyalty income (less loss)	13,055	249	-	*[1]	8,846	-	12	-	10	607	3,331
1	let short-term capital gain (less loss)	123,597	18,930	-5,001	11,791	717	426	361	2,883	8,384	75,986	9,120
1	et long-term capital gain (less loss)	4,448,778	195,305	17,129	64,449	125,589	41,139	208,080	353,501	511,843	944,823	1,986,922
R	al estate rental net income (less deficit)	200,469	58,176	14,528	28,796	20,287	17,968	20,918	9,268	-724	3,338	27,914
1	et income	233,230	62,156	14,528	34,061	25,149	17,968	25,047	16,904	1,036	7,076	29,306
[	eficit	32,761	3,980	-	5,264	4,862	-	4,129	7,636	1,759	3,739	1,392
N	t income (less deficit) from other rental activity	62,082	15,999	241	312	-	*[1]	-8,794	-2,876	35	-1,663	58,827
1	et income	91,918	16,093	241	312	-	*[1]	-	6,324	49	9,928	58,971
	eficit	29,836	94	-	-	-		8,794	9,200	14	11,591	144
Т	tal net income (less deficit)	42,846,803	1,122,932	1,719,088	4,053,564	4,086,671	4,148,459	7,173,017	3,809,727	4,213,609	6,712,940	5,806,796
1	et income	48,054,868	2,366,258	2,169,980	4,596,836	4,588,376	4,850,228	7,608,930	4,276,420	4,428,357	7,197,969	5,971,514
[	eficit	5,208,064	1,243,327	450,892	543,273	501,704	701,769	435,912	466,693	214,748	485,028	164,718

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

(40.6			
(All figures are estimates	based on samples-mone	ey amounts are in thousand	is of dollars.)

	l				Siz	ze of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Management of Companies (Holding Companies)											
Number of returns	24,601	19,768	771	859	412	459	625	477	540	609	81
Number of shareholders	126,010	54,166	1,115	19,507	1,166	1,107	3,925	8,995	13,356	19,940	2,733
Income from a Trade or Business:	120,010	04,100	1,110	10,001	1,100	1,107	0,020	0,000	10,000	10,040	2,700
Total receipts [33]	29,111,848	-1,411,785	34,720	139,064	161,054	297,513	1,087,344	1,711,457	3,822,195	12,201,957	11,068,329
Business receipts	9,544,055	12,982	1,868	85	2,574	3,386	163,385	583,990	1,394,187	4,562,226	2,819,371
Interest on government obligations: State and local [33]	561,388	20,673	5,209	9,339	24,755	8,516	26,962	50,646	72,554	257,281	85,451
Net gain, noncapital assets	333,924	70,106	526	-	620	2,877	4,236	13,398	31,593	47,286	163,282
Other receipts	18,672,481	-1,515,545	27,116	129,640	133,104	282,733	892,761	1,063,422	2,323,861	7,335,165	8,000,225
Total deductions	20,526,594	492,299	49,976	42,465	65,581	44,692	416,827	1,219,738	2,669,619	8,998,385	6,527,011
Cost of goods sold	264,941	, -	-	-	· -	2,141	-	-		200,833	61,968
Compensation of officers	1,624,478	14,831	5,858	11,482	350	2,170	58,771	146,902	280,834	665,708	437,571
Salaries and wages	3,316,257	43,543	771	1,443	1,494	5,206	53,063	188,515	394,977	1,524,132	1,103,114
Repairs	277,139	1,819	2,257	458	17	205	7,156	19,985	43,309	129,873	72,058
Bad debts	559,177	50,906	-	35	-	51	5,218	27,496	56,443	170,548	248,481
Rent paid on business property	250,762	7,978	45	5,074	340	*[1]	1,870	11,614	13,843	74,888	135,109
Taxes paid	680,991	28,149	1,982	1,528	3,424	1,206	22,037	47,985	87,433	269,290	217,957
Interest paid	8,625,956	200,273	2,798	1,092	1,916	14,964	161,061	474,622	1,132,074	3,974,844	2,662,313
Amortization	123,403	74	77	1	49	-	1,298	3,566	9,710	34,912	73,715
Depreciation	510,892	4,383	5,501	2,407	2,523	2,639	10,563	24,501	67,095	235,999	155,281
Depletion	3	-	-	-	-	-	-	*[1]	*[1]	2	1
Advertising	284,274	6	3	11	63	746	4,507	12,911	30,533	107,456	128,038
Pension, profit-sharing, stock, annuity	219,728	70	1,392	317	1,995	115	4,614	13,369	29,362	95,567	72,927
Employee benefit programs	529,179	11,734	11	2,531	1,115	185	13,286	40,116	81,815	235,648	142,738
Net loss, noncapital assets	129,887	60,182	-	654	-	939	2,316	5,765	35,414	21,550	3,069 -
Other deductions	3,129,528	68,351	29,282	15,433	52,294	14,126	71,068	202,391	406,779	1,257,135	1,012,671
Total receipts less total deductions [33]	8,585,254	-1,904,083	-15,257	96,600	95,472	252,820	670,516	491,719	1,152,576	3,203,572	4,541,318
Net income (less deficit) from a trade or business [33]	8,023,866	-1,924,756	-20,466	87,260	70,717	244,304	643,554	441,072	1,080,021	2,946,292	4,455,866
Net income	10,235,816	11,334	8,858	119,765	84,718	250,654	670,555	483,715	1,126,056	3,018,781	4,461,380
Deficit	2,211,950	1,936,090	29,324	32,505	14,000	6,350	27,001	42,643	46,035	72,489	5,513
Portfolio income (less deficit) distributed to shareholders	6,646,113	2,472,951	358,356	229,847	187,861	105,754	648,329	531,058	1,209,243	530,333	372,381
Dividend income	665,615	446,655	30,809	27,676	25,491	19,437	29,287	30,161	8,151	28,845	19,102
Interest income	1,382,736	710,005	34,043	35,414	45,392	36,240	132,448	55,569	70,452	126,776	136,397
Royalty income (less loss)	75,551	39,481	965	25,336	*[1]	240	2,400	2,599	1,795	2,723	12
Net short-term capital gain (less loss)	138,229	82,176	8,575	8,024	527	19,774	33,153	6,876	242	19,782	-40,900
Net long-term capital gain (less loss)	4,383,982	1,194,634	283,964	133,397	116,451	30,062	451,041	435,853	1,128,601	352,207	257,770
Real estate rental net income (less deficit)	-86,560	-44,913	3,674	-566	-52,282	9,535	-4,996	-1,855	3,287	-1,800	3,355
Net income	79,001	29,114	6,967	354	5,416	13,081	4,808	1,402	6,975	6,961	3,921
Deficit	165,561	74,027	3,293	920	57,698	3,546	9,805	3,258	3,688	8,762	566
Net income (less deficit) from other rental activity	8,245	3,385	2	*[1]	-1,523	-1,606	-6	-61	-777	6,631	2,199
Net income	17,266	6,395	2	1	42	1	145	106	233	7,467	2,875
Deficit	9,021	3,010	*[1]	*[1]	1,565	1,607	150	166	1,010	836	676
Total net income (less deficit)	14,591,663	506,667	341,566	316,542	204,774	357,986	1,286,882	970,215	2,291,774	3,481,455	4,833,802
Net income	16,829,328	2,443,389	359,448	350,447	226,823	437,182	1,302,027	988,708	2,301,522	3,579,110	4,840,672
Deficit	2,237,665	1,936,722	*17,882	*33,905	*22,049	*79,195	15,144	18,493	9,748	97,655	6,871

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

	of dollars.)				Siz	e of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Administrative and Support and Waste Management											
and Remediation Services											
Number of returns	189,231	28,798	36,938	43,199	27,746	23,588	17,365	6,988	2,875	1,186	548
Number of shareholders	293,578	44,071	48,978	59,192	44,217	41,045	29,437	14,447	6,279	3,227	2,685
Income from a Trade or Business:											
Total receipts [33]	205,470,157	447,908	2,286,537	7,054,921	9,624,620	16,378,628	27,426,041	23,843,861	19,898,657	26,607,764	71,901,220
Business receipts	203,904,555	256,044	2,208,192	7,021,562	9,587,324	16,310,959	27,330,304	23,689,831	19,666,943	26,377,284	71,456,111
Interest on government obligations: State and local [33]	28,856	1,666	-	155	-	1,313	3,408	2,070	886	3,722	15,636
Net gain, noncapital assets	214,166	12,091	10,727	4,211	7,056	34,429	37,949	21,564	22,621	41,576	21,944
Other receipts	1,322,581	178,108	67,617	28,993	30,240	31,927	54,381	130,396	208,207	185,182	407,530
Total deductions	194,343,162	552,185	1,875,989	6,233,125	8,557,671	15,361,264	25,617,885	22,167,270	18,828,022	25,245,621	69,904,128
Cost of goods sold	91,852,812	26,056	353,617	1,679,317	2,299,878	5,240,143	12,252,124	9,507,714	8,887,122	16,460,175	35,146,665
Compensation of officers	7,997,219	42,658	245,205	800,001	1,036,765	1,155,594	1,436,951	1,257,661	1,009,124	516,377	496,884
Salaries and wages	44,527,008	44,558	188,131	680,560	1,919,216	3,274,593	5,068,192	4,541,431	4,484,926	2,835,202	21,490,199
Repairs	1,425,404	12,248	32,584	146,147	137,417	228,736	230,714	223,147	152,189	151,744	110,475
Bad debts	287,987	68,556	529	16,115	7,210	6,134	40,148	27,779	35,532	36,817	49,166
Rent paid on business property	4,039,871	26,964	97,515	269,086	304,488	615,485	648,898	662,423	410,737	451,870	552,404
Taxes paid	8,533,391	20,423	66,357	210,809	316,568	518,323	1,047,812	700,268	780,559	905,955	3,966,317
Interest paid	1,272,083	22,348	26,837	74,296	74,122	130,902	247,832	131,243	116,977	209,723	237,802
Amortization	264,849	1,500	6,384	27.315	17.482	45,308	31,338	10,776	15,135	28,571	81.040
Depreciation	2,755,122	24,752	72,267	232,317	187,987	332,417	402,686	455,621	228,501	335,145	483,427
Depletion	510	2 1,7 02	309	202,017	161	552,	.02,000	.00,02.	22	19	.00, .27
Advertising	1,532,969	4.022	41.446	97.534	133,180	221.021	373.029	138,211	86.087	102,352	336.085
Pension, profit-sharing, stock, annuity	681,255	3,589	9,504	21,406	39,526	64,408	79,541	108,844	110,107	79,560	164,771
Employee benefit programs	3,259,700	621	25,173	38,822	94,830	122,360	275,964	255,540	165,415	357,993	1,922,982
Net loss, noncapital assets	12,640	021	635	8.384	34,030	173	405	103	1,018	235	1,686
Other deductions	25,900,344	253,889	709,494	1,931,015	1,988,840	3,405,668	3,482,251	4,146,509	2,344,570	2,773,882	4,864,224
	11,126,995	-104,277	410,547	821,796	1,066,948	1,017,364	1,808,157	1,676,590	1,070,634	1,362,143	1,997,092
Total receipts less total deductions [33]			,	,		, ,				1,352,143	1,981,457
Net income (less deficit) from a trade or business [33]	11,098,140	-105,943	410,547	821,641	1,066,948	1,016,051	1,804,749	1,674,520	1,069,749		
Net income	13,183,471	191,625	540,803	1,039,045	1,208,755	1,302,384	2,170,330	1,791,486	1,309,782	1,525,778	2,103,482
Deficit	2,085,331	297,567	130,256	217,404	141,806	286,333	365,581	116,966	240,033	167,357	122,025
Portfolio income (less deficit) distributed to shareholders	1,563,206	383,728	2,550	76,838	108,020	227,673	117,611	64,789	154,714	161,468	265,814
Dividend income	100,942	14,871	-	1,874	-	6,429	7,841	3,570	6,513	10,619	49,224
Interest income	541,281	106,535	2,550	28,325	19,187	22,532	67,536	55,703	33,166	75,954	129,790
Royalty income (less loss)	15,648	121	-	12	-	-		72	*[1]	2,143	13,299
Net short-term capital gain (less loss)	-6,902	770	-	1	-	-9,863	1,732	-524	-12	541	453
Net long-term capital gain (less loss)	912,237	261,431	-	46,625	88,834	208,575	40,501	5,968	115,046	72,210	73,046
Real estate rental net income (less deficit)	57,206	10,390	-15,998	278	-	2,663	-373	28,509	5,120	20,757	5,861
Net income	77,526	10,484	-	278	-	3,905	1,547	28,510	5,887	21,054	5,862
Deficit	20,320	94	15,998	-	-	1,242	1,920	1	767	298	2
Net income (less deficit) from other rental activity	30,718	-523	-	28,390	-	-	-	*[1]	474	1,930	446
Net income	31,519	88	-	28,390	-	-	-	*[1]	474	2,120	446
Deficit	801	611	-	-	-	-	-	-	-	190	*[1]
Total net income (less deficit)	12,749,269	287,652	397,099	927,146	1,174,969	1,246,387	1,921,986	1,767,819	1,230,057	1,542,576	2,253,577
Net income	14,625,062	522,352	532,573	1,138,692	1,316,709	1,519,263	2,254,065	1,852,568	1,462,067	1,679,656	2,347,116
Deficit	1,875,793	234,699	135,474	211,546	141,740	272,877	332,079	*84,749	*232,010	137,080	93,539

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

	,				Siz	ze of business red	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Educational Services											
Number of returns	31,611	7,884	8,644	7,376	*2,156	2,945	*1,870	*504	*155	63	12
Number of shareholders	41,556	10,168	11,486	8,143	*2,450	5,121	*2,763	*819	*302	190	114
Income from a Trade or Business:								**			
Total receipts [33]	14,219,237	58,649	536,853	1,271,370	*721,754	2,077,402	*3,023,404	*1,864,202	*1,008,700	1,727,308	1,929,595
Business receipts	14,048,757	70,738	536,853	1,271,235	*721,052	2,033,969	*3,008,015	*1,862,619	*962,034	1,682,564	1,899,679
Interest on government obligations: State and local [33]	1,693	-	-	-	-	-	-	-	-	1,177	516
Net gain, noncapital assets	2,572	-	-	-	*702	-	-	*442	+40.000	1,357	70
Other receipts	166,214	-12,089		136	*[1]	43,432	*15,390	*1,141	*46,666	42,209	29,329
Total deductions	12,910,074	139,874	449,683	1,118,679	*656,041	2,008,768	*2,741,779	*1,657,228	*944,399	1,478,107	1,715,515
Cost of goods sold	2,358,827	5,155	48,166	135,552	*36,042	208,902	*505,888	*337,746	*67,433	305,289	708,653
Compensation of officers	899,438	7,034	75,102	122,601	*76,564	95,020	*300,457	*87,540	*39,985	72,586	22,550
Salaries and wages	3,849,109	27,690	25,488	110,829	*118,401	676,064	*1,052,668	*534,378	*323,407	551,166	429,019
Repairs	177,821	2,175	4,230	14,096	*6,769	55,121	*14,965	*16,466	*34,432	11,973	17,594
Bad debts	38,134	-	-	1,784	-	8,125		*3,155	*2,045	8,827	14,198
Rent paid on business property	1,107,038	13,057	82,013	118,515	*76,722	252,275	*150,682	*119,712	*114,885	90,421	88,757
Taxes paid	636,792	4,211	14,678	28,524	*29,604	77,044	*220,151	*102,373	*39,531	67,956	52,720
Interest paid	147,228	940	10,757	28,287	*6,319	47,762	*4,246	*13,150	*7,636	8,212	19,919
Amortization	37,815	8,630	91	3,290	*2,176	13,158	*1,033	*1,405	*5,887	783	1,363
Depreciation	218,911	3,612	14,454	35,491	*19,429	38,389	*8,363	*18,947	*8,857	26,321	45,050
Depletion	405.004	- 0.000	- 0.000	- 07.500	+07.444	-	+05.540	+70.050	+00.000		-
Advertising	435,821	9,063	6,999	37,560	*37,444	59,396	*25,510	*72,350	*23,882	99,173	64,444
Pension, profit-sharing, stock, annuity	65,553	5.045	2,638	3,817	*11,056	2,271	*17,604	*6,456	*3,970	8,633	9,108 34,382
Employee benefit programs	220,651	5,945	5,525	2,626	*5,518	10,378	*100,938	*14,310	*3,053	37,976	
Net loss, noncapital assets	692	- - 262	150 544	475.709	*220.007	464.963	*220.274	*220.240	*260.205	340	353
Other deductions	2,716,244	52,363	159,544	-,	*229,997	464,863	*339,274	*329,240	*269,395	188,452	207,407
Total receipts less total deductions [33]  Net income (less deficit) from a trade or business [33]	1,309,162 1,307,469	-81,225 -81,225	87,170 87,170	152,691 152,691	*65,712 *65,712	68,633 68,633	*281,625 *281,625	*206,974 *206,974	*64,301 *64,301	249,200 248,023	214,080 213,564
Net income (less deficit) from a trade or business [33]  Net income	, , , , , , , , , , , , , , , , , , ,	- <b>61,225</b> 8.994			,	,	,	•	*83.008		233,719
Deficit	1,685,475 378,006	90,218	134,363 47,193	211,167 58,476	*104,992 *39,280	156,820 88,187	*281,625	*208,868 *1,893	*18,708	261,919 13,896	20,155
Portfolio income (less deficit) distributed to shareholders	672,272	8,8 <b>63</b>	47,193	1,467	*2,238	7,896	*3,103	* <b>594,688</b>	*1,421	40,032	12,474
Dividend income	2,546	6,663	09	1,467	2,236	186	*167	554,000	1,421	1,672	515
Interest income	38,484	2,673	89	1,467	*2,238	7,710	*2,677	*7,234	*1,420		4,584
Royalty income (less loss)	6,523	2,073	69	1,407	2,236	7,710	2,077	7,234	1,420	0,392	6,523
Net short-term capital gain (less loss)	6,259	6.186	_		_	_	-	_	_	-	73
Net long-term capital gain (less loss)	618,461	0,100	_		_	_	*259	*587,454	_	29,969	779
Real estate rental net income (less deficit)	3,733					]	*3,271	*34		29,909	428
Net income	3,843	]	_	]	_	]	*3,271	*34		_	538
Deficit	111				_	_	5,271	-			111
Net income (less deficit) from other rental activity	982	]		]	*982	]	]	_	]	_	·'' <u>-</u>
Net income (less deficit) from other rental activity	982	]	]		*982	]		_	]	]	]
Deficit	- 302				-	]		_		_	_
Total net income (less deficit)	1,984,455	-72,361	87,259	154,158	*68,932	76,529	*288,000	*801,696	*65,721	288,055	226,465
Net income	2,346,979	16,797	134,304	212,634	*108,167	163,204	*288,000	*801.696	*84,418	291,330	246.429
Deficit	362.524	89,159	*47.045	*58,476	*39,235	*86.675	200,000	-	*18.696	*3.274	19,964

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

	· · · · · · · · · · · · · · · · · · ·				Siz	ze of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Health Care and Social Assistance											
	264,636	32,180	38.005	44,164	58,458	47,731	32,529	7,249	2,314	1,742	262
Number of returns	373.533	39,821	41,963	51.460	73,049	64.049	48,595	21.248	13,151	18.789	1.408
Income from a Trade or Business:	3/3,533	39,821	41,963	51,460	73,049	64,049	40,595	21,240	13,151	10,709	1,400
	213,777,696	4 750 705	0.005.000	7,947,343	21,303,418	34,257,345	48,668,324	24,569,083	15,176,046	20 240 607	27,181,794
Total receipts [33]		1,759,705	2,695,030			, ,				30,219,607	
Business receipts	209,888,551	188,546	2,257,742	7,710,055	21,013,459	33,998,187	48,216,099	24,457,900	14,998,682	30,071,443	26,976,439
Interest on government obligations: State and local [33]	87,902	1,317	11,245			- 0.004	69,269	1,499	244	1,594	2,734
Net gain, noncapital assets	153,643	10,031	29,319	20,701	22,708	6,631	31,120	812	21,271	8,615	2,434
Other receipts	3,647,601	1,559,811	396,724	216,588	267,252	252,527	351,837	108,871	155,849	137,955	200,187
Total deductions	192,111,966	1,461,460	2,367,777	6,948,284	19,044,697	29,593,333	42,588,333	21,719,338	13,539,848	28,325,552	26,523,345
Cost of goods sold	18,939,699	21,076	55,606	331,390	1,063,195	2,039,075	4,013,081	2,370,602	1,523,866	2,990,258	4,531,552
Compensation of officers	28,634,494	525,531	602,991	1,646,681	4,021,334	5,764,118	6,924,903	3,613,329	2,326,319	2,493,319	715,970
Salaries and wages	53,031,480	166,037	182,879	1,065,492	4,486,799	7,886,220	11,503,676	6,484,175	4,344,229	10,076,848	6,835,125
Repairs	1,959,283	19,627	22,516	72,603	216,691	455,288	484,301	196,798	137,756	264,173	89,530
Bad debts	417,331	12,548	110	1,737	30,084	11,371	8,296	41,610	32,116	80,634	198,825
Rent paid on business property	11,618,125	68,569	301,025	699,760	1,801,464	1,989,750	3,069,801	1,181,291	533,617	1,408,232	564,617
Taxes paid	7,769,231	56,053	84,070	275,831	863,685	1,273,648	1,532,632	887,067	644,197	1,213,584	938,463
Interest paid	1,924,152	55,156	42,279	119,256	236,057	377,138	342,798	191,994	150,556	240,775	168,144
Amortization	403,580	4,244	5,165	25,772	61,034	128,901	74,879	30,657	22,212	19,965	30,749
Depreciation	2,806,297	24,040	62,284	137,408	342,601	506,730	426,512	220,999	256,263	633,685	195,775
Depletion	213	-	-	-	-	_	-	-	-	213	
Advertising	2,239,904	9,655	37,468	84,821	223,283	368,589	784,096	391,149	118,123	181,827	40,893
Pension, profit-sharing, stock, annuity	3,298,465	44,289	25,697	158,772	330,050	521,487	772,232	385,992	130,100	836,452	93,393
Employee benefit programs	2,888,478	9,582	7,349	39,582	173,273	416,197	501,410	376,539	181,083	665,804	517,660
Net loss, noncapital assets	15,475	134	- ,0 .0	-	2,959	892	99	161	484	4,679	6,067
Other deductions	56,165,760	444,918	938,337	2,289,180	5,192,187	7,853,933	12,149,617	5,346,976	3,138,927	7,215,104	11,596,581
Total receipts less total deductions [33]	21,665,730	298,245	327,254	999,060	2,258,721	4,664,012	6,079,991	2,849,745	1,636,198	1,894,054	658,450
Net income (less deficit) from a trade or business [33]	21,577,828	296,928	316.009	999.060	2,258,721	4,664,012	6,010,723	2,848,246	1,635,954	1,892,460	655.716
Net income	24,555,086	785,421	599,004	1,310,535	2,576,573	5,222,209	6,203,598	3,143,974	1,864,376	2,105,377	744,018
	24,555,066	488,493	282,995	311,476	317,853	5,222,209	192,876	3,143,974 295,728	228,422	2,105,377 212,917	88,302
					•		•		*	· ·	
Portfolio income (less deficit) distributed to shareholders	1,496,797	159,848	37,995	27,987	64,878	28,129	651,342	96,300	188,024	69,577	172,716
Dividend income	36,427	4,051	1,503	1,974	2,906	1,738	4,603	4,625	693	1,547	12,787
Interest income	350,056	103,724	1,374	3,287	9,580	29,108	31,780	30,046	19,317	64,043	57,798
Royalty income (less loss)	1,401	1,400	-	-	-	-	-	-	-	-	1
Net short-term capital gain (less loss)	17,165	4,071	-	1,326	624	1	-245	6,541	76	-280	5,051
Net long-term capital gain (less loss)	1,091,749	46,602	35,118	21,400	51,768	-2,717	615,204	55,088	167,939	4,267	97,079
Real estate rental net income (less deficit)	104,581	54,512	-	-2,517	1,972	11,604	4	7,902	11,519	9,800	9,785
Net income	109,720	55,670	-	-	1,972	11,604	4	8,347	11,671	9,800	10,652
Deficit	5,139	1,158	-	2,517	-	-	-	445	152	-	867
let income (less deficit) from other rental activity	3,905	4	-	-	-	-	-479	-	-	4,028	352
Net income	4,578	4	-	-	-	-	-	-	-	4,221	352
Deficit	672	-	-	-	-	-	479	-	-	193	
Total net income (less deficit)	23,183,112	511,293	354,004	1,024,530	2,325,570	4,703,745	6,661,590	2,952,448	1,835,497	1,975,865	838,569
Net income	25,988,577	908,980	636,376	1,322,417	2,635,438	5,257,322	6,853,270	3,242,428	2,051,748	2,160,429	920,170
Deficit	2,805,466	397,687	282,371	297,887	309,868	553,578	191,680	289,980	*216,251	184,564	81,601

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ze of business rec					
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Arts, Entertainment, and Recreation											
Number of returns	84,206	24,029	22,039	14,896	10,635	6,204	4,072	1,430	481	363	5
Number of shareholders	133,969	40,237	30,658	20,900	16,869	11,720	7,822	2,162	1,573	1,671	35
Income from a Trade or Business:											
Total receipts [33]	43,308,592	483,414	1,444,615	2,433,516	3,968,585	4,554,680	6,484,833	5,926,383	3,575,168	6,810,857	7,626,54
Business receipts	41,312,547	136,299	1,417,536	2,386,821	3,861,597	4,515,807	6,113,892	5,877,610	3,489,770	6,411,578	7,101,63
Interest on government obligations: State and local [33]	21,788	184	-	2,097	86	4,102	12	6,747	814	3,212	4,53
Net gain, noncapital assets	112,421	58,507	703	17,669	1,574	11,391	14,936	100	796	5,159	1,58
Other receipts	1,861,836	288,424	26,376	26,928	105,328	23,379	355,994	41,926	83,787	390,909	518,78
Total deductions	40,256,932	592,716	1,527,059	2,383,868	3,845,418	4,362,739	5,860,247	5,297,806	3,234,048	6,081,985	7,071,04
Cost of goods sold	8,581,962	21,165	194,963	239,597	721,187	1,340,815	1,173,500	975,445	854,304	1,115,649	1,945,33
Compensation of officers	3,665,158	16,274	139,629	266,622	496,007	417,177	508,875	773,934	147,008	597,752	301,88
Salaries and wages	8,195,795	13,738	98,053	332,551	584,028	458,719	1,169,498	1,337,523	487,052	1,630,229	2,084,40
Repairs	657,196	2,983	35,990	26,246	65,060	137,824	135,125	41,061	84,029	76,629	52,25
Bad debts	100,871	49,633	1,387	1,468	1,628	11,534	6,078	8,971	9,422	3,878	6,87
Rent paid on business property	2,326,384	42,453	123,743	293,473	447,284	294,854	302,496	283,028	168,855	222,423	147,77
Taxes paid	1,722,775	40,973	54,436	88,051	131,203	201,857	279,107	196,025	135,113	316,420	279,59
Interest paid	941,740	52,453	12,534	37,883	62,526	133,171	147,094	92,485	105,787	93,931	203,87
Amortization.	317.522	1,854	3,281	9.532	10,230	13,992	23,242	4.801	2,865	49.247	198.47
Depreciation	1,555,549	26,253	172,149	122,769	96,660	199,727	238,193	148,476	160,150	196,615	194,55
Depletion	1,000,010	20,200	172,140	122,700	30,000	100,727	200,100	140,470	100,100	100,010	10-1,00
Advertising	845.978	11,660	44.485	72,055	74,338	61.375	245.401	36.129	80.659	128.439	91.43
Pension, profit-sharing, stock, annuity	547,466	2,190	66,843	10,166	45,331	37,284	68,268	162,214	23,146	25,688	106,33
	380,009	2, 190 3,762		14,489		37,284 37,580	*	21,360		25,666 91,177	105,23
Employee benefit programs			8,642	14,409	20,066		49,361	*	28,336		
Net loss, noncapital assets	86,576	79,304	-	-	6,873	92	-	16	0.47.000	58	23
Other deductions	10,331,952	228,019	570,926	868,965	1,082,998	1,016,740	1,514,011	1,216,339	947,322	1,533,849	1,352,78
Total receipts less total deductions [33]	3,051,660	-109,302	-82,444	49,648	123,167	191,941	624,586	628,577	341,120	728,873	555,49
Net income (less deficit) from a trade or business [33]	3,029,872	-109,486	-82,444	47,551	123,081	187,838	624,575	621,830	340,306	725,661	550,96
Net income	5,542,011	401,823	250,113	353,025	427,230	410,635	790,116	762,438	464,478	835,929	846,22
Deficit	2,512,139	511,309	332,556	305,474	304,149	222,797	165,542	140,608	124,173	110,268	295,26
Portfolio income (less deficit) distributed to shareholders	1,198,892	776,364	60,958	28,150	9,945	8,277	13,327	38,914	47,990	29,495	185,47
Dividend income	33,028	3,736	163	613	390	2,291	2,566	10,922	558	4,275	7,51
Interest income	296,680	132,864	619	2,349	8,712	4,419	20,824	16,959	20,883	29,646	59,40
Royalty income (less loss)	161,898	36,314	21,979	-	-	-	-	1,181	899	3,194	98,33
Net short-term capital gain (less loss)	13,685	8,545	-	38	408	-511	-1,633	1,095	-6	138	5,61
Net long-term capital gain (less loss)	693,601	594,905	38,197	25,150	435	2,079	-8,430	8,758	25,657	-7,757	14,60
Real estate rental net income (less deficit)	95,164	17,232	-	8,288	4,192	-290	446	1	16,208	14,013	35,07
Net income	125,013	45,882	-	8,288	4,192	-	1,109	1	16,257	14,210	35,07
Deficit	29,849	28,651	-	-	-	290	663	-	49	197	
let income (less deficit) from other rental activity	-7,570	-1,247	-9,332	_]	_	-86	135	-	_	3,348	-38
Net income	3,514	27	-,	_	-	4	135	_	_	3,348	
Deficit	11,083	1,274	9,332	_	-	90		_	_	-	38
otal net income (less deficit)	4,316,358	682,863	-30.817	83,989	137,218	195.740	638,482	660.745	404.503	772.517	771.11
Net income	6,518,722	1,099,921	288,814	382,719	440,606	412,301	796,066	786,656	506,911	874,417	930,31
Deficit	2,202,365	417,058	319,631	298,729	303,388	216,561	*157,584	125,911	*102,407	101,900	159,19

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

					Siz	e of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Accommodation and Food Services											
	207,761	23,777	23,924	38,739	39,645	45,076	24,477	8,013	2,864	1,110	136
Number of returns Number of shareholders	429.621	56.922	42.127	68.658	79.011	95.809	,	24.681	,	3.792	918
ncome from a Trade or Business:	429,621	56,922	42,127	60,650	79,011	95,609	51,595	24,001	6,109	3,792	910
	181,791,483	186,730	1,412,163	6,876,110	14,511,843	31,828,876	37,259,064	27,949,146	21,077,367	20,851,016	19,839,169
Fotal receipts [33]		,	, , ,	, ,							
Business receipts	179,275,838	91,807	1,412,145	6,755,860	13,987,720	31,688,719	37,151,610	27,620,198	20,729,603	20,487,364	19,350,813
Interest on government obligations: State and local [33]	11,079	606	07.554	25		45.040	901	425	4,854	3,182	1,085
Net gain, noncapital assets	438,898	104,955	27,551	34,806	90,287	15,848	16,332	25,423	32,347	64,986	26,366
Other receipts	2,065,668	-10,637	-27,533	85,420	433,836	124,309	90,221	303,100	310,564	295,484	460,905
Total deductions	175,442,542	531,414	1,940,350	7,104,998	14,636,901	30,804,931	35,505,486	26,147,793	20,100,027	19,863,742	18,806,901
Cost of goods sold	68,851,987	35,004	517,016	2,781,380	5,930,420	12,550,085	13,354,380	9,629,778	8,740,001	7,567,802	7,746,121
Compensation of officers	5,332,578	20,913	74,710	331,092	671,635	1,377,992	1,219,607	895,962	271,394	295,513	173,760
Salaries and wages	32,760,951	65,362	143,820	814,694	2,267,087	5,491,984	7,022,440	5,804,552	3,684,666	4,024,412	3,441,934
Repairs	3,383,172	19,121	45,563	163,680	275,890	554,689	752,445	467,473	416,847	428,048	259,417
Bad debts	102,681	1,842	129	5,863	17,096	1,948	13,341	6,673	15,519	9,359	30,911
Rent paid on business property	12,831,511	36,408	307,190	759,020	1,246,264	2,541,043	2,504,844	2,051,906	1,300,299	1,326,619	757,918
Taxes paid	8,012,912	73,668	94,831	317,799	601,285	1,536,373	1,725,375	1,166,807	709,782	803,237	983,75
Interest paid	3,482,537	52,442	95,127	168,384	301,534	505,082	747,045	305,154	336,235	361,550	609,984
Amortization	798,565	2,041	34,509	42,112	73,536	154,073	143,623	60,873	80,929	99,606	107,263
Depreciation	4,021,136	33,244	101,206	229,630	382,201	598,454	760,277	399,390	445,466	509,340	561,929
Depletion	3,629		_	-	-	3,615		-	_	14	
Advertising	4,360,676	7,236	42.284	88.286	215,177	512.440	777.369	548,364	963.892	762,521	443.107
Pension, profit-sharing, stock, annuity	198,221	,	4,702	571	1,497	13,217	52,203	22,402	6,293	20,173	77,163
Employee benefit programs	1,408,730	967	917	7,025	44,719	140,894	223,074	331,068	200,129	218,425	241,513
Net loss, noncapital assets	57,772	2.254	-	32.621	276		8,110	3,693	502	8,667	1,648
Other deductions	29,835,486	180,913	478,346	1,362,841	2,608,284	4,823,042	6,201,353	4,453,697	2,928,072	3,428,457	3,370,480
Fotal receipts less total deductions [33]	6,348,941	-344,684	- <b>528,186</b>	-228,887	-125,058	1,023,945	1,753,578	1,801,353	977,340	987,273	1,032,268
Net income (less deficit) from a trade or business [33]	6,337,862	-344,664	-528,186	-228,913	-125,058	1,023,945	1,752,676	1,800,928	972,487	984,091	1,032,280
` '		,	,	,	•				*	,	1,110,842
Net income	10,699,871	142,704	56,711	264,868	628,045	1,688,644	2,387,145	2,122,892	1,173,749	1,124,270	
Deficit	4,362,008	487,994	584,897	493,780	753,103	664,699	634,469	321,964	201,262	140,179	79,659
Portfolio income (less deficit) distributed to shareholders	1,395,846	537,688	2,166	29,602	10,434	39,912	46,157	267,215	87,792	125,718	249,161
Dividend income	69,316	3,624		309	1,380	154	1,949	5,466	2,710	6,272	47,453
Interest income	591,972	145,766	772	20,584	9,051	21,755	28,266	56,896	77,200	88,352	143,329
Royalty income (less loss)	46,869	110	-	12,888	-	-	-	128	*[1]	32,200	1,543
Net short-term capital gain (less loss)	3,372	281	-	-5,301	-24	-	2	1,342	3,987	147	2,937
Net long-term capital gain (less loss)	684,316	387,907	1,394	1,122	28	18,003	15,940	203,383	3,894	-1,252	53,898
teal estate rental net income (less deficit)	107,809	-20,195	-	23,560	8,374	9,481	9,619	7,952	19,724	14,171	35,124
Net income	154,998	13,265	-	28,284	10,647	9,586	10,841	9,625	20,669	15,421	36,662
Deficit	47,189	33,459	-	4,724	2,273	105	1,222	1,673	945	1,250	1,538
let income (less deficit) from other rental activity	42,835	-	-	-	-	32,313	-	293	1,920	2,840	5,468
Net income	42,883	-	-]	-	-	32,313	-	341	1,920	2,840	5,468
Deficit	48	-	-	-	-	-	-	48	-	-	
otal net income (less deficit)	7,884,353	172,204	-526,020	-175,751	-106,251	1,105,651	1,808,453	2,076,389	1,081,923	1,126,820	1,320,93
Net income	11,922,347	611,252	58,107	289,451	644,444	1,720,351	2,437,696	2,312,240	1,233,343	1,244,152	1,371,311
Deficit	4,037,994	439,048	584,127	465,202	750,694	614,700	629,243	235,851	151,420	117,332	50,376

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ze of business rec					
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more (11)
	(1)	(2)	(3)	(4)	(5)	(6)	(/)	(8)	(9)	(10)	(11)
Other Services											
umber of returns	233,674	37,256	52,358	56,462	36,510	27,517	16,828	4,070	1,647	997	
Number of shareholders	372.939	55,471	71,313	88.554	63,415	46,506	32.538	8.954	3.532	2,401	2
come from a Trade or Business:	0,2,555	33,471	7 1,515	00,004	55,415	40,000	02,000	0,004	0,002	2,401	_
otal receipts [33]	118,684,938	633,892	3,153,217	9,482,609	13,337,853	20,040,398	25,289,464	13,532,589	12,379,573	16,192,181	4,643,1
Business receipts	117,448,254	248,144	3,060,540	9,389,863	13,285,013	19,900,934	25,169,825	13,394,577	12,358,567	16,068,981	4,571,8
nterest on government obligations: State and local [33]	11,001	3,362	-	424	10,200,010	1,123	2,708	10,004,011	12,000,007	356	3,0
let gain, noncapital assets	266,095	17,608	61,292	46,290	14,395	46,433	28,918	18,411	4,277	26,040	2,4
Other receipts	959.588	364,779	31,385	46,290	38.444	91.908	28,918 88.013	119,601	16.728	96.803	65,8
•	,	880,425	3,172,044	.,	,	- ,	,-	•	-, -	,	
otal deductions	113,862,575	38,768	568,722	9,094,138	12,767,446	19,269,412	23,945,272	12,610,253	12,069,044	15,689,466	4,365,0
Cost of goods sold	47,703,360	38,768	363,722	2,172,855	4,411,997	7,293,117	10,651,188	6,936,702	8,410,674	5,361,381	1,857,9
Compensation of officers	6,695,212	,		889,171	1,301,299	1,483,659	1,478,881	568,578	202,810	337,030	39,5
alaries and wages	18,893,008	307,278	205,929	1,403,068	1,964,103	3,137,904	4,671,656	1,011,615	976,667	4,295,782	919,0
tepairs	1,284,402	16,501	82,012	117,761	145,136	322,794	218,317	131,467	58,998	149,663	41,7
ad debts	192,977		9,690	1,212	12,276	82,657	29,915	25,204	11,391	14,691	5,9
tent paid on business property	8,316,774	48,065	461,860	1,027,730	1,220,734	1,224,119	1,482,246	393,572	433,878	1,815,650	208,9
axes paid	4,058,414	17,189	106,272	370,513	451,617	734,671	792,982	328,815	481,183	640,619	134,5
terest paid	1,491,129	29,906	66,283	176,316	215,521	332,088	292,929	115,749	108,752	122,773	30,8
mortization	404,739	13,016	23,158	41,372	67,375	96,524	72,510	29,225	27,427	18,143	15,9
epreciation	2,509,755	72,874	188,044	337,411	298,194	419,944	377,416	185,404	129,455	361,807	139,2
epletion	417	-	-	-	417	-	-	-	-	-	
dvertising	2,186,908	7,625	66,873	153,135	244,809	402,908	485,477	235,081	177,512	241,943	171,5
ension, profit-sharing, stock, annuity	237,782	66	317	41,896	14,751	33,415	24,987	56,745	9,323	29,544	26,7
mployee benefit programs	1,390,704	11,906	11,584	34,889	70,952	160,980	251,345	101,502	135,446	441,765	170,3
let loss, noncapital assets	6,393	938	754	-	-	303	-	516	-	1,782	2,1
Other deductions	18,490,601	285,816	1,016,776	2,326,807	2,348,266	3,544,328	3,115,423	2,490,076	905,529	1,856,896	600,6
otal receipts less total deductions [33]	4,822,362	-246,532	-18,826	388,472	570,407	770,987	1,344,191	922,336	310,529	502,714	278,0
et income (less deficit) from a trade or business [33]	4,811,361	-249,894	-18,826	388.048	570,407	769.864	1,341,484	922,336	310,529	502,358	275,0
let income	7,487,111	84,007	461,139	935,644	885,457	1,191,952	1,629,186	933,097	446,505	629,093	291,0
Deficit.	2,675,750	333,901	479,965	547,596	315,051	422,089	287,702	10,761	135,976	126,735	15,9
ortfolio income (less deficit) distributed to shareholders	1,154,864	47.096	7,461	554,408	2,569	145,525	58,619	174,489	5,137	127,784	31,7
Dividend income (less deficit) distributed to shareholders	35,736	2,725	3,159	869	<b>2,303</b>	2,662	4,567	6,819	13	1,389	13,4
nterest income	208,512	40,116	5,442	16,594	2,534	33,892	24,979	18,959	5,093	44,842	16,0
	3,217	2,898	317	10,594	2,554	33,692	24,979	10,959	5,095	44,042	10,0
Royalty income (less loss)		45	-3,883	-	-	0.000	4 040	4.050	_	22.4	
let short-term capital gain (less loss)	-8,823	1,312	2,425	-26	-	-8,023	1,246	1,356	-	334	
et long-term capital gain (less loss)	916,222	1,312	2,425	536,971		116,994	27,827	147,355	32	81,218	2,0
al estate rental net income (less deficit)	39,552		44	16,258	-3,142	1,575	3,050	1,341	701	2,475	2,7
et income	46,934	14,474	44	16,258	2,687	2,435	3,050	1,506	701	2,998	2,7
eficit	7,382	-	-		5,828	860	-	166	-	523	
t income (less deficit) from other rental activity	9,981	8,193	-	1,467	-	-	-	-	-	321	
et income	9,981	8,193	-[	1,467	-	-	-	-	-	321	
eficit	-	-	-	-	-	-	-	-	-	-	
otal net income (less deficit)	6,015,757	-180,131	-11,321	960,181	569,834	916,964	1,403,153	1,098,166	316,367	632,938	309,6
Net income	8,587,484	120,966	464,714	1,474,924	889,481	1,317,891	1,683,046	1,104,496	452,282	757,801	321,8
Deficit	2,571,727	301,097	476,035	514,743	319,647	400,927	279,893	*6,330	*135,915	*124,863	*12,2

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ize of business re					
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
No. (Allegan)											
Not Allocable			_								
Number of returns	d .	a	d	-		-	-		-	1	-
Number of shareholders	a	d	d	-	•	-	•	•	-	1	-
Income from a Trade or Business:											
Total receipts [33]	l a	d	a	-		-	•	1	-	1	-
Business receipts	a .	a	a .	-		1	1		-	1	-
Interest on government obligations: State and local [33]	a	a	a .	-		1	1		1	1	-
Net gain, noncapital assets	a	a	a	-		1	1		1	1	-
Other receipts	a .	d	a .	-		1	1		1	1	-
Total deductions	l d	l d	d	-	1	1 '	1		1 -	1	1 -
Cost of goods sold	d	d .	d	-	1	1 '	1	1	1 -	1	1 -
Compensation of officers	d .	d d	d	-	1	1 '	1	1	1 -	1	
Salaries and wages	d	d .	d	-	1	1 '	1	1	1 -	1	1 -
Repairs	d	d	d	-		1	·	•	-	1	-
Bad debts	d .	d .	d .	-		1	·	•	-	1	-
Rent paid on business property	d .	d .	d	-		-	-		-	•	-
Taxes paid	d .	d .	d .	-		1	·	•	-	1	-
Interest paid	d	d	d	-		-	-		-	•	-
Amortization	d .	d .	d .	-		1	-	•	-	•	-
Depreciation	d .	d .	ď.	-		·	·	•	-	1	- - - -
Depletion	d .	d .	d	-		-	-		-	•	-
Advertising	d .	d .	d .	-		·	·	•	-	1	-
Pension, profit-sharing, stock, annuity	d .	d .	d .	-		1	-	•	-	•	-
Employee benefit programs	d .	d .	d	-	•	·	-	•	-	•	-
Net loss, noncapital assets	d .	d .	d .	-		1	-	•	-	•	-
Other deductions	d	d	d	-	•	·	-	•	-	•	-
Total receipts less total deductions [33]	d .	d	d	-		-	-		-	1	- - -
Net income (less deficit) from a trade or business [33]	d .	d	d	-		-	-		-	1	-
Net income	d	d	d	-		-	-		-	•	-
Deficit	d	d	d	-		-	-		-	•	-
Portfolio income (less deficit) distributed to shareholders	d .	d	d	-		-	•		-		-
Dividend income	d	d	d	-		-	-		-	•	
Interest income	d	d .	d	-		-	-		-	•	-
Royalty income (less loss)	d	d .	d	-		-	-		-	•	-
Net short-term capital gain (less loss)	d	d	d	-		-	-		-		-
Net long-term capital gain (less loss)	d	d	d	-		-	-		-	•	-
Real estate rental net income (less deficit)	d	d	d	-		-  .	-		-	1	-
Net income	d	l d	d	-	•	-[	1	1	-	1	-
Deficit	d	l d	d	-	•	1 .	1	1	-	1	-
Net income (less deficit) from other rental activity	d	d	d	-	•	-	-	1	-	1	-
Net income	d	d	d	-	•	1 .	1		-	1	-
Deficit	d	d	d	-	•	1 .	-		-		-
Total net income (less deficit)	d	d	d	-	•	-  .	•	•	-	•	-
Net income	d	d	d	-		-  -	-		-		-
Deficit	d	d	d			<u>-                                    </u>	· <u>                                     </u>	· <u> </u>	-		-

Table 5 -- S Corporations: Rental Real Estate Income, by Sector and Selected Major Industry (All figures are estimates based on samples-money amounts are in thousands of dollars.)

								Wholesale an	d retail trade			
Item	All industries	Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Total	Wholesale trade	Retail trade	Wholesale and retail trade not allocable	Transportation and warehousing	Information
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	259,291	6,551	972	*9	-,	,	13,914	4,044	9,871	-	1,578	521
Gross income	35,151,480	338,215	60,182	*2,414	1,427,499	295,231	1,278,725	422,094	856,631	-	350,195	63,800
Rental real estate expenses, total	29,189,826	152,200	35,171	*1,108	1,246,446	252,959	840,249	247,569	592,679	-	232,462	14,854
Advertising	111,685	*400	*130	-	6,517	95	2,730	343	2,387	-	*346	[1] *13
Auto and travel	154,050	*489	*49	-	8,754	348	515	334	181	-	*1,180	*13
Cleaning and maintenance	1,021,781	3,115	1,961	-	40,792	4,690	10,662	2,210	8,452	-	2,450	728
Commissions	184,858	*2,959	*269	-	13,195	15,369	3,268	1,770	1,498	-	*937	15
Insurance	1,074,321	4,964	1,311	-	38,848	5,525	18,831	7,705	11,126	-	24,209	624
Legal and other professional fees	1,340,171	8,494	887	-	41,619	4,059	22,737	6,210	16,528	_	3,840	*871
Interest expense	7,607,638	30,289	*3,197	*637	374,311	21,600	193,546	52,688	140,857	-	37,538	*787
Repairs	1,607,099	7,136	5,124	*1	70,444	13,302	44,004	13,153	30,851	-	9,307	1,517
Taxes	4,028,293	23,897	4,022	-	158,098	25,146	102,218	44,381	57,837	-	30,955	1,351
Utilities	1,778,099	10,073	4,882	*38	64,913	12,622	31,503	9,176	22,327	-	13,442	2,242
Wages and salaries	1,616,590	4,993	*1,442	-	34,595	5,026	27,807	14,624	13,183	_	*28,562	*650
Depreciation from Form 4562	4,944,863	37,246	8,116	*776	269,675	36,766	189,527	63,357	126,170	-	33,426	2,755
Other expenses	3,720,375	18,145	3,782	*-345	124,686	108,410	192,900	31,618	161,281	-	46,269	3,302
Net gain (less loss) sales of business property	138,632	*134	*-1	-	*7,266	*-752	*267	421	*-155	-		-
Gain	146,799	*134	-	-	*7,266	*200	*790	421	*368	_	_	
Loss	8,167	-	*1	-	-	*952	*523	-	*523	_		- (
Net Income (less deficit) from partnerships and fiduciaries	726,880	8,132	16,238	240	-46,023	118,349	51,828	23,252	28,577	-	-25,050	1,876
Income	1,894,730	11,161	18,609	255	171,250	128,613	68,080	29,779	38,301	_	8,024	2,470
Deficit	1,167,850	3,030	2,371	15	217,272	10,264	16,252	6,527	9,724	_	33,074	594
Real estate rental net income (less deficit)	6,832,640	194,281	41,614	*1,546	142,297		491,551	198,547	293,004	_	92,750	50,822
Income	10,945,766	208,184	48,106	,	570,417		593,329	217,406	375,924	_	142,429	52,280
Deficit	4,113,126	13,903	6,492	15	428,120	,	101,778	18,859	82,919	_	49,680	1,458

Table 5 -- S Corporations: Rental Real Estate Income, by Sector and Selected Major Industry -- Continued

		Real estate and re	ental and leasing			Administrative						
Item	Finance and insurance	Total	Real estate	Professional, scientific, and technical services	Management of companies (holding companies)	and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Not allocable
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
mber of returns	4,026	180,342	179,267	9,927	7,650	2,232	*104	1,799	1,678	5,992	1,488	
ss income	166,584	29,736,034	29,660,611	333,807	67,383	64,397	*14,627	237,143	251,941	363,586	99,716	
tal real estate expenses, total	140,908	25,322,633	25,253,968	220,714	56,389	40,275	*10,955	139,482	161,473	261,542	60,005	
dvertising	125	98,417	98,405	*454	112	*17	[1]	*224	*1,246	870	-	
uto and travel	45	132,936	132,812	*5,726	26	-	-	*263	*125	2,486	*1,096	
Cleaning and maintenance	4,794	932,483	932,114	6,637	2,450	*299	86	2,086	4,555	3,983	*8	
Commissions	*2,439	145,069	145,069	*309	*429	*11	-	-	*41	*545	3	
nsurance	7,263	940,879	939,991	6,352	1,328	3,811	30	3,948	6,216	8,975	*1,206	
egal and other professional fees	9,486	1,217,897	1,205,514	4,696	2,258	*1,238	4	3,688	8,631	8,671	*1,095	
nterest expense	36,044	6,664,988	6,649,856	58,799	16,275	12,301	*4,848	42,640	32,629	61,844	*15,364	
Repairs	11,695	1,394,334	1,393,160	16,008	2,133	*2,208	38	4,698	11,077	11,080	*2,992	
axes	15,832	3,557,884	3,551,796	30,124	7,075	7,628	*1,396	9,787	19,864	25,375	7,641	
Itilities	5,777	1,558,691	1,555,113	12,537	3,166	3,320	277	5,754	25,005	22,923	*935	
Vages and salaries	1,895	1,483,491	1,483,491	*1,593	*904	342	-	*3,520	12,234	7,338	*2,197	
Pepreciation from Form 4562	25,424	4,149,617	4,126,943	35,120	12,517	7,547	*2,314	37,414	22,903	52,506	21,216	
Other expenses	20,088	3,045,948	3,039,704	42,359	7,716	1,551	1,961	25,459	16,946	54,945	6,254	
gain (less loss) sales of business property	-	127,243	127,243	-	*-417	-	-	4	-	*4,888	-	
Gain	_	133,426	133,426	-	*90	-	-	4	-	*4,888	-	
.oss	-	6,184	6,184	-	*507	-	-	-	-	-	-	
Income (less deficit) from partnerships and fiduciaries	-62,200	627,917	626,520	87,375	-97,234	33,083	61	6,915	4,695	836	*-158	
ncome	22,055	1,214,413	1,212,920	99,033	60,409	33,701	61	7,000	19,075	29,607	*913	
Deficit	84,255	586,496	586,400	11,658	157,644	*618	-	*84	*14,379	28,771	1,071	
estate rental net income (less deficit)	-36,478	5,171,723	5,163,569	200,469	-86,560	57,206	*3,733	104,581	95,164	107,809	39,552	
ncome	82,080	8,238,480	8,216,744	233,230	79,001	77,526	*3,843	109,720	125,013	154,998	46,934	
Deficit	118,558	3,066,757	3,053,175	32,761	165,561	20,320	111	5,139	29,849		*7,382	

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Table 6 -- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Number of Shareholders (All figures are estimates based on samples-money amounts are in thousands of dollars.)

Item				Nu	mber of shareholders			
item	Total [36]	1	2	3	4-10	11-20	21-30	31 or greater
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns	3,872,766	2,323,413	1,135,372	199,694	191,717	14,478	4,408	3,684
Number of shareholders	6,652,321	2,323,413	2,270,743	599,083	969,202	206,575	112,179	171,126
Total assets	3,048,770,219	946,568,744	590,372,494	274,073,794	667,673,010	197,009,454	108,998,068	264,074,655
Income from a trade or business								
Total receipts [33]	5,815,389,092	2,066,616,024	1,498,461,669	609,114,049	1,162,194,915	252,407,286	86,914,325	139,680,824
Business receipts	5,699,803,000	2,031,132,760	1,477,156,496	599,726,184	1,137,174,248	243,453,250	83,711,976	127,448,086
Interest on government obligations: State and local [33]	1,933,344	457,541	209,038	210,475	448,643	192,595	126,927	288,127
Net gain, noncapital assets	13,581,482	5,526,870	2,855,024	1,063,145	2,772,860	694,240	146,814	522,529
Other receipts	100,071,267	29,498,853	18,241,111	8,114,246	21,799,165	8,067,201	2,928,608	11,422,082
Total deductions	5,517,526,275	1,949,283,226	1,432,602,921	582,754,580	1,106,032,345	236,820,175	80,887,310	129,145,718
Cost of goods sold	3,577,640,841	1,175,299,733	927,951,864	404,479,290	772,209,714	162,587,464	48,295,058	86,817,718
Compensation of officers	212,457,485	88,770,437	62,199,913	18,851,780	31,365,200	5,427,316	2,410,643	3,432,195
Salaries and wages	588,888,215	219,243,633	149,811,316	58,513,805	109,280,378	27,034,758	11,825,041	13,179,284
Repairs	35,510,962	14,379,410	9,246,918	3,304,557	6,164,555	1,294,546	472,683	648,293
Bad debts	10,106,964	3,503,948	2,413,899	1,132,425	2,109,593	422,586	181,083	343,43
Rent paid on business property	142,905,107	63,140,472	39,061,654	12,804,891	22,136,731	3,218,710	1,087,498	1,455,150
Taxes paid	113,370,213	43,102,276	29,477,024	11,587,190	21,148,022	4,235,586	1,691,232	2,128,884
Interest paid		22,018,534	13,672,613	6,138,099	13,177,395	3,902,690	2,232,231	5,465,439
Amortization	7,209,727	2,667,798	1,702,284	672,400	1,417,174	397,540	98,348	254,18
Depreciation		28,118,370	18,293,139	7,151,231	15,414,625	3,559,339	1,418,239	2,350,12
Depletion	741,652	159,324	103,817	61,167	304,720	75,919	*8,247	28,45
Advertising	, and the second	19,227,801	14,095,407	4,741,050	8,969,787	2,339,083	916,770	1,170,954
Pension, profit-sharing, stock, annuity		9,278,370	5,020,783	1,902,777	3,959,849	1,238,130	1,014,282	737,06
Employee benefit programs		16,228,919	11,633,939	5,057,508	12,404,517	3,153,753	1,074,914	1,710,21
Net loss, noncapital assets	, ,	307,353	364,273	77,190	368,163	57,518	27,319	112,66
Other deductions		243,836,850	147,554,078	46,279,222	85,601,922	17,875,237	8,133,722	9,311,67
otal receipts less total deductions [33]		117,332,799	65,858,748	26,359,469	56,162,569	15,587,112	6,027,015	10,535,10
Net income (less deficit) from a trade or business [33]		116,875,258	65,649,711	26,148,995	55,713,926	15,394,517	5,900,088	10,246,979
Net income	1 ' ' 1	153,997,157	86,165,190	32,399,073	65,205,392	17,061,729	6,719,234	11,543,884
Deficit		37,121,899	20,515,480	6,250,078	9,491,466	1,667,212	819,146	1,296,90
Portfolio income (less deficit) distributed to shareholders:		23,044,967	13,921,876	6,848,482	21,558,452	6,748,817	4,758,484	5,148,14
Dividend income	6,471,731	1,623,746	788,118	488,397	1,343,858	632,145	258,499	1,336,968
Interest income		6,822,727	3,441,382	1,770,044	4,139,807	1,021,767	510,171	777,11
		364,766	268,211	88,096	364,875	104,768	37,308	132,31
Royalty income (less loss)			· ·	63.997		· · · · · · · · · · · · · · · · · · ·		
Net short-term capital gain (less loss)		660,798	164,632	,	304,383	55,184	22,863	236,51
Net long-term capital gain (less loss)		13,572,930	9,259,532	4,437,948	15,405,528	4,934,954	3,929,643	2,665,22
teal estate rental net income (less deficit)		1,604,599	1,384,574	767,286	2,168,407	452,741	164,095	290,93
Net income		3,444,062	2,470,671	1,276,936	2,681,176	519,192	212,397	341,33
Deficit		1,839,463	1,086,097	509,650	512,770	66,451	48,302	50,39
let income (less deficit) from other rental activity		449,088	140,594	127,189	437,662	178,646	42,695	35,10
Net income	,,	820,439	284,669	169,556	484,303	180,275	61,058	35,29
Deficit		371,351	144,075	42,368	46,641	1,629	*18,364	19:
otal net income (less deficit)	, , , , , , , , , , , , , , , , , , ,	141,973,913	81,096,755	33,891,951	79,878,447	22,774,721	10,865,361	15,721,16
Net income		177,097,970	100,979,522	39,595,002	87,827,224	24,019,946	11,398,087	16,082,95
Deficit	70,798,401	35,124,058	19,882,767	5,703,051	7,948,777	1,245,225	532,726	361,79

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amount	s are in thousands of doll	·	culture, forestry,	fishing, and hun	iting			Consti	ruction
Item					Support				
	A.II	T-4-1	A mai a colta come l	Farrate.	activities	A dississ or	1 14:114:	T-4-1	0
	All industries	Total	Agricultural production	Forestry and	and fishing, hunting and	Mining	Utilities	Total	Construction of
			·	logging	trapping				buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns  Number of shareholders	3,872,766 6,652,321	81,635 182,621	55,895 128,062	6,939 13,438	18,800 41,121	22,874 67,047	d d		166,100 252,118
Total assets	3,048,770,219	59,119,290	43,039,507	6,831,695	9,248,088	51,525,479	d	,	193,901,105
Cash	326,696,520	5,667,996	3,692,859	372,225	1,602,913	7,649,458	d	, ,	22,983,429
Notes and accounts receivable	719,297,364	4,182,408	2,966,411	240,016	975,982	7,518,801	d	, ,	39,406,600
Less: Allowance for bad debts	10,169,020	19,930	15,561	1,161	*3,208	33,038	d	,	112,591
Inventories	426,401,226	6,249,301	4,590,942	569,650	1,088,709	1,203,139	d	-,,	52,424,022
Investments in Government obligations  Tax-exempt securities	52,929,790 22,692,832	90,168 496,725	*78,406 *467,118	*11,352 *29,606	*410	218,777 614,493	d d	-,	353,489 292,502
Other current assets	208,937,184	2,709,273	2,085,039	237,485	386,748	2,329,167	d	· · · · · · · · · · · · · · · · · · ·	34,764,100
Loans to shareholders	54,678,831	2,360,617	1,704,527	366,659	289,431	1,063,355	d	, ,	2,637,664
Mortgage and real estate loans	64,550,717	466,998	237,732	*141,384	*87,882	*95,256	d	, ,	728,193
Other investments	347,780,222	5,452,205	3,754,666	804,597	892,942	10,901,585	d	, ,	12,715,602
Depreciable assets	1,317,386,490	52,350,782	37,731,546	5,229,083	9,390,152	22,616,531	d		31,398,526
Less: Accumulated depreciation  Depletable assets	744,603,736 18,290,929	34,217,334 1,216,116	24,372,479 71,720	3,527,492 1,144,361	6,317,363 *35	13,821,864 12,850,857	d d	, ,	17,177,022 *89,278
Less: Accumulated depletion	6,362,598	1,210,110	*9,277	*138,328	*9	5,656,010	d		*30,383
Land	111,098,695	10,177,750	8,685,102	1,015,883	476,765	1,262,740	d	,	8,081,706
Intangible assets (amortizable)	107,086,470	780,175	442,926	17,017	320,232	1,373,727	d		517,027
Less: Accumulated amortization	34,527,005	275,232	116,152	8,057	151,023	574,126	d		217,831
Other assets	66,605,308	1,578,887	1,043,982	327,416	207,489	1,912,631	d	, ,	5,046,792
Total liabilities	3,048,770,219	59,119,290	43,039,507	6,831,695	9,248,088	51,525,479	d	, , ,	193,901,105
Accounts payable  Mortgages, notes, and bonds under one year	374,762,340	2,331,785 8,292,967	1,517,851 6,440,355	147,111 836,463	666,823 1,016,149	4,345,299	d d		37,300,916 37,454,343
Other current liabilities	341,079,211 529,453,392	2,174,642	1,433,601	143,458	597,583	2,048,536 2,370,297	d d		27,706,253
Loans from shareholders	230,145,905	12,385,160	9,587,278	961,019	1,836,863	2,049,590	d		11,274,728
Mortgages, notes, bonds, one year or more	599,683,823	16,454,016	12,346,004	2,068,510	2,039,502	7,993,474	d	, ,	33,759,450
Other liabilities	110,678,910	1,486,201	1,370,038	5,219	110,945	5,232,705	d	, ,	6,436,634
Capital stock	79,149,187	4,882,552	3,880,517	489,844	512,192	581,563	d		2,176,895
Additional paid-in capital	279,053,612	18,186,814	15,591,242	179,313	2,416,259	6,509,872	d		7,140,449
Retained earnings [26] Less: Cost of treasury stock	549,280,983 44,517,144	-6,019,963 1,054,886	-8,374,521 752,858	2,065,119 *64,360	289,439 237,668	21,284,078 889,935	d d	, ,	31,576,798 925,362
Total receipts	5,815,389,092	71,596,996	45,990,290	9,616,632	15,990,074	49,301,864	d d	, ,	397,100,577
Business receipts	5,699,803,000	66,855,440	42,038,833	9,459,093	15,357,514	45,385,359	d	, ,	393,748,761
Interest on Government obligations, total	1,933,344	42,964	39,226	*2,117	1,622	55,682	d	124,922	66,520
Net gain, noncapital assets	13,581,482	515,056	265,134	141,553	108,369	1,030,529	d	, ,	174,461
Other receipts	100,071,267	4,183,536	3,647,097	13,869	522,570	2,830,294	d		3,110,836
Total deductions	5,517,526,275	70,567,715	46,165,578	9,545,961	14,856,176	38,110,898	d		380,775,476
Cost of goods sold  Compensation of officers	3,577,640,841 212,457,485	33,232,995 1,532,590	18,961,256 790,873	6,012,845 208,342	8,258,895 533,375	19,903,364 1,133,653	d d		325,810,650 8,212,077
Salaries and wages	588,888,215	5,571,833	3,776,389	645,068	1,150,375	3,168,299	d	, ,	12,610,887
Repairs	35,510,962	1,877,643	1,250,645	188,433		790,252	d		714,874
Bad debts	10,106,964	30,604	21,104	*2,281	7,220	48,236	d		253,960
Rent paid on business property	142,905,107	3,239,942	2,866,058	54,561	319,323	1,276,947	d	, ,	2,941,210
Taxes paid	113,370,213	1,333,345	888,533	168,669	276,143	1,486,068	d		3,690,858
Interest paid	66,607,001	1,616,118	1,226,988	189,770	199,360	729,127	d		2,658,299
Amortization  Depreciation	7,209,727 76,305,065	89,364 3,150,605	54,445 2,081,754	13,476 572,490	21,444 496,361	70,252 1,835,950	d d	· · · · · · · · · · · · · · · · · · ·	54,292 1,657,929
Depletion	76,303,065	23,058	22,583	572, <del>4</del> 90 *475	490,361	365,349	d d		*5,943
Advertising	51,460,851	217,499	131,307	11,036	75,156	68,994	d	· · · · · · · · · · · · · · · · · · ·	1,036,975
Pension, profit-sharing, stock, annuity	23,151,253	146,281	100,098	9,636	36,546	221,399	d		834,565
Employee benefit programs	51,263,762	571,691	421,836	76,157	73,699	434,530	d	8,542,078	1,972,377
Net loss, noncapital assets	1,314,476	8,914	8,461	*393	*60	9,645	d	,	25,071
Other deductions	558,592,701	17,925,234	13,563,249	1,392,331	2,969,654	6,568,836	d		18,295,510
Total receipts less total deductions	297,862,818	1,029,281	-175,288	70,671	1,133,898	11,190,965	d d		16,325,102
Net income (less deficit) from a trade or business  Net income	295,929,473 373,091,660	986,317 4,777,559	-214,514 2,811,818	68,554 467,014	1,132,277 1,498,727	11,135,283 12,029,863	a d		16,258,581 20,159,409
Deficit	77,162,186	3,791,243	3,026,332	398,460		894,580	d		3,900,828
Total income tax [12]	639,429	14,559	14,099	*460	-	13,381	d		7,228

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples-money amount								
	Construction	continued		1	Manufac	turing	1	
ltem	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
Number of votures	(10) <b>51,730</b>	(11) <b>337,776</b>	(12) <b>155,771</b>	(13) <b>7,746</b>	(14) <b>672</b>	(15) <b>2,719</b>	(16)	(17) <b>1,432</b>
Number of returns  Number of shareholders	110.276	510,120	331,253	20,590	2,300	3,707	5,151 9,990	2,630
Total assets	121,499,094	110,358,307	342,375,747	28,952,322	7,876,065	5,279,551	11,344,150	1,848,975
Cash	14,606,341	19,087,934	32,518,383	1,752,978	749,370	493,901	1,035,427	254,152
Notes and accounts receivable	21,124,514	43,805,446	80,654,001	5,559,864	943,886	1,026,782	2,683,715	502,219
Less: Allowance for bad debts	99,677	298,909	1,351,753	85,759	14,979	29,706	33,953	*15,908
Inventories	20,422,543	5,437,180	77,108,466	6,386,359	1,509,850	1,462,449	4,132,938	607,649
Investments in Government obligations	71,123	*23,725	694,112	*38,753	*913	*8,110	-	-
Tax-exempt securities	357,429	87,212	1,447,717	*160,587	*66,815	*23,156		-
Other current assets	13,591,879	8,438,696	14,222,795	1,543,028	194,963	492,966	765,762	110,342
Loans to shareholders  Mortgage and real estate loans	1,275,811 811,158	3,050,987 134,125	3,462,819 507,734	195,623 *6,096	*90,778 4,122	52,015 *661	149,725 *108,539	*17,287
Other investments	12,576,505	4,836,786	· ·	1,701,236	465,591	595,675	800,284	*125,257
Depreciable assets	45,444,816	70,297,027	238,431,993	22,873,697	5,269,175	3,766,488	3,598,141	626,420
Less: Accumulated depreciation	26,066,122	48,009,544	154,201,880	13,228,233	3,039,764	2,798,804	2,380,750	381,496
Depletable assets	212,517	*48,426	2,944,284	162	*50,186	-	-	-
Less: Accumulated depletion	45,080	*10,098	145,012	-	50,185	-	-	-
Land	10,898,063	1,393,354	4,959,750	472,613	195,063	54,313	155,305	*4,972
Intangible assets (amortizable)	637,577	1,375,750		1,379,405	368,322	116,289	318,890	18,720
Less: Accumulated amortization	186,370	394,670		312,892	136,042	20,299	86,207	*7,633
Other assets	5,866,066	1,054,879	7,176,184	508,805	1,208,000	35,555	96,334	*-13,006
Total liabilities	121,499,094	110,358,307	<b>342,375,747</b> 45,474,323	28,952,322	<b>7,876,065</b> 747,031	<b>5,279,551</b> 617,060	<b>11,344,150</b> 2,378,567	<b>1,848,975</b> 267,608
Accounts payable  Mortgages, notes, and bonds under one year	14,160,441 13,286,324	21,312,499 9,608,943	28,708,612	4,491,750 2,501,627	420,392	539,755		106,687
Other current liabilities	12,481,492	18,668,938	29,845,905	2,299,919	576,880	290,420	896,248	251,783
Loans from shareholders	8,286,645	6,514,784	18,466,339	1,034,809	345,660	260,493	776,731	68,710
Mortgages, notes, bonds, one year or more	33,946,960	17,564,312	58,627,589	6,119,405	1,550,838	408,590	1,576,638	*71,184
Other liabilities	4,101,386	1,717,015	9,413,518	828,792	149,648	92,652	163,001	*3,430
Capital stock	2,330,099	2,159,416	7,001,875	281,222	85,125	182,939	294,462	7,154
Additional paid-in capital	9,617,611	5,453,696	18,607,188	925,367	812,166	641,897	243,028	94,009
Retained earnings [26]	24,235,053	28,919,969	135,272,242	11,149,506	3,237,955	2,405,757	3,946,676	1,013,529
Less: Cost of treasury stock	946,918	1,561,265	9,041,845	680,077	*49,630	160,013	· · · · · · · · · · · · · · · · · · ·	*35,118
Total receipts  Business receipts	<b>149,404,136</b> 146,548,407	<b>394,898,417</b> 392,907,482	<b>708,952,026</b> 701,801,935	<b>72,703,613</b> 72,187,950	<b>9,589,926</b> 9,395,055	<b>10,082,993</b> 10,048,635	<b>26,212,670</b> 25,822,367	<b>3,765,502</b> 3,725,421
Interest on Government obligations, total	42,264	16,137	202,077	15,652	3,745	2,739	*3,316	*1,252
Net gain, noncapital assets	357,063	572,428		65,253	47,162	5,481	52,171	*510
Other receipts	2,456,402	1,402,370		434,758	143,964	26,137	334,816	38,319
Total deductions	140,258,352	370,248,289	663,549,373	69,915,367	8,817,522	9,666,258	24,890,792	3,577,542
Cost of goods sold	109,433,560	256,045,567	480,285,984	55,640,460	5,345,550	6,983,930	17,257,456	2,299,713
Compensation of officers	3,526,509	16,189,583		842,571	184,202	369,076		115,459
Salaries and wages	6,778,918					,		341,181
Repairs	812,519					41,273		
Bad debts Rent paid on business property	137,108 2,911,912	611,908 8,223,185	· ·	47,964 747,647	5,522 104,368	16,245 206,435		3,889 64,431
Taxes paid	2,223,581	8,780,714	13,609,270	796,970	600,084	176,948	521,604	71,828
Interest paid	1,755,788	2,167,845				91,232	307,907	30,673
Amortization	57,628	111,756		84,239	19,740	10,768		5,881
Depreciation	3,329,309	5,654,351	13,270,937	1,280,918	279,724	173,693	163,076	57,897
Depletion	27,885	*17,430	268,403	*21,381	9,845	-	1,702	-
Advertising	374,423	1,577,155	5,500,373	699,705	277,509	100,234	394,786	111,736
Pension, profit-sharing, stock, annuity	608,895	1,656,755	3,052,620	225,900			67,155	3,629
Employee benefit programs	1,159,294	5,410,407	9,164,653	752,135	165,479	99,734	175,349	17,939
Net loss, noncapital assets	4,470	12,628	98,090	5,166		*1,667	1,379	77
Other deductions  Total receipts less total deductions	7,116,555 9,145,784	33,180,315 24,650,128	44,154,874 45,402,653	4,272,444 2,788,246	677,738 772,404	583,224 416,735	2,272,555	438,202 187,961
Net income (less deficit) from a trade or business.	9,145,784 9,103,520	24,630,128	45,402,653 45,200,576	2,788,246	772,404 768,659	418,735	1,321,878 1,318,562	186,709
Net income (less delicit) from a trade of business.	11,543,768	28,025,956		3,173,365	918,738	546,493	1,501,908	330,501
Deficit	2,440,249	3,391,964	6,274,438	400,772	150,079	132,498		*143,793
Total income tax [12]	19,235	13,435	104,143	27,774	*4,574	*1,234	1,667	491

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amount	s are in thousands of doi	idi5)		Manufacturing-	-continued			
				-				
						Disation		
Item			Printing	Petroleum		Plastics and	Nonmetallic	
	Wood	Paper	and related	and coal	Chemical	rubber	mineral	Primary
	product	manufacturing	support	products	manufacturing	products	product	metal
	manufacturing (18)	(19)	activities (20)	manufacturing (21)	(22)	manufacturing (23)	manufacturing (24)	manufacturing (25)
Number of returns	6,295	2,399	23,342	966	4,763	6,983	5,531	4,701
Number of shareholders	12,476	4,824	45,031	5,124	12,641	17,929	11,393	11,206
Total assets	20,201,644	12,307,231	17,395,334	5,011,851	16,401,125	22,976,095	13,945,264	18,971,757
Cash	1,636,629	678,785	1,834,317	454,979	1,804,024	1,824,934	1,382,435	1,863,960
Notes and accounts receivable	2,906,167	2,655,729	4,384,678	1,116,490	4,336,229	5,567,807	2,911,408	5,291,654
Less: Allowance for bad debts	98,001	51,404	68,956	19,008	53,176	94,761	35,246	79,556
Inventories	4,637,738	1,976,092	1,532,164	648,735	3,306,874	4,746,734	1,881,267	4,252,022
Investments in Government obligations	*31,698	*34,084	*114,254	40.007	*440.000	*21,651	102,051	4,610
Tax-exempt securities	12,564 800,638	*115,447 388,510	*29,627 591,307	10,037 294,902	*118,030 789,617	*308,402 849,293	*4,083 309,719	*23,082 559,397
Other current assets  Loans to shareholders	137,139	118,422	140,311	*40,950	· · · · · · · · · · · · · · · · · · ·	236,929	204,349	70,541
Mortgage and real estate loans	5,833	*11,130	*3,513		*18,936	*2,320	*10,658	*4,958
Other investments	1,012,642	932,561	861,630	446,807	1,445,924	1,571,401	444,619	1,042,388
Depreciable assets	14,519,698	11,634,081	20,463,462	2,854,653	10,010,455	18,947,604	13,943,926	12,069,544
Less: Accumulated depreciation	9,056,100	7,517,233	13,522,221	1,574,757	6,402,949	12,268,727	8,312,703	7,735,899
Depletable assets	2,374,574	407,326	-	*38,674	-	-	54,823	-
Less: Accumulated depletion	*57,324	-	-	*16,545	-	-	18,521	-
Land	509,627	149,471	155,957	206,698	195,996	215,592	, -	255,562
Intangible assets (amortizable)	425,194	570,405	1,062,706	67,731	542,077	819,272	382,739	890,590
Less: Accumulated amortization	117,012	170,138	301,410	20,013	· · · · · · · · · · · · · · · · · · ·	187,097	101,631	246,541
Other assets	519,940	373,963	113,995	461,517	204,084	414,743	229,886	705,445
Total liabilities	<b>20,201,644</b> 1,597,230	<b>12,307,231</b> 1,513,881	<b>17,395,334</b> 2,017,403	<b>5,011,851</b> 853,813	<b>16,401,125</b> 2,187,523	<b>22,976,095</b> 2,926,802	<b>13,945,264</b> 1,487,161	<b>18,971,757</b> 3,231,428
Accounts payable  Mortgages, notes, and bonds under one year	1,986,325	1,063,800	1,392,828	234,849		1,940,178	1,309,924	1,276,233
Other current liabilities	1,382,802	899,530	1,356,809	427,703	1,355,973	1,780,446	537,498	1,347,098
Loans from shareholders	912,520	677,971	1,371,071	*251,314	930,931	1,048,792	1,152,638	811,230
Mortgages, notes, bonds, one year or more	3,389,664	2,936,565	4,735,970	920,487	2,073,423	3,812,357	4,137,972	3,098,590
Other liabilities	523,056	491,207	369,674	46,256	229,617	479,722	256,240	2,116,245
Capital stock	410,571	322,278	432,977	66,743	385,719	569,962	219,418	160,154
Additional paid-in capital	955,026	647,352	969,314	387,569		1,160,114	1,060,646	1,040,901
Retained earnings [26]	9,717,536	4,039,849	5,507,714	1,873,562	7,445,289	9,672,970	3,956,978	6,907,642
Less: Cost of treasury stock	673,087	285,203	758,428	50,446		415,249	173,211	1,017,765
Total receipts	<b>41,451,601</b> 41,081,838	<b>24,433,323</b> 24,225,757	<b>38,027,015</b> 37,722,728	<b>8,837,240</b> 8,629,584	<b>32,979,555</b> 32,777,176	<b>48,311,373</b> 47,862,797	<b>25,439,273</b> 25,205,613	43,986,137
Business receipts  Interest on Government obligations, total	13,516	13,805	*7,033	*1,822	13,390	20,599	1,913	43,633,434 3,351
Net gain, noncapital assets	25,940	90,485	14,843	3,301	71,892	125,966	70,092	58,093
Other receipts	330,306	103,276	282,411	202,533		302,011	161,654	291,259
Total deductions	39,674,158	23,385,494	35,841,316	8,251,792	30,860,084	44,682,460	23,698,962	40,565,319
Cost of goods sold	30,436,314	17,666,233	21,646,473	6,590,811	21,128,221	33,075,098	15,958,115	34,139,991
Compensation of officers	733,856	456,523	1,610,855	197,177	1,110,229	1,026,827	768,226	692,203
Salaries and wages	2,437,865	1,638,015	4,133,322	380,745	2,610,422	2,885,966	1,691,671	1,641,617
Repairs	335,633	83,443	253,886	71,918		250,338	248,449	252,076
Bad debts	41,644	33,473	87,799	14,155		45,359	75,148	31,605
Rent paid on business property	450,406 700,470	516,800	1,350,005	75,268	542,157	803,467	587,618	361,011
Taxes paid	782,172	418,432	902,150	92,130		885,611	586,428	455,629
Interest paid Amortization	411,386 26,292	332,266 33,822	474,544 78,975	102,019 10,840	298,395 33,772	455,068 48,236	356,598 27,800	335,391 21,932
Depreciation	819,939	541,745	1,185,149	194,848	563,635	1,100,029		569,183
Depletion	127,960	541,745	*12,398	*6,691	3,465	1,100,023	31,236	53,726
Advertising	175,982	68,656	374,978	57,078	379,477	262,649	87,500	54,556
Pension, profit-sharing, stock, annuity	124,696	115,335	131,975	21,586		164,117	81,786	119,493
Employee benefit programs	362,922	374,238	477,127	80,302	421,425	704,221	336,282	331,045
Net loss, noncapital assets	*680	*643	1,298	41	2,351	5,553	*296	*16,601
Other deductions	2,406,411	1,105,869	3,120,383	356,182		2,969,922	1,847,266	1,489,261
Total receipts less total deductions	1,777,443	1,047,829	2,185,699	585,448		3,628,913	1,740,311	3,420,818
Net income (less deficit) from a trade or business.	1,763,926	1,034,024	2,178,665	583,625	2,106,081	3,608,314	1,738,398	3,417,467
Net income	2,185,909	1,300,450	2,642,616	694,651	2,632,227	3,933,986		3,554,232
Deficit	421,983	266,426	463,951	*111,026		325,672		136,765
Total income tax [12]	2,331	*810	*636	*998	2,550	4,012	16,404	*11,332

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amount	ts are in thousands of do	illars)	Manı	facturingcontinue	<u> </u>			
			I					
				Electrical				
Item			Computer	equipment,				
	Fabricated	Machinen	and	appliance,	Transportation	Furniture	Missellansous	Wholesale
	metal product	Machinery manufacturing	electronic product	and component	Transportation equipment	and related product	Miscellaneous manufacturing	and retail trade,
	manufacturing	mandiacturing	manufacturing	manufacturing	manufacturing	manufacturing	mandiacturing	total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	31,360	13,581	5,002	3,203	4,413	6,931	18,581	624,082
Number of shareholders	60,401	30,276	11,119	9,070	10,096	13,745	36,704	1,079,868
Total assets	52,663,081	25,811,364		15,016,776	20,825,038	9,316,854	23,100,408	650,243,950
Cash  Notes and accounts receivable	5,573,034 13,622,335	3,173,632 6,159,465	1,608,592 3,961,953	1,605,672 3,621,962	1,435,119 4,628,599	934,446 2,486,768	2,421,996	64,879,636 131,331,670
Less: Allowance for bad debts	165,036	101,797	74,646	5,621,962 64,510	4,626,599 69,441	61,627	6,286,291 134,283	1,953,397
Inventories	11,568,363	6,674,138	2,988,246	3,833,835	6,034,219	2,564,499	6,364,293	247,240,540
Investments in Government obligations	*157,135	3,758	*14,245	*18,405	*128,422	*2,721	*13,300	450,889
Tax-exempt securities	124,376	131,912	*62,568	-	*17,519	*21,767	*217,744	1,405,543
Other current assets	2,012,175	1,141,546	603,553	401,022	1,167,335	272,976	933,745	25,977,336
Loans to shareholders	550,888	169,617	165,964	228,877	276,357	67,409	316,508	7,835,250
Mortgage and real estate loans	84,124	*116,646		*4,995	*28,577	*25	*94,052	1,129,157
Other investments	4,494,544	2,067,697	1,181,810	2,069,489	2,129,581	420,008	1,265,358	37,804,442
Depreciable assets	40,937,358	16,054,734	6,068,530	6,265,254	10,286,850	6,014,381	12,227,541	215,388,070
Less: Accumulated depreciation  Depletable assets	28,425,916 6,248	10,964,870 *1,260	4,232,739	4,194,186 11,032	6,060,007	3,960,637	8,143,887	122,080,421 238,500
Less: Accumulated depletion	2,045	1,260	_	392	_	_	_	97,882
Land	591,801	368,905	148,896	176,736	252,090	108,025	190,727	12,687,528
Intangible assets (amortizable)	1,463,040	1,249,292	806,190	479,400	338,915	222,998	1,132,269	26,122,429
Less: Accumulated amortization	455,856	545,982	265,176	109,327	85,606	98,583	367,223	7,767,764
Other assets	526,512	111,411	90,329	668,510	316,508	321,678	281,976	9,652,425
Total liabilities	52,663,081	25,811,364	13,130,863	15,016,776	20,825,038	9,316,854	23,100,408	650,243,950
Accounts payable	7,123,896	3,037,124	1,807,636	2,190,979	2,901,271	1,083,981	3,012,179	115,327,113
Mortgages, notes, and bonds under one year	4,296,858	2,013,901	564,220	1,140,626	2,293,902	822,542	2,402,175	129,332,159
Other current liabilities	4,815,617	3,193,678	1,327,995	1,450,772	2,620,359	1,060,752	1,973,622	50,487,049
Loans from shareholders  Mortgages, notes, bonds, one year or more	2,521,749	1,812,094	602,340	1,127,341	999,078	739,571	1,021,297	44,609,786
Other liabilities	8,343,811 1,390,615	3,397,701 325,372	1,822,783 124,312	2,362,968 690,415	3,459,467 368,704	1,392,173 43,422	3,017,003 721,137	94,219,261 9,963,172
Capital stock	912,980	628,861	213,873	221,158	302,864	103,994	1,199,419	18,471,622
Additional paid-in capital	3,599,245	1,055,966		383,040	1,035,921	469,863	1,066,796	38,248,257
Retained earnings [26]	22,101,296	10,736,525	5,843,341	5,663,002	6,977,220	3,765,217	9,310,678	159,716,678
Less: Cost of treasury stock	2,442,986	389,858	402,528	213,524	133,749	164,660	623,899	10,131,147
Total receipts	108,756,903	46,728,799	27,461,028	25,172,470	41,386,836	25,346,444	48,279,324	2,342,855,340
Business receipts	107,430,244	46,279,035		24,864,211	40,948,218	24,937,330	47,863,292	2,316,192,183
Interest on Government obligations, total	23,581	18,373		6,621	9,608	8,393	21,310	226,278
Net gain, noncapital assets	337,697 965,380	124,776 306,614	62,764 224,958	95,976 205,661	35,414 393,595	9,830 390,892	130,183 264,539	2,253,996 24,182,882
Other receipts  Total deductions	100,494,085	43,239,337	24,809,154	23,654,481	39,275,820	23,668,071	44,581,358	2,283,111,315
Cost of goods sold	72,821,083	29,981,683	16,990,638	16,574,203	30,004,632	16,716,339	29,029,040	1,854,223,558
Compensation of officers		1,447,636	750,811	705,315	784,409	639,887	1,867,844	38,511,886
Salaries and wages	6,703,463	3,980,509		2,487,471	2,751,568	2,131,927	4,627,633	144,660,916
Repairs	469,018	165,670	90,931	76,942	130,764	107,080	229,139	7,942,170
Bad debts	112,070	86,707	38,338	15,209	52,905	44,507	143,305	2,745,090
Rent paid on business property	2,190,312	793,476	522,853	371,198	638,526	551,478	1,004,811	36,258,967
Taxes paid	2,363,457	1,018,288	618,293	460,407	767,797	508,239	958,011	26,807,950
Interest paid	1,038,479	404,693	219,175	296,881	399,610	228,817	443,655	15,837,161
Amortization	107,784	55,174 867,686	65,792	45,925 285,524	27,375	10,838	69,402 705,164	1,746,466 13,916,081
Depreciation  Depletion	2,194,315	007,000	308,203	205,524	653,811	311,853	705,164	*19,478
Advertising	440,241	279,236	223,237	293,088	300,545	177,738	741,443	19,818,089
Pension, profit-sharing, stock, annuity	635,475	314,258		100,520	174,912	158,077	185,768	3,953,592
Employee benefit programs	1,722,433	877,577	382,373	289,950	615,234	326,773	652,114	11,089,142
Net loss, noncapital assets	11,766	3,386		3,980	18,690	*19,581	2,378	402,390
Other deductions	5,922,456	2,963,358	1,729,269	1,647,866	1,955,042	1,734,938	3,921,651	105,178,380
Total receipts less total deductions	8,262,817	3,489,462		1,517,989	2,111,016	1,678,373	3,697,966	59,744,024
Net income (less deficit) from a trade or business.	8,239,236	3,471,089		1,511,368	2,101,408	1,669,981	3,676,656	59,517,746
Net income	9,060,897	3,982,864		1,803,386	2,465,115	1,823,291	4,122,657	72,708,503
Deficit	821,661 4,540	511,775		292,018	363,707 *163	153,310 *402	446,001 12,623	13,190,757
Total income tax [12]	4,540	7,633	*2,311	1,659	" I D 3	402	12,023	98,146

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amoun	ts are in thousands of do	Wholesale and retail tradecontinued										
		Wholesale	trade	***************************************			Retail trade					
		***************************************					Trotain trade		Building			
Item				Electronic		Motor			material			
	Total	Durable	Nondurable	markets and	Total	vehicle dealers	Furniture and home	Electronics and	and garden equipment			
	Total	goods	goods	agents	TOtal	and parts	furnishings	appliance	and supplies			
		9	9	and brokers		dealers	stores	stores	dealers			
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)			
Number of returns	220,166	134,183	76,297	9,686	402,267	61,062	24,359	20,421	24,329			
Number of shareholders	397,134	238,069 183,950,396	146,243	12,822	681,081	105,150	40,832	32,542	41,404			
Total assets	<b>306,133,344</b> 28,878,503	15,590,983	<b>121,266,857</b> 12,818,851	<b>916,091</b> 468,669	<b>343,817,959</b> 35,997,802	<b>160,223,411</b> 15,142,303	<b>14,766,668</b> 1,286,020	<b>9,070,342</b> 1,457,148	<b>30,347,834</b> 2,794,382			
Notes and accounts receivable	89,913,620	54,123,914	35,753,558	*36,148	41,409,502	18,905,946	1,949,803	2,199,751	5,607,555			
Less: Allowance for bad debts	1,224,965	820,185	404,696	84	728,350	247,786	33,525	37,738	116,997			
Inventories	97,646,967	66,833,511	30,813,455	-	149,342,582	94,055,365	6,184,947	1,992,884	10,613,748			
Investments in Government obligations	287,033	100,807	186,226	-	163,856	*45,901	*5,056	-	*95,408			
Tax-exempt securities	1,205,467	771,128	434,339	-	200,076	*12,480	-	*36,696	12,303			
Other current assets	14,044,689	7,286,032	6,743,911	*14,746	11,931,285	3,320,498	576,645	483,698	903,537			
Loans to shareholders	3,280,683	1,450,446	1,718,833	*111,405	4,554,567	1,783,153	147,231	292,657	538,254			
Mortgage and real estate loans  Other investments	703,734 17,872,395	216,642 9,337,075	487,092 8,382,892	- *152,428	425,423 19,932,037	36,700 4,252,699	*2,225 614,787	300 540,641	*114,671 1.981.843			
Depreciable assets	89,625,562	51,560,859	37,828,762	235,941	125,718,430	32,513,712	6,468,159	3,104,658	14,100,208			
Less: Accumulated depreciation	52,703,476	29,284,112	23,243,506	175,858	69,353,165	17,302,917	3,489,559	1,804,795	7,452,906			
Depletable assets	219,629	*135,095	*84,534	-	18,870	*9,679	-, -,,	-	*4,102			
Less: Accumulated depletion	*86,674	*40,199	*46,475	-	*11,208	*8,184	-	-	*1,078			
Land	3,837,997	1,942,394	1,890,238	*5,365	8,849,531	2,413,848	386,202	122,523	738,256			
Intangible assets (amortizable)	11,033,118	3,847,331	7,025,431	*160,356	15,074,840	4,773,610	529,180	653,646	278,060			
Less: Accumulated amortization	2,956,835	1,170,544	1,681,217	*105,075	4,800,412	916,229	182,576	276,464	113,802			
Other assets  Total liabilities	4,555,898 <b>306,133,344</b>	2,069,219 <b>183,950,396</b>	2,474,628 <b>121,266,857</b>	*12,050 <b>916,091</b>	5,092,291 <b>343,817,959</b>	1,432,631 <b>160,223,411</b>	322,074 <b>14,766,668</b>	304,737 <b>9,070,342</b>	250,290 <b>30,347,834</b>			
Accounts payable	72,577,460	41,046,249	31,503,250	*27,962	42,746,252	12,757,756	2,641,559	2,567,411	4,489,012			
Mortgages, notes, and bonds under one year	39,802,925	25,965,096	13,743,922	*93,907	89,495,704	76,322,800	1,230,549	671,817	2,601,042			
Other current liabilities	23,267,618	14,298,785	8,879,713	89,121	27,214,641	11,704,319	2,452,160	1,335,963	2,250,510			
Loans from shareholders	16,511,094	9,802,592	6,563,152	*145,350	27,816,907	9,797,397	2,108,043	624,294	1,678,204			
Mortgages, notes, bonds, one year or more	39,902,261	22,868,465	16,830,190	*203,606	54,314,033	17,604,776	2,179,721	1,054,929	3,187,541			
Other liabilities	3,997,409	2,108,963	1,882,827	*5,618	5,965,763	1,781,333	873,491	290,458	348,561			
Capital stock	6,190,088	3,338,387	2,798,182	53,519	12,278,860	5,417,418	624,111	120,283	713,549			
Additional paid-in capital Retained earnings [26]	12,039,598 96,563,779	6,841,946 60,564,426	5,076,356 35,712,608	*121,296 286,745	25,408,165 63,989,891	7,973,152 18,544,199	1,056,042 1,841,318	430,322 2,137,495	945,473 14,633,155			
Less: Cost of treasury stock	4,718,889	2,884,513	1,723,343	*111,033	5,412,258	1,679,739	240,326	162,631	499,212			
Total receipts	1,085,996,929	526,664,046	556,180,403	3,152,481	1,256,389,253	600,016,119	44,606,910	33,173,073	79,582,274			
Business receipts	1,076,704,165	521,847,960	551,789,196	3,067,009		589,203,464	44,151,245	32,850,700	79,119,652			
Interest on Government obligations, total	108,632	60,889	47,743	-	117,646	36,198	2,925	4,035	20,230			
Net gain, noncapital assets	1,170,611	799,544	371,067	-	1,083,385	400,159	22,802	17,614	44,371			
Other receipts	8,013,521	3,955,652	3,972,397	*85,472		10,376,298	429,939	300,724	398,022			
Total deductions  Cost of goods sold	<b>1,049,142,122</b> 866,263,152	<b>502,990,405</b> 397,013,882	<b>543,565,034</b> 469,249,169	<b>2,586,683</b> *101	<b>1,233,492,078</b> 987,552,038	<b>593,734,698</b> 507,571,184	<b>43,667,241</b> 25,985,382	<b>32,105,640</b> 21,923,762	<b>75,910,928</b> 55,937,797			
Compensation of officers	20,193,664	11,991,696	7,553,272	648,696	18,313,367	4,900,114	1,120,124	1,162,003	1,642,393			
Salaries and wages	61,653,944	37,168,012	24,056,098	429,834	82,999,063	31,193,696	5,193,511	4,093,958	7,739,443			
Repairs	3,358,006	1,997,477	1,354,142	6,387	4,582,845	1,228,041	297,640	99,512	458,972			
Bad debts	1,553,866	963,017	589,375	*1,475	1,191,197	364,600	153,103	73,092	208,224			
Rent paid on business property	12,357,243	7,490,147	4,747,933	119,164	23,899,188	6,331,536	2,217,736	762,451	1,571,217			
Taxes paid	11,404,279	5,765,360	5,560,094	78,824	15,401,334	5,471,181	883,926	638,822	1,420,843			
Interest paidAmortization	6,391,953	3,912,409	2,455,677 446,903	23,867 *4,805	9,442,902 989,901	5,579,810 324,323	258,289 44,609	162,283 32,480	473,869 22,978			
Depreciation	756,179 6,189,386	304,472 4,087,615	2,090,573	11,197	7,724,275	2,439,547	292,177	222,423	764,564			
Depletion	*14,751	487	*14,264	-	*4,727	2,400,047	202,177	222,425	*3,223			
Advertising	4,749,484	2,516,580	2,194,547	38,357	15,066,240	6,792,464	2,252,692	429,009	776,289			
Pension, profit-sharing, stock, annuity	2,610,902	1,654,323	922,730	33,849	1,342,639	422,315	75,141	63,624	174,497			
Employee benefit programs	5,199,863	3,244,384	1,904,843	50,636	5,888,578	2,433,322	320,304	221,605	536,136			
Net loss, noncapital assets	64,861	23,736	41,116	*9	337,528	269,506	5,681	*554	*2,672			
Other deductions	46,380,587	24,856,808	20,384,297	1,139,482	58,756,257	18,413,060	4,566,928	2,220,063	4,177,812			
Total receipts less total deductions Net income (less deficit) from a trade or business.	36,854,808 36,746,176	23,673,640	12,615,369	565,798 565,798	22,897,175 22,779,528	6,281,420 6,245,223	939,669 936,744	1,067,434 1,063,399	3,671,346 3,651,116			
Net income (less deficit) from a trade or business.  Net income	41,244,605	23,612,751 26,100,122	12,567,626 14,575,365	569,118		6,245,223 9,137,661	1,586,333	1,336,324	3,956,172			
Deficit	4,498,429	2,487,371	2,007,738	*3,320	8,677,861	2,892,438	649,589	272,926	305,056			
Total income tax [12]	49,766	26,664	23,102		48,379	15,962	*429	*32	5,173			

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samplesmoney amount	s are in thousands of	dollars)		\A/III-					
					and retail trade-	-continuea			
				Retail trade-	-continued Sporting	ı	1	1	
Item				Clothing	goods,				
	Food,	Health and		and	hobby,				Wholesale
	beverage	personal	Gasoline	clothing	book, and	General	Miscellaneous	Nonstore	and retail
	and liquor stores	care stores	stations	accessories stores	music stores	merchandise stores	store retailers	retailers	trade not allocable
-	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	61,619	29,307	26,766	32,503	21,533	7,624	56,653	36,091	*1,649
Number of shareholders	120,105	47,282	48,286	48,834	35,180	11,607	91,780	58,079	*1,652
Total assets	30,230,772	9,683,091	26,040,354	11,913,239	10,837,790	3,362,933	17,351,387	19,990,137	*292,647
Cash	3,564,262	1,903,833	3,025,990	1,291,190	922,621	222,006	1,978,947	2,409,100	*3,331
Notes and accounts receivable	1,983,982	1,678,407	2,289,156	670,693	695,108	274,604	2,427,057	2,727,441	8,549
Less: Allowance for bad debts	7,247	25,585	18,297	15,651	*3,283	*1,424	161,759	59,059	83
Inventories	6,799,411	2,957,467	2,886,780	6,625,267	5,795,991	1,372,262	7,163,648	2,894,810	*250,992
Investments in Government obligations	*9,488	-	*324	_	_	_	7,483	197	_
Tax-exempt securities	*38,871	12,296	16	32,850	*42,308	-	*7,645	4,612	-
Other current assets	1,289,182	398,506	905,693	564,329	155,678	200,792	777,167	2,355,560	*1,361
Loans to shareholders	186,388	228,070	458,758	235,327	142,268	*84,220	330,246	127,995	_
Mortgage and real estate loans	*92,196	150	*53,058	418	-	-	*117,697	*8,009	-
Other investments	2,381,644	689,850	1,332,157	407,923	854,689	466,111	609,727	5,799,966	*9
Depreciable assets	21,686,167	3,595,511	20,009,652	3,757,748	4,356,824	1,294,579	7,355,115	7,476,096	*44,078
Less: Accumulated depreciation	12,404,219	2,314,295	9,989,950	2,063,410	2,559,672	775,047	4,440,916		*23,780
Depletable assets	*2,958	-	*1,946	-	-	-	-	184	-
Less: Accumulated depletion	-	-	*1,946	-	-	-	-	_	-
Land	1,360,124	102,010	3,202,570	70,417	*31,093	*31,906	270,887	119,695	-
Intangible assets (amortizable)	3,500,185	657,888	2,047,498	461,728	406,481	117,146	1,079,426	569,992	*14,471
Less: Accumulated amortization	1,182,340	269,406	754,755	245,543	159,888	38,916	416,314	244,178	*10,518
Other assets	929,719	68,391	591,704	119,952	157,572	114,694	245,331	555,197	*4,236
Total liabilities	30,230,772	9,683,091	26,040,354	11,913,239	10,837,790	3,362,933	17,351,387	19,990,137	*292,647
Accounts payable	3,894,839	1,917,966	3,973,364	2,633,308	2,394,705	338,794	2,738,145	2,399,394	*3,401
Mortgages, notes, and bonds under one year	1,340,014	336,217	755,262	1,418,232	997,300	242,793	2,134,490	1,445,187	33,530
Other current liabilities	2,186,538	697,635	1,371,268	966,763	750,142	213,433	1,583,172	1,702,739	4,789
Loans from shareholders	3,695,740	1,379,903	2,308,601	1,283,311	1,303,092	332,962	2,226,739	1,078,622	*281,784
Mortgages, notes, bonds, one year or more	7,557,322	1,434,874	9,945,192	1,833,974	1,818,331	441,216	4,163,403	3,092,753	2,967
Other liabilities	673,914	203,095	379,172	369,915	163,731	*110,421	204,995	566,678	-
Capital stock	2,173,811	460,066	741,865	501,078	492,640	111,158	728,923	193,957	*2,675
Additional paid-in capital	2,611,125	805,300	3,845,550	798,183	1,195,725	165,685	2,673,405	2,908,202	*800,493
Retained earnings [26]	7,332,241	2,744,991	2,954,969	2,181,757	1,953,936	1,476,425	1,309,709	6,879,694	*-836,992
Less: Cost of treasury stock	1,234,771	296,956	234,888	*73,284	*231,812	*69,956	411,594	277,089	-
Total receipts	125,960,708	45,521,286	173,957,526	28,169,853	27,575,831	8,287,860	45,442,638	44,095,173	*469,158
Business receipts	124,116,509	45,253,874	172,803,303	27,796,765	27,320,462	8,135,694	44,857,514	43,406,310	*472,526
Interest on Government obligations, total	9,050	*3,555	23,990	3,104	*2,243	143	*1,122	11,053	-
Net gain, noncapital assets	105,902	5,751	211,138	*1,688	4,385	*6,200	80,281	183,093	-
Other receipts	1,729,247	258,106	919,096	368,296	248,741	145,824	503,721	494,717	*-3,368
Total deductions	123,467,224	43,564,778	172,794,333	27,112,178	26,918,664	7,890,173	43,953,543	42,372,677	*477,116
Cost of goods sold	93,400,039	31,712,530	155,894,219	15,305,919	18,056,306	5,434,093	28,505,834	27,824,972	*408,368
Compensation of officers	1,553,667	1,743,063	774,009	1,582,824	981,041	222,420	1,583,568	1,048,140	
Salaries and wages	10,620,523	4,195,892	5,169,276		2,882,858				
Repairs	932,316	122,605	657,242		127,741				
Bad debts	76,028	23,949	53,526	29,026	26,808				
Rent paid on business property	3,415,170	1,242,888	1,695,892	1,878,365	1,361,073		2,390,483	626,756	
Taxes paid	2,142,882	636,332	1,490,878	640,889	475,079	138,114	841,390	620,999	*2,337
Interest paid	658,151	166,146	734,534	258,122	198,717	61,120	549,116	342,746	
Amortization	202,526	38,897	135,324	37,779	30,528	5,638	54,591	60,228	387
Depreciation	1,084,902	183,450	1,219,125	207,888	196,977	61,628	463,523	588,072	*2,420
Depletion	-	*1,475	*30		-	-	-	-	-
Advertising	870,179	442,283	173,582	745,419	483,236	76,682	782,967	1,241,439	*2,365
Pension, profit-sharing, stock, annuity	175,713	127,889	48,547	28,683	29,375		65,414	125,585	51
Employee benefit programs	1,025,061	222,834	176,075	120,685	124,027	41,588	241,535	425,405	701
Net loss, noncapital assets	24,404	463	6,972	17,873	*5,252	*926	1,651	*1,574	1
Other deductions	7,285,664	2,704,080	4,565,102	2,909,700	1,939,648	562,433	4,070,927	5,340,841	*41,536
Total receipts less total deductions	2,493,484	1,956,508	1,163,193	1,057,675	657,166		1,489,095	1,722,496	*-7,958
Net income (less deficit) from a trade or business.	2,484,434	1,952,953	1,139,203	1,054,571	654,924	397,545	1,487,973	1,711,444	*-7,958
Net income	3,415,798	2,312,345	1,910,658	1,395,826	1,061,058	493,057	2,344,867	2,507,291	*6,509
Deficit	931,363	359,392	771,455	341,255	406,134		856,894	795,847	*14,467
Total income tax [12]	12,384	1,297	8,349	*1,260	-	*734	*[1]	*2,757	-

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

Number of refurms	(All figures are estimates based on samples-money amount	estimates based on samples—money amounts are in thousands of dollars)  Transportation and warehousing							
Total   Number of salarms   Total   Size		Tomopolitation and majoritating							
Total   Number of salarms   Total   Size									
Total   Ar. risk and evalence   Perpelling   Improvement   Color   C	Item								
Number of returns		Total	Air. rail.	Truck		Pipeline		Warehousing	
Number of returns		1000			-	•		Ü	
Number of refurms				,	•	,			
Number of shareholders									
Total assests		-	•						
Cash		,	•				,	·	
Notes and accounts receivable							, ,		
Less Alxamunc for band debts.  165.987  41,143  93,779  177,891  180,592  180,593  91,4617  180,593  91,4617  180,593  91,4617  180,593  91,4617  180,593  91,4617  180,593  91,4617  180,593  91,4617  180,593  91,4617  180,593  91,4617  180,593  91,4617  180,593  91,4617  180,593  91,4617  180,593  91,4617  180,593  91,4617  180,593  1						,			
Inventmenta in Covernment citigations   1,439,261   27,580   449,264   17,871   26,041   472,929   216,576   176,080   178,0801						,-	-, , .		
Tax-compet securities	Inventories	1,439,261	257,580	449,264	*17,871			216,576	
Other current assets	Investments in Government obligations	*57,680	8,984	*48,696	-	-	-	-	
Loss to shareholders.  2, 280, 181 136,079 156,675 122,470 156,688 144 1, 156,675 122,470 156,688 144 1, 156,675 122,470 156,688 144 1, 156,675 122,470 156,688 144 1, 156,675 122,470 156,688 144 1,082,478 1,180,822 1,784,731 1,180,822 1,784,731 1,180,822 1,784,731 1,180,822 1,784,731 1,180,822 1,784,731 1,180,822 1,784,731 1,739	Tax-exempt securities		-	,	-	-	,		
Mortgage and real estate loans				, ,	· · · · · · · · · · · · · · · · · · ·	,	,		
Differ investments			,		· · · · · · · · · · · · · · · · · · ·	*71,055			
Depreciable assets			· ·			*400.005	,		
Less: Accumulated degreeiation						,	- ,-		
Depletable sasets						,			
Less: Accumulated depletion.  1,457 (26 228 224 680.728 17.15 159 1419-12 389,455 1161400 280 280.00 180.00	·		-		2,171,010				
Land	·		-		_		-		
Less: Accumulated amortization.   571,890   42,445   253,710   147,342   77,694   86,134   34,346   76,000   74,898,625   17,672,891   33,514,594   4,884,282   766,203   11,144,582   6,707,183   Accounts payable.   6,290,819   1,390,402   2,648,881   269,150   33,354   1,464,036   485,017   485,	Land		228,224	680,728	*47,116			369,455	
Other assets 1.670.075 887.603 292.577 96.810 3.410 308.602 111.992 Total liabilities	Intangible assets (amortizable)	2,091,310	116,488	748,143	645,430	*18,137	474,531	88,581	
Total liabilities	Less: Accumulated amortization		42,445	253,710	147,343	*7,694	86,134	34,364	
Accounts payable. 6, 290, 819		, ,	· ·		· · · · · · · · · · · · · · · · · · ·	,	,	,	
Mortgages, notes, and bonds under one year.   7,996,830									
Other current liabilities	. ,		, ,	, ,	,	,		,	
Loans from shareholders. 6,753,770 3,247,642 1,464,574 308,825 193,494 1,149,932 388,305 Mortgages, notes, bonds, one year or more. 23,755,721 5,374,491 11,298,822 2,359,273 1107,514 2,440,457 2,175,157 Other liabilities. 1,803,910 606,952 751,037 113,775 112,737 228,894 74,874 205,833 Additional paid-in-capital. 1,18,618 417,931 750,134 169,991 295 174,814 205,833 Additional paid-in-capital. 12,468,828 9,129,200 1,369,940 256,759 37,332 1,266,007 409,589 Retained earnings [26] 9,537,654 4,784,276 8,366,211 642,600 1227,566 2,656,902 2,408,633 Less: Cost of treasury stock. 1,142,276 93,065 445,985 137,245 - 274,114 191,868 Total receipts. 180,059,093 16,883,216 102,098,452 8,818,990 775,058 43,891,483 7,792,794 Business receipts. 176,684,469 16,461,711 100,096,183 137,445 - 4,162 4,999 Net gain, noncepital assets. 1,312,860 312,844 658,551 97 172,7689 43,310,303 7,556,688 102,043,948 105,614 1,332,128 93,767 43,727 259,470 199,641 Total doductions. 173,275,299 16,362,934 98,615,222 8,492,922 166 4,117,546 31,466 Chier receipts. 2,043,948 105,614 1,338,128 93,767 43,727 259,470 199,641 Total doductions. 173,275,299 16,362,934 98,615,222 8,492,922 166 24,326,707 18 2,617,385 Compensation of officers. 4,399,915 226,438 2,628,346 30,051 12,774 347,011 175,465 31,966,431 176,130 180,130			, ,	, ,		,		,	
Mortgages, notes, bonds, one year or more   23,755,721   5,374,491   11,298,829   2,359,273   1107,514   2,440,457   2,175,157   Cher liabilities   1,803,910   606,952   751,037   113,775   1127,377   229,894   74,874   74,874   74,874   75,974   75,0734   7									
Other fiabilities.         1,803,910         606,952         751,037         *13,775         *127,377         229,844         74,874           Capital stock.         1,718,618         417,931         750,134         169,591         *295         174,814         205,853           Additional paid-in capital.         12,468,828         9,129,200         1,369,940         256,759         *37,322         1,266,007         409,589           Retained earnings [26].         9,537,654         4,784,278         8,386,211         642,600         *227,586         2,656,902         2,408,633           Total receipts.         1142,276         93,065         445,985         137,245         -         274,114         191,888           Total receipts.         176,684,469         16,461,711         100,096,181         16         -         4,162         4,929,98           Net gain, noncapital assets         1,312,860         312,844         658,551         192,410         *41         117,548         31,466           Other receipts.         2,043,948         105,614         1,331,28         93,767         *47,327         259,470         199,641           Total deductions.         173,275,299         16,362,934         98,615,222         8,492,292         *615,300									
Capital stock         1,718,618         41,7931         750,134         199,591         "295         174,814         205,853           Additional paid-in-capital         12,468,828         9,129,200         1,369,940         256,759         "37,332         1,266,007         409,589           Retained earnings [26]         9,537,654         4,784,278         8,386,211         642,600         *227,586         2,656,902         2,408,633           Less: Cost of treasury stock         11,42,276         93,065         445,985         *137,245         -         274,114         191,888           Business receipts         180,059,093         16,883,216         102,098,452         8,818,090         *775,058         43,891,483         7,792,794           Business receipts         1312,600         17,816         3,046         5,592         16         -         4,162         4,999           Net gain, noncapital assets         1,312,800         312,844         658,551         192,410         *41         117,548         31,469         19,964           Cother receipts         2,043,948         105,614         1,338,128         93,767         *47,327         259,470         199,641           Total doductions         17,466,288         6,261,010         32,182,22					, ,	,			
Retained earnings [26]			· ·				174,814		
Less: Cost of Treasury stock	Additional paid-in capital	12,468,828	9,129,200	1,369,940	256,759	*37,332	1,266,007	409,589	
Total receipts   180,059,093   16,883,216   102,098,452   8,818,090   "775,058   43,691,483   7,792,794   176,694,469   17,616   3,046   5,592   16   - 2,410   - 4,102   4,999   1,996,110,100,110,110,110,110,110,110,110,11	Retained earnings [26]	9,537,654	-4,784,278	8,386,211	642,600	*227,586	2,656,902	2,408,633	
Business receipts. 176,684,469 16,461,711 100,096,181 8,531,897 *727,689 43,310,303 7,556,688 Interest on Government obligations, total. 17,816 3.046 5.592 16 - 4,162 4.999 10,000 10,0	*					-	,		
Interest on Government obligations, total	-	, ,				,	, ,		
Net gain, noncapital assets	•					*727,689			
Other receipts         2,043,948         105,614         1,338,128         93,767         *47,327         259,470         199,641           Total deductions         173,275,299         16,362,934         98,615,222         8,492,292         *615,300         41,694,163         7,495,389           Cost of goods sold         71,406,268         6,261,043         32,192,222         3,206,061         *228,879         26,700,718         2,817,385           Compensation of officers         4,398,915         226,403         2,628,346         300,851         *8,719         1,056,431         178,130           Salaries and wages         23,532,011         1,672,691         14,768,281         1,392,756         *170,132         4,132,665         1,395,486           Repairs         3,709,232         723,673         2,351,834         121,279         *17,744         347,701         147,001           Bad debts         186,474         52,111         75,414         13,660         *1,263         34,828         9,198           Rent paid on business property         9,960,305         1,317,764         5,465,412         623,151         *17,163         1,621,537         915,278           Taxes paid         1,224,486         428,982         1,167,619         190,535         <	3			,		*41	,		
Total deductions	• .		,		· · · · · · · · · · · · · · · · · · ·		,		
Cost of goods sold.         71,406,268         6,261,004         32,192,222         3,206,061         *228,879         26,700,718         2,817,385           Compensation of officers.         4,398,915         226,438         2,628,346         300,851         *8,719         1,056,431         178,130           Salaries and wages.         23,532,011         1,672,691         14,768,281         1,392,756         *170,132         4,132,665         1,395,486           Repairs.         3,709,232         723,673         2,351,834         121,279         *17,744         347,701         147,001           Bad debts.         186,474         52,111         75,414         13,660         *1,263         34,828         9,198           Rent paid on business property.         9,960,305         1,317,764         5,465,412         623,151         *17,163         1,621,537         915,278           Taxes paid.         5,024,780         294,324         3,308,769         293,804         *22,439         821,461         283,983           Interest paid.         2,248,486         428,982         1,167,619         190,535         *7,882         295,894         157,573           Amortization.         164,170         12,236         47,854         48,450         *1,168	·					,			
Salaries and wages.         23,532,011         1,672,691         14,768,281         1,392,756         *170,132         4,132,665         1,395,486           Repairs.         3,709,232         723,673         2,351,834         121,279         *17,744         347,701         147,001           Bad debts.         186,474         52,111         75,414         13,660         *1,263         34,828         9,198           Rent paid on business property.         9,960,305         1,317,764         5,465,412         623,151         *17,163         1,621,537         915,278           Taxes paid.         5,024,780         294,324         3,308,769         293,804         *22,439         821,461         283,983           Interest paid.         2,248,486         428,982         1,167,619         190,535         *7,882         295,894         157,573           Amortization.         164,170         12,236         47,854         48,450         *1,168         44,337         10,125           Depletion.         2,050         -         -         2,050         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -									
Repairs	Compensation of officers	4,398,915	226,438	2,628,346	300,851	*8,719	1,056,431	178,130	
Bad debts	9					,		1,395,486	
Rent paid on business property.         9,960,305         1,317,764         5,465,412         623,151         *17,163         1,621,537         915,278           Taxes paid.         5,024,780         294,324         3,308,769         293,804         *22,439         821,461         283,983           Interest paid.         2,248,486         428,982         1,167,619         190,535         *7,882         295,894         157,573           Amortization.         164,170         12,236         47,854         48,450         *11,68         44,337         10,125           Depreciation.         7,678,715         1,276,695         4,926,064         540,680         *19,609         639,345         276,322           Depletion.         *2,050         -         *2,050         -         *2,050         -	Repairs		·						
Taxes paid.         5,024,780         294,324         3,308,769         293,804         *22,439         821,461         283,983           Interest paid.         2,248,486         428,982         1,167,619         190,535         *7,882         295,894         157,573           Amortization.         164,170         12,236         47,854         48,450         *1,168         44,337         10,125           Depreciation.         7,678,715         1,276,695         4,926,064         540,680         *19,609         639,345         276,322           Depletion.         *2,050 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Interest paid									
Amortization         164,170         12,236         47,854         48,450         *1,168         44,337         10,125           Depreciation         7,678,715         1,276,695         4,926,064         540,680         *19,609         639,345         276,322           Depletion         *2,050         -         *2,050         - <td< td=""><td></td><td></td><td>· ·</td><td></td><td></td><td></td><td></td><td></td></td<>			· ·						
Depreciation         7,678,715         1,276,695         4,926,064         540,680         *19,609         639,345         276,322           Depletion         *2,050         -         *2,050         -         *2,050         - </td <td>•</td> <td></td> <td>·</td> <td></td> <td></td> <td>,</td> <td>,</td> <td></td>	•		·			,	,		
Depletion			· ·						
Advertising         501,458         75,483         268,136         43,939         *2,403         98,449         13,047           Pension, profit-sharing, stock, annuity         570,672         123,726         248,020         28,333         *66         131,898         38,630           Employee benefit programs         2,313,576         192,319         1,527,045         64,249         *14,963         388,260         126,740           Net loss, noncapital assets         179,454         *159,501         *11,251         3         -         *5,623         *3,075           Other deductions         41,398,734         3,545,988         29,626,906         1,624,540         *102,868         5,375,016         1,123,416           Total receipts less total deductions         6,783,794         520,282         3,483,231         325,797         *159,758         1,993,158         292,406           Net income         9,744,131         1,708,323         4,610,857         432,099         *167,323         2,953,078         472,451           Deficit         2,978,152         1,191,087         1,133,218         106,317         *7,564         359,920         180,045	•		-		-	-	-	-	
Pension, profit-sharing, stock, annuity         570,672         123,726         248,020         28,333         *66         131,898         38,630           Employee benefit programs         2,313,576         192,319         1,527,045         64,249         *14,963         388,260         126,740           Net loss, noncapital assets         179,454         *159,501         *11,251         3         -         *5,623         *3,075           Other deductions         41,398,734         3,545,988         29,626,906         1,624,540         *102,868         5,375,016         1,123,416           Total receipts less total deductions         6,783,794         520,282         3,483,231         325,797         *159,758         1,997,320         297,406           Net income (less deficit) from a trade or business.         6,765,978         517,236         3,477,638         325,782         *159,758         1,993,158         292,406           Net income         9,744,131         1,708,323         4,610,857         432,099         *167,323         2,353,078         472,451           Deficit         2,978,152         1,191,087         1,133,218         106,317         *7,564         359,920         180,045	•		75,483		43,939	*2,403	98,449	13,047	
Net loss, noncapital assets	· ·		· ·						
Other deductions	Employee benefit programs	2,313,576	192,319	1,527,045	64,249	*14,963	388,260	126,740	
Total receipts less total deductions	Net loss, noncapital assets				3	-			
Net income (less deficit) from a trade or business.         6,765,978         517,236         3,477,638         325,782         *159,758         1,993,158         292,406           Net income									
Net income     9,744,131     1,708,323     4,610,857     432,099     *167,323     2,353,078     472,451       Deficit     2,978,152     1,191,087     1,133,218     106,317     *7,564     359,920     180,045	•								
Deficit	, ,								
						7,304			

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amount	Information									
ltem	Total	Publishing industries	Motion picture and sound recording industries	Broadcasting (except	Internet publishing and	Telecommunications (including paging, cellular, satellite,	Internet service providers, web search portals, and data processing	Other information		
	(59)	(except Internet) (60)	industries (61)	Internet) (62)	broadcasting (63)	cable, etc.) (64)	services (65)	services (66)		
Number of returns	77,671	22,252	23,066	5,584	3,455	9,168	8,330	5,815		
Number of shareholders	130,163	41,878	30,751	11,098	5,176	,	16,225	9,541		
Total assets	62,101,950	24,647,665	7,788,843	10,507,683	680,146	14,852,435	2,227,872	1,397,307		
Cash	8,246,829	2,374,652	1,273,513	1,206,841	16,679	2,098,367	633,060	643,717		
Notes and accounts receivable	8,712,507	4,640,602	1,068,315	641,184	*18,424	1,730,044	283,052	330,887		
Less: Allowance for bad debts	266,295	129,637	34,344	18,626	-	60,955	*4,083	*18,650		
Inventories	1,133,295	609,799	209,807	*15,905		242,372	*31,856	*23,555		
Investments in Government obligations	150,934	*37,771	*101,030	740.004	4,487	*7,646	-	4 400		
Tax-exempt securities	1,286,093 2,992,069	*507,937 1,174,615	*30,622 690,285	742,081 337,204	*28,162	*4,255 452,397	- 172,954	1,198 136,452		
Other current assets  Loans to shareholders	1,294,702	634,866	230,348	238,764	*129		*49,817	*23,192		
Mortgage and real estate loans	*27,074	*23,746	200,040	800	125	*2,528	45,017	20,132		
Other investments	22,065,469	8,194,989	2,535,829	3,227,213	*532,029	7,411,060	134,291	*30,060		
Depreciable assets	24,048,271	9,445,801	4,492,342	3,055,098	93,252	4,596,633	1,820,705	544,439		
Less: Accumulated depreciation	15,791,121	6,370,568	3,312,256	1,919,493	27,318	2,645,015	1,131,807	384,666		
Depletable assets	*80,462	-	-	-	-	*80,462	-	-		
Less: Accumulated depletion	*50,876	-	-	-	-	*50,876	-	-		
Land	813,243	383,654	157,491	144,997	-	104,577	*20,577	*1,947		
Intangible assets (amortizable)	8,923,703	3,204,419	2,246,975	2,799,161	*4,261	462,579	175,427	30,881		
Less: Accumulated amortization	4,406,327	1,483,274	2,108,646	619,441	*192	154,481	28,819	11,475		
Other assets	2,841,920	1,398,294	207,530	655,995	*10,232	453,256	70,843	45,770		
Total liabilities	62,101,950	24,647,665	7,788,843	10,507,683	680,146	14,852,435	2,227,872	<b>1,397,307</b> 101,446		
Accounts payable  Mortgages, notes, and bonds under one year	3,636,833 2,176,676	1,928,788 587,581	437,957 313,320	154,676 692,928	*17,852 *24,223	833,652 284,140	162,462 224,573	*49,911		
Other current liabilities	7,976,454	4,023,648	844,630	1,018,682	*8,682	1,211,427	392,337	477,048		
Loans from shareholders	9,568,268	1,905,854	3,810,991	1,485,421	*37,564	737,261	673,737	*917,439		
Mortgages, notes, bonds, one year or more	10,752,526	2,648,459	1,041,879	2,668,194	*4,768	3,575,052	607,345	*206,829		
Other liabilities	3,593,280	1,808,955	334,491	351,406	15,749	927,223	*90,769	*64,687		
Capital stock	1,837,064	798,179	248,812	285,440	40,803	297,530	98,385	67,915		
Additional paid-in capital	8,120,402	2,074,200	1,378,705	1,358,187	*840,788	1,233,319	851,816	383,388		
Retained earnings [26]	15,722,680	9,773,965	-556,364	2,565,366	-283,931	5,899,757	-815,278	-860,836		
Less: Cost of treasury stock	1,282,232	901,963	*65,579	*72,617	*26,351	*146,927	58,275	*10,521		
Total receipts	69,472,637	29,944,953	10,495,906	5,249,137	435,576	, ,	6,752,568	4,512,753		
Business receipts	68,638,051	29,250,821	10,155,668	5,176,244	418,831	12,510,309	6,670,159	4,456,019		
Interest on Government obligations, total	92,407	43,266	20,515	23,587	*1,585		*478	639		
Net gain, noncapital assets Other receipts	281,698 460,481	25,625 625,240	83,336 236,386	151,551 -102,245	*15,099 61	5,060 -435,960	*594 81,337	*434 55,662		
Total deductions	66,186,772	28,258,516	9,382,822	5,272,048	388,525		6,152,871	4,194,109		
Cost of goods sold	23,522,553	9,160,811	2,499,768	517,450	*85,096		1,952,910	1,759,451		
Compensation of officers	4,744,442	1,581,629	1,751,365	477,529	*14,330	343,975	312,828	262,786		
Salaries and wages	13,067,847	6,811,408	1,381,000	1,468,351	*90,702	1,503,292	974,089	839,006		
Repairs	469,037	215,541	48,048	49,651	*3,763	115,360	30,072	6,602		
Bad debts	326,748	219,561	10,967	25,805	*622	47,495	*17,786	*4,514		
Rent paid on business property	2,171,182	896,571	524,831	150,656	*12,056		195,827	98,056		
Taxes paid	1,776,227	891,312	227,571	221,352	8,784	170,670	138,131	118,408		
Interest paid	1,186,809	299,116	126,737	426,922	*8,628	201,046	58,320	66,041		
Amortization	618,118	203,919	123,918	226,928	*9,587	38,754	10,305	4,707		
Depreciation	1,470,737	496,852	207,475	182,450	*7,221	361,363	166,244	49,131		
DepletionAdvertising	*4,975 1,367,764	- 422,407	- 199,017	94,939	*6,674	*4,975 102,804	- 255,502	286,420		
Pension, profit-sharing, stock, annuity	530,127	283,908	90,387	24,653	*1,005		255,502	*38,167		
Employee benefit programs	1,019,458	624,556	114,344	94,700	*5,447	62,301	67,091	51,020		
Net loss, noncapital assets	6,249	2,360	*274	1,244	3,447	*2,310	07,091	*58		
Other deductions	13,904,498	6,148,565	2,077,119	1,309,418	134,608		1,946,111	609,744		
Total receipts less total deductions	3,285,865	1,686,437	1,113,084	-22,911	47,050		599,697	318,644		
Net income (less deficit) from a trade or business.	3,193,458	1,643,171	1,092,568	-46,499	45,465		599,219	318,005		
Net income	7,255,559	2,641,349	1,741,092	744,298	*101,164	811,764	727,154	488,739		
Deficit	4,062,101	998,179	648,524	790,797	*55,699		127,935	*170,733		
Total income tax [12]	15,100	*2,415	-	*137	-	*6,341	-	6,207		

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount			ce and insurance			R	eal estate and re	ntal and leasing	
			Securities,						
			commodity						Lessors of
Item			contracts,	Insurance	Funds,				nonfinancial
	T-4-1	0	other financial	carriers	trusts,	T-4-1	De el estete	Rental	intangible
	Total	Credit intermediation	investments, and related	and related	and other financial	Total	Real estate	and leasing	assets (except
		intermediation	activities	activities	vehicles			services	copyrighted works)
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of returns	154,850	37,769	34,849	75,845	6,386	450,852	416,604	33,993	255
Number of shareholders	265,117	73,854	55,739	121,841	13,684	887,307	824,546	62,065	697
Total assets	287,866,628	175,622,704	80,231,877	24,327,964	7,684,083	325,262,297	292,409,400	32,104,453	748,445
Cash	28,348,822	10,690,460	9,914,141	7,487,997	256,225	27,489,202	24,770,067	2,622,024	*97,110
Notes and accounts receivable	79,238,083	65,987,376	7,574,825	5,340,282	*335,600	16,037,194	12,057,302	3,952,059	*27,833
Less: Allowance for bad debts	1,699,283	1,644,445	11,781	43,057	-	257,742	132,004	124,160	*1,578
Inventories	2,928	1,345	1,583	-	-	1,914,018	*191,605	1,721,325	*1,089
Investments in Government obligations	14,143,178	13,349,899	772,267	*20,691	*321	332,217	330,703	*1,514	-
Tax-exempt securities	2,610,060	1,859,076	548,124	*105,339	*97,521	943,722	943,722	-	-
Other current assets	35,215,678	10,942,463	20,724,473	2,513,769	1,034,973	29,914,171	28,382,622	1,511,875	*19,674
Loans to shareholders	2,380,396	519,593	638,417	975,073	247,314	10,864,020	10,337,554	516,078	*10,388
Mortgage and real estate loans	42,556,724	41,716,452	666,764	*29,802	*143,705	6,353,110	6,322,465	*30,646	*240.205
Other investments	64,525,315	22,820,287	33,877,691	2,570,085	5,257,252	44,596,835	41,796,034	2,481,416	*319,385
Depreciable assetsLess: Accumulated depreciation	19,110,965 10,641,219	7,488,040 3,736,677	5,551,969 2,827,563	6,037,343 4,054,955	33,614 22,024	215,460,472 79,230,580	172,496,020 54,252,255	42,889,263 24,938,657	*75,189 *39,668
·	*10,346	5,730,677	*9,656	4,054,955	22,024	79,230,380	76,330	24,930,037	39,000
Depletable assets  Less: Accumulated depletion	*1,719	53	*1,666	-	-	*3,712	*3,712	-	_
Land	1,085,153	630,385	372,953	72,980	*8,834	40,445,533	40,029,922	413,155	*2,456
Intangible assets (amortizable)	5,881,030	1,418,770	608,801	3,851,246	*2,213	4,490,129	3,907,984	303,095	*279,050
Less: Accumulated amortization	1.940.785	414,022	114,121	1,411,045	*1,598	1,579,996	1.409.031	117,996	*52,968
Other assets	7.040.955	3.993.064	1.925.344	832,414	290,133	7,417,372	6,564,073	842,814	*10,485
Total liabilities	287,866,628	175,622,704	80,231,877	24,327,964	7,684,083	325,262,297	292,409,400	32,104,453	748,445
Accounts payable	28,765,882	8,230,096	14,134,653	6,266,133	*135,001	7.460.663	5,725,900	1,727,553	*7,210
Mortgages, notes, and bonds under one year	38,736,267	28,315,195	8,680,785	1,734,483	*5,805	19,135,471	15,552,600	3,577,332	*5,539
Other current liabilities	95,253,163	75,739,254	14,377,957	5,033,062	102,890	14,258,972	13,061,922	1,146,316	*50,734
Loans from shareholders	7,401,948	3,290,974	2,799,419	1,035,194	276,361	41,780,717	36,628,201	5,147,151	*5,366
Mortgages, notes, bonds, one year or more	27,844,697	17,860,796	5,297,283	4,203,580	483,038	146,787,209	133,129,956	13,626,263	*30,990
Other liabilities	27,362,393	21,987,822	3,768,734	1,262,467	343,370	13,684,047	13,004,507	628,758	*50,783
Capital stock	4,342,816	2,223,144	1,333,180	472,240	314,252	13,232,734	12,394,578	709,294	*128,862
Additional paid-in capital	21,694,753	6,167,417	11,275,393	1,375,271	2,876,672	44,048,833	37,587,974	6,316,498	*144,361
Retained earnings [26]	39,512,573	12,227,869	19,196,207	4,826,300	3,262,198	29,798,773	29,516,404	-54,789	337,158
Less: Cost of treasury stock	3,047,865	419,862	631,734	1,880,767	*115,503	4,925,124	4,192,641	719,923	*12,559
Total receipts	133,305,193	49,406,308	31,913,956	51,587,492	397,438	130,104,289	101,261,630	28,029,753	812,906
Business receipts	118,454,028	40,038,746	28,765,532	49,507,969	141,781	122,996,902	95,593,082	26,620,836	*782,983
Interest on Government obligations, total	180,032	88,853	69,774	11,086	10,320	205,796	199,724	5,523	548
Net gain, noncapital assets	1,876,521	1,470,909	42,022	361,890	1,700	1,845,391	883,473	961,693	*225
Other receipts	12,794,612	7,807,800	3,036,628	1,706,547	243,637	5,056,202	4,585,351	441,701	*29,150
Total deductions	116,594,216	44,867,441	27,050,579	44,465,104	211,093	120,589,177	93,401,995	26,670,954	516,229
Cost of goods sold	13,358,519 14,099,167	3,927,554 2,086,840	323,616 6,092,978	9,107,349 5,908,667	*10,682	31,101,025 9,187,198	21,663,040 8,288,061	9,437,408 872,793	*576 *26,343
Compensation of officers	37,352,358	14,904,021	9,043,653	13,400,352	*4,332	30,559,783	27,158,529	3,328,605	*72,648
Repairs	770,069		125,447	322,203	*541	1,644,650	1,017,861	625,275	*1,514
Bad debts	2,250,920			119,075	1,489	351,608	200,511	150,526	*572
Rent paid on business property	4,490,539	1,761,751	909,668	1,818,388	*732	5,681,690	3,913,816	1,765,776	*2,098
Taxes paid	3,375,478	1,342,992	783,312	1,243,184	5,990	3,358,219	2,500,593	851,424	*6,201
Interest paid	7,877,081	6,417,384	1,020,742	415,719	23,237	3,503,188	2,417,454	1,066,180	*19,555
Amortization	424,025	120,964	53,463	249,057	*542	161,283	127,433	23,283	*10,567
Depreciation	1,268,586	612,479	316,965	329,022	10,120	5,676,257	1,399,783	4,274,136	*2,337
Depletion	*171	-	140	*31	-	*1,591	*1,591	-	-
Advertising	1,983,709	1,103,087	293,252	587,340	29	2,766,481	2,430,862	331,405	*4,213
Pension, profit-sharing, stock, annuity	1,065,935	144,357	404,196	517,127	*254	870,240	767,146	98,433	*4,660
Employee benefit programs	2,308,405	497,321	436,586	1,372,775	*1,722	1,025,431	772,175	250,760	*2,497
Net loss, noncapital assets	102,006	68,316	25,338	8,352	-	120,701	91,249	29,378	74
Other deductions	25,867,248	9,449,712	7,199,651	9,066,463	151,423	24,579,833	20,651,889	3,565,570	*362,373
Total receipts less total deductions	16,710,977	4,538,867	4,863,377	7,122,388	186,345	9,515,112	7,859,636	1,358,799	296,677
Net income (less deficit) from a trade or business.	16,530,945	4,450,014	4,793,603	7,111,302	176,025	9,309,316	7,659,912	1,353,276	296,129
Net income	22,051,247	6,288,330	7,517,013	7,913,147	332,758	16,982,996	14,084,136	2,572,762	*326,097
Deficit	5,520,302	1,838,315		801,844	156,733	7,673,680	6,424,225	1,219,486	*29,969
Total income tax [12]	26,581	8,753	9,328	*8,406	94	144,744	142,320	*2,424	-

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samplesmoney amount	s are in thousands of dollars)					
			Administrative and support	and waste management a	and remediation services	
	Desferational				10/	
Item	Professional, scientific,	Management of			Waste management	
	and	companies	Total	Administrative	and	Educational
	technical	(holding		and support	remediation	services
	services	companies)		services	services	
Normalism of materials	(76)	(77)	(78)	(79)	(80)	(81)
Number of returns  Number of shareholders	585,940 868,628	24,601 126,010	189,231 293,578	178,509 268,409	10,722 25,169	31,611 41,556
Total assets	109,562,597	379,906,613		42,150,945	9,259,977	6,220,602
Cash	26,992,726	16,271,523	9,436,207	8,237,188	1,199,019	1,456,046
Notes and accounts receivable	24,149,801	218,143,666		10,731,882	1,679,426	1,239,941
Less: Allowance for bad debts	265,337	2,722,645	196,185	171.578	24,607	46,624
Inventories	3,124,956	*27,157	1,090,674	883,417	207,257	95,577
Investments in Government obligations	306,486	35,721,851	*35,692	*385	*35,307	44
Tax-exempt securities	274,269	12,442,310	*101,937	*76,617	*25,320	-
Other current assets	8,392,460	11,089,360	3,927,454	3,402,427	525,027	306,955
Loans to shareholders	4,125,349	1,414,924	2,172,283	2,058,790	113,493	240,109
Mortgage and real estate loans	505,329	9,830,985	*133,047	*133,047	-	*20,437
Other investments	13,039,301	63,561,489	5,799,010	4,925,281	873,729	298,936
Depreciable assets	49,239,613	11,859,718	35,552,533	26,407,732	9,144,801	3,685,478
Less: Accumulated depreciation	33,459,650	5,213,626	24,219,743	18,275,448	5,944,295	1,775,212
Depletable assets	58,976	7,063	*22,994	*945	*22,049	*4,395
Less: Accumulated depletion	*22,727	*1,800		-	*15,797	*4,153
Land	1,641,931	1,651,619	1,299,322	696,715	602,607	149,300
Intangible assets (amortizable)	8,562,040	2,724,680		3,458,432	671,567	675,776
Less: Accumulated amortization	2,204,847	359,079	1,339,197	1,032,602	306,595	168,534
Other assets	5,101,921	3,457,419	1,069,385	617,716	451,668	42,130
Total liabilities	109,562,597	379,906,613		42,150,945	9,259,977	6,220,602
Accounts payable	11,467,199	57,657,725		4,364,971	848,822	323,259
Mortgages, notes, and bonds under one year  Other current liabilities	8,664,056 20,195,243	10,539,101 212,403,926	6,419,131 7,227,986	5,683,381 6,151,594	735,750 1,076,392	364,421 1,536,228
Loans from shareholders	16,499,271	3,452,850		3,702,390	479,234	1,088,532
Mortgages, notes, bonds, one year or more	15,344,132	15,480,647	11,161,200	8,205,964	2,955,235	1,430,002
Other liabilities	5,120,933	7,641,157	3,364,489	2,414,808	949,681	101,241
Capital stock	5,129,429	3,862,810	1,020,626	835,894	184,732	142,708
Additional paid-in capital	13,336,973	37,878,787	4,573,267	3,466,507	1,106,760	1,065,978
Retained earnings [26]	16,595,551	32,979,704	9,003,650	7,917,798	1,085,851	216,004
Less: Cost of treasury stock	2,790,189	1,990,094	754,843	592,363	162,480	*47,771
Total receipts	371,982,165	29,111,848	205,470,157	186,304,257	19,165,900	14,219,237
Business receipts	364,343,419	9,544,055	203,904,555	184,913,379	18,991,175	14,048,757
Interest on Government obligations, total	55,225	561,388	28,856	25,327	3,528	*1,693
Net gain, noncapital assets	370,161	333,924	214,166	163,303	50,862	*2,572
Other receipts	7,213,361	18,672,481	1,322,581	1,202,247	120,334	166,214
Total deductions	335,366,019	20,526,594	194,343,162	176,626,148	17,717,013	12,910,074
Cost of goods sold	112,627,875	*264,941	91,852,812	85,021,328	6,831,484	2,358,827
Compensation of officers	37,167,044	1,624,478		7,210,151	787,067	899,438
Salaries and wages	67,721,153	3,316,257		41,819,364	2,707,644	3,849,109
Repairs	1,791,255	277,139		1,044,121	381,283	177,821
Bad debts	472,952	559,177	287,987 4,039,871	240,950	47,037	38,134
Rent paid on business property	12,807,501	250,762		3,530,859	509,012	1,107,038
Taxes paidInterest paid	10,419,239 2,127,681	680,991 8,625,956	8,533,391 1,272,083	8,008,658 1,017,882	524,733 254,201	636,792 147,228
Amortization	526,040	123,403	264,849	220,496	44,353	37,815
Depreciation	2,917,747	510,892	2,755,122	2,030,399	724,723	218,911
Depletion	*531	3	*510	*469	*41	210,011
Advertising	4,346,357	284,274	1,532,969	1,447,537	85,432	435,821
Pension, profit-sharing, stock, annuity	4,371,094	219,728		568,410	112,846	65,553
Employee benefit programs	4,687,877	529,179	· ·	2,934,299	325,401	220,651
Net loss, noncapital assets	35,311	129,887	12,640	12,405	235	*692
Other deductions	73,346,361	3,129,528	· ·	21,518,821	4,381,523	2,716,244
Total receipts less total deductions	36,616,146	8,585,254	11,126,995	9,678,109	1,448,886	1,309,162
Net income (less deficit) from a trade or business.	36,560,921	8,023,866	11,098,140	9,652,782	1,445,358	1,307,469
Net income	42,367,692	10,235,816		11,399,690	1,783,781	1,685,475
Deficit	5,806,771	2,211,950		1,746,908	338,423	378,006
Total income tax [12]	37,458	43,235	*2,307	*1,874	433	*3,979

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

	s are in thousands of dollars)	Health care and socia	l assistance		Arts, en	tertainment, and rec	reation
Item	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Number of returns	264,636	212,925	39,871	11,839	84,206	48,081	36,125
Number of shareholders	373,533	272,693	70,338	30,503	133,969	72,251	61,718
Total assets	51,091,353	30,899,633	7,728,485	12,463,235	32,210,054	11,482,796	20,727,258
Cash	11,003,578	8,230,920	1,284,348	1,488,309	4,905,909	2,910,816	1,995,092
Notes and accounts receivable	6,285,178	1,916,407	1,585,601	2,783,171	1,955,510	966,667	988,843
Less: Allowance for bad debts	520,123	151,326	106,439	262,358	25,904	15,182	10,722
Inventories	585,971	440,415	99,893	45,663	1,028,959	361,113	667,845
Investments in Government obligations	*183,326	*157,332	*19,091	6,903	23,764	-	23,764
Tax-exempt securities	*12,823	*12,020	*804	-	*89,883	*29,794	*60,089
Other current assets	2,494,501	1,169,655	528,808	796,037	1,772,163	808,454	963,708
Loans to shareholders	3,700,498	2,986,618	325,946	387,934	775,054	435,423	339,631
Mortgage and real estate loans	*42,230		*252	*41,977	*108,286	*72,788	*35,498
Other investments	3,489,911	2,166,453	523,140	800,318	3,915,556	1,841,845	2,073,712
Depreciable assets	48,132,282	31,725,415	6,634,247	9,772,620	27,102,212	5,180,257	21,921,955
Less: Accumulated depreciation	29,938,051	21,219,607	4,114,391	4,604,053	14,862,611	2,938,502	11,924,108
Depletable assets	*197,254	*188,008	*9,246	-	-	-	-
Less: Accumulated depletion	*26,560	*26,560	-		- 450.070	-	-
Land	1,188,686	352,393	216,711	619,582	2,156,078	145,952	2,010,127
Intangible assets (amortizable)	5,735,608	4,140,910	943,227	651,471	3,188,107	1,834,304	1,353,803
Less: Accumulated amortization	2,235,390	1,596,482	432,359	206,548	951,107	593,372	357,735
Other assets	759,630	407,062	210,359	142,209	1,028,194	442,439	585,755
Total liabilities	51,091,353	30,899,633	7,728,485	12,463,235	32,210,054	11,482,796	20,727,258
Accounts payable	2,702,226	957,494	441,057	1,303,675	1,554,449	772,370	782,079
Mortgages, notes, and bonds under one year	5,547,943	3,032,144	833,497	1,682,302	2,832,972	1,023,056	1,809,916
Other current liabilities	6,333,071 7,383,864	3,934,984 4,351,741	949,592	1,448,495 1,606,669	3,757,002 6,233,443	2,098,850 2,819,408	1,658,152
Loans from shareholders  Mortgages, notes, bonds, one year or more	7,383,864 18,655,311	, ,	1,425,453	6,318,401	10,329,836		3,414,035
	1,738,637	9,979,045 766,528	2,357,865 277,320	694,788	2,306,599	2,677,379 1,479,411	7,652,457 827,188
Other liabilities  Capital stock	1,621,235	1,002,134	433,780	185,321	1,133,391	258,094	875,297
Additional paid-in capital	3,799,057	1,950,939	1,015,242	832,877	10,316,037	4,801,191	5,514,846
Retained earnings [26]	4,127,534	5,243,810	64,615	-1,180,890	-5,967,749	-4,420,919	-1,546,831
Less: Cost of treasury stock	817,525	319,186	69,935	428,403	285,926	*26,045	259,881
Total receipts	213,777,696	158,938,196	28,942,453	25,897,047	43,308,592	20,674,516	22,634,077
Business receipts	209,888,551	155,609,578	28,677,793	25,601,179	41,312,547	19,758,620	21,553,927
Interest on Government obligations, total	87,902	85,367	*1,440	1,095	21,788	12,231	9,558
Net gain, noncapital assets	153,643	108,291	34,410	10,941	112,421	10,704	101,717
Other receipts	3,647,601	3,134,959	228,811	283,832	1,861,836	892,961	968,875
Total deductions	192,111,966	139,945,062	27,157,465	25,009,439	40,256,932	18,499,937	21,756,995
Cost of goods sold	18,939,699	12,553,567	4,490,849	1,895,282	8,581,962	2.192.041	6.389.921
Compensation of officers	28,634,494	26,202,224	1,918,258	514,012	3,665,158	2,924,506	740,653
Salaries and wages	53,031,480	34,094,295	9,240,443	9,696,743	8,195,795		3,924,162
Repairs	1,959,283	1,288,876	399,774	270,633	657,196	, ,	521,522
Bad debts	417,331	97,288	72,962	247,081	100,871	65,899	34,971
Rent paid on business property	11,618,125	8,286,731	1,804,921	1,526,473	2,326,384	633,579	1,692,804
Taxes paid	7,769,231	4,883,807	1,257,177	1,628,247	1,722,775	537,243	1,185,532
Interest paid	1,924,152	1,219,632	200,383	504,137	941,740	241,293	700,447
Amortization	403,580	311,513	56,595	35,472	317,522	226,042	91,480
Depreciation	2,806,297	1,938,104	492,041	376,152	1,555,549	313,450	1,242,099
Depletion	213	213	-	-	-	_	-
Advertising	2,239,904	1,947,169	192,511	100,223	845,978	320,837	525,141
Pension, profit-sharing, stock, annuity	3,298,465	3,122,912	127,413	48,140	547,466	495,750	51,716
Employee benefit programs	2,888,478	1,761,055	392,518	734,905	380,009	134,607	245,402
Net loss, noncapital assets	15,475	11,188	*1,520	*2,767	86,576	*6,286	*80,289
Other deductions	56,165,760	42,226,489	6,510,099	7,429,172	10,331,952	6,001,095	4,330,856
Total receipts less total deductions	21,665,730	18,993,134	1,784,988	887,608	3,051,660	2,174,579	877,081
Net income (less deficit) from a trade or business.	21,577,828	18,907,767	1,783,548	886,513	3,029,872	2,162,348	867,524
Net income	24,555,086	20,722,948	2,504,133	1,328,005	5,542,011	3,368,363	2,173,648
Deficit	2,977,258	1,815,181	720,585	441,492	2,512,139	1,206,015	1,306,124
Total income tax [12]	*5,986	1,940	*4,046	_	*30,008	29,791	*217

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samples—money amount		modation and food	services		Other se	rvices		
Item	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Not allocable
-	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
Number of returns	207,761	23,762	183,999	233,674	118,619	113,390	*1,665	d
Number of shareholders	429,621	85,072	344,549	372,939	184,411	185,991	*2,538	d
Total assets	92,096,715	40,111,615	, ,	41,258,098	20,028,937	20,672,248	*556,913	d
Cash	11,671,285	4,311,003	7,360,282	5,110,113	2,662,359	2,170,550	*277,204	d
Notes and accounts receivable  Less: Allowance for bad debts	4,090,784 40,824	2,001,654 9,578	2,089,130 31,246	4,144,268 87,642	2,429,925 16,435	1,703,592 71,206	*10,750	d d
Inventories	2,315,160	193,982	2,121,178	3,165,213	2,334,147	831,067		d
Investments in Government obligations	*66,228	*50,703	*15,525	*5,812	*3,993	*1,819	_	d
Tax-exempt securities	*54,422	*14	*54,408	77,138	-	77,138	_	d
Other current assets	4,186,966	2,258,955	1,928,011	1,649,732	418,933	1,105,927	*124,872	d
Loans to shareholders	2,395,370	647,874	1,747,497	1,320,095	780,571	498,187	*41,337	d
Mortgage and real estate loans	878,098	384,113	*493,985	*66,200	*62,737	*3,464	-	d
Other investments	7,581,454	5,083,557	2,497,898	3,080,705	920,502	2,159,768	*435	d
Depreciable assets	84,111,937	30,320,004	53,791,933	37,182,270	18,607,713	18,540,162	*34,395	d
Less: Accumulated depreciation	42,576,910	11,731,777	30,845,133	22,045,644	11,610,829	10,417,052	*17,764	d d
Depletable assets  Less: Accumulated depletion	*191,147 *83,130	*88,135	*103,013 *81,659	*3,011 *3,011	-	*3,011 *3,011	-	a d
Land	6,982,892	1,471 4,678,909	2,303,983	2,641,447	1,466,022	1,175,425		d d
Intangible assets (amortizable)	11,733,893	1,570,216	10.163.677	5,235,092	2.457.039	2,708,472	*69,580	d
Less: Accumulated amortization	3,844,626	517,505	3,327,121	1,624,024	663,301	959,926	*797	d
Other assets	2,382,569	782,826	1,599,742	1,337,322	175,561	1,144,861	*16,900	d
Total liabilities	92,096,715	40,111,615	51,985,100	41,258,098	20,028,937	20,672,248	*556,913	d
Accounts payable	4,719,063	627,441	4,091,622	3,444,239	2,125,859	1,234,751	*83,629	d
Mortgages, notes, and bonds under one year	6,506,400	3,088,070	3,418,329	3,131,315	1,274,249	1,856,209	*857	d
Other current liabilities	6,998,410	1,999,554	4,998,856	3,725,036	1,529,149	1,906,071	*289,817	d
Loans from shareholders	14,306,410	5,009,829	9,296,580	7,900,074	3,840,285	4,045,723	*14,066	d
Mortgages, notes, bonds, one year or more	40,985,460	21,926,805	19,058,655	13,562,347	7,419,662	6,140,806	*1,879	d
Other liabilities	2,583,035	787,496	1,795,539	2,411,936	526,478	1,885,457	*1	d d
Capital stock Additional paid-in capital	5,263,698 11,629,544	2,015,993 5,420,529	3,247,705 6,209,015	2,115,391 5,631,870	897,814 2,954,036	1,151,428 2,487,239	*66,148 *190,594	d d
Retained earnings [26]	879,387	-492,120	1,371,507	439,467	6,672	522,873	*-90,078	d
Less: Cost of treasury stock	1,774,692	271,983	1,502,709	1,103,576	545,267	558,310	-	d
Total receipts	181,791,483	20,710,849	161,080,634	118,684,938	70,965,626	46,939,074	*780,237	d
Business receipts	179,275,838	20,091,778	159,184,060	117,448,254	70,621,594	46,057,912	*768,748	d
Interest on Government obligations, total	11,079	7,043	4,036	11,001	*1,407	9,594	-	d
Net gain, noncapital assets	438,898	164,678	274,220	266,095	115,468	150,626	-	d
Other receipts	2,065,668	447,350	1,618,318	959,588	227,156	720,943	*11,489	d
Total deductions	175,442,542	20,048,189	155,394,353	113,862,575	68,118,236	44,979,645	*764,694	d
Cost of goods sold	68,851,987	2,908,617	65,943,371 4,955,002	47,703,360	35,555,428	11,946,236	*201,696 *37,173	d d
Compensation of officers	5,332,578 32,760,951	377,576 4,066,932	28,694,019	6,695,212 18,893,008	4,106,048 9,251,114	2,551,991 9,577,345		d d
Repairs	3,383,172	629,523	2,753,649		518,748	654,298	*111,356	d
Bad debts	102,681	18,567	84,113	192,977	68,949	124,029	-	d
Rent paid on business property	12,831,511	1,453,819	11,377,691	8,316,774	3,329,917	4,973,124	*13,734	d
Taxes paid	8,012,912	1,456,196	6,556,716	4,058,414	2,339,790	1,710,993	*7,630	d
Interest paid	3,482,537	1,707,641	1,774,896	1,491,129	750,248	734,978	*5,903	d
Amortization	798,565	170,454	628,111	404,739	178,378	225,564	*797	d
Depreciation	4,021,136	1,185,132	2,836,004	2,509,755	1,112,593	1,394,106	*3,055	d
Depletion	*3,629	14	*3,615	*417	*417		-	d
Advertising	4,360,676	409,677	3,950,999	2,186,908	978,680	1,189,758	*18,470	d
Pension, profit-sharing, stock, annuity  Employee benefit programs	198,221 1,408,730	37,693 255,164	160,528 1,153,566	237,782 1,390,704	101,940	135,842	-	d d
Net loss, noncapital assets	1,408,730 57,772	255,164 5,534	1,153,566 52,238	1,390,704 6,393	896,298 *677	494,406 5,716		a d
Other deductions	29,835,486	5,365,650	24,469,836	18,490,601	8,929,011	9,261,258	*300,331	d
Total receipts less total deductions	6,348,941	662,660	5,686,281	4,822,362	2,847,390	1,959,429	*15,543	d
Net income (less deficit) from a trade or business.	6,337,862	655,617	5,682,245	4,811,361	2,845,982	1,949,835	*15,543	d
Net income	10,699,871	1,768,813	8,931,058	7,487,111	4,112,091	3,356,055	*18,965	d
Deficit	4,362,008	1,113,196		2,675,750	1,266,109		*3,421	d
Total income tax [12]	34,252	8,185	*26,067	*16,205	*5,338	*10,713	*154	d

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples-money amounts are in thousands of dollars)

		Agric	culture, forestry,	fishing, and hun	ting			Constr	uction
ltem					Support activities				
	All industries	Total	Agricultural production	Forestry and logging	and fishing, hunting and trapping	Mining	Utilities	Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	2,348,373	38,808	23,162	4,242	11,404	15,103	2,397	366,313	104,217
Number of shareholders	3,868,727	85,153	50,843	5,537	28,774	30,879	9,286	575,485	157,889
Total assets	2,153,756,581	28,901,318	20,224,526	1,932,616	6,744,176	44,122,712	5,468,856	318,277,816	145,671,754
Cash  Notes and accounts receivable	258,352,318 620,336,979	3,966,033 2,864,358	2,429,956 1,934,822	92,342 85,379	1,443,735 844,158	6,683,090 6,250,401	1,215,151 1,458,984	49,583,796 90,794,980	20,140,795 34,344,431
Less: Allowance for bad debts	8,485,307	11,734	8,444	550	*2,740	26,323	*4,868	414,998	101,768
Inventories	326,335,406	3,657,746	2,556,532	*257,693	843,522	1.043.024	380,636	52,809,800	37,303,874
Investments in Government obligations	44,311,373	*1,015	605	237,093	*410	203,362	295	356,204	289,222
Tax-exempt securities	19,214,993	*274,075	*249,975	*24,100		556,444	-	654,116	273,806
Other current assets	136,561,023	937,959	663,939	66,053	207,967	2,194,014	485,065	38,833,909	23,934,610
Loans to shareholders	33,614,777	1,019,626	776,929	*138,535	104,162	1,015,807	*49,368	5,212,334	1,965,297
Mortgage and real estate loans	37,686,716	*148,496	*60,614	-	*87,882	*95,256	-,-,-	1,078,660	633,212
Other investments		2,746,103	1,935,601	*36,349	774,153	8,761,038	676,355	21,095,034	8,798,851
Depreciable assets	863,585,293	27,393,412	17,377,170	2,993,541	7,022,701	18,546,077	1,694,718	113,163,479	22,541,933
Less: Accumulated depreciation	525,934,779	18,790,370	11,863,542	1,934,283	4,992,545	11,154,191	874,148	73,155,723	12,996,820
Depletable assets	13,330,140	*11,329	*11,270	*24	*35	12,143,266	25,367	271,032	*45,823
Less: Accumulated depletion	5,706,148	*7,664	*7,654	-	*9	5,321,765	12,442	74,432	*28,679
Land	47,774,766	3,590,355	3,222,464	171,589	196,303	918,341	95,508	10,361,831	4,927,033
Intangible assets (amortizable)	71,734,556	430,549	205,849	*9,427	215,273	1,089,656	204,140	1,875,988	400,648
Less: Accumulated amortization	24,237,703	156,240	36,658	*3,856	115,726	505,180	89,437	601,301	158,292
Other assets	37,736,079	826,269	715,098	*-3,724	114,896	1,630,394	164,164	6,433,107	3,357,780
Total liabilities	2,153,756,581	28,901,318	20,224,526	1,932,616	6,744,176	44,122,712	5,468,856	318,277,816	145,671,754
Accounts payable	308,491,005	1,366,650	803,682	54,925	508,043	4,006,120	1,247,909	61,844,202	31,831,425
Mortgages, notes, and bonds under one year	222,499,183	4,466,042	3,364,597	252,872	848,574	1,534,066	263,570	38,280,315	25,712,123
Other current liabilities	443,182,244	1,265,988	759,679	25,270	481,038	1,865,032	522,403	47,030,419	21,556,959
Loans from shareholders  Mortgages, notes, bonds, one year or more	80,977,816 309,517,059	1,884,622 7,002,519	1,366,857 4,685,022	*209,180 960,700	308,586 1,356,797	1,083,462 5,976,919	*3,015 747,122	11,753,079 47,773,240	5,101,744 18,962,384
Other liabilities	55,775,349	956,598	825,638	*32,122	98,838	4,639,649	328,806	7,928,449	4,665,997
Capital stock	41,000,456	1,602,699	1,344,110	28,586	230,004	391,744	119,703	4,462,632	1,416,876
Additional paid-in capital	107,866,257	3,651,493	3,130,488	*53,406	467,599	3,145,257	717,467	12,817,518	4,183,327
Retained earnings [26]	615,905,672	7,185,778	4,272,361	318,992	2,594,425	22,271,409	1,522,536	89,339,658	33,098,483
Less: Cost of treasury stock		481,072	327,908	*3,436	149,728	790,944	*3,674	2,951,697	857,566
Total receipts	4,746,201,049	48,165,998	28,485,720	5,658,063	14,022,215	45,210,081	9,776,238	807,264,414	339,005,318
Business receipts	4,644,516,072	44,820,484	25,738,669	5,519,635	13,562,180	41,502,324	9,622,170	799,820,815	335,879,967
Interest on Government obligations, total	1,429,084	27,873	25,273	*979	*1,622	48,170	6,434	106,285	60,998
Net gain, noncapital assets	10,364,099	316,613	118,028	108,822	89,763	988,117	*41,743	879,673	129,456
Other receipts	89,891,794	3,001,027	2,603,750	28,627	368,650	2,671,470	105,892	6,457,641	2,934,896
Total deductions	4,371,680,306	43,360,566	25,648,629	5,190,070	12,521,866	33,132,048	9,188,682	747,428,995	318,784,910
Cost of goods sold	2,902,682,792	21,534,976	11,550,383	2,731,159	7,253,435	17,814,380	8,027,585	590,923,587	276,546,886
Compensation of officers	, ,	1,032,707	488,638	86,410	457,659	1,052,067	127,337	22,758,542	6,567,878
Salaries and wages	' '	3,675,464	2,283,406	509,747	882,312	2,823,036	225,591	37,878,995	9,527,354
Repairs	26,401,931	1,067,576	579,353	135,807	352,415	652,359	20,447	2,900,621	565,253
Bad debts	6,771,630	8,787	6,177	200		42,203	4,978	654,992	163,911
Rent paid on business property	106,155,303	1,738,348	1,482,941	32,467	222,940	1,010,439	53,971	11,158,988	2,145,024
Taxes paid	88,003,573 43,927,328	759,456 721,907	438,204 511 386	96,798 86,880	224,454	1,295,535	53,861 62,217	11,680,935	2,870,253
Interest paid Amortization	43,927,328	721,907 46,363	511,386 29,557	86,889 *849	123,632 15,957	504,419 53,913	62,217 13,859	4,236,334	1,797,677 36,769
Amortization  Depreciation	4,659,461 53,076,813	1,598,089	29,557 954,058	303,446	340,585	53,913 1,529,969	72,588	150,356 8,219,290	1,260,345
Depletion	53,076,613	*21,582	*21,582	505, <del>44</del> 6	J <del>4</del> 0,565	293,667	12,500	31,189	*1,182
Advertising	39,392,656	156,774	78,926	9,247	68,601	59,316	14,886	2,334,146	853,525
Pension, profit-sharing, stock, annuity	19,477,771	123,611	83,268	*5,452	34,891	210,848	18,555	2,675,939	667,091
Employee benefit programs	40,606,208	311,706	208,354	43,550	59,802	355,921	25,255	6,836,546	1,576,579
Net loss, noncapital assets	248,672	*1,064	*1,004	-10,000	*60	7,655	*113	20,733	7,982
Other deductions	412,672,869	10,562,155	6,931,392	1,148,048	2,482,714	5,426,321	467,422	44,967,803	14,197,201
Total receipts less total deductions	374,520,744	4,805,432	2,837,090	467,993	1,500,349	12,078,033	587,556	59,835,419	20,220,408
Net income from a trade or buisness	373,091,660	4,777,559	2,811,818	467,014	1,498,727	12,029,863	581,122	59,729,134	20,159,409
Total income tax [12]	344,827	*2,026	*2,026	· _	_	13,241	105	27,208	6,917

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples-money amounts are in thousands of dollars)

	Construction	ncontinued			Manufac	turing		
ltem	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	21,724	240,371	98,528	4,501	399	2,167	4,269	955
Number of shareholders	50,647	366,949	214,659	14,060	1,850	2,666		1,926
Total assets	80,216,662	92,389,400	280,094,305	22,077,351	6,339,709	3,667,729	9,036,346	1,727,859
Cash	12,542,674	16,900,327	28,599,362	1,542,394	610,260	314,998	959,448	248,515
Notes and accounts receivable	17,856,039	38,594,509	68,642,773	4,312,166	668,762	690,971	2,311,491	498,013
Less: Allowance for bad debts	75,171	238,059	1,072,819	65,806	13,152	24,720	31,536	*15,656
Inventories	11,110,670	4,395,256	63,568,723	5,004,543	1,293,240	1,035,100	3,247,239	601,420
Investments in Government obligations	62,019	*4,963	561,854	*38,753	*913	-	-	-
Tax-exempt securities	293,098	87,212	1,308,290	*160,559	*66,815	16,090	-	-
Other current assets	8,287,062	6,612,238	11,194,716	1,050,127	102,051	302,682	596,248	79,763
Loans to shareholders	787,907	2,459,129	2,693,571	185,896	*83,673	44,789	147,021	*17,287
Mortgage and real estate loans	314,317	131,131	473,659	*6,096	4,122	-	*108,539	-
Other investments	8,562,594	3,733,589	19,211,980	1,307,890	436,604	489,926	577,751	*100,581
Depreciable assets	34,647,353	55,974,192	190,553,790	17,420,944	3,709,690	2,637,844	2,826,074	544,345
Less: Accumulated depreciation	21,249,903	38,908,999	122,905,045	10,423,031	2,172,563	1,931,941	1,933,150	344,998
Depletable assets	212,452	*12,758	315,627	162	*50,186	-	-	-
Less: Accumulated depletion	45,080	*672	89,738	-	50,185	-	-	-
Land	4,557,570	877,228	3,823,785	360,341	184,491	32,945	55,663	*4,275
Intangible assets (amortizable)	294,818	1,180,523	10,068,336	1,005,730	334,228	36,695	109,225	*13,160
Less: Accumulated amortization	102,977	340,032	2,973,507	241,365	119,836	*5,571	37,326	*2,341
Other assets	2,161,222	914,106	6,118,947	411,953	1,150,412	27,921	99,658	*-16,506
Total liabilities	80,216,662	92,389,400	280,094,305	22,077,351	6,339,709	3,667,729	9,036,346	1,727,859
Accounts payable	12,400,789	17,611,988	36,105,072	3,296,011	530,193	441,553	1,881,315	247,200
Mortgages, notes, and bonds under one year	6,388,101	6,180,091	20,544,575	1,834,023	250,496	194,891	1,006,602	*91,828
Other current liabilities	9,340,603	16,132,856	24,461,104	1,829,084	408,665	200,294	682,127	214,712
Loans from shareholders	3,059,341	3,591,994	9,712,657	642,818	213,815	140,014		63,797
Mortgages, notes, bonds, one year or more	16,792,085	12,018,771	41,031,465	3,849,871	1,028,845	330,476		*53,410
Other liabilities	1,924,421	1,338,031	7,273,125	421,138	144,695	83,575		*2,339
Capital stock	1,478,331	1,567,425	5,243,464	239,332	75,957	67,061	145,135	6,860
Additional paid-in capital	5,074,483	3,559,708		422,570	361,218	127,679	211,811	*90,123
Retained earnings [26]	24,499,024	31,742,151	132,339,841	10,072,149	3,375,454	2,191,693		992,707
Less: Cost of treasury stock		1,353,616		529,644	*49,630	*109,507	88,395	*35,118
Total receipts	132,660,184	335,598,912	600,808,715	56,273,525	7,363,128	7,497,518		3,511,041
Business receipts		333,968,444	594,481,085	55,843,377	7,193,253	7,470,139		3,472,141
Interest on Government obligations, total	30,204 281,274	15,083 468,942	179,186 1,245,262	13,999 40,270	3,745 46,175	1,586 5,481	*3,288 43,036	*1,252 *269
Net gain, noncapital assets Other receipts	2,376,303	1.146.442	4,903,181	375,879	119,954	20,311	253,091	37,378
Total deductions	121,086,212	307,557,873	549,154,515	53,086,162	6,440,645	6,949,438		3,179,287
Cost of goods sold		216,801,806		42,404,456	3,711,867	5.143.917		2,082,460
Compensation of officers		13,158,600		676,076	129,840	220,435	, . ,	108,715
Salaries and wages		23,034,407	41,066,918	2,651,784	706,764	580,844		299.192
Repairs	624,224	1,711,143		358,473		21,396		14,163
Bad debts	77,256	413,825		27,556	3,724	10,367	36,040	3,849
Rent paid on business property	2,531,634	6,482,330	9,553,190	502,082	67,992	126,437	370,364	54,263
Taxes paid	1,703,886	7,106,796		617,497	479,088	134,585	417,195	66,015
Interest paid	983,569	1,455,088	4,860,315	376,844	87,347	56,097	210,631	22,932
Amortization	25,253	88,333	621,757	64,138	13,555	4,206		1,214
Depreciation	2,741,754	4,217,191	10,393,218	904,206	188,187	101,471	122,873	39,895
Depletion	24,841	*5,166	134,823	*21,381	9,845	-	1,702	-
Advertising	222,582	1,258,039	4,606,377	609,011	239,528	42,637	339,531	106,281
Pension, profit-sharing, stock, annuity	532,282	1,476,566	2,678,990	179,067	48,238	18,184		*3,379
Employee benefit programs	936,640	4,323,327	7,564,318	548,404	137,347	72,905		13,844
Net loss, noncapital assets	4,305	8,446		4,301	*227	*807	*1,196	77
Other deductions	4,753,794	26,016,807	35,192,356	3,140,886	554,372	415,150		363,008
Total receipts less total deductions	11,573,972	28,041,039		3,187,363	922,483	548,080		331,753
Net income from a trade or buisness	11,543,768	28,025,956	51,475,013	3,173,365	918,738	546,493	1,501,908	330,501
Total income tax [12]	13,223	7,068	71,478	26,552	*3,761	*867	1,667	491

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amoun				Manufacturing-	-continued			
				_				
Item			Printing	Petroleum		Plastics and	Nonmetallic	
	Wood	Paper	and related	and coal	Chemical	rubber	mineral	Primary
	product	manufacturing	support	products	manufacturing	products	product	metal
	manufacturing	-	activities	manufacturing	_	manufacturing	manufacturing	manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	4,427	1,442	13,157	326	2,879	4,253	3,759	3,455
Number of shareholders	9,321	2,922	22,026	1,218	7,597	12,221	8,281	8,740
Total assets	12,044,817	9,782,658	14,496,329	4,328,810		20,269,603	11,484,754	17,777,931
Cash	1,125,837	536,128	1,688,947	381,952	1,566,881	1,620,183	1,302,120	1,809,040
Notes and accounts receivable  Less: Allowance for bad debts	2,259,315	2,123,418	3,696,141	902,531	3,784,433	4,995,397	2,576,155	4,980,934
Inventories	51,110 3,072,200	41,801 1.647.669	62,340 1,205,228	7,846 562,523		71,536	31,707 1,496,950	78,396 4,009,437
Investments in Government obligations	*31,294	*34,084	*10,855	562,525	2,729,200	4,311,101 *21,651	1,496,950	4,009,437 4,610
Tax-exempt securities	12,564	*115,447	*29,627	10,037	*18,455	*308,402	*4,083	*23,082
Other current assets	688,871	346,996	484,640	289,151	535,716	733,046	271,374	485,389
Loans to shareholders	118,890	90,467	134,458	*40,950		115,432	160,299	70,541
Mortgage and real estate loans	76	*7,060		-	*18,936	*2,320	*476	*4,958
Other investments	625,064	747,360	733,655	442,629	1,219,026	1,319,246	361,999	1,014,577
Depreciable assets	9,763,369	9,062,051	16,745,642	2,507,427	8,125,110	16,910,774	11,342,543	10,926,469
Less: Accumulated depreciation	6,404,096	5,682,178	10,961,680	1,431,325	5,244,195	11,066,305	7,036,126	7,027,390
Depletable assets	*92,043	67,522		*38,674	-	-	49,761	-
Less: Accumulated depletion	*3,302	-	-	*16,545	-	-	*17,269	-
Land	229,496	91,737	132,122	101,205	161,656	182,229	458,954	246,158
Intangible assets (amortizable)	327,685	511,234	761,672	64,030	444,863	625,872	349,960	845,468
Less: Accumulated amortization	98,007	142,676	189,360	17,098	107,841	135,278	95,217	233,066
Other assets	254,626	268,141	83,208	460,516	189,629	397,066	188,346	696,119
Total liabilities	12,044,817	9,782,658	14,496,329	4,328,810	13,570,823	20,269,603	11,484,754	17,777,931
Accounts payable	1,041,798	1,138,889	1,592,215	629,293	1,838,874	2,456,824	1,250,553	2,845,046
Mortgages, notes, and bonds under one year	1,043,737	793,837	997,793	158,595	1,020,168	1,644,649	,	1,079,038
Other current liabilities	1,055,823	708,996	1,182,944	273,631	1,125,715	1,619,658	461,564	1,265,395
Loans from shareholders	696,041	91,257	575,974	*22,338	455,088	827,106	365,186	804,528
Mortgages, notes, bonds, one year or more	1,393,481	2,298,803	3,222,168	651,620	1,580,605	2,855,756	2,693,696	2,899,590
Other liabilities	242,905	399,779	118,270	45,105	· ·	441,007	239,562	2,114,824
Capital stock	316,055	307,084	257,872	44,819		424,397 563,839	162,292 565,147	152,202 821,138
Additional paid-in capital	631,665 5,884,471	288,944 4,038,730	706,513 6,537,367	382,511 2,166,865	420,207 6,911,736	9,831,189	5,104,575	6,790,966
Retained earnings [26] Less: Cost of treasury stock	261,160	283,661	694,788	*45,967	201,498	394,821	170,972	994,796
Total receipts	30,913,356	19,802,039	32,036,333	7,493,353	29,078,146	43,042,169	22,102,935	42,240,760
Business receipts	30,644,937	19,597,300	31,730,090	7,301,764	28,827,874	42,610,791	21,893,841	41,912,388
Interest on Government obligations, total	9,234	*10,533	*7,033	*1,822	10,256	20,572	1,663	3,351
Net gain, noncapital assets	15,001	82,765		2,606		118.643	65,593	57,827
Other receipts	244.184	111,441	287,883	187,161	176,741	292,164	141,838	267,194
Total deductions	28,718,213	18,491,057	29,386,683	6,796,880	· · · · · · · · · · · · · · · · · · ·	39,087,612	20,063,569	38,683,177
Cost of goods sold	22,529,444	13,895,565	18,408,694	5,733,516		29,190,026	13,548,264	32,699,068
Compensation of officers	525,343	310,196	1,240,408	102,981	951,326	883,886	706,332	637,199
Salaries and wages	1,621,955	1,356,584	3,344,484	232,300	2,248,717	2,475,989	1,387,618	1,552,507
Repairs	204,719	71,650	209,809	33,548	164,352	210,403	232,106	248,175
Bad debts	29,639	29,867	54,033	3,989	40,271	33,879	52,272	30,639
Rent paid on business property	356,637	397,519	1,089,029	46,231	461,079	644,991	399,125	340,461
Taxes paid	569,962	330,127	703,477	70,714	535,040	774,847	502,038	428,054
Interest paid	208,025	243,870	336,436	58,380	209,930	340,342	283,723	313,566
Amortization	18,632	30,485	55,148	9,088	· ·	36,144	25,691	18,301
Depreciation	518,855	470,450	926,596	149,302	446,221	935,613		493,093
Depletion	88	<u>-</u>	*12,398	*6,303	-	-	29,381	53,726
Advertising	137,472	58,720	322,318	54,927	342,349	187,632	78,811	54,014
Pension, profit-sharing, stock, annuity	108,065	110,405	,	15,017	148,716	153,160		114,463
Employee benefit programs	274,231	311,717	384,858	73,358	364,967	619,537	250,791	297,419
Net loss, noncapital assets	*680	*206	*483	41	2,247	1,130		*1,157
Other deductions	1,614,467	873,693	2,174,129	207,185		2,600,033	1,720,977	1,401,337
Total receipts less total deductions	2,195,143	1,310,983		696,473		3,954,558	2,039,365	3,557,583
Net income from a trade or buisness  Total income tax [12]	2,185,909 *1,677	1,300,450 *764	2,642,616 *636	694,651 *998	2,632,227 86	3,933,986 3,756		3,554,232 *11 332
10tal 111001115 tax [12]	1,077	7 04	030	998	86	3,750	5/0	*11,332

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amoun		,	Manu	facturingcontinued	d			
ltem	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	19,889	7,705	3,197	1,538	1,783	5,473	12,956	380,721
Number of shareholders	40,544	17,546	8,131	4,562	4,911	10,424	26,920	673,376
Total assets	44,104,252	21,781,727	12,249,338	10,820,979	17,415,699	7,832,132	19,285,461	510,804,711
Cash  Notes and accounts receivable	4,779,655	2,940,262	1,555,623 3,745,540	1,384,274	1,340,499	913,976 2,222,385		53,000,554
Less: Allowance for bad debts	11,691,501 131,729	5,279,142 83,393	3,745,540 71,182	2,819,285 41,903	3,693,057 59,411	45,866	5,392,136 100,493	112,216,443 1,625,186
Inventories	9,984,948	5,438,530	2,711,183	3,129,659	4,993,305	1,832,197	5,262,966	193,830,336
Investments in Government obligations	*137,332	3,758	*14,245	*18,405	*128,422	*2,721	12,760	415,261
Tax-exempt securities	*112,236	131,912	*62,568	-	*17,408	*21,767	*197,237	1,264,181
Other current assets	1,587,314	843,292	586,834	227,129	949,922	194,025	840,146	19,200,140
Loans to shareholders	361,984	130,220	165,964	81,900	192,607	65,846	313,242	5,739,477
Mortgage and real estate loans	80,934	*116,646	2,548	*4,995	*28,577	*25		670,408
Other investments	3,507,986	1,741,670	1,083,830	470,131	1,715,962	394,101	921,992	26,539,772
Depreciable assets	31,836,020	12,402,489	5,590,481	4,483,259	8,809,677	4,761,423	10,148,159	164,256,116
Less: Accumulated depreciation	21,656,794	8,152,057	3,874,347	2,778,574	5,071,556	2,957,321	6,755,417	93,678,803
Depletable assets	6,248	-	-	11,032	-	-	-	98,079
Less: Accumulated depletion	2,045	-	-	392	-	-	-	61,573
Land	522,372	322,824	131,876	110,609	226,677	87,486	180,667	9,078,415
Intangible assets (amortizable)	1,238,231	1,104,007	701,919	413,635	259,997	153,241	767,485	18,428,914
Less: Accumulated amortization	389,462	499,081	228,627	89,020	68,860	50,284	223,190	5,661,448
Other assets	437,521	61,506	70,885	576,554	259,416	236,409	265,567	7,093,622
Total liabilities	44,104,252	21,781,727	12,249,338	10,820,979	17,415,699	7,832,132	.,,	510,804,711
Accounts payable	5,834,271	2,313,050		1,606,218	2,243,767	849,359	2,360,072	93,445,039
Mortgages, notes, and bonds under one year	2,975,194	1,295,829	509,261	804,891	1,771,099	600,930	1,658,561	91,837,499
Other current liabilities	3,877,001	2,730,322	1,249,484	1,067,393	1,912,161	843,761	1,752,374	39,904,377
Loans from shareholders	1,747,127	827,058	394,052	211,545	272,533	225,235	653,314	21,606,490
Mortgages, notes, bonds, one year or more	6,361,335	2,665,383	1,556,054	1,661,714	2,145,813	1,164,976		64,404,494
Other liabilities	825,632	166,253	77,662	629,520	300,512	41,415		7,083,147
Capital stock Additional paid-in capital	647,734 1,339,817	430,595 850,390	156,923 1,178,316	126,641 345,855	225,780 518,423	76,037 279,657	1,158,815 871,390	12,074,808 19,763,753
Retained earnings [26]	22,586,767	10,787,200	5,817,114	4,536,244	8,157,354	3,911,875		168,830,926
Less: Cost of treasury stock		284,354	398,100	169,044	131,744	*161,112		8,145,821
Total receipts	93,361,676	39,557,108	24,467,135	19,534,922	36,299,611	21,881,097	41,924,355	1,896,866,355
Business receipts	92,166,993	39,173,620	24,208,775	19,325,059	35,893,649	21,532,089	41,553,912	1,875,010,524
Interest on Government obligations, total	21,030	18,373	12,055	6,505	4,941	8,393	19,557	203,236
Net gain, noncapital assets	311,521	106,907	62,425	70,542	24,394	8,720		1,860,360
Other receipts	862,132	258,208	183,879	132,816	376,628	331,894	242,404	19,792,235
Total deductions	84,279,749	35,555,871	21,691,054	17,725,031	33,829,555	20,049,414	37,782,142	1,823,954,616
Cost of goods sold	62,073,448	25,056,182	15,112,886	12,648,083	26,218,128	14,363,238	24,833,303	1,487,664,351
Compensation of officers	3,103,428	1,181,582	666,989	584,414	655,741	402,920	1,498,864	31,073,550
Salaries and wages	5,402,835	3,344,589	2,265,161	1,682,121	2,300,533	1,703,388	4,007,471	117,418,096
Repairs	403,918	144,482	82,529	59,981	120,489	94,222	204,783	6,190,855
Bad debts	94,168	52,310	34,873	11,917	30,899	37,147	61,636	1,947,396
Rent paid on business property	1,650,226	629,455	414,190	251,161	481,858	423,194	846,897	27,353,206
Taxes paid	1,891,271	793,660	·	331,664	619,888	425,807	804,030	21,354,460
Interest paid	777,617	269,069	145,473	174,165	283,506	148,811	313,550	10,946,784
Amortization	74,485	44,247	53,548	38,094	23,275	8,321	55,123	1,218,301
Depreciation	1,711,079	680,370	272,364	232,610	556,890	271,066	591,094	10,384,618
Depletion		-	-	-	-	-	-	*19,448
Advertising	378,950	201,327	208,525	253,506	225,380	154,188		14,878,472
Pension, profit-sharing, stock, annuity	549,058	276,452	143,869	84,118	170,970	149,790	164,056	3,565,463
Employee benefit programs	1,400,842	722,023	327,395	232,588	533,220	290,667	557,324	9,004,851
Net loss, noncapital assets	11,062	3,012	*179	1,684	3,494	*569 1,576,086		57,998
Other deductions  Total receipts less total deductions	4,757,362 9,081,927	2,157,112 4,001,237	1,453,653 2,776,081	1,138,927 1,809,891	1,605,284 2,470,056	1,576,086	3,230,362 4,142,214	80,876,766 72,911,739
Net income from a trade or buisness	9,061,927	3,982,864	2,764,026	1,803,386	2,465,115		4,142,214	72,708,503
								68,277
Total income tax [12]	2,456	7,633	*2,299	1,549	*163	*402	3,820	68,2

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samplesmoney amoun	1	,		Wholesale	and retail trade	continued			
		Wholesale	trade				Retail trade		
		WHOICSaic	ii auc				retail trade		Building
Item				Electronic		Motor	_		material
	<b>-</b>	5		markets	<b>-</b>	vehicle	Furniture	Electronics	and garden
	Total	Durable goods	Nondurable goods	and agents	Total	dealers and parts	and home furnishings	and appliance	equipment and supplies
		goods	goods	and brokers		dealers	stores	stores	dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	147,988	89,753	49,065	9,171	232,338	31,974	13,813	11,498	15,366
Number of shareholders	277,520	170,969	94,245	12,306		58,014	23,977	18,116	28,030
Total assets	262,987,261	161,853,849	100,348,044	785,368	247,817,449	112,775,161	11,401,217	7,455,802	27,154,346
Cash	24,405,945	13,663,853	10,292,604	449,487	28,594,610	11,537,213	1,159,447	1,295,629	2,510,786
Notes and accounts receivable	79,354,458	49,030,120	30,288,190	*36,148	32,861,986	14,203,515	1,606,240	1,782,824	5,174,398
Less: Allowance for bad debts	1,070,534	729,371	341,079	84	554,652	125,075	30,765	30,419	105,889
Inventories Investments in Government obligations	85,761,834 266,920	59,430,947 99,802	26,330,887 167,118	_	108,068,502 *148,341	65,160,185 *30,918	4,458,973 *5,056	1,624,369	8,997,279 *95,408
Tax-exempt securities	1,100,790	756,646	344,144		163,392	*12,480	5,050	*36,696	12,303
Other current assets	11,145,476	5,637,955	5,492,775	*14,746	8,054,664	2,402,068	480,958	404,029	781,082
Loans to shareholders	2,656,791	1,175,037	1,370,350	*111,405		953,291	37,859	265,295	487,000
Mortgage and real estate loans	418,093	213,577	204,516	,	252,315	*22,121	*2,225	300	*114,671
Other investments	14,721,502	7,847,860	6,832,756	*40,887	11,818,270	2,950,951	438,165	463,583	1,926,694
Depreciable assets	74,209,979	44,240,123	29,733,915	235,941	90,046,137	22,828,600	5,406,600	2,427,580	12,814,438
Less: Accumulated depreciation	43,471,668	25,078,589	18,217,220	175,858	50,207,135	12,277,212	2,911,847	1,475,177	6,712,402
Depletable assets	*81,125	*25,726	*55,400	-	*16,954	*7,947	-	-	*4,102
Less: Accumulated depletion	*51,725	6,314	*45,411	-	*9,848	*6,824	-	-	*1,078
Land	3,111,006	1,703,314	1,402,326	*5,365		1,910,363	333,558	111,637	618,868
Intangible assets (amortizable)	9,018,726	3,062,348	5,796,065	*160,313		2,835,404	271,249	618,620	229,313
Less: Accumulated amortization	2,362,906	933,026	1,324,848	*105,032	3,298,542	599,981	98,754	274,095	76,078
Other assets	3,691,450 <b>262,987,261</b>	1,713,843	1,965,557	*12,050	3,402,172 <b>247,817,449</b>	929,197	242,253	204,933 <b>7,455,802</b>	283,452
Total liabilities	61,342,097	<b>161,853,849</b> 35,871,461	<b>100,348,044</b> 25,442,675	<b>785,368</b> *27,962	32,102,942	<b>112,775,161</b> 9,470,862	<b>11,401,217</b> 1,906,278	2,138,923	<b>27,154,346</b> 3,786,478
Mortgages, notes, and bonds under one year	32,677,212	22,033,311	10,549,994	*93,907	59,160,287	49,887,832	937,720	456,319	2,145,855
Other current liabilities	19,935,587	12,439,545	7,407,805	88,238	19,968,789		2,104,536	1,080,524	1,960,876
Loans from shareholders	9,311,863	5,676,378	3,490,188	*145,297	12,294,627	5,123,964	385,539	306,040	1,220,881
Mortgages, notes, bonds, one year or more	31,705,768	18,627,044	12,875,117	*203,606	32,698,726	11,606,603	1,487,504	965,938	2,306,833
Other liabilities	3,498,768	1,914,601	1,578,549	*5,618	3,584,379	1,273,864	632,896	247,051	347,317
Capital stock	4,778,502	2,732,211	1,992,826	53,465	7,296,305	3,159,950	270,067	57,748	645,198
Additional paid-in capital	8,447,430	4,920,293	3,405,841	*121,296	11,316,322	3,946,788	716,289	306,569	736,393
Retained earnings [26]	95,386,729	60,203,125	35,026,591	157,013	73,444,197	21,623,138	3,075,320	2,055,693	14,489,493
Less: Cost of treasury stock	4,096,696	2,564,121	1,421,542	*111,033	4,049,125	1,462,755	114,932	159,003	484,978
Total receipts	946,175,964	477,231,899	465,795,436	3,148,629	950,409,347	436,708,542	34,572,561	27,974,410	72,078,303
Business receipts	937,614,573	472,647,915	461,903,501	3,063,157	937,114,908 105.345	428,635,722	34,212,982	27,671,707	71,661,841
Interest on Government obligations, total  Net gain, noncapital assets	97,891 1.048.729	55,233 740,575	42,658 308,154	_	811,631	33,793 236,453	2,925 22,736	4,035 5,616	20,230 34,431
Other receipts	7,414,771	3.788.177	3,541,123	*85,472	12,377,464	7,802,574	333,918	293,052	361,801
Total deductions	904,833,467	451,076,544	451,177,413	2,579,510		427,537,088	32,983,303	26,634,051	68,101,901
Cost of goods sold	748.146.738	358,391,156	389.755.481	*101	739,264,669	367,338,863	19,786,486	18,291,055	50,890,208
Compensation of officers	17,610,494	10,519,626	6,446,474	644,394	13,458,199	3,518,908	857,973	853,170	1,409,697
Salaries and wages	53,955,448	33,093,675	20,431,950	429,823	63,462,648	22,808,313	4,262,260	3,541,078	6,845,719
Repairs	2,789,056	1,657,644	1,125,025	6,387	3,400,544	879,525	232,742	84,380	414,484
Bad debts	1,070,313	682,442	387,862	*10	877,083	170,361	128,709	70,711	189,387
Rent paid on business property	10,167,329	6,334,979	3,713,350	119,000		4,341,488	1,614,150	565,532	1,279,733
Taxes paid	9,994,265	5,074,684	4,841,171	78,410		3,975,225	639,003	532,681	1,202,261
Interest paid	5,154,978	3,258,473	1,872,639	23,867	5,791,806	3,507,144	160,982	121,652	359,917
Amortization	589,936	218,576	366,555	*4,805		198,159	22,712	30,395	17,950
Depreciation  Depletion	5,200,677 *14,751	3,601,403 487	1,588,081 *14,264	11,194	5,183,941 *4,697	1,586,935	232,025	183,208	662,314
Advertising	3,878,188	2,214,050	1,625,781	38,357	11,000,028	4,736,588	- 1,382,497	347,620	*3,223 672,298
Pension, profit-sharing, stock, annuity	2,400,641	1,521,242	845,680	38,357	1,164,822	4,736,588 367,953	70,388	60,142	157,286
Employee benefit programs	4,567,169	2,889,898	1,626,637	50,634	4,437,683	1,708,533	273,882	176,332	497,464
Net loss, noncapital assets	18,102	12,210	5,884	*9		17,637	*1,012	*554	*501
Other deductions	39,275,381	21,606,001	16,530,581	1,138,799		12,381,456	3,318,482	1,775,541	3,499,460
Total receipts less total deductions	41,342,496	26,155,355	14,618,023	569,118		9,171,454	1,589,258	1,340,359	3,976,402
Net income from a trade or buisness	41,244,605	26,100,122	14,575,365	569,118		9,137,661	1,586,333	1,336,324	3,956,172
Total income tax [12]	37,596	25,693	11,903	-	30,681	13,322	*429	*32	*3,387

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples-money amounts are in thousands of dollars)

				Wholesale	and retail trade-	-continued			
				Retail trade-	-continued				
					Sporting				
Item				Clothing	goods,				
	Food,	Health and	Casalina	and	hobby,	General	Missellanssus	Nonstore	Wholesale
	beverage and liquor	personal care	Gasoline stations	clothing accessories	book, and music	merchandise	Miscellaneous store	retailers	and retail trade not
	stores	stores	Stations	stores	stores	stores	retailers	retailers	allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	36,202	21,040	17,169	19,972	12,068	4,450	31,684	17,103	*395
Number of shareholders	72,627	35,373	28,627	29,102	20,633	6,499	48,842	25,622	*395
Total assets	22,631,120	8,202,446	16,836,964	9,451,573	7,945,404	3,011,546	11,928,056	9,023,813	-
Cash	2,956,912	1,613,981	2,481,488	1,005,935	681,159	218,115	1,586,156	1,547,790	-
Notes and accounts receivable	1,412,784	1,417,208	1,749,145	575,275	575,789	257,346	2,025,145	2,082,316	_
Less: Allowance for bad debts	6,712	11,534	12,794	15,030	*3,274	*1,424	155,167	56,568	_
Inventories	5,403,009	2,471,140	1.898.973	5,266,658	4,161,380	1,266,136		2,232,112	_
Investments in Government obligations	*9,488	_, ,	-	-,	-, ,	-,	7,471	_,,	_
Tax-exempt securities	*38,871	12,296	16	30,434	*12,650	_	*7,645	_	_
Other current assets	1,088,207	349,522	716,354	446,327	86,104	109,942	584,491	605,580	_
Loans to shareholders	71,258	228,068	271,365	202,913	*124,998	*84,220	270,708	85,711	_
Mortgage and real estate loans	9,460	150	*50,642	418	.21,000		*46,722	*5,607	_
Other investments	1,989,985	609,526	726,035	237,129	815.152	*434,269	379,477	847,303	
Depreciable assets	15.969,232	2,898,413	12,438,238	3,046,183	2,939,224	1,198,652	4,394,006	3,684,971	_
Less: Accumulated depreciation	9,357,158	1,914,869	6,272,901	1,676,714	1,664,568	741,641	2,714,993	2,487,654	-
Depletable assets	*2,958	1,914,009	*1,946	1,070,714	1,004,500	741,041	2,714,995	2,407,004	
Less: Accumulated depletion	2,956	-	*1,946	-	-	_	_	_	-
•	867,147	101 100		70 210	*31,093	*26.618	69,890	72.425	-
Land		101,100 605,722	1,753,400 1,183,651	70,310		-,		73,425 382,779	-
Intangible assets (amortizable)  Less: Accumulated amortization	2,202,144		, ,	280,639	263,696	114,502	422,470		-
	892,141	240,169	524,480	126,338	129,069	38,762	170,140	128,535	-
Other assets	865,676	61,891	377,831	107,434	51,072	83,573	45,887	148,974	-
Total liabilities	22,631,120	8,202,446	16,836,964	9,451,573	7,945,404	3,011,546	11,928,056	9,023,813	-
Accounts payable	2,902,592	1,494,473	2,876,912	1,916,240	1,721,183	327,468	1,918,379	1,643,152	-
Mortgages, notes, and bonds under one year	723,742	206,047	436,494	1,123,228	577,075	238,732	1,532,126	895,118	-
Other current liabilities	1,659,682	618,022	780,044	822,341	495,392	204,166	1,109,883	988,408	-
Loans from shareholders	1,588,572	661,311	696,641	767,068	320,504	185,451	830,978	207,679	-
Mortgages, notes, bonds, one year or more	4,568,803	1,161,498	4,766,274	1,246,341	1,250,319	409,894	2,104,241	824,478	-
Other liabilities	372,631	101,227	199,595	97,453	78,375	*10,182	82,458	141,330	-
Capital stock	1,163,440	354,149	360,037	364,234	187,815	107,229	526,049	100,388	-
Additional paid-in capital	1,405,820	493,198	1,185,559	538,563	396,354	143,366	827,710	619,714	-
Retained earnings [26]	9,120,205	3,350,337	5,659,883	2,602,050	3,023,951	1,455,014	3,229,252	3,759,862	-
Less: Cost of treasury stock	874,367	237,818	124,474	*25,943	*105,565	*69,956	233,018	156,316	-
Total receipts	96,579,069	39,625,377	122,439,094	22,788,198	23,293,511	7,833,742	33,604,245	32,912,295	*281,044
Business receipts	95,146,251	39,369,313	121,455,072	22,630,060	23,094,830	7,686,630	33,109,473	32,441,027	*281,044
Interest on Government obligations, total	8,936	*3,555	*22,797	*1,906	*998	143	*473	5,553	-
Net gain, noncapital assets	100,080	*4,785	203,986	*1,578	*1,796	*6,070	75,729	118,370	-
Other receipts	1,323,803	247,723	757,238	154,654	195,887	140,899	418,570	347,346	-
Total deductions	93,154,336	37,309,477	120,505,638	21,390,466	22,231,455	7,340,542	31,258,905	30,399,452	*274,535
Cost of goods sold	70,951,291	27,453,053	110,167,950	12,594,609	15,189,903	5,124,337	21,052,701	20,424,214	*252,944
Compensation of officers	1,144,307	1,534,772	506,086	752,681	832,723	185,188	1,091,172	771,521	*4,856
Salaries and wages	8,274,048	3,469,773	2,981,776	2,597,460	2,439,366	762,785	2,867,802	2,612,266	-
Repairs	712,927	103,240	400,287	122,271	100,557	53,379	180,610	116,140	*1,255
Bad debts	62,699	22,541	38,778	27,213	5,801	6,139	41,701	113,042	-
Rent paid on business property	2,411,767	1,029,687	1,166,425	1,498,787	1,037,850	364,190	1,490,180	386,005	*83
Taxes paid	1,449,833	540,459	1,065,381	494,040	364,104	125,786	549,472	421,066	*884
Interest paid	402,693	133,225	324,310	179,410	129,922	52,986	309,905	109,659	-
Amortization	129,191	33,835	82,497	26,295	20,671	4,248	22,457	39,957	-
Depreciation	770,198	137,244	726,287	155,888	149,460	56,537	287,144	236,700	*[1]
Depletion		*1,475	-	-	-	-	-	-	-
Advertising	685,086	391,077	110,207	646,947	367,536	72,288	566,981	1,020,904	*256
Pension, profit-sharing, stock, annuity	149,631	122,023	27,445	27,065	27,129	5,808	59,765	90,187	-
Employee benefit programs	869,058	187,665	91,862	88,565	105,439	38,847	178,001	222,035	-
Net loss, noncapital assets	586	336	*2,091	*10,355	*5,252	*782	*647	*141	_
Other deductions	5,141,019	2,149,072	2,814,256	2,168,879	1,455,743	487,242	2,560,365	3,835,615	*14,256
Total receipts less total deductions	3,424,733	2,315,900	1,933,456	1,397,732	1,062,056	,	2,345,340	2,512,844	*6,509
Net income from a trade or buisness	3,415,798	2,312,345	1,910,658	1,395,826	1,061,058		2,344,867	2,507,291	*6,509
Duiolico	*7,375	1,297	87	*1,260	.,551,550	*734	_,511,507	*2,757	0,000

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amount	y E. E. E. E. E. E. E. E. E. E. E. E.	,	Transpor	tation and warehous	sing		
					-		
Item				Transit		Other	
	Total	Air, rail,	Truck	and ground	Pipeline	transportation	Warehousing
		and water	transportation	passenger	transportation	and support	and
		transportation		transportation		activities	storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	74,280	4,151	45,568	8,041	*205	13,996	2,319
Number of shareholders	109,790	6,810	65,286	9,323	*414 *693.865	21,484	6,472
Total assets	<b>48,924,880</b> 5,407,916	<b>10,497,632</b> 1,199,480	<b>22,225,401</b> 2,103,977	3,413,413	*101.309	<b>8,528,389</b> 1,263,949	<b>3,566,179</b> 507,614
Notes and accounts receivable	9,781,953	1,116,841	4,971,446	231,589 544,485	*165,819	2,506,053	477,309
Less: Allowance for bad debts	111,616	13,727	80,789	*703	*3,324	11,349	1,724
Inventories	968,422	139,131	329,513	*15,280	*22,589	382,935	78,974
Investments in Government obligations	*50,970	8,984	*41,987	-	,000	-	
Tax-exempt securities	*69,924	-	*5,997	_	-	*44,405	*19,522
Other current assets	2,694,588	629,325	1,163,441	269,405	*26,631	474,641	131,145
Loans to shareholders	1,565,282	128,564	407,318	453,566	*71,055	391,719	*113,060
Mortgage and real estate loans	*67,389	22,271	*4,448	-	-	*40,670	-
Other investments	4,034,351	910,247	1,396,608	235,483	*146,033	698,545	647,435
Depreciable assets	49,086,700	10,085,242	26,187,904	3,447,816	*365,744	6,168,714	2,831,281
Less: Accumulated depreciation	27,359,147	4,289,910	15,362,212	2,031,536	*216,535	3,918,658	1,540,296
Depletable assets	*13,606	-	6,301	-	*1,739	-	*5,566
Less: Accumulated depletion	*4,591	-	2,521	-	*1,525	-	*544
Land	1,048,632	162,014	518,383	*46,634	476	134,966	186,159
Intangible assets (amortizable)	1,013,285	59,168	527,321	153,254	*18,137	228,139	27,268
Less: Accumulated amortization	273,441	7,359	161,041	34,814	*7,694	50,636	11,896
Other assets	870,655	347,363	167,322	82,956	3,410	174,298	95,306
Total liabilities	<b>48,924,880</b> 3,779,577	10,497,632	22,225,401	3,413,413	*693,865	8,528,389	3,566,179
Accounts payable  Mortgages, notes, and bonds under one year	4,534,203	602,657 <b>752,161</b>	1,803,420 2,382,772	158,402 <b>433</b> ,778	*33,354 2,771	963,712 839,561	218,032 123,161
Other current liabilities	4,354,203 4,150,913	839,910	2,030,510	148,673	*27,438	879,219	225,163
Loans from shareholders	1,889,100	279,620	635,093	*178,233	*186,570	373,051	*236,532
Mortgages, notes, bonds, one year or more	14,003,305	2,996,414	6,906,060	1,541,001	60,980	1,682,231	816,620
Other liabilities	957,886	275,924	356,639	*5,250	*127,377	153,003	39,693
Capital stock	727,139	98,411	357,503	84,830	*290	119,434	66,673
Additional paid-in capital	2,232,586	626,418	587,522	38,087	*37,332	772,634	170,592
Retained earnings [26]	17,607,486	4,115,722	7,492,824	962,403	*217,752	3,018,602	1,800,182
Less: Cost of treasury stock	957,317	*89,606	326,940	*137,245	-	273,057	*130,469
Total receipts	134,900,317	12,034,062	73,731,137	7,476,589	*767,476	36,604,045	4,287,008
Business receipts	132,035,593	11,462,123	72,207,257	7,226,330	*720,525	36,277,688	4,141,670
Interest on Government obligations, total	13,114	*1,372	3,410	16	-	*4,162	*4,154
Net gain, noncapital assets	1,084,277	307,369	474,445	160,923	*41	111,588	29,910
Other receipts	1,767,333	263,197	1,046,025	89,320	*46,910	,	111,273
Total deductions	125,143,072	10,324,366	69,116,871	7,044,474	*600,153	34,246,805	3,810,402
Cost of goods sold	53,521,762	4,013,838	22,984,894	2,858,212	*223,771	22,397,234	1,043,813
Compensation of officers	3,643,814	209,395	2,168,668	243,678	*8,121	898,892	115,061
Salaries and wages	17,237,287	1,228,252	10,482,515		*169,064	, ,	767,497
RepairsBad debts	2,280,159 117,190	416,346 8,025	1,477,635 63,558	105,601 13,603	*17,744 *1,263	204,836 25,464	57,998 5,277
Rent paid on business property	7,773,189	667,713	4,404,983	556,119	*16,605		746,121
Taxes paid	3,588,288	197,174	2,308,421	245,716	*21,380	657,583	158,014
Interest paid	1,254,321	191,320	691,448	107,570	*2,779	196,477	64,727
Amortization	64,841	5,298	32,758	7,668	*1,168		5,340
Depreciation	4,625,815	655,233	2,965,854	399,493	*19,607	478,260	107,367
Depletion	308	-	308	-	-	-	-
Advertising	306,112	27,884	168,474	35,534	*2,403	65,710	6,107
Pension, profit-sharing, stock, annuity	447,461	60,269	212,904	24,424	*66	125,079	24,718
Employee benefit programs	1,761,121	136,008	1,134,312	61,318	*14,963	337,411	77,108
Net loss, noncapital assets	13,531	*1,065	*6,776	3	-	*5,623	*63
Other deductions	28,507,874	2,506,547	20,013,364	1,163,785	*101,219	4,091,769	631,190
Total receipts less total deductions	9,757,245	1,709,696	4,614,267	432,114	*167,323	2,357,240	476,606
Net income from a trade or buisness	9,744,131	1,708,323	4,610,857	432,099	*167,323	2,353,078	472,451
Total income tax [12]	9,245	537	7,859	*812	-	30	6

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

Notes of returns	(All figures are estimates based on samples-money amount	nounts are in thousands of dollars)  Information							
Total   Publishing   Total   Publishing					mormatic			Internet comice	
Bern									
Total	Item			Motion					
Information   Color   France   Color									
Mumber of returns		Total							
Number of returns				-					
Number of returner.  67.641  67.642  67.643  67.643  67.644  67.645  67.644  67.645  67.644  67.645  67.645  67.646  67.646  67.646  67.646  67.646  67.647  67.646  67.647  67.646  67.647  67.648  6		(59)							
Number of shareholders	Number of returns								` ′
Total assests		-							
Cash		-		•	,				-
Motern and accounts receivable   5,082,067   2,927,676   607,275   418,351   19,424   12,99   11,501   118,070   118,070   118,07					, ,	,		' '	620,847
Investment in Government obligations   75,660   110,215   48,799   72,861   74,418   78,860		5,082,067					629,645		296,091
Investments in Government Obligations	Less: Allowance for bad debts	152,312	83,669	*25,661	11,313	-	12,059	*1,540	*18,070
Tax-exempt securities	Inventories	636,985	338,119	72,651	*14,118	-	198,329	*922	12,847
Cher current assets	Investments in Government obligations	*75,660	*19,215	*48,799	-	-	*7,646	-	-
Leans to shareholders.  753.379 753.279 750.808 750.80	Tax-exempt securities	1,235,593	*507,937	*30,622	691,581	-	*4,255	-	1,198
Mortgage and real estate leans.    20,808   76,908.82   1,055.094   15,749   799.012   130,242   130,000   10,9	Other current assets	1,685,529	845,291	220,765	162,892	*12,776	243,343	76,542	123,919
Other investments.   10,397,632   7,603,832   763,644   1,055,094   15,749   799,012   130,042   230,080   Depreciation assets.   1570   171,084,039   4,448,344   2,636,973   863,116   19,531   1,818,951   808,547   233,031   20,000   20			· ·	107,924	*110,230	*129	61,755	*37,328	5,811
Depretable assets.   15,701,171   0,388,821   3,389,212   1,475,281   *46,128   3,020,595   1,047,083   336,051   Less. Accountabled depretion.   0,808,493   4,448,344   2,636,973   65,636   19,551   1,819,515   808,547   233,031   1,000   Land.   405,752   179,630   1134,276   65,630   599,011   1,713,405   1,819,515   1,819,915   1,819,916   1,808,521   1,900   Land.   405,752   179,630   1,137,3762   316,219   97   33,395   25,624   11,472   1,147	Mortgage and real estate loans			-	-	-	-	-	-
Less: Accumulated depletion.  10,022,433 10,022,433 10,022,433 11,069,235 119,630 1134,276 1176,915 1177,915 1176,915 1176,915 1176,915 1176,915 1176,915 1176,915 1176,915 1176,915 1176,915 1177,915 1176,915 1177,915 11				,	, ,		,		*30,060
Depletable assets.	•	, ,	, ,		, ,				336,051
Less Accumulated depletion. 90 405,782 179,630 1134,276 65,463 - 23,838 599 11,947 11,946 18,982 930,034 588 139,408 169,632 30,078 17,078 17,078 18,078 18,078 19,	·		4,448,344	2,636,973	863,116	*19,531		808,547	233,031
Land. 465,752 179,630 1734,276 65,463 - 23,338 599 1734,276 languiste assets (amortizable) 4 683,180 1,713,405 1,599,255 930,004 158 93 139,408 168,632 30,878 less: Accumulated amortization 2,2620,880 559,901 1,873,782 316,219 97 33,395 28,824 11,477 17,176,175 11,766,787 1,776,915 19,550 449,495 11,467 65,009 177,833 36,818 17,176,915 19,550 449,495 11,467 65,009 177,833 36,818 17,176,915 19,550 449,495 11,467 65,009 177,833 36,818 17,176,915 19,550 17,186 17	•		-	-	-	-		-	-
Intanguble assets (amortizatole)	·		-	-	-	-		-	
Less: Accumulated amortization						-			
Other assets							· ·		
Total Incibilities									
Accounts payable. 1,971,303   954,706   282,261   45,901   117,846   537,779   45,084   87,727   Mortgages, notes, and bonds under one year.   976,029   269,616   164,385   213,213   124,222   177,570   98,968   728,056   106,070   2,679,942   497,635   489,448   11,804   771,724   208,240   368,576   376,030   3149,189   37,564   112,578   1128,270   319,156   37,564		, ,					'		
Mortgages, notes, and bonds under one year.   976,029   269,616   164,386   213,213   "24,222   177,670   98,688   228,026   267,016		, ,		, ,					
Other current liabilities.         5,016,970         2,679,542         497,635         499,448         1,804         771,724         208,240         388,872           Loans from shareholders.         1,313,439         476,375         370,303         *149,189         *37,564         *12,578         *128,270         *139,158           Other liabilities.         1,514,676         1,187,393         35,044         147,918         15,749         102,068         *13,613         *12,896           Additional paid-in capital.         1,595,979         401,431         551,739         174,049         *15,367         298,488         *138,097         *16,807           Retained earnings [26].         18,292,147         11,807,829         1,396,571         2,857,848         *33,785         1,221,524         614,023         428,144           Less: Cost of treasury stock.         1,019,683         677,837         75,307         72,283         *33,785         1,221,524         614,023         428,144           Less: Cost of treasury stock.         1,019,683         677,837         75,307         72,283         *346,887         9,613,899         5,676,464         4178,524           Business receipts.         51,679,213         19,747,770         89,49,997         3,474,133         346,556 <td></td> <td>, ,</td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td>		, ,		,					
Loans from shareholders. 1,313,439 476,375 370,303 149,189 137,564 12,578 128,270 139,155 Mortgages, notes, bonds, one year or more. 3,998,807 1,534,230 521,587 862,359 4,768 823,91 156,085 195,687 Capital stock. 569,133 204,404 94,017 60,586 1,002 56,567 83,633 66,926 Additional pall-din capital or 1,595,579 401,431 551,739 174,049 115,367 298,488 138,097 116,807 Retained earnings [26]. 18,292,147 11,807,826 1,396,571 2,857,848 3,3785 1,221,524 614,023 428,141 1,018,018 677,837 53,905 72,283 - 146,927 58,275 104,565 104 104,023 104,024						,			,
Mortgages, notes, bonds, one year or more.  3.998.807  Other inabilities				,			,		
Other liabilities         1,514,676         1,187,393         35,044         1,79,18         15,749         102,068         *13,613         *12,890           Additional paid-in capital         1,595,979         401,431         551,739         174,049         *15,367         298,488         *138,097         *16,807           Retained earnings [26]         18,292,147         11,807,826         1,396,571         2,857,848         *33,785         1,221,524         614,023         428,141           Less: Cost foreaury stock         1,019,683         677,837         *53,905         *72,283         *14,6927         58,275         *10,441           Total receipts         53,065,283         20,195,301         9,292,332         3,760,783         *346,897         9,613,899         5,676,946         4,178,524           Business receipts         51,679,213         19,747,770         8,949,597         3,447,143         *346,556         9,633,428         5,599,617         4,125,102           Interest on Covernment obligations, total         70,540         38,125         9,921         *20,150         *1,231         *475         50           Net gain, noncapital assets         216,179         4,001         83,327         125,699         310         2,457         *10,627         *		, ,					,		
Capital stock         569,133         204,404         94,017         60,586         **1,002         56,677         8,363         66,922           Additional palcial.         1,595,979         401,431         551,739         174,049         **15,367         298,488         **138,097         **16,807           Retained earnings [26].         18,292,147         11,807,826         1,396,571         2,857,648         **33,785         1,221,524         614,023         428,141           Less: Cost of treasury stock.         1,019,683         677,837         **53,905         **72,283         ***146,927         58,275         **10,486         428,141           Business receipts.         51,679,213         19,747,770         8,949,997         3,447,43         **346,897         9,633,426         5,599,617         4,125,102           Interest on Government obligations, total.         70,540         38,125         9,921         **20,160         **12,311         **475         633           Other receipts.         1,099,351         405,406         250,087         167,791         30         146,784         76,687         72,566           Total deductions.         45,739,184         17,516,828         7,541,918         2,996,335         **245,733         8,000,905         4,943,3				· ·			,		
Additional paid-in capital									
Retained earnings [26]	•					,	,		*16,807
Less: Cost of treasury stock.			· ·	· ·				· ·	428,141
Business receipts		1,019,683	677,837	*53,905	*72,283	-	*146,927	58,275	*10,456
Interest on Government obligations, total	Total receipts	53,065,283	20,195,301	9,292,932	3,760,783	*346,897	9,613,899	5,676,946	4,178,524
Net gain, noncapital assets.         216,179         4,001         83,327         125,699         310         2,457         *167         *218           Other receipts.         1,099,351         405,406         250,087         167,791         30         146,784         76,687         52,566           Total deductions.         45,739,184         17,515,828         7,541,918         2,996,335         *245,733         8,800,905         4,949,318         3,689,147           Cost of goods sold.         16,725,437         5,146,081         2,009,596         407,331         *59,057         5,767,097         1,673,536         1,662,738           Compensation of officers.         3,981,102         1,252,466         1,595,733         394,910         *13,645         213,190         256,680         254,478           Salaries and wages.         8,830,390         4,664,390         1,179,394         834,430         *26,825         829,788         677,811         617,752           Bad debts.         93,605         50,461         9,559         6,094         451         22,088         *567         *4,386           Rent paid on business property.         1,274,578         378,549         399,740         58,161         *11,473         188,395         152,404 <td< td=""><td>Business receipts</td><td>51,679,213</td><td>19,747,770</td><td>8,949,597</td><td>3,447,143</td><td>*346,556</td><td>9,463,428</td><td>5,599,617</td><td>4,125,102</td></td<>	Business receipts	51,679,213	19,747,770	8,949,597	3,447,143	*346,556	9,463,428	5,599,617	4,125,102
Other receipts         1,099,351         405,406         250,087         167,791         30         146,784         76,687         52,566           Total deductions         45,739,184         17,515,828         7,541,918         2,996,335         *245,733         8,800,905         4,949,318         3,689,147           Cost of goods sold         16,725,437         5,146,081         2,009,596         407,331         *59,057         5,767,097         1,673,536         1,622,736           Compensation of officers         3,981,102         1,252,466         1,595,733         394,910         *13,645         213,190         256,680         254,478           Salaries and wages         8,830,390         4,664,390         1,179,394         834,430         *26,825         829,788         677,811         617,753           Repairs         33,9851         159,858         35,697         23,877         *3,672         87,592         23,333         5,772           Rent paid on business property         1,274,578         378,549         399,740         58,161         *11,473         188,395         152,404         85,857           Taxes paid         1,213,919         600,739         180,938         124,223         *4,890         93,204         103,8	Interest on Government obligations, total	70,540	38,125	9,921	*20,150	-	*1,231	*475	639
Total deductions	Net gain, noncapital assets	216,179	4,001	83,327	125,699	310	2,457	*167	*218
Cost of goods sold	Other receipts	, ,		,			,		52,566
Compensation of officers         3,981,102         1,252,466         1,595,733         394,910         *13,645         213,190         256,680         254,478           Salaries and wages         8,830,390         4,664,390         1,179,394         834,430         *26,825         829,788         677,811         617,753           Repairs         339,851         159,858         35,697         23,877         *3,672         87,592         23,383         5,772           Bad debts         93,605         50,461         9,559         6,094         451         22,088         *567         *4,386           Rent paid on business property         1,274,578         378,549         399,740         58,161         *11,473         188,395         152,404         85,857           Taxes paid         1,213,919         600,739         180,938         124,223         *4,890         93,204         103,877         106,048           Interest paid         394,013         142,182         69,536         76,940         *7,330         68,345         20,345         *9,334           Amortization         219,3227         122,699         25,007         49,704         *35         7,795         9,388         4,698           Depletion         *4,9									3,689,147
Salaries and wages         8,830,390         4,664,390         1,179,394         834,430         *26,825         829,788         677,811         617,753           Repairs         339,851         159,858         35,697         23,877         *3,672         87,592         23,383         5,772           Bad debts         93,605         50,461         9,559         6,094         451         22,088         *567         *4,386           Rent paid on business property         1,274,578         378,549         399,740         58,161         *11,473         188,395         152,404         85,857           Taxes paid         1,213,919         600,739         180,938         124,223         *4,890         93,204         103,877         106,048           Interest paid         394,013         142,182         69,536         76,940         *7,330         68,345         20,345         *9,334           Amortization         219,327         122,699         25,007         49,704         *35         7,795         9,388         4,698           Depletion         *4,975         -         -         -         -         *4,975         -         -         *4,975         -         -         *4,975         -         - <td>9</td> <td>-, -, -</td> <td>, ,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1,662,739</td>	9	-, -, -	, ,						1,662,739
Repairs         339,851         159,858         35,697         23,877         *3,672         87,592         23,383         5,772           Bad debts         93,605         50,461         9,559         6,094         451         22,088         *567         *4,386           Rent paid on business property         1,274,578         378,549         399,740         58,161         *11,473         188,395         152,404         85,857           Taxes paid         1,213,919         600,739         180,938         124,223         *4,890         93,204         103,877         106,048           Interest paid         394,013         142,182         69,536         76,940         *7,330         68,345         20,345         *9,338         4,698           Depreciation         291,327         122,699         25,007         49,704         *35         7,795         9,388         4,698           Depletion         *4,975         -         -         -         *4,975         -         *4,975         -         *4,975         -         *4,975         -         *4,975         -         *4,975         -         *4,975         -         *4,975         -         *4,975         *5,660         61,331         212,590	•				· ·				254,478
Bad debts.         93,605         50,461         9,559         6,094         451         22,088         *567         *4,386           Rent paid on business property.         1,274,578         378,549         399,740         58,161         *11,473         188,395         152,404         85,857           Taxes paid.         1,213,919         600,739         180,938         124,223         *4,890         93,204         103,877         106,048           Interest paid.         394,013         142,182         69,536         76,940         *7,330         68,345         20,345         *9,334           Amortization.         219,327         122,699         25,007         49,704         *35         7,795         9,388         4,698           Depreciation.         891,804         313,024         141,820         83,870         *3,502         225,836         95,630         28,122           Depletion.         *4,975         -	9	, ,			· ·	,	,		
Rent paid on business property         1,274,578         378,549         399,740         58,161         *11,473         188,395         152,404         85,857           Taxes paid         1,213,919         600,739         180,938         124,223         *4,890         93,204         103,877         106,048           Interest paid         394,013         142,182         69,536         76,940         *7,330         68,345         20,345         *9,334           Amortization         219,327         122,699         25,007         49,704         *35         7,795         9,388         4,698           Depreciation         891,804         313,024         141,820         83,870         *3,502         225,836         95,630         28,122           Depletion         *4,975         -	•				· ·				
Taxes paid			· ·						
Interest paid.         394,013         142,182         69,536         76,940         *7,330         68,345         20,345         *9,334           Amortization.         219,327         122,699         25,007         49,704         *35         7,795         9,388         4,698           Depreciation.         891,804         313,024         141,820         83,870         *3,502         225,836         95,630         28,122           Depletion.         *4,975         -         -         -         -         *4,975         -         -         -         *4,975         -         -         -         -         *4,975         -         -         -         -         *4,975         -         -         -         -         *4,975         -         -         -         -         -         *4,975         -         -         -         -         -         -         *4,975         -				· ·		, -	,		
Amortization         219,327         122,699         25,007         49,704         *35         7,795         9,388         4,698           Depreciation         891,804         313,024         141,820         83,870         *3,502         225,836         95,630         28,122           Depletion         *4,975         -         -         -         -         -         *4,975         -         -         -         -         *4,975         -         -         -         -         *4,975         -         -         -         -         -         *4,975         -			· ·						
Depreciation         891,804         313,024         141,820         83,870         *3,502         225,836         95,630         28,122           Depletion         *4,975         -         -         -         -         -         *4,975         -	•	· ·							
Depletion         *4,975         -							· ·		
Advertising	·		310,024	141,020	-	- 5,502	,	55,550	20,122
Pension, profit-sharing, stock, annuity.         456,499         237,532         85,784         15,657         561         55,200         27,597         *34,167           Employee benefit programs.         719,788         433,100         83,438         46,750         *4,284         46,466         56,395         49,355           Net loss, noncapital assets.         3,706         411         *242         1,198         3         *1,794         -         *58           Other deductions.         9,532,933         3,775,767         1,536,744         806,798         *104,346         1,127,808         1,639,115         542,354           Total receipts less total deductions.         7,326,099         2,679,474         1,751,014         764,448         *101,164         812,994         727,628         489,377           Net income from a trade or buisness.         7,255,559         2,641,349         1,741,092         744,298         *101,164         811,764         727,154         488,739	·		238.570	188.688	66.392	*5.660		212.590	284,025
Employee benefit programs.     719,788     433,100     83,438     46,750     *4,284     46,466     56,395     49,355       Net loss, noncapital assets.     3,706     411     *242     1,198     3     *1,794     -     *58       Other deductions.     9,532,933     3,775,767     1,536,744     806,798     *104,346     1,127,808     1,639,115     542,354       Total receipts less total deductions.     7,326,099     2,679,474     1,751,014     764,448     *101,164     812,994     727,628     489,377       Net income from a trade or buisness.     7,255,559     2,641,349     1,741,092     744,298     *101,164     811,764     727,154     488,739	•	, ,							*34,167
Net loss, noncapital assets		,					,		49,355
Other deductions         9,532,933         3,775,767         1,536,744         806,798         *104,346         1,127,808         1,639,115         542,354           Total receipts less total deductions         7,326,099         2,679,474         1,751,014         764,448         *101,164         812,994         727,628         489,377           Net income from a trade or buisness         7,255,559         2,641,349         1,741,092         744,298         *101,164         811,764         727,154         488,739			· ·		· ·	3	· ·	_	*58
Total receipts less total deductions	•				· ·	*104,346		1,639,115	542,354
									489,377
Total income tax [12]	Net income from a trade or buisness	7,255,559	2,641,349	1,741,092	744,298	*101,164	811,764	727,154	488,739
	Total income tax [12]	8,789	*2,415	_	33	-	*6,341	-	-

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount			nce and insurance			R	eal estate and re	ntal and leasing	
			Securities,						
			commodity						Lessors of
Item			contracts,	Insurance	Funds,				nonfinancial
			other financial	carriers	trusts,			Rental	intangible
	Total	Credit intermediation	investments, and related	and	and other financial	Total	Real estate	and	assets (except
		intermediation	and related activities	related activities	vehicles			leasing services	copyrighted works)
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of returns	107,509	25,985	20,400	58,985	2,139	168,934	153,451	15,418	
Number of shareholders	177,834	55,382	31,325	85,959	5,167	284,375	255,853	28,224	*297
Total assets	190,419,285	111,531,308	53,591,268	20,971,933	4,324,775	90,392,714	70,931,840	18,969,832	*491,042
Cash	22,095,770	7,331,860	7,906,877	6.674.458	182,575	10,606,394	8,676,482	1,848,762	*81,151
Notes and accounts receivable	63,032,609	53,354,006		4,784,126	*151,717	7,221,322	4,723,210	2,470,825	*27,287
Less: Allowance for bad debts	1,528,805	1,481,051	7,613	40,141	_	149,000	101,744	45,678	*1,578
Inventories	_	-	_	-	_	1,335,623	*190,748	1,143,787	*1,089
Investments in Government obligations	8,159,787	7,901,870	254,380	*3,216	*321	180,575	179,060	*1,514	-
Tax-exempt securities	2,061,462	1,698,025	250,618	*105,339	7,480	157,022	157,022	-	-
Other current assets	24,582,157	6,257,813	15,545,674	1,972,375	806,295	11,630,762	10,898,082	713,260	*19,420
Loans to shareholders	1,458,157	219,942	487,808	671,036	*79,370	2,955,385	2,699,174	245,823	*10,388
Mortgage and real estate loans	24,071,521	23,719,438	*325,117	*26,967	-	1,273,792	1,269,451	4,341	-
Other investments	34,838,858	7,700,549	21,788,614	2,357,975	2,991,720	15,465,903	13,702,876	1,555,239	*207,789
Depreciable assets	13,196,398	4,787,848	2,953,100	5,434,700	*20,750	57,403,757	34,280,164	23,049,001	*74,592
Less: Accumulated depreciation	7,893,949	2,501,478	1,729,356	3,646,310	*16,804	26,893,329	13,888,923	12,964,738	*39,668
Depletable assets	*1,568	-	*1,568	-	-	*10,780	*10,780	-	-
Less: Accumulated depletion	*1,043	-	*1,043	-	-	*371	*371	-	-
Land	776,067	432,130	265,904	71,589	*6,444	6,538,156	6,268,533	267,167	*2,456
Intangible assets (amortizable)	4,592,954	1,012,184	296,061	3,283,035	*1,673	1,274,592	986,445	137,547	*150,600
Less: Accumulated amortization	1,651,832	335,324	67,847	1,247,544	*1,118	464,783	380,718	31,097	*52,968
Other assets	2,627,606	1,433,498	578,646	521,110	*94,353	1,846,133	1,261,569	574,078	*10,485
Total liabilities	190,419,285	111,531,308	53,591,268	20,971,933	4,324,775	90,392,714	70,931,840	18,969,832	*491,042
Accounts payable	25,952,538	7,137,226	13,159,983	5,573,020	82,308	2,843,647	2,004,378	832,797	*6,472
Mortgages, notes, and bonds under one year	24,292,581	15,277,001	7,654,201	1,361,082	*297	7,384,696	5,091,241	2,287,916	*5,539
Other current liabilities	71,848,914	58,540,052	9,561,901	3,660,415	86,545	5,969,089	5,121,516	814,134	*33,440
Loans from shareholders	2,880,777	2,004,405	566,284	249,254	*60,834	6,434,253	5,728,660	700,227	*5,366
Mortgages, notes, bonds, one year or more	15,155,471	9,699,173	1,594,734	3,565,843	*295,720	30,408,476	23,301,963	7,075,524	*30,990
Other liabilities	5,667,735	2,505,844	1,767,529	1,182,349	*212,013	3,481,758	3,224,173	206,803	*50,783
Capital stock	2,556,091	1,585,326	582,903	268,307	119,555	2,548,996	2,163,083	385,752	*162
Additional paid-in capital	11,824,332	3,634,955	5,717,345	872,880	1,599,151	7,146,313	6,206,871	891,832	*47,610
Retained earnings [26]	31,925,149	11,479,160	13,410,706	5,166,931	1,868,351	25,133,853	18,942,312	5,868,301	*323,239
Less: Cost of treasury stock	1,684,302	331,835	424,318	928,149		958,368	852,355	93,454	*12,559
Total receipts	106,308,317	36,960,989	24,137,281	44,812,113	397,934	97,173,578	76,736,552	19,642,388	*794,639
Business receipts	94,802,101	30,586,545	21,133,904	42,963,256	118,396	91,622,474	72,323,385	18,533,655	*765,434
Interest on Government obligations, total	120,759	73,086	36,706	10,182	*785	26,776	23,249	3,210	317
Net gain, noncapital assets	818,996	444,481	31,705	341,129	1,680	1,551,975	748,950	803,022	*3
Other receipts	10,566,461	5,856,876	2,934,966	1,497,546	277,073	3,972,353	3,640,967	302,501	*28,885
Total deductions	84,136,311	30,599,573	16,583,562	36,888,784	64,392	80,163,806	62,629,166	17,066,416	*468,225
Cost of goods sold	11,060,050	3,526,498	265,535	7,268,016	*40.404	19,637,573	13,063,578	6,573,418	*576 *8,952
Compensation of officers	10,779,900	1,670,592	3,929,102	5,170,023	*10,184	6,891,422	6,215,922	666,549	
Salaries and wages	27,635,102	10,434,661	5,653,630	11,542,985	*3,826	22,341,561	20,289,441	1,983,214	
Repairs	544,760			254,963	*454	1,093,858	661,334	431,015	
Bad debts  Rent paid on business property	1,549,785 3,171,674	1,460,156 1,148,569	,	78,281 1,453,850	1,489 *710	166,640 3,286,089	106,570 2,343,611	59,498 940,793	*572 *1,685
Taxes paidInterest paid	2,587,898 4,405,329	940,367 3,568,261	541,515 471,700	1,101,885 349,632	4,131 *15,736	2,029,684 1,422,471	1,517,476 864,769	507,064 555,761	*5,143 *1,941
Amortization	304,594	67,648	29,963	206,463	*521	95,560	72,455	13,584	*9,521
Depreciation	755,170		166,206	269,427	*2,120	3,370,346	762,354	2,605,820	*2,172
Depletion	15	317,417	166,206	209,427	2,120	3,370,346 *1,514	*1,514	2,000,020	2,172
Advertising	1,428,623	717,031	247,654	463.909	29	1,966,076	1,786,124	176,099	*3,852
Pension, profit-sharing, stock, annuity	869,860	108,089	255,774	505,743	*254	651,929	562,714	84,777	*4,438
Employee benefit programs	1,888,296	339,140	· · · · · · · · · · · · · · · · · · ·	1,279,302	254	658,682	483,967	172,543	
Net loss, noncapital assets	28,344	8,112	*14,015	6,217	21	10,302	8,035	*2,194	74
Other deductions	17,126,911	6,095,572	4,068,333	6,938,089	24,917	16,540,100	13,889,301	2,194	
Total receipts less total deductions	22,172,006	6,361,416		7,923,329	333,542	17,009,772	14,107,386	2,294,000	*326,414
Net income from a trade or buisness	22,172,000	6,288,330		7,923,323	332,758	16,982,996	14,084,136	2,573,372	
Total income tax [12]	12,511	3,793		*7,763	332,730	33,704	31,280	*2,424	
	12,011	5,735	550	1,100		JU, 1 UT	51,200	4,74	

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	o are in around or domain,		Administrative and support	and waste management	and remediation services	
				J		
Item	Professional, scientific,	Management of			Waste	
	and	companies	Total	Administrative	management and	Educational
	technical	(holding		and support	remediation	services
	services	companies)		services	services	
	(76)	(77)	(78)	(79)	(80)	(81)
Number of returns	407,156	6,642	131,601	123,803	7,798	19,707
Number of shareholders	581,470	80,129	201,958	183,039	18,919	25,956
Total assets	80,049,918	332,833,937	39,130,532	32,165,524	6,965,008	4,289,845
Cash	22,163,815	13,972,048	7,579,809	6,569,818	1,009,990	1,178,569
Notes and accounts receivable	19,192,949	210,867,347	9,985,157	8,680,978	1,304,179	826,199
Less: Allowance for bad debts	196,181	2,654,083	170,742	152,034	18,708	30,223
Inventories	2,631,077	*10,768	815,391	647,821	167,570	75,118
Investments in Government obligations	*22,590	33,975,448	*35,692	*385	*35,307	44
Tax-exempt securities	198,437	11,114,749	*87,251	*61,931	*25,320	-
Other current assets	6,166,516 3,133,981	7,761,288 336,747	2,599,698 1,449,657	2,283,945	315,753 71,132	237,630
Loans to shareholders			, ,	1,378,525	71,132	220,002
Mortgage and real estate loans	209,894 9,220,008	9,195,501 36,766,409	*30,035 4,305,628	*30,035 3,699,374	606 055	*20,437 133,116
Other investments  Depreciable assets	9,220,008 37.924.018	36,766,409 10,107,974	4,305,628 28,692,322	3,699,374 21,410,556	606,255 7,281,767	2.732.515
•	- ,- ,	, ,		, ,	, ,	, - ,
Less: Accumulated depreciation  Depletable assets	26,750,076 *54,116	4,681,453 *6,556	19,821,641 *21,685	15,001,824 *945	4,819,816 *20,740	1,378,181
Less: Accumulated depletion	*19,075	*1,800	*15,744	945	*15,744	-
Land	1,214,498	1,317,995	757,883	350,983	406,900	- 88,714
Intangible assets (amortizable)	5,051,067	2,365,915	3,215,435	2,609,423	606,012	254,949
Less: Accumulated amortization	1,536,531	320,456	1,154,632	2,009,423 867,026	287,605	64,368
Other assets	1,368,814	2,692,984	717,648	461,692	255,956	-4,675
Total liabilities	80,049,918	332,833,937	39.130.532	32,165,524	6,965,008	4,289,845
Accounts payable	9,065,520	55,165,301	3,992,377	3,369,112	623,265	208,638
Mortgages, notes, and bonds under one year	6,150,445	8,247,040	3,619,185	3,096,062	523,123	198,121
Other current liabilities	14,864,455	205,304,908	4,945,582	4,398,230	547,352	1,215,007
Loans from shareholders	6,321,504	488,388	2,885,669	2,541,665	344,004	594,722
Mortgages, notes, bonds, one year or more	9,758,076	11,970,604	7,393,544	5,469,998	1,923,546	617,324
Other liabilities	2,664,526	6,367,445	2,290,469	1,879,861	410,608	18,215
Capital stock	2,478,402	1,915,417	656,945	582,308	74,638	84,107
Additional paid-in capital	4,426,416	11,672,118	2,478,760	2,124,840	353,920	390,094
Retained earnings [26]	26,398,406	33,212,675	11,452,260	9,193,292	2,258,968	1,011,389
Less: Cost of treasury stock	2,077,833	1,509,960	584,259	489,844	94,415	*47,771
Total receipts	309,212,931	29,297,197	165,628,053	149,223,206	16,404,847	11,802,486
Business receipts	301,974,990	9,007,651	164,218,581	147,963,873	16,254,708	11,652,329
Interest on Government obligations, total	40,714	439,649	25,939	23,562	*2,377	*1,693
Net gain, noncapital assets	194,088	246,489	148,049	101,958	46,091	*583
Other receipts	7,003,139	19,603,407	1,235,485	1,133,814	101,671	147,881
Total deductions	266,804,525	18,621,732	152,418,643	137,799,955	14,618,689	10,115,318
Cost of goods sold	89,305,851	61,968	73,817,291	67,946,117	5,871,173	1,809,575
Compensation of officers	30,307,904	1,513,486	6,102,125	5,447,241	654,884	730,974
Salaries and wages	53,723,681	3,068,880	34,421,742	32,170,181	2,251,561	3,061,975
Repairs	1,522,061	260,924	1,113,034	806,042	306,992	153,355
Bad debts	377,500	481,655	180,199	146,296	33,902	23,322
Rent paid on business property	10,483,627	218,911	2,934,218	2,543,848	390,369	828,317
Taxes paid	8,517,813	619,441	6,897,134	6,461,644	435,490	540,838
Interest paid	1,410,886	8,058,018	856,410	713,952	142,458	76,999
Amortization	347,137	115,731	182,515	164,750	17,765	16,550
Depreciation	2,112,899	463,003	2,023,612	1,493,303	530,309	134,585
Depletion	*467	3	*182	*161	*22	-
Advertising	3,660,977	272,700	1,189,834	1,116,036	73,799	314,925
Pension, profit-sharing, stock, annuity	3,783,985	209,501	562,303	461,176	101,127	57,638
Employee benefit programs	3,601,258	489,058	2,691,537	2,410,228	281,309	189,913
Net loss, noncapital assets	29,154	27,173	· ·	2,493	139	*515
Other deductions	57,619,324	2,761,282	19,443,876	15,916,485	3,527,391	2,175,838
Total receipts less total deductions	42,408,407	10,675,465		11,423,252	1,786,158	1,687,168
Net income from a trade or buisness	42,367,692	10,235,816		11,399,690	1,783,781	1,685,475
Total income tax [12]	29,882	22,585	*2,307	*1,874	433	*27

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	is are in tribusarius or ubilars)	Health care and socia		Arts, entertainment, and recreation			
Item	Total (82)	Offices of health practitioners and outpatient care centers (83)	Miscellaneous health care and social assistance (84)	Hospitals, nursing, and residential care facilities (85)	Total (86)	Other arts, entertainment, and recreation (87)	Amusement, gambling, and recreation industries (88)
Number of returns	199,215	168,251	24,183	6,780	44,931	25,963	18,969
Number of shareholders	262,763	204,974	43,640	14,148	*	34,243	30,346
Total assets	38,957,376	25,384,486	5,335,745	8,237,145	-	6,561,807	10,108,719
Cash	9,691,586	7,567,218	999,941	1,124,427	3,363,259	1,976,151	1,387,108
Notes and accounts receivable	4,783,155	1,550,935	1,254,351	1,977,868	945,452	415,469	529,983
Less: Allowance for bad debts	216,257	36,978	88,227	91,052	13,706	*5,381	8,325
Inventories	526,489	401,672	91,400	33,416	559,973	205,918	354,055
Investments in Government obligations	*183,326	*157,332	*19,091	6,903	23,764	-	23,764
Tax-exempt securities	*12,020	*12,020	-	-	*89,883	*29,794	*60,089
Other current assets	1,685,333	996,293	294,132	394,908	726,017	276,892	449,124
Loans to shareholders	3,037,207	2,602,091	196,183	238,934	516,433	354,246	162,187
Mortgage and real estate loans	*15,401	-	-	*15,401	6,401	287	6,114
Other investments	2,662,459	1,686,742	425,678	550,038	2,430,900	1,228,875	1,202,025
Depreciable assets	35,898,667	25,370,297	4,144,331	6,384,040	14,276,604	2,646,434	11,630,170
Less: Accumulated depreciation	23,376,379	17,792,716	2,523,567	3,060,096	8,964,540	1,578,686	7,385,854
Depletable assets	*186,392	*186,392	-	-	-	-	-
Less: Accumulated depletion	*26,560	*26,560	-	-	-	-	-
Land	721,567	238,531	162,903	320,133	1,089,437	77,204	1,012,233
Intangible assets (amortizable)	4,579,289	3,608,926	547,329	423,034	1,478,705	992,569	486,135
Less: Accumulated amortization	1,870,156	1,426,468	283,987	159,701	358,706	226,417	132,289
Other assets	463,839	288,758	96,188	78,892	500,651	168,452	332,199
Total liabilities	38,957,376	25,384,486	5,335,745	8,237,145	16,670,526	6,561,807	10,108,719
Accounts payable	1,737,771	718,996	281,748	737,027	645,695	285,754	359,941
Mortgages, notes, and bonds under one year	2,883,134	1,849,408	483,175	550,551	1,071,819	544,746	527,074
Other current liabilities	4,603,733	3,117,102	574,449	912,181	2,438,833	1,202,990	1,235,843
Loans from shareholders	2,887,576	2,266,650	221,537	399,389	1,452,324	641,513	810,812
Mortgages, notes, bonds, one year or more	12,584,079	7,348,285	1,302,554	3,933,240	3,455,247	987,825	2,467,423
Other liabilities	991,267	365,462	178,742	447,063	579,466	403,495	175,972
Capital stock	1,033,885	731,648	225,622	76,615	583,114	67,485	515,629
Additional paid-in capital	2,353,483	1,320,586	410,711	622,186	3,343,690	2,126,193	1,217,497
Retained earnings [26]	10,238,284	7,841,233	1,719,345	677,706	3,272,714	304,639	2,968,075
Less: Cost of treasury stock	355,836	174,884	62,137	118,814	172,378	*2,832	*169,546
Total receipts	<b>168,838,688</b> 165,402,842	<b>128,686,735</b> 125,765,698	<b>22,176,923</b> 21,933,973	<b>17,975,030</b> 17,703,171	<b>31,752,640</b> 29,992,428	<b>15,974,763</b> 15,206,581	<b>15,777,878</b> 14,785,846
Business receipts  Interest on Government obligations, total	86,934	84,547	21,933,973 *1,440	*948	29,992,428 17,196	15,206,561	5,035
Net gain, noncapital assets	123,938	91,297	22,684	9.957	85,732	2,804	82,928
Other receipts	3,224,973	2,745,192	218,827	260,954	1,657,285	753,216	904,068
Total deductions	144,196,668	107,879,240	19,671,351	16,646,077	26,193,434	12,594,239	13,599,195
Cost of goods sold	15,859,230	10,341,705	4,138,837	1,378,689	4.964.973	1,241,547	3,723,425
Compensation of officers	24,507,794	22,611,493	1,492,090	404,211	3,076,865	2,538,655	538,210
Salaries and wages	37,766,070	25,163,167	6,294,353	6,308,550		2,783,488	2,783,561
Repairs	1,495,729	1,082,838	232,848	180,043		75,985	315,881
Bad debts	234,164	43,346	71,177	119,641	,	6,752	20,418
Rent paid on business property	8,901,990	6,915,348	1,140,784	845,857	1,526,612	420,389	1,106,223
Taxes paid	5,844,515	3,829,605	880,446	1,134,464	1,153,963	351,259	802,704
Interest paid	1,299,679	883,181	136,786	279,713	393,952	89,399	304,553
Amortization	335,489	269,810	36,421	29,258	160,350	126,357	33,993
Depreciation	1,790,440	1,307,125	222,766	260,549	693,866	105,306	588,560
Depletion	213	213	-	-	-	-	-
Advertising	1,815,968	1,615,762	127,909	72,297	537,527	242,127	295,400
Pension, profit-sharing, stock, annuity	2,405,332	2,241,720	121,974	41,637	404,006	364,129	39,877
Employee benefit programs	2,090,926	1,292,064	310,472	488,390	224,159	70,944	153,214
Net loss, noncapital assets	5,253	*2,962	*8	*2,283	*140	*118	*22
Other deductions	39,843,875	30,278,900	4,464,479	5,100,496	7,070,938	4,177,784	2,893,154
Total receipts less total deductions	24,642,020	20,807,495	2,505,573	1,328,953	5,559,207	3,380,524	2,178,683
Net income from a trade or buisness	24,555,086	20,722,948	2,504,133	1,328,005		3,368,363	2,173,648
Total income tax [12]	*5,986	1,940	*4,046	-	*329	113	*217

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples-money amounts are in thousands of dollars)

Number of shareholders	108,732 210,414 231,712 586,359 156,075 29,473	(90) 10,836 31,207 25,843,663 3,392,586	Food services and drinking places (91) 97,896 179,207	Total (92)	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar	Not allocable
Number of returns	<b>108,732 210,414 231,712</b> 586,359 156,075 29,473	10,836 31,207 25,843,663	97,896		(93)		organizations	allocable
Number of shareholders	<b>210,414</b> <b>231,712</b> 586,359 156,075 29,473	31,207 25,843,663	· · · · · · · · · · · · · · · · · · ·			(94)	(95)	(96)
Total assets         63,           Cash         9,           Notes and accounts receivable         3,           Less: Allowance for bad debts         1,           Inventories         1,           Investments in Government obligations         Tax-exempt securities	<b>231,712</b> 586,359 156,075 29,473	25,843,663	179,207	136,235	70,657	64,320	*1,258	-
Cash	586,359 156,075 29,473			212,970	109,483	101,356	*2,131	-
Notes and accounts receivable	156,075 29,473	3 302 586	37,388,048		12,571,038	13,829,388	*556,913	-
Less: Allowance for bad debts	29,473		6,193,773	4,273,052	2,236,250	1,759,599	*277,204	-
Inventories		1,598,973	1,557,101	3,234,757	1,981,694	1,242,312 63,867	*10,750	-
Investments in Government obligations  Tax-exempt securities		6,929 102,204	22,544 1,526,324	76,984 1.856.767	13,117 1,307,229	549,538	-	-
Tax-exempt securities	628,527 *59,712	*44,187	*15,525	*5,812	*3,993	*1,819	_	-
	*54,408	*14	*54,394	77,138	3,993	77,138	]	_
Other current assets	693,434	1,162,819	1,530,615		232,864	894,531	*124,872	_
	747,623	374,721	1,372,902	710,742	502,999	166,406	*41,337	_
	285,618	*29,605	*256,013		*19,975	*3,464	-	-
• •	112,944	4,356,484	1,756,460	2,147,610	620,051	1,527,124	*435	-
	852,652	18,894,412	39,958,239		11,929,435	12,141,092	*34,395	-
Less: Accumulated depreciation	174,012	7,920,444	24,253,568	15,255,298	7,994,153	7,243,382	*17,764	-
Depletable assets*	167,626	*84,356	*83,271	*3,011	-	*3,011	-	-
Less: Accumulated depletion	*66,249	-	*66,249	*3,011	-	*3,011	-	-
Land	379,173	2,624,567	1,754,606	1,568,657	750,758	817,899	-	-
Intangible assets (amortizable)	918,762	978,012	6,940,749	3,208,842	1,327,014	1,812,248	*69,580	-
	800,413		2,423,903		401,997	731,798	*797	-
	658,945	504,605	1,154,340	960,208	68,044	875,265	*16,900	-
	231,712		37,388,048	, , , , , , , , , , , , , , , , , , ,	12,571,038	13,829,388	*556,913	-
	154,081	308,726	2,845,355	, ,	1,205,628	670,308	*83,629	-
,	340,076		2,043,186	, ,	615,591	1,259,339	*857	-
	418,775		3,915,634	2,355,743	813,528	1,252,398	*289,817	-
	270,978	1,643,871	3,627,106		1,157,966	1,343,729	*14,066	-
	224,059		12,529,846		3,976,044	3,034,386	*1,879 *1	-
	369,167	468,358 1,030,714	900,809 1,560,386		121,859 583,237	1,541,104 711,690	*66,148	-
·	591,100 272,574	2,487,765	3,784,809	3,057,211	1,992,426	874,190	*190,594	_
	167,920	2,543,002	7,624,918		2,561,567	3,231,751	*-90,078	_
	577,019	133,017	1,444,002	546,316	456,808	*89,507	-	_
•	<b>563</b> ,771	13,954,660	126,609,111	89,565,987	54,569,571	34,247,168	*749,248	-
	385,777	13,420,613	124,965,164	88,484,691	54,309,909	33,437,024	*737,759	-
Interest on Government obligations, total	7,289	3,253	4,036		*1,279	*6,018	-	-
Net gain, noncapital assets	366,519		221,684	195,508	70,155	125,353	-	-
Other receipts	804,186	385,959	1,418,227	878,492	188,229	678,774	*11,489	-
Total deductions	856,612	12,182,594	117,674,018	82,071,580	50,456,202	30,885,094	*730,283	-
Cost of goods sold	072,471	1,870,712	50,201,760	35,286,370	27,054,357	8,030,587	*201,426	-
Compensation of officers	815,279	279,313	3,535,966		3,148,564	1,736,560	*21,738	-
· ·	745,443	2,553,825	22,191,618	14,120,605	7,309,657	6,746,399	*64,549	-
	456,443		2,089,110		385,419	434,926	*110,651	-
Bad debts	53,269	· ·	46,045		49,529	80,172	-	-
	155,080				2,099,162	3,619,980	*13,734	-
	062,997	900,502	5,162,495		1,631,222	1,160,874	*6,360	-
	198,977	989,032	1,209,945		388,849	429,594	*5,852	-
	479,852	96,108	383,744		86,131	146,038	*797	-
	581,288 *3 615				602,164 *417	831,077	*2,971	-
Depletion	*3,615 405,534	236,286	*3,615 3,169,247		622,174	- 755,016	- *9,961	-
•	405,534 184,141	33,176		1,387,151 171,710	86,657	85,053	3,301	-
J. J.	156,292	181,206	975,086	,	694,795	341,785	_	-
Net loss, noncapital assets	4,058	· ·	3,157	*1,155	*305	*850	_	-
•	481,871	3,359,124	18,122,747		6,296,800	6,486,181	*292,244	_
	707,160		8,935,094	7,494,408	4,113,370	3,362,073	*18,965	-
	699,871	1,768,813			4,112,091	3,356,055	*18,965	-
Total income tax [12]	31,495		*26,067	*5,635	*5,338	*142	*154	-

#### **Endnotes to Basic Tables**

- [1] This amount is less than \$500.
- [2] Credits include foreign tax, U.S. possessions tax, telephone excise tax, , credit for tax paid on undistributed capital gains, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond credit. Clean renewable energy bond and gulf bond credit. Credits may or may not be shown separately.
- [3] Minor industry information is shown only in this table. More detailed data for all industry groupings can be found in the 2006 Corporation Source Book.
- [4] This estimate is based on returns sampled at a 100 percent rate and the coefficient of variation is zero.
- [5] The amount for total income tax before credits includes adjustments to income tax and to total tax, which are not shown separately.
- [6] Size of total receipts was used in lieu of size of business receipts to classify statistics for "Finance and Insurance", and "Management of Companies (Holding Companies)" sectors.
- [7] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Parts II, III, IV, and sections 856 & 857 (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which may or may not be shown separately.
- [8] The amount for total income tax before credits includes taxes listed in [7], except for Forms 1120S, 1120-REIT and 1120-RIC. Each tax may or may not be shown separately.
- [9] Tax from Section I is excluded from total income tax amounts since the income is not effectively connected with the conduct of a trade or business in the U.S.

- [10] Tax from Section II is the total tax from Schedule J, tax computation on effectively connected income with the conduct of a trade or business in the U.S.
- [11] The New York liberty zone business employee credit is a component of the general business credit on Schedule J, but is computed separately and is not carried over to the Form 3800. Therefore, the New York liberty zone business employee credit is not included in the tentative general business credit.
- [12] The amount for total income tax includes income tax, excess net passive income tax (Form 1120S), recapture taxes, and adjustments to income tax and to total tax, which are not shown separately.
- [13] This item includes full and part-year returns.
- [14] The amount for overpayments less refunds includes 2005 overpayments claimed as a credit, and 2006 estimated tax payments, less any refund of estimated tax payments.
- [15] All sectors includes "Not Allocable" which is not shown separately.
- [16] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.
- [17] Returns without net income include adjustments to income tax that tax credits could be used against.
- [18] This amount was reported by life insurance companies with banks and life insurance departments taxable under special provision of the Internal Revenue Code.
- [19] The amount for insurance cost of goods includes death benefits filed by 1120-L returns, and losses incurred filed by 1120-PC returns but are not shown separately.

#### **Endnotes to Basic Tables-- Cont.**

- [20] The empowerment zone employment credit is a component of the general business credit on Schedule J, but is computed separately and is not carried over to the Form 3800. Therefore, the tentative empowerment zone employment credit is not included in the tentative general business credit.
- [21] This amount includes returns with zero receipts and receipts not reported.
- [22] This item includes adjustments to amount owed or overpayments, which are not shown separately.
- [23] Coefficient of variation is less than .005 percent.
- [24] Total statutory special deductions include other dividend deductions, which are not shown separately.
- [25] Depreciable assets includes depletable and intangible assets for Form 1120A. Form 1120A provided only one line amount for depreciable, depletable, and intangible assets. The largest amount was usually depreciable assets. Similarly, accumulated depreciation includes accumulated depletion and amortization for Form 1120A.
- [26] Retained earnings unappropriated includes retained earnings from Forms 1120A and 1120S, which includes amounts for both appropriated and unappropriated. Unappropriated was usually the largest amount. Retained earnings unappropriated include adjustments to shareholders' equity, which are not shown separately.
- [27] Tentative general business credit also includes the current year general credits from an electing large partnership which is not shown separately on this table.

- [28] General business credit total includes the empowerment zone and renewal community employment credit, alcohol used as fuel credit and renewable electricity production credit, Part B. This is the amount taken against income tax and is added to the general business credit on the Schedule J.
- [29] Foreign insurance corporations are included in the number of returns, total for this table. Foreign insurance companies are included in the number of returns for Life Insurance Companies (filing on Form 1120-L) and Property and Casualty Companies (filing on Form 1120-PC).
- [30] Retained earnings unappropriated include adjustments to shareholders' equity, which are not shown separately.
- [31] Statistics include: (a) income and deduction amounts from a trade or business, (b) amounts other than from trade or business, i.e., portfolio and rental income, reported by S corporations, and (c) net long-term capital gain reduced by net short-term capital loss reported by Regulated Investment Companies.
- [32] The amount for total income tax before credits includes taxes listed in [7], except for Forms 1120S. Each tax may or may not be shown separately.
- [33] Includes interest on state and local Government obligations, which is not reflected in net income (less deficit) from a trade or business.
- [34] Includes amounts of portfolio income that are not net of related deductions.
- [35] This amount includes returns with zero receipts and receipts not reported.
- [36] Total includes S corporations for which neither a number of shareholders was reported nor was a Schedule K-1, Shareholders' Share of Income, Credits, Deductions, etc., filed.

# Section 5

# **Explanation of Terms**

his section defines the terms used in the tables in this report, including adjustments made in preparing the statistics and limitations of the data items. These explanations are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or policies of the Internal Revenue Service. Code sections cited were those in effect for the Tax Years of the report. Whenever a year is cited, it refers to the calendar year, unless otherwise stated. The line references given for the terms correspond to the Form 1120, unless indicated otherwise; in most tables, items taken from other forms (1120-A, 1120-F, etc.) and attached schedules were conformed to the Form Although many standardizing 1120 format. adjustments were made during statistical processing of the returns, the data presented are unaudited as reported by taxpayers and so are subject to taxpayer errors and misinterpretations, as well as statistical variability and whatever errors may have arisen during processing of the returns (see "Data Limitations and Measures of Variability" in Section 3). Definitions marked with the symbol  $\Delta$  have been revised for 2006 to reflect changes in the law.

#### **Accounting Periods**

In some tables, the data were classified according to the ending dates of the accounting periods covered by the corporations' returns. Returns were generally filed covering an annual accounting period; most of the larger corporations filed returns for accounting periods ending in December (a calendar year period). Returns could also be filed for only part of a year in some circumstances. Part-year returns were filed as a result of business organizations or reorganizations, mergers, liquidations, or changes to new accounting periods. Income and tax data from part-year returns were included in the statistics, but balance sheet data usually were not; see "Balance Sheets" below.

Figure B in Section 1 shows the number of returns filed for each of the accounting periods covered in this report. For a discussion of this classification, see "Time Period Employed" in Section 1, Introduction.

#### Accounts Payable

[Page 4, Schedule L, Line 16(d)]

This balance sheet account consisted of relatively short-term liabilities arising from the conduct of trade or business and not secured by promissory notes.

# Additional Section 263A (Inventory) Costs

[Page 2, Schedule A, Line 4]

This component of cost of goods sold included certain inventory costs capitalized by taxpayers electing to use a simplified method of accounting under the uniform capitalization rules of section 263A. However, the statistics in this report do not follow the uniform capitalization rules with respect to several deduction items. Certain accrued expenses that were required to be capitalized under the uniform capitalization rules, such as depreciation, were included in these statistics as current deductions whenever they could be identified. See "Cost of Goods Sold" below.

### **Additional Paid-In Capital**

[Page 4, Schedule L, Line 23(d)]

This balance sheet item comprised additions to the corporation's capital from sources other than earnings. These sources included receipts from the sale of capital stock in excess of stated value, stock redemptions or conversions, and similar transactions. The amounts shown were after deducting any negative amounts.

#### Adjustments to Shareholders' Equity

[Page 4, Schedule L, Line 26(d)]

See "Retained Earnings, Unappropriated."

#### **Advertising**

[Page 1, Line 22]

Advertising expenses were allowed as a deduction under Code section 263(b) if they were ordinary and necessary and bore a reasonable relationship to the trade or business of the corporation. The amount shown in the statistics included advertising identified as part of the cost of goods sold, or capitalized under section 263A, as well as advertising reported separately as a

business deduction. The statistics include combined amounts reported as advertising and promotion and advertising and publicity. They do not include the costs incurred by publishers, broadcasters, and similar businesses in preparing advertisements for others, which were generally treated as part of the cost of goods sold.

For corporations that filed the short form income tax return, Form 1120-A, advertising identified in other deductions or attached schedules was included in the statistics for advertising.

#### Alcohol Fuel Credit A

[Form 6478]

A credit was allowed for alcohol (other than that produced from petroleum, natural gas, coal or peat, or with a proof less than 150) used as a fuel. The alcohol fuel credit was the sum of the alcohol mixture credit, the alcohol credit, and the small ethanol producer credit. The American Jobs Creation Act of 2004 requires the application of the alternative minimum tax rules to the credit so Form 6478 is no longer filed with Form 3800, General Business Credit. This means that lines 7 through 10 are now made to accommodate the passive activity rules and the carryback of any unused credit allowed that previously would have been reported on the Form 3800. Also, this means that any carryforward of the credit from tax years beginning before 2005 cannot be shown on the Form 6478. Such carryforwards must be shown on the Form 3800.

#### Allowance for Bad Debts

[Page 4, Schedule L, Line 2b(c)]

This balance sheet account was the allowance or reserve set aside to cover uncollectable or doubtful notes, accounts, and loans, usually shown, as it is on the Form 1120, as an adjustment to notes and accounts receivable. A few corporations, however, reported only net receivables and thus did not show their allowance for bad debts. Many banks and savings and loan associations included reserves for uncollectable mortgages and real estate loans in the allowance for bad debts, and these amounts were also transferred to this item if identified on supporting schedules during statistical processing.

The allowance for bad debts was a book account that was not necessarily related to the deduction for bad debts allowed for tax purposes (see "Bad Debts" in this section).

#### Alternative Minimum Tax A

[Form 4626. Line 14]

The alternative minimum tax (AMT) was designed to ensure that at least a minimum amount of income

tax was paid in spite of the legitimate use of exclusions, deductions, and credits. In effect, it provided a second tax system that curtailed or eliminated many of the means of reducing taxes allowed in the regular tax system and taxed the resulting "alternative" taxable income at a reduced rate.

A small corporation was not subject to the alternative minimum tax. Generally, a corporation was considered small for AMT purposes if the average annual gross receipts for three years prior to the 2007 Tax Year were \$7.5 million or less. New corporations were also exempt from the AMT.

The basic computation of the alternative minimum tax is shown in Table 23 in this report. computation involved recomputing taxable income from the regular tax by adding or subtracting items that were allowable in both systems but in different tax years or under different rules ("adjustment items"), adding back deductions not allowed under the minimum tax ("tax preference items"), and adding or subtracting items from the corporations' books not accounted for elsewhere (the "adjusted current earnings" computation). A net operating loss deduction, computed using the AMT rules for what constitutes a loss, was allowed but limited to 90 percent of alternative minimum taxable income The excess of AMTI over a \$40,000 (AMTI). exemption was taxed at a flat rate of 20 percent. The \$40,000 exemption was phased out at higher income levels; corporations with AMTI of \$310,000 or more were allowed no exemption. The only credit allowed against the AMT was the credit for foreign taxes, recomputed using the rules for computing AMTI; in most cases, it could not offset more than 90 percent The result of this computation was the "tentative minimum tax"; the excess of this tentative amount over the regular income tax was the legally defined alternative minimum tax, which was paid in addition to the regular tax.

Most of the following adjustment and preference items could be either additions or subtractions in computing alternative minimum taxable income. The few exceptions are noted.

(1) Depreciation of property placed in service after 1986. This was the difference between the accelerated depreciation allowed under the regular tax rules and the slower depreciation allowed under the AMT. Generally, the adjustment increased AMTI in the early years of a property's life and decreased it in later years. Certain types of property were exempt from refiguring depreciation for AMT purposes.

- (2) Amortization of certified pollution control facilities. This was the difference between the rapid amortization of pollution control facilities allowed under the regular tax and the deduction under the depreciation system used for the AMT.
- (3) Amortization of mining exploration and development costs. This was the difference between the regular tax deduction allowed for these expenses and that allowed by the AMT rules, which required that the expenses be capitalized and amortized over 10 years.
- (4) Amortization of circulation expenses. (personal holding companies only). This was the difference between the regular tax deduction allowed these expenses and the AMT requirement that they be capitalized and deducted ratably over 3 years.
- (5) Adjusted gain or loss. Because many of the differences between the regular tax and the AMT affect the calculation of property's basis for determining gain or loss from its sale or exchange, gain or loss had to be recomputed for AMT purposes. This item was the difference (positive or negative) between the two gains or losses.
- (6) Long-term contracts. Long-term contracts, except some home construction contracts, were required to use the percentage-of-completion method to determine current income for the AMT. This item was the difference between the current year's income from the contract under this method and the methods allowed for the regular tax.
- (7) Merchant marine capital construction funds. For the regular tax, some maritime companies were allowed to deduct profits deposited in a fund for constructing new ships, and neither the fund nor the interest it earned was taxed until the money was withdrawn. This deferral was not allowed under the AMT, and any such deductions or interest had to be included in AMTI.
- (8) Section 833(b) deduction. Under this section of the Internal Revenue Code, Blue Cross/Blue Shield companies and similar health insurers were allowed a special deduction from their regular taxable income that was not allowed for AMT purposes.

- This item was the amount of any deduction taken in the current year.
- (9) Tax shelter farm activities. (personal service corporations only). This was the difference between farm gains and losses computed under the regular tax rules and those computed using all the AMT accounting rules. It applied only to personal service corporations with farming operations that were "tax shelters" as defined in section 58(a)(2) but not "passive activities."
- (10) Passive activities. (closely held and personal service corporations only). This was the difference between gains and losses from passive activities as reported for regular tax purposes and as recomputed using all the AMT accounting rules.
- (11) **Loss limitations.** This was the difference between gains and losses computed under the different rules of the regular tax and AMT systems where the at-risk and partnership limitations applied in the regular tax.
- (12) **Depletion.** The depletion deduction under both the regular tax and the AMT was limited by the net income from the depletable property if percentage depletion was used; in addition, depletion under the AMT was limited to a taxpayer's basis in the property. This item is the difference between depletion figured under the regular tax rules and depletion limited by AMT net income and the AMT basis limitation.
- (13) Tax-exempt interest from private activity bonds. Interest from private activity bonds issued after August 7, 1986, used to finance private activity that was still tax exempt under the special exceptions in the regular tax was subject to the AMT and so was an addition to AMTI.
- (14) Intangible drilling costs. Generally, some of the intangible drilling costs for oil, gas, and geothermal wells that were deductible as current expenses for the regular tax had to be capitalized and written off over 10 years for the AMT. If the difference between the two systems exceeded 65 percent of the net income from the properties, the excess was included in AMTI.

(15) Other adjustments. This item covered necessary adjustments to allow for changes made to limitation amounts by AMT calculations, an allowance for the possessions tax credit and the alcohol fuel credit, and AMT adjustments from estates, trusts, large partnerships, or cooperatives.

After all adjustments and preferences had been included in AMTI, a catch-all adjustment, called the "Adjusted current earnings (ACE) adjustment after excess" was added to or subtracted from the income base. The ACE adjustment took into account items whose tax treatment offered tax advantages but that were not otherwise included in the AMT (such as tax-exempt interest). The "excess" (if any) was the corporation's total increase in AMTI from the prior year ACE adjustment over its total reductions in AMTI from prior ACE adjustments.

#### **Amortization**

Amortization was a deduction for the recovery of the costs of long-lived intangible assets similar to the depreciation deduction to recover the costs of

tangible assets. It was also used in the IR Code for recovery of the costs of some tangible assets, usually as a tax preference for those assets. Most amortization is calculated on a straight-line basis over recovery periods specified in the IR Code. Although amortization is not a line item on the corporation income tax return, for statistical purposes, specific types of amortization were edited from attached schedules (for cost of goods sold or other deductions, for example) and included in this item in the tables. Because it is not a separate line item, the statistics for this item may be less reliable than for other deduction items.

Amortization of the following types was included in this heading when identifiable on tax returns:

Section 197 intangibles. Purchased and other "going concern" goodwill intangibles, customer-based intangibles, licenses. franchises, and most other purchased intangible assets not included elsewhere were amortizable over a 15-year life.

- (2) Pollution control facilities (section 169). 20 percent of the basis of depreciable property used to reduce pollution could be written off over 5 years instead of being depreciated.
- (3) **Bond premiums (section 171).** Premiums on bonds acquired before 1988 were amortized over the life of the bond; for bonds acquired after 1987, the pro-rata bond premium was an offset to the interest earned and was not included here.
- (4) Research and experimental expenditures (section 174). Taxpayers can elect to either amortize their research and experimental costs, deduct them as current business expenses, or write them off over a 10-year period. If they elect to amortize these costs, the taxpayer should deduct them in equal amounts over 5 years or more.
- (5) Lease acquisition costs (section 178).

  Such costs could be amortized over the term of the lease.
- (6) Qualified reforestation expenses (section 194). Taxpayers can elect to amortize up to \$10,000 (or \$5,000 if married and filing separately) of reforestation costs paid or incurred before October 22, 2004 for qualified timber property over a 7 year period.
- (7) Qualified revitalization expenditures (section 1400l). These are certain capital expenditures that relate to a qualified revitalization building located in an area designated as a renewal community.
- (8) Business start- up expenditures (section 195). For costs paid or incurred before October 23, 2004, taxpayers could elect an amortization period of 5 years or more. For costs paid or incurred after October 22, 2004, taxpayers could elect to deduct a

limited amount of start-up costs. The costs that are not deducted currently can be amortized ratably over a 15 year period.

- (9) Organizational expenditures of corporations (section 248). As with business start-up expenditures, for costs paid or incurred before October 23, 2004, taxpayers could elect an amortization period of 5 years or more. For costs paid or incurred after October 22, 2004, taxpayers could elect to deduct a limited amount of organizational costs. The costs that are not deducted currently can be amortized ratably over a 15 year period.
- (10) **Optional** write-off of certain preferences (section 59(e)). **Taxpavers** could avoid including some tax preference items in the minimum tax by electing to capitalize and amortize rather than deduct the expenses. These options included 3year amortization of circulation expenses (section 173), 10-year amortization of research and experimental expenditures 174), 5-year amortization of (section intangible drilling costs (section 263) (but see below), and 10-year amortization of mining exploration and development expenses (sections 616 and 617).

Amortization of intangible drilling costs was excluded from this heading when it could be identified; instead, it was included in "Other deductions" in the statistics.

#### Amount Owed at Time of Filing

[Page 1, Line 34]

See "Overpayment or Amount Owed.

#### **Bad Debts**

[Page 1, Line 15]

Bad debts occurring during the year were allowed as a deduction under Code section 166. For most businesses, the deduction was allowed only for debts actually written off as uncollectable; additions to reserves, even if that was the taxpayer's normal method of accounting for bad debts, were not deductible. However, "small" banks with total assets of \$500,000,000 or less were allowed under section 585 to deduct additions to bad debt reserves based on their own experience of bad debt losses.

#### **Balance Sheets**

[Page 4, Schedule L]

The balance sheet data presented in this report were the amounts reported by the taxpayer (when available) as of the end of the taxpayer's accounting year. Taxpayers were instructed to provide data that agreed with their books of account but were given very few other guidelines. Thus, the statistics for balance sheets contained considerably more reporting variability than those for the income statement and tax computation items, which were the subject of more detailed instructions and more intense scrutiny during IRS processing. Beginning in Tax Year 2002, corporations with less than \$250,000 in total receipts for the tax year, and less than \$250,000 in total assets at the end of the tax year, were not required to file Schedule L.

Since balance sheet data were from the taxpayers' books, they were generally governed by general accounting principles rather than the special rules of tax accounting. Where these rules diverged significantly, the balance sheet statistics could show little relationship to the income statement accounts. Inventories, accumulated depletion, depreciation, and amortization, accrued tax and other liability accounts, and other capitalized items were often recorded on different bases for tax and book purposes.

A number of steps were taken during statistical processing to reduce the variability due to taxpayer reporting practices. Misreported amounts were transferred to their proper accounts; amounts from attached schedules were edited into the Schedule L format; and missing balance sheets were either supplied from reference books (if possible), or statistically imputed based on other data on the return and the company's characteristics.

Some balance sheets were suppressed (or not imputed) during statistical processing. companies appear in the tables in the "zero-assets" The balance sheets of foreign category.) corporations were not included (with one exception) because it was not possible to separate U.S. assets from foreign ones. Foreign insurance companies were the exception; they are required to report U.S. assets segregated from foreign ones. Final returns of corporations going out of existence were not permitted balance sheets, because they should have either had zero assets (if liquidating) or assets included in some other corporation's return (if merging). And balance sheet data were not included from most part-year returns, because the same company's end-of-year data could have been subject to inclusion from its complete return.

#### Biodiesel Fuels Credit A

[Form 8864]

The biodiesel fuels credit was created to encourage the production and use of biodiesel fuels. The credit consists of the biodiesel credit, renewable diesel credit, renewable mixture credit, renewable diesel mixture credit. and the small agri-biodiesel producer

credit. The Energy Tax Incentive Act of 2005 amended section 40A to add credits for renewable diesel fuel sold after December 31, 2005. The Act also added the small agr-biodiesel producer credit for tax years ending after August 8, 2005. The mixture credit is 50 cents for each gallon of biodiesel used in the production of a qualified biodiesel fuel that is sold or used in the course of a trade or business. The biodiesel credit amount is 50 cents for each gallon of biodiesel not used in a mixture with diesel fuel either used in the taxpayer's trade or business or sold at The credit amount increases to \$1.00 per gallon if either the biodiesel or the biodiesel mixture fuel meets the definition as an agri-biodiesel fuel or renewable diesel fuel. The small agri-biodiesel credit amount is 10 cents per gallon of agri-biodiesel (up to a 15 million gallon maximum) that is (a) used by the producer, or sold by the producer for use, in the production of a qualified biodiesel mixture in a trade or business or as fuel in a trade or business, or (b) sold at retail and placed in a vehicle fuel tank by the producer or a person buying from the producer. For fuel sold or used after 2005 the renewable diesel credit is computed using \$1.00 per gallon. The tax liability for this credit is no longer computed on Form 8864, instead it is computed as part of the General Business Credit on Form 3800.

#### **Branch Profits Tax**

[Form 1120-F, Page 1, Line 3]

This was an additional tax imposed under Code section 884 on the after-income-tax U.S. earnings and profits of a foreign corporation that were not invested in a U.S. trade or business. The tax also applied to certain interest payments from income that was earned in U.S. operations. The provisions were designed to impose a tax on foreign companies' branches similar to the withholding tax on dividends and interest imposed on foreign-owned subsidiaries incorporated in the U.S. Like the withholding tax, the rate was set in the law at 30 percent, but that rate was only applicable if the U.S. had no tax treaty with the companies' home country setting a different rate (which could be zero).

The branch profits tax was imposed on the "dividend equivalent" amount of the earnings and profits of a U.S. branch of a foreign corporation that was attributable to its income effectively connected (or treated as effectively connected under Code section 897) with a U.S. trade or business. The effectively connected earnings and profits were (1) reduced to reflect any reinvestment of the branch's earnings in assets in the U.S. trade or business (or reduce liabilities in the U.S. trade or business) and (2) increased to reflect any prior reinvested earnings that were considered remitted to the home office of the foreign corporation.

Certain earnings and profits attributable to income effectively connected with a U.S. trade or business were exempt from the branch profits tax. The tax exempt earnings included: (1) certain earnings of a foreign sales corporation as described in Code sections 921(d) and 926(b); (2) earnings of foreign transportation carriers (such as ships and aircraft) that were exempt from U.S. tax by reciprocal exemption; (3) earnings derived from the sale of any interest in U.S. real property holding corporations; (4) interest income derived by a possession bank from U.S. obligations as described in Code section 882(e); (5) earnings derived by certain insurance companies which elected to have income treated as effectively connected income; and (6) income of foreign governments and international organizations exempt under Code section 892.

The branch profits tax was the sum of the tax imposed on the earnings and profits and interest payments of the foreign corporation. The branch tax was reported on the Form 1120-F, *U.S. Income Tax Return of a Foreign Corporation*. The tax was included in Total Income Tax in the statistics. It was also shown separately in the statistics for foreign corporations with U.S. business operations in Tables 10 and 11.

#### **Business Receipts**

[Page 1, Line 1(c)]

Business receipts were the gross operating receipts of the corporation reduced by the cost of returned goods and allowances. Generally, they represented all of a corporation's receipts except investment and incidental income. Business receipts may also have included sales and excise taxes that were included in the sales price of products; some corporations reported this way, while others reported their receipts after adjustment for these taxes.

Business receipts included rents reported by real estate operators as well as by other corporations for which rent made up a significant portion of income. The latter corporations included manufacturers that rented their products, lessors of docks, warehouses, pipelines, and other public utility facilities, and companies engaged in rental services, such as providing lodging places and the rental of automobiles or clothing.

For banks and other financial institutions whose principal income was interest, business receipts consisted of fees, commissions, credit card income, and other operating receipts; interest was reported under that heading and included so in the statistics. Banks' business receipts also included profit from Federal funds transactions; if the bank reported gross sales and purchases, the amounts were netted

during statistical processing. Likewise, security dealers included profit from security trades in business receipts; if gross amounts were reported, costs and sales proceeds were netted during statistical processing. Regulated investment companies and real estate investment trusts did not report business receipts; all of their income was included in the investment income categories in the statistics.

Business receipts for insurance companies consisted of premium income. Some small property and casualty insurance companies, however, could elect to be taxed only on investment income and thus would have reported no business receipts, and other, smaller, companies were exempt from tax altogether. Property and casualty insurance companies with premium income of \$1,200,000 or less could elect (under section 831(b)(2)) to be taxed on only investment income; such companies with premiums of \$600,000 or less were exempt from tax under section 501(c)(15).

For all industries, business receipts excluded gains from the sale of assets. See "Net Gain (or Loss), Noncapital Assets" and "Net Capital Gains," below.

#### Capital Gains Tax (1120-RIC)

[Form 1120-RIC, Page 2, Sch.J, Line 2b]

Regulated investment companies that did not distribute all of their capital gains to their shareholders were taxed at the regular corporate rates on the undistributed gain. This tax is a component of "Total Income Tax Before Credits."

#### Capital Stock

[Page 4, Schedule L, Line 22(d)]

This end-of-year balance sheet equity item included amounts shown for outstanding shares of both common and preferred stock.

#### Cash

[Page 4, Schedule L, Line 1(d)]

This balance sheet asset item included the amount of actual money or instruments and claims which were usable and acceptable as money on hand at the end of the taxable year, including certificates of deposit.

#### **Cash and Property Distributions**

[Page 4, Schedule M-2, Line 5(a) & 5(c)]

Cash distributions are distributions from the earnings and profits of the distributing corporation, made in cash, to shareholders outside the consolidation. Property distributions, other than corporation's own stock, are distributions made to shareholders outside the consolidation that consist of

the actual property of the distributing corporation, other than cash or shares of the distribution corporation's own stock.

#### **Charitable Contributions**

[Page 1, Line 19]

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible under Code section 170(c). In general, the deduction was limited to 10 percent of taxable income computed without regard to:

- (1) the deduction for contributions;
- special deductions for dividends received and for dividends paid on certain preferred stock of public utilities;
- (3) any net operating loss carryback under Code section 172;
- (4) any capital loss carryback to the tax year under Code section 1212(a)(1); and
- (5) the deduction of bond premium on repurchase under Code section 249.

Charitable contributions over the 10 percent limitation could be carried forward to the next 5 tax years; however, the carryover was not allowed if it increased a net operating loss carryover.

A corporation could receive a larger deduction for contributing scientific property used for the care of the ill, needy or infants, for research to an institution of higher education. These applied to all except personal holding companies and corporations whose businesses were the performance of services, and for contributions of computer technology and equipment to schools (under section 170(e)). Regulated investment companies and real estate investment trusts did not report contributions. Contributions made by S corporations were passed through to the shareholders to be deducted on the shareholders' returns.

The amount shown in the statistics included contributions identified as part of cost of goods sold or capitalized under section 263A, as well as contributions reported as a business deduction.

# Clean Renewable Energy Bond Credit Δ [Form 8912]

Effective for tax years beginning after 2005 and before 2008, certain tax-exempt electricity producers may issue new qualified tax credit bonds to fund capital expenditures for the production of electricity from clean renewable sources. A total of \$800 million in bonds has been authorized for issuance to be allocated by the IRS to government entities,

cooperative electricity companies, and cooperative lenders. This credit was added by the Energy Tax Incentives Act of 2005.

#### Compensation of Officers

[Page 1, Line 12]

Salaries, wages, stock bonuses, bonds, and other forms of compensation were included in this deduction item if they were identified as having been paid to officers for personal services rendered. It did not include qualified deferred compensation, such as contributions to a 401(k) plan or a salary reduction agreement, which were included in the statistics for pensions and profit sharing plans. The item included amounts reported as a part of cost of goods sold or capitalized under section 263A.

The deductible compensation of certain officers of publicly held corporations was limited under section 162(m) to \$1,000,000 or less. However, the limit did not apply to commissions or other compensation based on performance or if the officer worked under a binding contract in effect on February 17, 1993.

#### **Consolidated Returns**

Consolidated returns were income tax returns that contained the combined financial data of two or more corporations meeting the following requirements: (1) a common parent corporation owned at least 80 percent of the voting power of all classes of stock and at least 80 percent of each class of nonvoting stock (except stock which was limited and preferred as to dividends) of at least one member of the group; and (2) these same proportions of stock of each other member of the group were owned within the group.

Corporations electing to file consolidated returns in one year had to file consolidated returns in subsequent years, with certain exceptions. The consolidated filing privilege could be granted to all affiliated domestic corporations connected through stock ownership with a common parent corporation except: (1) regulated investment companies; (2) real estate investment trusts (REITs) who did not consolidate with qualified REIT subsidiaries; (3) corporations for which an election to be treated as a possessions corporation under Code section 936(e) was in effect; (4) corporations designated tax-exempt under Code section 501; (5) Interest Charge Domestic International Sales Corporations (IC-DISCs); and (6) S corporations.

Under Code section 1504(c), life insurance companies could file consolidated returns with other life insurance companies without restriction. Also, a non-life insurance parent could include a life insurance subsidiary subject to certain restrictions (e.g., the insurance company must have been a member of the controlled group for at least 5 years).

A consolidated return filed by the common parent company was treated as a unit, each statistical classification being determined on the basis of the combined data of the affiliated group. Therefore, filing changes to or from a consolidated return basis affect year-to-year comparability of certain statistics (such as data classified by industry and size of total assets). Data on consolidated returns are shown in Table 19.

# Controlled Group Apportionment and Consent Plan Δ

[Schedule O]

This new schedule was required to be completed by members of a Controlled Group beginning in tax year 2006. Controlled Group members were required to report the apportionment of taxable income, income tax, and certain tax benefits between group members, as well as identifying the type of controlled group to which they belong. Group types identified in the instructions are Parent-subsidiary, Brother-sister, and combined groups. Life insurance companies in a group of their own were separately identified, but as part of a life-non life group, they were identified as one of the other groups. This form was also used for indicating the group member's consent to the adoption of a new apportionment plan, the amendment or termination of an existing plan, whether they already have a plan in effect, and even if they are not planning to adopt an apportionment plan. This schedule was required to be filed by all corporations in each year that they are a member of a controlled group. Controlled group members were entitled to one \$50,000, one \$25,000, and one \$9,925,000 taxable income bracket amount (in that order). Additional income tax was apportioned at a 5% rate, up to \$11,750, if the taxable income of the group was over \$100,000, and at a 3% rate, up to \$100,000, if the taxable income of the group was over \$15 million.

# Constructive Taxable Income from Related Foreign Corporations

This item was the sum of (1) includable income from Controlled Foreign Corporations and (2) foreign dividend gross-up. Includable income was the income of U.S.-owned foreign corporations that was taxable to their U.S. shareholders under Code sections 951-964 ("Subpart F"). Foreign dividend gross-up was an amount equal to the foreign tax deemed paid by the foreign corporation that the U.S. shareholder could claim as a foreign tax credit. A controlled foreign corporation was one in which more than 50 percent of the voting stock was controlled by U.S. persons, including domestic corporations, each of whom owned at least 10 percent of the voting

stock. Any U.S. shareholder owning 10 percent or more of the stock was required to include in taxable income a share of the includable income and dividend gross-up.

Foreign dividend gross-up and includable income from controlled foreign corporations were combined and presented in the statistics as Constructive Taxable Income from Related Foreign Corporations. The components are presented separately in Table 20. Neither includable income from controlled foreign corporations nor foreign dividend gross-up was included in the statistics for Total Receipts.

#### Includable Income

[Page 2, Schedule C, Line 14(a)]

Generally, the earnings and profits of a controlled foreign corporation (CFC) were subject to U.S. taxation only when the income was actually distributed to the U.S. shareholders or repatriated to the United States. The Subpart F provisions of the Code created an exception to this general rule by requiring that some types of foreign income be included in the income of the U.S. shareholders even if not distributed. The types of income involved are either passive investment income, income from sources thought especially easy to shift between tax jurisdictions, or income from sources contrary to public policy.

Includable income consisted of:

- (1) Subpart F income, defined below;
- (2) any previously excluded Subpart F income which had been invested in qualified assets in less developed countries, and which was either withdrawn from those countries or repatriated to the U.S. shareholders and therefore became taxable:
- (3) any previously excluded Subpart F income which had been withdrawn from foreign base company shipping operations;
- (4) any increase in Controlled Foreign Corporation earnings due to investment in U.S. property; and
- (5) factoring income, or income that arose from the sale or transfer of a receivable.

Subpart F income, defined in Code section 952, included:

- (1) income from insurance issued by CFCs outside the country of incorporation of the CFC;
- (2) "foreign base company income," which included several types of income derived from passive investments or from transactions outside the CFC's country of incorporation;
- (3) income from participation in international boycotts

- not sanctioned by the United States;
- (4) illegal bribes, kickbacks, or other payments to a government official; and
- (5) income derived from any foreign country during any period for which a foreign tax credit would be denied for taxes paid to those countries, as described in Code section 901(j) (i.e., a government that was not recognized by the United States, with which the United States severed or did not conduct diplomatic relations, or which provided support for international terrorism).

# Foreign Dividend Income Resulting From Foreign Taxes Deemed Paid

[Page 2, Schedule C, Line 15(a)]

This item, also called "foreign dividend gross-up," was constructive taxable income to corporations that claimed a foreign tax credit. A U.S. corporation could claim a foreign tax credit for a share of the foreign taxes actually paid by its related foreign including its controlled foreign corporations. corporations. The U.S. corporation's share of the foreign taxes depended on the ratio of the dividends and includable income it received to the total earnings and profits of the related foreign The foreign taxes were treated as corporation. deemed paid by the U.S. corporation. In order to receive credit against U.S. tax, the foreign taxes deemed paid needed to be included in the corporation's worldwide income as well. They were included in income as an increase to foreign dividends, called a dividend gross-up. The dividend gross-up was the equivalent amount of the foreign taxes deemed paid by the U.S. corporation.

#### **Corporation's Own Stock Distributions**

[Page 4, Schedule M-2, Line 5(b)]

Distributions of corporation's own stock were distributions made to shareholders outside the consolidation that consisted of shares of the distributing corporation's own stock, in lieu of cash or other property.

#### **Cost of Goods Sold**

[Page 2, Schedule A, Line 8]

Cost of goods sold represented the costs incurred by the corporation in producing the goods or providing the services that generated the corporation's business receipts. Included were costs of materials used in manufacturing, costs of goods purchased for resale, direct labor, and a share of overhead expenses, such as rent, utilities, supplies, maintenance, and repairs. (Overhead expenses, however, were not included in these statistics as the taxpayers reported them; see "Uniform Capitalization Rules" below.)

The basic cost of goods sold calculation, shown in Schedule A, consisted of adding beginning inventory to the current year purchases, labor, additional inventory costs (section 263a), and other costs and subtracting ending inventory. Each of the individual items included in cost of goods sold is shown separately in Table 2.

For companies engaged in manufacturing or trade activities, if gross receipts were reported, a cost of goods sold was imputed if not reported. The cost was imputed using attachments for "Other Deductions." For other nonfinance industries, a cost was imputed only for companies that reported gross receipts and included inventories on the balance sheet.

Generally, returns of corporations in the finance sector were not expected to have cost of goods sold unless they were consolidated returns including nonfinance subsidiaries. Security dealers sometimes reported the cost of securities traded on their own accounts as cost of goods sold (and reported the gross sales proceeds as business receipts). Such amounts were netted during statistical processing, with the net gain reported as receipts and cost of goods made zero. The same handling was given bank returns reporting gross receipts and costs from Federal funds transactions.

Insurance companies were made to conform to the Form 1120 format using premium income as gross business receipts and showing benefits paid as cost of goods sold. For most life insurance companies, cost of goods sold was equal to death benefits; for other insurance companies, it was equal to losses incurred. These items are shown separately in Table 26.

#### **Uniform Capitalization Rules**

A taxpayer reporting of cost of goods sold was governed by the "uniform capitalization rules" of Code section 263A. Most companies producing goods for sale were required to capitalize inventory costs under the uniform capitalization rules. Corporations subject to the rules were required to capitalize direct costs and an allocable portion of most indirect costs that related to the goods produced or acquired for resale. Some of the indirect costs that were required to be allocated to capital accounts were administration expenses, taxes, depreciation, insurance costs, compensation of officers, and contributions to pension, stock bonus, profit sharing, and deferred compensation plans. Special rules were provided for the capitalization of interest expense paid or incurred in the course of production. The rules did not apply to personal property acquired for resale for corporations with annual average gross receipts of \$10,000,000 or less. Special rules were provided for farmers and for timber property.

For statistical purposes, many components of cost

of goods sold were moved to the equivalent deduction item and thus appear in the tables as current deductions rather than as components of cost of goods sold. Expenses for advertising, amortization, bad debts, compensation of officers, charitable contributions to organizations. to contributions employee benefit programs. contributions to pension plans. depletion. depreciation, interest, rent of buildings or real estate. and taxes were transferred to their respective deduction categories when identified on attachments for cost of goods sold. Intangible drilling costs were also removed from cost of goods sold and included in other deductions.

In this report, therefore, cost of goods sold appears smaller, and many deduction accounts larger, than reported by taxpayers. However, these are the only accounts affected; inventories were not adjusted and net income or deficit and taxable income were not affected.

#### Cost of Labor

[Page 2, Schedule A, Line 3]

This component of cost of goods sold included the portions of the company's payroll representing direct labor costs and some indirect costs allocated to inventory under the uniform capitalization rules. Some labor costs were included in other accounts, such as Other Costs. See also, "Cost of Goods Sold."

### **Cost of Treasury Stock**

[Page 4, Schedule L, Line 27(d)]

This item was the total value of issued common or preferred stock that had been reacquired and was held at the end of the accounting year by issuing corporations. The stock, which was available for resale or cancellation, may have been purchased by the corporation or acquired through donation or as settlement of a debt. Treasury stock was a part of capital stock outstanding; it did not include unissued capital stock.

#### Credit by Reciprocal

[Form 1120-PC, Page 1, Line 14(h)] See "Reciprocal Tax."

# Credit for Contributions to Selected Community Development Corporations [Form 8847]

A corporation making qualified cash contributions (including loans or investments) to a community development corporation selected by the Secretary of Housing and Urban Development (HUD) could take a credit against tax. The corporation may claim as a credit 5 percent of the amount contributed for each tax year during a 10-year credit period beginning with the tax year in which the contribution is made as subject to

the limitations of the "General Business Credit" (described under that heading in this section). The components of the general business credit are shown separately in Table 21.

# **Credit for Employer-Provided Child Care Facilities and Services**

[Form 8882]

The purpose of this credit is to encourage more businesses to provide child care services for their employees. The amount of the credit for a given tax year is the sum of 25 percent of the qualified child care expenditures and 10 percent of the qualified resource and referral expenditures. The maximum amount of credit allowed in any given year is \$150,000. Form 8882 is to be used to calculate and claim the credit. The credit is part of and subject to the limitations and carryover rules of the general business credit. The components of the general business credit are shown separately in Table 21.

# **Credit for Employer Social Security and Medicare Tax on Tips**

[Form 8846]

Food and beverage establishments that paid the employer's social security and Medicare tax on employee tip income in excess of the minimum wage were allowed to receive a refund of the excess in the form of a credit against income tax. This credit was a component of the "General Business Credit" and was subject to the limitations and carryover provisions discussed under that heading. The components of the general business credit are shown separately in Table 21.

#### **Credit for Federal Tax on Fuels**

[Page 1, Line 32f(2)]

Code section 34 allowed a credit in full or in stated amounts for excise taxes on:

- (1) gasoline used on farms for farming purposes (Code section 6420);
- (2) gasoline used for nonhighway purposes or by local transit systems (Code section 6421); and
- (3) fuel not used for taxable purposes (Code section 6427), such as, on the sale of fuel when tax was imposed under section 4041(a) or (e) and the purchaser used such fuel other than for the use for which sold, or resold such fuel.

This credit was also used to claim the credit for purchase of qualified diesel-powered highway vehicles.

# Credit for Federal Telephone Excise Tax Paid∆

[Page 1, Line 32(g)

Corporations billed after February 28, 2003, and before August 1, 2006, for the federal telephone excise tax on long distance or bundled service, may have been able to request a credit for the tax paid. The credit could be requested using Form 8913, showing the actual amount paid or an estimate of the amount paid.

# Credit for Small Employer Pension Plan Startup Costs

[Form 8881]

The purpose of this credit is to encourage small businesses to establish and maintain retirement savings accounts for their employees. The credit amount equals 50 percent of the startup costs incurred to create or maintain a new employee retirement plan. The credit is limited to \$500 in any tax year and it may be claimed for qualified costs incurred in each of the three years beginning with the tax year in which the plan becomes effective. The credit is part of and subject to the limitations and carryover rules of the general business credit. The components of the general business credit are shown separately in Table 21.

# Credit for Tax Paid on Undistributed Capital Gains

[Page 1, Line 32f(1)]

Regulated investment companies (RIC) and real estate investment trusts (REIT) were required to pay tax on amounts of undistributed net long-term capital gain less net short-term capital loss at the regular corporate tax rate of 35 percent. Stockholder corporations, for their part, were required to include in the computation of their long-term capital gains any such gains designated by the parent as undistributed dividends. The stockholder corporations were then deemed to have paid the tax on the undistributed long-term capital gain dividends and were allowed a credit for the tax they were deemed to have paid.

#### Credit to 2007 Estimated Tax

[Page 1, Line 36a]

This item was the amount of the taxpayer's 2006 overpayment applied to the firm's estimated tax for the 2007 Tax Year. See also, "Overpayment or Amount Owed."

#### **Death Benefits**

[Form 1120-L, Page 1, Line 9] See "Cost of Goods Sold."

#### Deficit

See "Net Income (or Deficit)."

# Depletable Assets and Accumulated Depletion

[Page 4, Schedule L, Lines 11a and b]

Depletable assets represented, in general, the gross end-of-year value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the corporation's books of account.

The value of depletable assets and accumulated depletion may not be closely related to the current year depletion deduction. The depletable assets and accumulated depletion balance sheet accounts reflected book values; the depletion reflected the amount claimed for tax purposes.

For all Form 1120-A corporations, these items are included in depreciable assets and accumulated depreciation.

#### Depletion

[Page 1, Line 21]

This deduction was allowed for the exhaustion of mines, oil and gas wells, other natural deposits, and The Code provided two methods for timber. computing the deduction: cost depletion, in which a share of the cost of acquiring or developing a property was written off each year; and percentage depletion, which involved simply deducting a fixed percentage of the gross income from the property each year. For standing timber, depletion was computed on the basis of cost. In the case of most natural deposits, the depletion was computed either on a cost or percentage basis; for oil and gas wells, however, percentage depletion was allowed only to "independent" producers (producing less than 50,000 barrels of oil or an equivalent amount of gas a day) and then only for the first 1,000 barrels produced each day. All other oil and gas producers were required to use cost depletion.

Generally, for gas and oil wells the gross income was the actual sales price, or representative market or field price if the gas or oil were later converted or manufactured prior to sale. For other natural deposits, gross income was defined to include income from mining or extraction and certain treatment processes as well. Percentage rates for each type of natural deposit were listed in Code section 613 and ranged from 5 to 25 percent of gross income. However, percentage depletion generally could not exceed 50 percent of the taxable income from the property computed without the depletion deduction.

The depletion deduction for natural deposits other than oil and gas could also have been limited by provisions designed to recapture previously deducted mine exploration and development costs. These capital expenditures were deductible when incurred but had to be recaptured if the mine became productive or was sold. One method taxpayers could elect to recapture these deductions was to forego percentage depletion deductions on the mine until recapture was complete.

The statistics for depletion also did not include amounts shown by the corporation as a deduction in computing net gain or loss from sale of depletable assets under sections 631(a) or 1231. Regulated investment companies and real estate investment trusts did not report depletion.

The amounts shown in the statistics included any identifiable depletion reported as part of the cost of goods sold or capitalized under section 263A. Amortization of intangible drilling costs was not included in the statistics for depletion but was included in "Other Deductions." For 1120-A corporations, depletion reported in "Other Deductions" or an attached schedule was included in this item.

# Depreciable Assets and Accumulated Depreciation

[Page 4, Schedule L, Lines 10a and b]

Depreciable assets from the corporation's end-ofyear balance sheet were the book value of tangible property subject to depreciation (such as buildings and equipment with a useful life of one year or more). This item could include fully depreciated assets still in use and partially completed assets for which no deduction was yet allowed if the corporation reported them as depreciable on its balance sheet. The amounts shown as accumulated depreciation represented the portion of the assets that were written off in the current year and all prior years.

In general, depreciable assets were the gross amounts before adjustment for accumulated depreciation. Some corporations, however, reported only the net amount of depreciable assets after deducting accumulated depreciation. Certain insurance companies were included among the corporations which reported only a net amount of depreciable assets. Life insurance companies and some property and casualty insurance companies reported their balance sheet information in the format required by State insurance regulations. This format usually provided for the reporting of only net depreciable assets and only the home and branch office buildings and equipment were included. Other real estate holdings of these corporations were reported as "Other Investments."

Except for corporations filing the short-form tax return, Form 1120-A, the statistics for depreciable assets excluded depletable and intangible assets, which were reported in their respective items. The Form 1120-A return provided only one line for all three accounts, so the amount reported for depreciable assets also included depletable and intangible assets. Similarly, the accumulated depreciation field for the 1120-A returns represented the total of accumulated depreciation, accumulated depletion, and accumulated amortization.

Generally, the value of depreciable assets and accumulated depreciation were not closely related to the current-year depreciation deduction. The depreciable assets and accumulated depreciation balance sheet accounts reflected book values; the depreciation deduction reflected the amount claimed in the current year for tax purposes.

#### Depreciation **\Delta**

Depreciation is a method of recovering the cost of investments in tangible assets that lose value as they are used to produce income. The depreciation deduction allowed under Code sections 167 and 168 approximated this loss in value by prescribing the rates at which various types of assets could be depreciated and the period over which the investment could be recovered. The depreciation rules in effect for property placed in service in 2006 were basically the same as those enacted in 1986; however, the tax depreciation rules were changed many times over the years, and some assets were still in use in 2006 that were originally placed in service under prior year rules. So the depreciation claimed on 2006 returns included in these statistics could have represented amounts computed by several different sets of rules.

In 2006, the basic depreciation system was the "Modified Accelerated Cost Recovery System," or MACRS, that provided two systems for computing the depreciation deduction. The "General Depreciation System," or GDS, specified recovery periods of 3, 5, 7, or 10 years for livestock, fruit trees, most machinery, equipment, and tangible personal property, and prescribed the 200-percent declining balance method of determining the amount to be written off each year. Public utility property, water transportation equipment, and farm buildings were placed in the 15-year, 20-year, or 25-year category and were to be depreciated by the 150-percent declining balance method. Buildings were to be depreciated by the straight-line method and over recovery periods of 27.5 years for residential buildings, 31.5 years for nonresidential buildings placed in service before May 13, 1993, and 39 years for nonresidential buildings placed in service after May 12, 1993. Railroad roadbeds and tunnels were prescribed a recovery period of 50 years and the

straight-line depreciation method.

MACRS also provided for an "Alternative Depreciation System," or ADS, that was less accelerated than GDS and thus could help avoid the alternative minimum tax. Under ADS, the recovery period was generally based on the old "class life" system, which was a set of lives prescribed by IRS and based on studies of actual asset lives. The depreciation method was straight-line. Some types of property could only be depreciated using ADS. These were (1) tangible property used predominantly outside the U.S., (2) tax-exempt property, (3) property financed by tax-exempt bonds, (4) imported property covered by a Presidential order, or (5) farm property placed in service in a year in which the taxpayer had elected to expense preproduction period costs under section 263A.

Also included here were amounts the corporation elected to expense under section 179. For 2006, the maximum deduction was \$108,000 (\$143,000 for qualified enterprise zone businesses, renewal community businesses and qualified Liberty Zone property). In 2003, the definition of section 179 property was expanded to include computer software.

Amounts for special depreciation allowance and other depreciation were also included in this item. Beginning in 2001, certain qualified property placed in service after September 10, 2001, could have an additional 30% special depreciation allowance. Qualified property acquired and placed in service after May 5, 2003 and before January 1, 2005, may have an additional 50% depreciation allowance. Qualified property for the 30% or 50% special allowance includes, but is not limited to, tangible property depreciated under MACRS with a 20 year or less recovery period and computer software. But, it is important to note that the 30% and 50% special depreciation allowances will not apply to most property placed in service after 2004.

This item included amounts of depreciation reported as a part of cost of goods sold or capitalized under section 263A.

#### Disabled Access Credit A

[Form 8826]

The credit was allowed to small businesses that incurred expenses to make their business accessible to disabled individuals. An eligible small business was one with either gross receipts (less returns and allowances) of less than \$1 million for the preceding tax year or not more than 30 full-time employees in the preceding tax year.

An eligible expenditure was one paid or incurred

by an eligible small business in order to comply with the requirements of the Americans with Disabilities Act of 1990. Expenditures included: (1) removing architectural. communication, physical, transportation barriers; (2) providing qualified interpreters or other methods of delivering materials to individuals with hearing impairments; (3) providing qualified readers, taped texts, or other methods of delivering materials to individuals with visual impairments; (4) acquiring or modifying equipment or devices for individuals with disabilities; or (5) providing other similar services, modifications, materials or equipment. The amount of the credit was 50 percent of the amount of the eligible expenditures for a year that exceeded \$250 but did not exceed \$10,000.

The disabled access credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit", in this section. The components of the general business credit are shown separately in Table 21.

# Dividends Received from Domestic Corporations

Dividends received from domestic corporations was a statistic computed from amounts reported on Schedule C. The amounts making up this statistic are shown in detail in Table 20. The statistic represented most distributions from the earnings and profits of companies incorporated in the United Dividends received from States. domestic corporations were generally those used in computing the special deduction from net income for dividends received, which is discussed under the heading "Statutory Special Deductions" in this section.

Dividends from Interest Charge Domestic International Sales Corporations (IC-DISC's) and from former Domestic International Sales Corporations (DISC's) that were deductible were included as domestic dividends received. Dividends from Foreign Sales Corporation's (FSC's) and foreign subsidiaries, on the other hand, were included under "Dividends Received from Foreign Corporations."

Dividend distributions among member corporations electing to file a consolidated return were eliminated from the statistics as part of the consolidated reporting of tax accounts. For tax purposes, dividends reported on these returns represented amounts received from corporations that were outside the tax-defined affiliated group.

If portfolio stock was wholly or partially financed by debt, no dividend received deduction was allowed on the debt-financed portion of the stock. There was a

separate line item and a separate deduction calculation for dividends on debt-financed portfolio stock. This amount was included as part of domestic dividends even though it also represented debt-financed stock of foreign corporations.

Dividends or other distributions other than those detailed in Table 20 were included in "Other Receipts."

Dividends received by S corporations were passed through to shareholders and reported on the Form 1120S, Schedule K, Shareholders' Shares of Income, Credits, Deductions, etc. and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section as "Dividend Income" under "Portfolio Income (less deficit) distributed to shareholders."

# Dividends Received from Foreign Corporations

These were dividends paid from the earnings and profits of companies incorporated in foreign countries.

Dividends received from foreign corporations out of U.S. source earnings and profits or from Foreign Sales Corporations (FSC's) were usually eligible for the dividends received deduction, described in "Statutory Special Deductions," below. Not eligible were dividends out of foreign earnings and profits and certain gains from the sale, exchange, or redemption of Controlled Foreign Corporation stock.

Because foreign dividend gross-up and includable income from controlled foreign corporations were not actual receipts, for statistical purposes they were excluded from dividends received. Both were combined and presented in the statistics as "Constructive Taxable Income from Related Foreign Corporations," discussed above.

Dividends received from foreign corporations by S corporations were not included in these statistics.

"One-Time Dividends Received Deduction for Certain Cash Dividends from Controlled Foreign Corporations" is included in this total. For more information see explanation in this section.

# Domestic Production Activities Deduction

[Page 1, Line 25]

The Domestic Production Deduction (DPD) was added as part of the American Jobs Creation Act and is available for tax years beginning after December 31, 2004. By keeping manufacturing and software

development activities in the United States, exporters may claim a deduction for a percent of their income from qualified exports. The provision, which can be found under code section 199, was largely written to satisfy WTO objections to Extraterritorial Income (ETI) and Foreign Sales Corporation provisions. The credit is figured on Form 8903.

#### **Employee Benefit Programs**

[Page 1, Line 24]

Contributions made by employers to such plans as death benefit plans, insurance plans, health plans, accident and sickness plans, and other welfare plans were deductible under Code sections 419 and 419A. Generally, such programs were not an incidental part of a pension, profit sharing plan, or other funded deferred compensation plan. Deductions for a welfare benefit fund were limited to the qualified cost of the fund for the taxable year, as described under Code section 419. Direct payments for employees' welfare were not included as employee benefits; only payments into a fund for employee benefits were included.

Included in the statistics for this item were amounts identified as part of the cost of goods sold, or capitalized under section 263A. Regulated investment companies and real estate investment trusts do not report employee benefits. Some mining companies could have reported an amount for a combination of welfare/retirement plans. When identified, the combined amount was included in the statistics for contributions to employee benefit plans.

For all 1120-A corporations, employee benefit programs identified in other deductions or attached schedules were included in the statistics for employee benefit programs.

# **Empowerment Zone and Renewal Community Employment Credit**

[Form 8844, line 26]

Although the EZE credit was a component of the general business credit, there was a special tax liability limitation for this credit. A qualified zone employee was any employee who performed substantially all of the services for an employer within an empowerment zone in the employer's trade or business and had his or her principal residence within that empowerment zone while performing those services. Both full and part-time employees could be qualified zone employees. Qualified zone wages were any wages paid or incurred by an employer for services performed by a qualified zone employee. Although a qualified zone employee could earn any amount of wages, only the first \$15,000 of qualified zone wages paid or incurred was taken into account for the credit. The \$15,000 limit was reduced by the

amount of wages paid or incurred during the year that was used in figuring the work opportunity credit for that employee. With certain exceptions amounts paid or incurred by an employer for the education or training of the employee were treated as wages paid an employee. In general, any individual employed for less than 90 days was not a qualified zone employee. However, there were exceptions to this for an employee who was terminated because of misconduct, who became disabled, or who was acquired by another empowerment zone corporation and who continued to be employed by that corporation. The Renewal Community Employment credit, entitles employers located in a renewal community zone to a 15-percent wage credit on the first \$10,000 of annual wages paid to employees residing in the renewal community zone.

### **Enhanced Oil Recovery Credit**

[Form 8830]

This credit was allowed to taxpayers who incurred qualified enhanced oil recovery costs for projects located in the United States using one or more tertiary methods to recover otherwise unrecoverable crude oil. Enhanced oil recovery costs were costs of depreciable property used in the project, intangible drilling costs, and tertiary injectant expenses. The amount of the credit was 15 percent of the taxpayer's qualified enhanced oil recovery costs for the taxable year.

The enhanced oil recovery credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit" in this section. The components of the general business credit were shown separately in Table 21.

#### **Estimated Tax Penalty**

See "Penalty for Underpayment of Estimated Tax."

#### **Excess Net Passive Income Tax**

[Form 1120S, Page 1, Line 22a]

A Subchapter S corporation that had accumulated earnings and profits from a prior subchapter C status and also had net passive income greater than 25 percent of its gross receipts was taxed on the excess (net of related expenses) at the regular corporate tax rate of 35 percent. Passive investment income, in general, was gross receipts

derived from rents, royalties, dividends, interest, annuities, or the sales or exchanges of stock or securities.

# Foreign Dividend Income Resulting from Foreign Taxes Deemed Paid

[Page 2, Schedule C, Line 15(a)]

See "Constructive Taxable Income from Related Foreign Corporations."

#### Foreign Tax Credit A

[Page 3, Schedule J, Line 6a]

Code section 901 allowed a credit against U.S. income tax for income taxes paid to foreign countries or U.S. possessions. The credit could be claimed by domestic corporations, except S corporations, and by foreign corporations engaged in trade or business in the United States for foreign taxes paid on income effectively connected with the U.S. business. The U.S. income tax that could be reduced by the credit excluded the recapture taxes and the personal holding company tax. The credit was not allowed for S corporations because their income was primarily taxed through their shareholders; any creditable foreign taxes were also passed through to their Regulated investment companies shareholders. could elect under Code section 853 to allow their shareholders to claim any credit for the foreign taxes paid. However, if the election was not made, the regulated investment company could claim the tax credit.

The foreign tax credit was subject to a limitation that prevented the corporations from using foreign tax credits to reduce U.S. tax liability on U.S. sourced income. The credit was limited to a percentage of total U.S. income tax equal to the ratio of taxable income from foreign sources to worldwide taxable Previously this limitation was computed income. separately for foreign taxes paid or accrued with respect to nine categories of income, for 2006 the categories have changed to four. These are; (1) Passive income; (2) General Category Income; (3) Section 901 (j) Income (Sanction Country Income); and (4) Income Re-sourced by Treaty. Foreign taxes in excess of the limitation for any one year could be carried back one year (two years for credits arising in a tax year beginning before October 23, 2004) and forward ten years (five years for credits that can be carried forward to any tax year ending before October 23, 2004). The carryover periods (one year back and ten years forward) were modified by the American Jobs Creation Act of 2004.

A corporation that claimed (or passed through) the foreign tax credit could not also claim a business deduction for the same foreign taxes paid. The credit could be reduced for taxes paid on foreign income from operations involving participation or cooperation with an international boycott. The foreign tax credit was not allowed for taxes paid to certain foreign countries whose government was not recognized by the United States, with which the United States severed or did not conduct diplomatic relations, or which supported international terrorism.

#### General Business Credit A

[Form 3800, Line 19]

The general business credit consisted of a combination of several individual credits investment credit (Form 3468), work opportunity credit (Form 5884), welfare-to-work credit (Form 8861), non-conventional source fuel credit (Form 6478), research credit (Form 8907), low-income housing credit (Form 8586), enhanced oil recovery credit (Form 8830), disabled access credit (Form 8826), renewable electricity production credit (Part A) (Form 8835), Indian employment credit (Form 8845), credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846), orphan drug credit (Form 8820), new markets credit, (Form 8874), credit for small employer pension plan startup costs (Form 8881), credit for employerprovided child care facilities and services (Form 8882), and credit for contributions to certain community development corporations (Form 8847), biodiesel fuels credit (Form 8864), and low sulfur diesel fuel production credit (Form 8896). corporation claimed more than one of these credits, reported a carryforward, had credits from a passive activity. or

had the Trans-Alaska pipeline liability fund credit, or had the general credits from an electing large partnership (Schedule K-1, Form 1065-B), Form 3800 was to be filed with the income tax return. The empowerment zone and renewal community employment credit (Form 8844) and the renewable electricity credit, Part B (Form 8835) were included as part of the general business credit total but were not included on the Form 3800. The separate components of the general business credit are shown in Table 21.

\*The following general business credit forms are not edited: Form 8900, 8906, 8907, 8908, 8910, 8911, and 5884-A. However, the current year amount is displayed on the appropriate line of Form 3800 and included in the "credit allowed for the current year" (line 19).

The purpose of the general business credit was to provide a uniform limitation on the amount that could be used to reduce tax liability and to establish uniform rules for carrybacks and carryforwards. Each of the credits was computed separately. The total of the credits became the general business credit for the purpose of applying the maximum tax liability rules and the carryback and carryforward rules.

Except for the investment credits, S corporations computed these credits at the corporate level; the credits were then passed through to the shareholders. For the investment credits, the S corporation reported the basis in the qualifying

property to each shareholder. The shareholders themselves computed the credits. However, S corporations that were previously C corporations could use business credit carryforwards from their C-corporation status to reduce tax on their net recognized built-in gains.

According to Code section 38(c), the general business credit reduced the tax liability to the extent of 100 percent of the first \$25,000 of net tax liability and 75 percent of the net tax liability over \$25,000. An additional limitation was also imposed on the general business credit as a result of the alternative minimum tax.

When the credit exceeded the limitation in any year, the excess became an unused business credit that could be carried back 1 year and forward 20 years. (For tax years beginning before December 31, 1997, the carryback period was 3 years and 15 years forward). Carryforwards of the general business credit from prior years are shown separately in Table 21.

#### **Income Subject to Tax**

[Page 1, Line 30]

This was generally the amount of income subject to tax at the corporate level. For most corporations, income subject to tax consisted of net income minus the "Statutory Special Deductions" described in this section. However, there were certain exceptions. S corporations were usually not taxable at the corporate level and so did not have income subject to tax. Some, however, had a limited tax liability on capital gains and so were included in the statistics for this item. Likewise, regulated investment companies and real estate investment trusts generally passed their net income on to be taxed at

the shareholder level; but any taxable amounts not distributed were included in income subject to tax. Because insurance companies were permitted to use reserve accounting for tax purposes, insurance income subject to tax was based on changes in reserve accounts; life insurance companies could also have been allowed an additional special deduction (discussed in "Statutory Special Deductions"). Consolidated returns that contain life insurance subsidiaries were not allowed to offset all of the life insurance subsidiary's gains by losses from nonlife companies, so it was possible for such a consolidated return to show no net income but still have a positive amount of income subject to tax.

#### Income Tax A

[Page 3, Schedule J, Line 3]

Income tax was the amount of a corporation's total tax liability calculated at the regular corporate tax rates in Code section 11 (or substitutes for section

11).

The rates of tax on taxable incomes below \$18,333,333 were graduated (with some exceptions). Corporations other than members of a controlled group or personal service corporations used the following tax rate schedule. If taxable income is:

Over:	But not	Tax is:	Of the
	over:	over:	
\$0	\$50,000	15%	\$0
50,000	75,000	\$7,500 +25%	50,000
75,000	100,000	13,750 +34%	75,000
100,000	335,000	22,250 +39%	100,000
335,000	10,000,000	113,900 +34%	335,000
10,000,000	15,000,000	3,400,000 +35%	10,000,000
15,000,000	18,333,333	5,150,000 +38%	15,000,000
18,333,333		35%	0

The 39 percent and 38 percent rates were imposed to phase out the benefits of the lower brackets for high-income corporations.

Beginning with the 2006 tax year, members of controlled groups were required to complete the new Schedule O, Consent Plan and Apportionment Schedule for a Controlled Group to delineate the shared apportionment of their tax liability. See "Controlled Group Apportionment Plan" in this section for details. Personal service corporations (qualified under section 448 to use cash accounting) were taxed at a flat 35 percent on all of their taxable income.

Most income of S corporations was taxed only at the shareholder level. However, for S corporations that had once been C corporations, the corporate income tax was imposed on certain long-term capital gains, recognized built-in gains, and excess net passive income. The taxes paid on capital gains or recognized built-in gains by S corporations were included in the corporate statistics as "Income Tax." The taxes paid on excess net passive income were excluded from "Income Tax." but were included in "Total Income Tax."

A small number of corporations without net income had an income tax liability. These were corporations reporting all or part of their income under special life insurance rules, including-consolidated returns filing a life insurance subsidiary, or companies paying a reduced tax rate on the one-time repatriation of foreign dividends. For more details on the repatriation of foreign dividends, see "One-Time Dividends Received Deduction for Certain Cash Dividends from Controlled Foreign Corporation" in this section.

Other adjustments made to income tax returns by the taxpayer and included in these statistics for income tax were: (1) deferred tax under section 1291(c)(2), where a corporation was a shareholder in a passive foreign investment company (PFIC) and received an excess distribution or disposed of its investment in the PFIC during the year; and (2) additional tax under section 197(f)(9)(B) where a corporation that elects to pay tax on the gain from the sale of an intangible under the related person exception to the anti-churning rules.

See also, "Total Income Tax before Credits" and "Total Income Tax after Credits."

#### **Indian Employment Credit**

[Form 8845]

This component of the general business credit was for employing members of American Indian tribes on Indian reservations. The credit was equal to 20 percent of the excess of wages and health benefits for such employees over the amount paid such employees in 1993, limited to \$20,000 per employee.

For the income tax limitations and carryback and carryforward provisions that apply, see "General Business Credit" in this section.

## Intangible Assets and Accumulated Amortization

[Page 4, Schedule L, Line 13a(c)]

Intangible assets represented the total gross value of goodwill, contracts, formulas, licenses, patents, registered trademarks, franchises, covenants not to compete, and similar assets that were amortizable for tax purposes. Thus, specific intangible asset items were included in this category only if amortization (or depreciation) actually had been taken against them.

The amounts shown as accumulated amortization represent the portion of these intangible assets that were written off in the current year as well as in prior years. In general, intangible assets were the gross adjustments before for amounts amounts amortization. Some corporations, accumulated reported only the net however, amount intangible assets after adjusting for amortization charges. For all Form 1120-A corporations, this amount was included in depreciable assets.

#### Interest

[Page 1, Line 5]

Taxable interest, a component of total receipts, included interest on U.S. government obligations, loans, notes, mortgages, arbitrage bonds, nonexempt private activity bonds, corporate bonds, bank deposits, and tax refunds. The statistics also included dividends from savings and loans and mutual savings banks, federal funds sold, finance charges, and sinking funds. The interest received was reduced by the amortizable bond premium under

Code section 171.

Interest received from tax-exempt state or municipal bonds and ESOP loans was not included in this item. Corporations were not allowed to offset any interest expense against interest income. However, if the corporation reported only a net amount, this figure was used in the statistics. See also, "Interest Paid."

Interest received by S corporations was passed through to shareholders and reported on the Form 1120S, Schedule K, Shareholders' Shares of Income, Credits, Deductions, etc., and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section as "Interest Income" under "Portfolio Income (less deficit) distributed to shareholders."

## Interest on Government Obligations: State and Local

[Page 4, Schedule M-1, Line 7 and Page 2, Schedule M-3, Part II, Line 13, column (c)]

The interest received from certain government obligations was not subject to U.S. income tax. These tax-exempt obligations included those issued by states, municipalities, and other local governments, the District of Columbia, and U.S. possessions, including Puerto Rico.

For statistical presentation, this interest was included in total receipts. However, it was not included in net income (less deficit) or income subject to tax.

Most corporations reported this tax-exempt interest in the Reconciliation of Income per Books with Income per Return (see Schedule M-1 on the Form 1120 and Schedule M-3 in Section 6 of this report). Because of variations in taxpayer reporting, this item may not have always been identified. Therefore, the statistics could be understated for interest received from state and local government obligations.

#### Interest Paid

[Page 1, Line 18]

These amounts consisted of interest paid by corporations on all business indebtedness. For banking and savings institutions, the statistics also included interest paid on deposits and withdrawable shares. For mutual savings banks, building and loan associations, and cooperative banks, interest paid included amounts paid or credited to the accounts of depositors as dividends, interest, or earnings under Code section 591. Interest identified as part of the cost of goods sold or capitalized under section 263A was excluded from cost of goods sold and included in the statistics as interest paid.

#### **Inventories**

[Page 4, Schedule L, Line 3(d)]

This was the corporations' end-of-year inventories as reported on their balance sheets. Inventories included such items as finished goods, partially finished goods (work in progress), new materials and supplies acquired for sale, merchandise on hand or in transit, and growing crops reported as assets by agricultural concerns. Inventories reported on balance sheets were book accounts and would not necessarily have corresponded to those reported for tax purposes in cost of goods sold.

Inventories reported on the returns of companies in financial industries were transferred during statistical processing to other balance sheet accounts (unless reported on a consolidated return with nonfinancial subsidiaries). For security brokers and dealers, commodity brokers and dealers, and holding and other investment companies (except bank holding companies), inventories were included in "Other Investments." For the rest of the "Finance and Insurance" and "Management of Holding Companies" sectors, inventories were included in "Other Current Assets". Inventories shown in the statistics for the "Finance and Insurance" and "Management of Holding Companies" sectors were those reported by consolidated financial companies with diversified nonfinancial subsidiaries.

See also, "Cost of Goods Sold."

#### Inventory, Beginning of Year

[Page 2, Schedule A, Line 1]

Closing inventories from the end of the previous year.

See also, "Inventory, End of Year."

#### Inventory, End of Year

[Page 2, Schedule A, Line 7]

These were the companies' beginning and ending inventories as calculated for tax purposes. Inventories included the portion of its raw materials and merchandise purchased for resale and not sold during the year. Statistical adjustments made to the current year components of cost of goods sold were not carried over into the capitalized inventory accounts, which were shown as reported by taxpayers (except for necessary corrections).

See "Cost of Goods Sold."

#### **Investment Credit**

[Form 3468]

This credit was composed of four separate, unrelated credits: the rehabilitation investment credit.

the energy credit, the qualifying advanced coal project credit, and the qualifying gasification project credit.

The rehabilitation tax credit was a credit equal to 20 percent of the cost of rehabilitating a certified historic structure or 10 percent of the rehabilitation costs for any nonresidential building originally placed in service before 1936. Note: The Gulf Opportunity Zone Act of 2005 increased the rehabilitation credit by substituting 13 percent for 10 percent and 26 percent for twenty percent on qualified expenditures paid or incurred after August 27, 2005 and before January 1, 2009. These changes affect qualified property located in the Gulf Opportunity Zone (GO ZONE). The rehabilitation had to be "substantial" and meet strict criteria for how much of the original structure was retained. The rehabilitation of historic structures had to be approved by an appropriate State or Federal official.

The **energy tax credit** was allowed for equipment that used solar, geothermal, qualified fuel cell, and qualified micro-turbine property to generate electricity, heat or cool a building or provide heat for a process. The credit was equal to 10 percent of the cost of the equipment for property placed in service after 2005 and before 2008 for solar, geothermal, and qualified micro-turbine property, and 30 percent for qualified fuel cell property.

The qualifying advanced coal project tax credit was allowed on investments in qualifying advanced coal projects for periods after August 8, 2005. The credit was 20 percent of the qualified investment for the tax year in integrated gasification combined cycle projects, and 15 percent of the qualified investment in projects that use other advanced coal-based generation technologies.

The qualifying gasification project tax credit was allowed on qualified investments made after August 8, 2005. The credit was 20 percent of the qualified investment for the tax year. This credit was not allowed on any investments already claimed under the qualifying advanced coal project credit.

The investment credit was subject to recapture if the property was sold or converted to other uses. For S corporations, the investment credit was computed at the shareholder, not the corporate, level. The S corporation reported the basis in the qualifying property to each shareholder for this purpose.

For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit" in this section. The

components of the general business credit were shown separately in Table 21.

## Investments in Government Obligations

[Page 4, Schedule L, Line 4(d)]

This balance sheet asset item comprised U.S. obligations, including those of instrumentalities of the Federal Government. State and local government obligations, the interest on which was excluded from gross income under section 103(a), were included in "Tax-Exempt Securities."

Some mutual property and casualty insurance companies included investments in government obligations within other investments on the income tax return, Form 1120-PC. When identified, the amounts were included in the statistics for investments in government obligations and excluded from other investments.

#### Land

[Page 4, Schedule L, Line 12(d)]

Land, which was reported as a separate capital asset on the balance sheet, may be understated in this report because it could not always be identified. Some corporations may have included land as part of depreciable or depletable assets or included it in other investments. Whenever corporations included and identified land as part of depreciable assets, the amount was reclassified as land, but land improvements remained as depreciable assets.

#### **Loans from Shareholders**

[Page 4, Schedule L, Line 19(d)]

This balance sheet liability item was regarded as long-term in duration and included loans to the company from holders of the company's stock.

#### **Loans to Shareholders**

[Page 4. Schedule L. Line 7(d)]

This balance sheet asset item was regarded as long-term in duration and included loans to persons who held stock in the corporation.

#### **Losses Incurred**

[Form 1120-PC, Page 2, Line 26] See "Cost of Goods Sold."

#### **Low-Income Housing Credit**

[Form 8586]

The low-income housing credit was a credit for the acquisition of housing units rented to low-income persons allowed over 10 years. The annual credit was designed so that the taxpayer taking it received over the 10 years the present value of 70 percent of the basis of the low-income units in a residential building (30 percent in the case of certain federally

subsidized new buildings or rehabilitated existing buildings).

The low-income housing credit could only be claimed if allocated to a residential rental project by a State housing authority and if it met the strict requirements for rental to low-income renters. If the project was sold or ceased to qualify in the first 15 years, the owner was required to repay a portion of the credit previously taken.

The low-income housing credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit." The components of the general business credit are shown separately in Table 21.

## Low Sulfur Diesel Fuel Production Credit A

[Form 8896]

Qualified small business refiners may claim a credit for qualified expenditures to produce low sulfur diesel fuel (Code Sec. 45H). The credit is equal to five cents per gallon of qualified low sulfur diesel fuel produced during the tax year at a qualified facility. The fuel must contain no more sulfur than 15 parts per million, and comply with the Environmental Protection Act (EPA) Highway Diesel Fuel Sulfur Control Requirements. To qualify as a small business refiner, the taxpayer cannot employ more than 1,500 individuals on any day during the tax year and its average daily refinery production of the onevear period ending on December 31, 2002, cannot exceed 205,000 barrels. For 2006, taxpayers that not partnerships, S corporations. cooperatives were allowed to claim this credit directly on Form 3800, eliminating the need for those taxpayers to file Form 8896. The tax liability for this credit is no longer computed on Form 8896, instead it is computed as part of the General Business Credit on Form 3800. The Low Sulfur Diesel Fuel credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit" in this section. The components of the general business credit were shown separately in Table 21.

#### Mortgage and Real Estate Loans

[Page 4, Schedule L, Line 8(d)]

In general, mortgage and real estate loans were the total amount a corporation loaned on a long-term basis, accepting mortgages, deeds of trust, land contracts, or other liens on real estate as security.

Because the return form did not provide a

separate place for reporting any reserve for uncollectable mortgage and real estate loan accounts, such reserves may have been included in the allowance for bad debts, shown in this report as an adjustment to notes and accounts receivable. If a corporation reported an uncollectable mortgage and real estate loan reserve on a separate schedule, that amount was moved during statistical processing to allowance for bad debts.

### Mortgages, Notes, and Bonds Payable

[Page 4, Schedule L, Lines 17(d) and 20(d)]

Mortgages, notes, and bonds payable were separated on the balance sheet according to the length of time to maturity of the obligations. The length of time to maturity was based on the date of the balance sheet rather than on the date of issue of the obligations. Accordingly, long-term obligations maturing within the coming year were reportable with short-term obligations as having a maturity of less than one year. Deposits and withdrawable shares may have been reported in mortgages, notes, and bonds payable by banks and savings institutions. When identified, such amounts were transferred to "Other Current Liabilities."

#### **Net Capital Gains**

[Schedule D, Lines 12 and 13]

In the tables in this report, capital gains net of capital losses were presented divided into two data items: "Net Short-Term Capital Gain Reduced by Net Long-Term Capital Loss" and "Net Long-Term Capital Gain Reduced by Net Short-Term Capital Loss." A gain or loss from the sale or exchange of capital assets was short-term if the assets had been held for one year or less and long-term if they had been held for longer than one year. The distinction between long-term and short-term assets was maintained in the Code and in the reporting forms even though it did not affect tax liability.

For corporations, capital losses were generally deductible only from capital gains, so only net gains were included in the statistics. Excess net losses could be carried back as short-term losses to be applied against the net capital gains of the 3 preceding years; any losses remaining after carryback were carried over the 5 succeeding years. A net capital loss for a regulated investment company could be carried forward 8 years instead of 5 years. If the unused capital loss carryover was not eliminated within the prescribed span of years, it could not be taken. Regardless of origin, all carrybacks and carryovers were treated as short-term capital losses for carryback and carryover purposes.

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks and bonds. Code section 1221 defined the capital assets as all property held by the corporation except:

- (1) stock in trade or other property included in inventory or held mainly for sale to customers;
- (2) notes and accounts receivable acquired in the ordinary course of business;
- (3) depreciable or real property used in the trade or business:
- (4) copyrights, literary, musical, or artistic compositions, or similar properties not acquired by purchase;
- (5) publications of the United States Government not acquired by purchase;
- (6) certain commodities derivative financial instruments held by a dealer;
- (7) certain hedging transactions entered into in the normal course of trade or business; and
- (8) supplies regularly used in the trade or business.

Gains from constructive ownership transactions entered into after July 11, 1999, that involved any equity interest in pass-through entities such as partnerships, S corporations, trusts, regulated investment companies, and real estate investment trusts that would otherwise be treated as capital gains could be treated instead as ordinary income. Constructive ownership transactions included gains from notional principal contracts with the right to receive substantially all of the investment yield of an equity interest and the obligation to reimburse substantially all of any decline in value of the interest; a forward or futures contract to acquire an equity interest; and the holding of a call option and writing of a put option at substantially the same strike price and maturity date. A net underlying long-term capital gain had to be established by computing a net capital gain as though the asset were acquired at its fair market value when the transaction was opened and sold at its fair market value when the transaction was closed. If not established, the net underlying long-term capital gain was treated as zero. Any long-term capital gain that exceeded the net underlying long-term capital gain was treated as ordinary income. Gains from constructive ownership transactions that were marked to market were excluded from this provision to be treated as ordinary income.

Although depreciable and real property used in the trade or business was defined as not a capital asset, gain on such property held for more than one year could be treated as long-term capital gain. See "Net Gain (or Loss), Noncapital Assets" below.

The capital gains of S corporations were passed through to their shareholders and not included in the corporations' ordinary income (loss) from trade or

business activities but were reported on the Form 1120S, Schedule K, Shareholders' Shares of Income, Credits, Deductions, etc. These statistics are presented in the 1120S Basic Tables section as "Net short-term capital gain (less loss)" and "Net long-term capital gain (less loss)" under "Portfolio Income (less deficit) distributed to shareholders."

## Net Gain (or Loss), Noncapital Assets [Page 1, Line 9]

This item includes all losses from the sale or exchange of noncapital assets, but only those gains that were not treated as long-term capital gains. Noncapital assets included property used in a trade or business plus certain other transactions given special treatment by statute. After December 16, 1999, noncapital assets were expanded to also include certain financial assets such as:

- certain commodities derivative financial instruments held, acquired, or entered into by commodities derivatives dealers;
- (2) any hedging transaction clearly identified as a hedging transaction before the close of the day on which it was acquired, originated, or entered into; and
- (3) supplies regularly used or consumed in the ordinary course of a trade or business.

A commodities derivative financial instrument is a commodities contract or other financial instrument with respect to commodities, for which the value or settlement price is calculated or determined by reference to a specified index (as defined in section 1221(b) of the Internal Revenue Code). commodities derivative dealer is an entity which regularly offers to enter into, assume, offset, assign, or terminate positions in commodities derivative financial instruments with customers in the ordinary course of a trade or business. A hedging transaction is any transaction entered into in the normal course of a trade or business primarily to manage one of the following: 1) risk of price changes or currency fluctuations involving ordinary property held (or to be held) and 2) risk of interest rate or price changes, or currency fluctuations,

involving borrowed funds or ordinary obligations incurred (or to be incurred).

Rules governing the computation of a net gain or loss from noncapital assets were provided under Code section 1231. Transactions treated under these special provisions included:

- (1) the sale or exchange of real or depreciable property used in a trade or business;
- (2) the cutting or disposal of timber treated as a sale or exchange under Code section 631(a) and (b);

- (3) the disposal of coal or iron ore treated as a sale under Code section 631(c);
- (4) the sale or exchange of livestock (excluding poultry) used in a trade or business for draft, breeding, dairy, or sporting purposes, if held for at least 12 months (24 months for horses and cattle);
- (5) the sale or exchange of unharvested crops sold with the land; and
- (6) the involuntary conversion of property or capital assets due to partial or total destruction, theft, seizure, requisition, or condemnation.

Long-term gains from section 1231 transactions were treated as long-term capital gains for tax purposes and were included in "Net Capital Gains" in these statistics. Losses under section 1231 were treated as ordinary losses, i.e., fully deductible from ordinary income. Amounts treated as long term gains were reduced by a number of provisions designed to recapture (as ordinary income) previous benefits. These provisions included: sections 1245 and 1250, recapturing some depreciation taken previously; section 1252, recapturing conservation and land clearing expenses upon the sale of some farmland; section 1254, recapturing certain depletion, intangible drilling, and mine development expenses; and section 1255, recapturing some cropsharing payments if a farm is sold within 20 years of receiving the payments.

Statutory provisions allow that recognition of a gain or loss may be postponed under certain circumstances. The postponement of gain recognition accounts for some differences in tax versus book income. This difference is not presented in these statistics.

Gains and losses resulting from involuntary conversions, due mostly to casualty and theft, received special treatment. Such losses were to be included in the computation of net gain or loss, noncapital assets. However, some corporations reported them in other deductions, in which case, the losses were included in the statistics for other deductions. No attempt was made to recompute the net gain or loss from noncapital assets or the carryover of losses subject to recapture rules for such returns.

Although this item was a part of corporate-level income for S corporations, the portion of gain treated as long-term capital gain under section 1231 was not a part of the corporations' ordinary income (loss) from trade or business activities but rather was reported on the Form 1120S, Schedule K, Shareholders' Shares of Income, Credits, Deductions, etc.

#### **Net Income (or Deficit)**

[Page 1, Line 28]

This was the companies' net profit or loss from taxable sources of income reduced by allowable deductions. It differed from "Total Receipts Less Total Deductions" because it included "Constructive Taxable Income from Related Foreign Corporations" and excluded "Interest on Government Obligations: State and Local." Net income generally differed from "Income Subject to Tax" by the "Statutory Special Deductions" allowed corporations. More information can be found under all these headings in this section.

Net income included income from the trade or business activities of S corporations, including ordinary gain from the sale of business property. Although the income was taxable shareholders, it was used for the statistics as a measure of corporate business activity for these companies. For tax purposes, net income for S corporations excluded passive income such as rents and portfolio investment income, which was passed through to the shareholders and reported on the Form 1120S, Schedule K, Shareholders' Share of Income, Credits, Deductions, etc. Statistics on these items are presented in the 1120S Basic Tables. Although certain long-term capital gains were taxable to S corporations before the gains were passed through to the shareholders, these gains were excluded from net income.

The statistics for net income (or deficit) also included the "effectively connected income" of foreign corporations operating in the United States. Generally, income was considered effectively connected if the foreign corporation conducted a trade or business in the United States and the income was attributable to that business.

Property and casualty insurance companies with premium income of \$1,200,000 or less could elect to compute income tax on their taxable investment income only, deducting only expenses related to that income. Therefore, the statistics for net income included only net investment income for those companies. (Such a company with premiums of \$600,000 or less was exempt from tax and so does not appear in these statistics.)

## Net Long-Term Capital Gain Reduced by Net Short-Term Capital Loss

See "Net Capital Gains."

#### **Net Operating Loss Deduction**

See "Statutory Special Deductions."

## Net Short-Term Capital Gain Reduced by Net Long-Term Capital Loss

See "Net Capital Gains."

#### **Net Worth**

Net worth represented the shareholders' equity in the corporation (total assets minus the claims of creditors). In the statistics, net worth comprised the net sum of the following items:

- (1) capital stock;
- (2) additional paid-in capital;
- (3) retained earnings, appropriated;
- (4) retained earnings, unappropriated;
- (5) less the cost of treasury stock.

#### **New Markets Tax Credit Δ**

[Form 8874]

The New Markets tax credit has been created to increase investments in low-income communities. The credit was equal to five percent of the investment in a qualified community development entity for the first three allowance dates and six percent of the investment for the next four allowance dates. The total credit available was equal to 39 percent of the investment over seven years.

The New Markets tax credit is a part of and subject to the limitations and carryover rules of the general business credit. The credit may not be carried back to tax years ending before January 1, 2001. Any unused credit at the end of the carryforward period will be allowed as a deduction in the following tax year. The components of the general business credit are shown separately in Table 21.

#### **Nonconventional Source Fuel Credit**

A credit is allowed for the production of qualified fuel that was sold by a taxpayer to an unrelated person during the tax year. In general, the amount of the credit is \$3 (adjusted for inflation) per barrel of oilequivalent fuel, and production must occur within the U.S. or a U.S. Possession. Qualified fuels include the following:

- (1) Gas produced from biomass;
- (2) Liquid, gaseous, or solid synthetic fuels produced from coal; and
- (3) Coke or coke gas (if sold after December 31, 2005)

For tax years after December 31, 2005 the Energy Tax Incentive Act of 2005 made the nonconventional source fuel credit part of the general business credit, and will be subject to the limitation and carryforward rules of the general business credit.

#### **Notes and Accounts Receivable**

[Page 4, Schedule L, Line 2a(c)]

In general, notes and accounts receivable were the gross amounts arising from business sales or services to customers on credit during the ordinary course of trade or business. These current assets would normally be converted to cash within 1 year. This category included commercial paper, charge accounts, current intercompany receivables, property improvement loans, and trade acceptances. Current nontrade receivables were generally included in other current assets.

Certain savings and loan associations reported loans and mortgages as notes and accounts receivable. When identified, such mortgage loans were included in the statistics for mortgage and real estate loans, rather than notes and accounts receivable.

The gross amount of the receivables and the corresponding adjustment account, allowance for bad debts, were reported on the balance sheets of most corporation income tax forms. For an explanation of the adjustment account, see "Allowance for Bad Debts." Some corporations, however, reported only the net amount of the accounts receivable.

#### **Number of Returns**

This was a count of the returns filed by active corporations on one of the Form 1120-series returns. It included ordinary for-profit C corporations filing the Form 1120 or its simplified version, Form 1120-A, S corporations electing to be taxed through their shareholders filing Form 1120S, foreign corporations with U.S. source income filing Form 1120-F, life insurance companies filing Form 1120-L, property and casualty insurance companies filing Form 1120-PC, Real Estate Investment Trusts filing Form 1120-REIT, and Regulated Investment Companies filing Form 1120-RIC. It did not include non-profit corporations. exempt farmers' many cooperatives. and other incorporated organizations that did not file corporation income tax returns. It also did not include the returns of inactive corporations, defined as those reporting no item of or deductions; returns of inactive income corporations were excluded from the statistical sample. See Section 3, Description of the Sample and Limitations of the Data.

Consolidated groups could file a single return covering many corporations, so the number of returns was not a count of the number of active corporations.

# One-Time Dividends Received Deduction for Certain Cash Dividends from Controlled Foreign Corporation

[Form 8895]

Created under the American Jobs Creation Act of 2004 (IRS section 965) this deduction allows U.S. companies to repatriate earnings from their foreign subsidiaries at a reduced tax rate. IRC section 965 provides that U.S. companies may opt, for one taxable year, to receive an 85% deduction for eligible dividends from their foreign subsidiaries. The election applies to actual cash dividends, not to any deemed dividends or foreign tax credit gross-ups. Distributions of previously taxed income, with certain exceptions, are excluded.

### **Orphan Drug Credit**

[Form 8820]

This was a credit for 50 percent of the costs of testing drugs to be used for treating rare diseases, defined as those affecting fewer than 200,000 people or those occurring so infrequently that developing a drug to treat them would not be economical. This had been one of the "sunset" provisions (regularly reviewed and extended), but the Taxpayer Relief Act of 1997 made it a permanent part of the tax law.

The orphan drug credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit." The components of the general business credit are shown separately in Table 21.

#### Other Assets

[Page 4, Schedule L, Line 14(d)]

In general, other assets comprised noncurrent assets, which were not allocable to a specific account on the balance sheet, and certain assets not identified as current or noncurrent. Both tangible and intangible assets were included in this category. Also included were assets such as: deposits on contracts, interest discounts, and guaranty deposits, when reported as noncurrent assets. Other assets of life insurance companies included the market value of real estate and that portion of stock and bond holdings in excess of book value. For statistical purposes, negative balance sheet asset accounts have been moved to, and included in, the computation of other assets. This procedure was adopted to address the increased usage of negative items being reported on corporate balance sheets. This process may cause other assets to become negative in certain situations. When identified on the tax return, assets held for investment were not included in other assets.

#### Other Costs

[Page 2, Schedule A, Line 5] See "Cost of Goods Sold."

#### Other Credits and Payments

[Form 1120-PC, Page 1, Line 14i] See "Overpayment or Amount Owed."

#### **Other Current Assets**

[Page 4, Schedule L, Line 6(d)]

Other current assets included assets not allocable to a specific current account listed on the balance sheet of the tax form and assets reported as short-term, but without identification of a specific current account.

Marketable securities, prepaid expenses (unless reported as long-term), nontrade receivables, coupons and dividends receivable, and similar items were included in this asset account. Deposits were included here for banks and deposit institutions. Also included were amounts in excess of billings for contract work in progress reported as current by construction corporations.

When reported by certain nonconsolidated financial companies, inventories were included in the statistics for other current assets, rather than for inventories. Those nonconsolidated financial included banks, credit agencies, insurance companies, insurance agents, brokers, real estate operators, lessors, and condominium management and cooperative housing associations. Inventories were included in other current assets if reported by bank holding companies, whether a consolidated or nonconsolidated. However, if consolidated with nonfinancial subsidiaries, then inventories were not moved to other current assets to the extent they were attributable to the nonfinance subsidiaries.

Some property and casualty insurance companies included investments in government obligations and tax-exempt securities with other current assets on the income tax return, Form 1120-PC. When identified, the amounts were included in the statistics for investments in government obligations and tax-exempt securities and excluded from other current assets.

#### Other Current Liabilities

[Page 4, Schedule L, Line 18(d)]

Other current liabilities included certain amounts due and payable within the coming year. The account was comprised of accrued expenses, as well as current payables not arising from the purchase of goods and services. Examples of other current liabilities were taxes accrued or payable, accrued employee accounts such as for payrolls and

contributions to benefit plans, dividends payable, overdrafts, accrued interest or rent, and deposits and withdrawable shares of banking and savings institutions, if not reported as long-term by the corporation. For construction corporations, amounts for uncompleted contracts or jobs in progress were included in this item, if reported as current.

#### **Other Deductions**

[Page 1, Line 26]

Other deductions comprised: (1) business expenses which were not allocable to a specific deduction item on the tax return, or which were not included elsewhere on the tax return, and (2) certain amounts which were given special treatment in the course of statistical processing. It also included adjustments reported as deductions.

The first category included such items as administrative, general, and selling expenses; commissions (unless reported as cost of goods or salaries and wages); delivery, freight, and shipping expenses; sales discounts; travel and entertainment expenses; utility expenses not reported as part of the cost of goods sold; and similar items. For meal and entertainment expenses, generally only 50 percent was deductible.

The second category included intangible drilling costs, direct pensions (paid by a company to an individual but not to pension plans), employee welfare (but not payments to welfare or benefit plans), moving expenses (for employees), partnership net losses, and patronage dividends paid. Also included were itemized business deductions and other deductions unique to life and property and casualty insurance companies.

Corporations filing the Form 1120-A were required to report amounts for advertising, depletion, and deductions for pension, profit-sharing, and employee benefit plans on an attached schedule. When these were identified on such a schedule, they were moved to the appropriate item.

Losses from involuntary conversions which were reported as ordinary losses on Form 4797, Supplemental Schedule of Gains and Losses, were included in the statistics for Net Gain (or Loss), Noncapital Assets. However, some taxpayers reported such amounts as deduction items; if so, they were included in the statistics for "Other Deductions". Also included were net foreign currency losses for regulated investment companies, life insurance increases in reserves, and policyholder dividends paid by insurance companies on participating policies (after certain adjustments).

The statistics for other deductions excluded amounts for amortization (except amortization of

intangible drilling costs and from specified policy acquisition expenses of life insurance companies (IR Code section 848)), which were moved during statistical processing to "Amortization."

#### Other Investments

[Page 4, Schedule L, Line 9(d)]

This category generally included long-term nongovernment investments and certain investments for which no distinction could be made as to their current or long-term nature. Examples of non-government investments included stocks, bonds, loans to subsidiaries, treasury stock reported as assets, and other types of financial securities.

Real estate not reported as a fixed asset could also be included. In certain instances, land and buildings owned by real estate operators (except lessors of real property other than buildings) were reported as other investments. Certain insurance carriers also included their real estate holdings (other than their home and branch office buildings) in this asset category.

When inventories were reported by companies in certain financial industries, the amounts were included in the statistics for other investments and excluded from inventories. For security brokers and dealers, commodity brokers, dealers, and exchanges, and holding and other investment companies (except bank holding companies), inventories were included in other investments unless the return was consolidated and included nonfinance subsidiaries. Inventories attributable to the nonfinance subsidiaries were not moved to other investments.

The statistics may be somewhat overstated by amounts that should have been reported for treasury stock. When treasury stock held for resale or for future distribution was reported as an asset, rather than as an offset to capital stock, the treasury stock was included in the statistics for other investments.

Some property and casualty insurance companies included investments in government obligations and tax-exempt securities in other investments on the income tax return, Form 1120-PC. When identified, these amounts were transferred to the appropriate accounts.

#### Other Liabilities

[Page 4, Schedule L, Line 21(d)]

Other liabilities were obligations which were not allocable to a specific account on the balance sheet and which were either noncurrent accounts, in general not due within 1 year, or accounts which could not be identified as either current or long-term. The excess of reserves for amortization,

depreciation, and depletion over the respective asset accounts was included in this balance sheet account.

Examples of other liabilities were deferred or unearned income not reported as part of a current account, provisions for future or deferred taxes based on the effects of either accelerated depreciation or possible income tax adjustments, and principal amounts of employee and similar funds. Accounts borrowed payable. securities. and notes accounts. commissions. intercompany loans. overdrafts, and unearned income were also included. For statistical purposes, negative balance sheet liability accounts have been moved to, and included in, the computation of other liabilities. This procedure was adopted to address the increased usage of negative items being reported on corporate balance sheets. This process may cause other liabilities to become negative in certain situations.

#### Other Receipts

[Page 1, Line 10]

Other receipts included amounts not elsewhere reported on the return form, such as: income from minor operations; cash discounts; income from claims, license rights, judgments, and joint ventures; net amount earned under operating agreements; profit from commissaries; profit on prior-years' collections (installment basis); profit on the purchase of a corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for the cancellation of contracts; auto lease inclusion income; and income from sales of scrap, salvage, or waste.

Also regarded as other receipts were unidentified and certain dividends received, such as from Federal Reserve and Federal Home Loan Banks, and from the following special classes of corporations: corporations deriving a large percent of their gross income from sources within a U.S. possession, when they did not provide detailed attachments; and tax-exempt charitable, educational, religious, scientific and literary organizations, and mutual and cooperative societies including farmers' cooperatives. Also included were any adjustment items reported by corporations and listed in other income, payments with respect to security loans, foreign currency gains for regulated

investment companies, and life insurance decreases in reserves. See also, "Business Receipts."

#### **Overpayment of Amount Owed**

[Page 1, Line 35]

See "Overpayment or Amount Owed."

#### Overpayment or Amount Owed A

All corporations with more than minimal tax liability

were required to have settled their liability by the time their returns were due for their accounting year, within specified tolerances. They were required to estimate their liability at the beginning of their tax year and make payments on this estimated tax liability at least quarterly. If estimated tax payments were less than final tax liability for the year, within the allowed tolerances, the corporation was assessed a The corporation could count as tax payments its "Credit for Tax Paid on Undistributed Capital Gains", "Credit for Federal Tax on Fuels", and any Credit for Federal Telephone Excise Tax Paid" (see these headings, above). A property and casualty insurance company could also claim a credit for taxes paid by a reciprocal (see "Reciprocal Tax") and for certain other payments and credits it could have been required to make. A corporation that requested an extension of time to file its tax return was required to pay any final estimated tax liability not already covered (see "Tax Deposited with Form 7004"). When the corporation finally filed its return for the year, it would seldom have paid exactly the final liability; most corporations would have had either an overpayment or an amount owed.

Estimated tax payments were required of any corporation expecting to owe a tax liability of \$500 or more for the year. The payments had to be made quarterly, on the fifteenth day of the fourth, sixth, ninth, and twelfth months of the company's accounting year. If the total payments for the year were greater than the liability shown on the return, the overpayment could be either refunded or applied to next year's estimated tax liability. If a corporation realized before it filed its return that it had overpaid, and the overpayment was at least \$500 and at least 10 percent of tax liability for the year, it could apply for an immediate refund of the excess payment. The application had to be made within 2-1/2 months of the close of its taxable year.

If a corporation had \$500 or more of tax liability on the due date of its return and had not made quarterly estimated tax payments of at least 25 percent (each quarter) of the liability shown on its return or 25 percent of the tax it paid in the previous year, it was liable for a penalty for underpayment of estimated tax. This penalty, which was calculated at the current interest rate prescribed by IRS, became a part of the amount owed when the corporation filed its return. However, the penalty did not apply if there was a legitimate reason for the underpayment.

The components of the tax payment schedule are shown in Tables 18 and 20.

### **Overpayments less Refund**

[Page 1, Line 32a]

This was the net estimated tax payments, after deducting any amount previously refunded, remaining to be credited when the corporation's tax return was filed. See "Overpayment or Amount Owed."

#### **Passive Activity Credits**

[Form 3800, Lines 3 and 5]

The General Business Credit that could be claimed by personal service corporations and closely held corporations was subject to an additional limitation if the component credits were generated in a passive activity. The total amount of such credits and the amount allowed in 2005 are shown in the computation of the general business credit in Table 21. A personal services corporation was one whose principal activity was the performance of personal services that were substantially performed by employee-owners who owned more than 10 percent of the fair market value of the corporation's stock. A closely held corporation was a corporation that at any time during the last half of the tax year had 50 percent or more of the value of its outstanding stock owned directly or indirectly by not more than five individuals and was not an S corporation or a personal service corporation. Passive activities generally included trade or business activities in which the corporation did not materially participate for the tax year and, with exceptions, rental activities regardless of the corporation's participation.

## Penalty for Underpayment of Estimated Tax

[Page 1, Line 33]
See "Overpayment or Amount Owed."

## Pension, Profit-Sharing, Stock Bonus, and Annuity Plans

[Page 1, Line 23]

This deduction was the current year's deductible contributions to qualified pension, profit-sharing, or other funded deferred compensation plans. Contributions made by employers to these plans were deductible under Code section 404 subject to limits on contributions for owners, officers, and highly paid employees. For defined-benefit plans, contributions were also limited based on actuarial computations of the amount necessary to fund the promised benefits.

The statistics included amounts from "Cost of Goods Sold" and "Other Deductions" identified as pensions (unless clearly direct pensions), annuity plans, 401(k) plans, profit-sharing plans, retirement plans, and stock bonus plans. Any amounts identified as part of cost of goods sold or capitalized under section 263A were excluded from cost of goods sold and included in these statistics. The combined amount for companies other than mining

companies that reported an amount for a combination of welfare/retirement plans was included in the statistics for contributions to pension and profit-sharing plans.

Amounts found in other deductions on an 1120-A return and identified as pension and profit-sharing, stock bonus, and annuity plans were included in these statistics.

This item was not reported for regulated investment companies and real estate investment trusts.

#### Portfolio Income (less deficit)

Portfolio income (less deficit) is interest, dividends, annuities and royalties, as well as gain or loss from the disposition of income-producing or investment property that is not derived in the ordinary course of trade or business.

#### **Prior Year Minimum Tax Credit**

[Form 8827, Line 8]

Corporations received a credit against their regular income tax liability for alternative minimum taxes paid in prior years to prevent double taxation of the same income. The minimum tax was imposed

currently on income for which tax liability was only deferred under the regular tax; when the deferral ended and the income became taxable under the regular tax, credit was given for the taxes already paid on that income. The minimum tax credit thus acted as a mechanism to coordinate the two tax systems. The credit was limited to the excess of regular tax after credits over the current year tentative minimum tax. Any unused portion of the prior year minimum tax credit could be carried forward indefinitely to reduce the regular tax. The credit was not designed to reduce any minimum tax liability. There were no carryback provisions for this tax credit. See also, "Alternative Minimum Tax."

#### **Purchases**

[Page 2, Schedule A, line 2]

This is the total of items purchased during the year for resale or to become a part of goods manufactured or prepared for sale. See "Cost of Goods Sold."

#### **Qualified Electric Vehicle Credit**

[Form 8834, Line 19]

A qualified electric vehicle was a vehicle manufactured primarily for use on public roads, having at least four wheels, and powered primarily by an electric motor drawing current from rechargeable batteries, fuel cells, or other portable sources of electrical current. In addition, the original use of the vehicle must begin with the taxpayer, acquired for taxpayer's own use, and not for resale. The credit was equal to the lesser of \$4,000 or 10 percent of the

cost of the vehicle (after reduction by any Section 179 deduction) for vehicles placed in service prior to 2006 or the lesser of \$1,000 or 2.5 percent of the vehicles costs (after reduction of any Section 179 deduction) for vehicles placed in service in 2006. The basis of each vehicle must be reduced by the amount of the credit. Vehicles qualifying for this credit were not eligible for the deduction for clean-fuel vehicles under Section 179A. If the vehicle no longer qualifies for the credit within 3 years of the date placed in service, part or all of the credit must be recaptured.

## Qualified Zone Academy Bond Credit

[Form 8860]

A qualified zone academy bond credit is a taxable bond issued by a state or local government, the proceeds of which are used to improve certain eligible public schools. In lieu of receiving periodic interest payment, holders of these bonds are entitled to a non-refundable tax credit for each year in which the bond is held. To be eligible for the credit, the taxpayer must be a bank, insurance companies, or other corporation actively involved in the lending of money. This credit is allowed on bonds issued after December 31, 1997. The amount of the bonds that may be issued has been limited to \$400 million for calendar years 1998 through 2006. This credit is part of total credits on the tax computation schedule.

#### **Reciprocal Tax**

[Form 1120PC, Page 1, Line 5]

A property and casualty insurance company with reciprocal or interinsurance arrangements with another entity (an "attorney-in-fact") could elect to allocate to the other entity deductions equal to those actually claimed by the other entity for the allocated insurance. In effect, this caused the net income from the transaction to be taxable to both entities, but since both might not have been taxable at the same rate, Code section 835 taxed the income to the insurance company at the highest corporate rate and allowed the company to take a credit for any taxes paid by the other entity. The Reciprocal Tax and the Credit by Reciprocal were included in "Total Income Tax After Credits" in the general tables and were shown separately in Table 20.

## Renewable Electricity Production Credit Δ

[Form 8835]

The Form 8835 was used to claim the renewable electricity, refined coal, and Indian coal production credit. This credit is allowed only for the sale of electricity, refined coal, or Indian coal produced in the United States (or U.S. possessions) from qualified energy resources at a qualified facility. The credit includes the following qualifying resources and

facilities for the production of electricity: wind, closedloop biomass (generally organic plants grown for the sole purpose of being used to generate electricity), poultry waste, open-loop biomass (agricultural livestock waste nutrients and solid wood waste materials), geothermal energy, solar energy, small irrigation power, municipal solid waste, and qualified hydropower production. The credit period for electricity produced from renewable energy sources could be claimed over a five- or ten- year period, depending on the facility. In 2006, the tax liability limit and allowable credit for qualified facilities placed in service prior to October 23, 2004 could no longer be computed on Form 8835, instead this was done as part of Form 3800, General Business Credit.

The renewable electricity production credit was included in the general business credit shown in the tables. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit." The components of the general business credit are shown separately in Table 21.

#### **Rent Paid on Business Property**

[Page 1, Line 16]

This deduction consisted of rents paid for the use of land, buildings or structures, and rents paid for leased roads, and work equipment for railroad companies. Also included in rents paid was the leasing of vehicles. Auto lease inclusion income, required by law to offset this deduction for businesses that lease luxury automobiles, was reported in other receipts. Some corporations reported taxes paid and other specific expenses with rents paid. When identified, those items were included in the statistics for the respective deductions and excluded from rents paid.

Rent identified as part of the cost of goods sold, or capitalized under section 263A, was excluded from cost of goods sold and included in the statistics as rent paid on business property.

#### Rents

[Page 1, Line 6]

These were the gross amounts received for the use or occupancy of property by corporations whose principal activities did not involve operating rental properties. Expenses related to rental property, such as depreciation, repairs, interest paid, and taxes paid, were not deducted directly from the rental income, but were reported as business deductions.

When rents were a significant portion of a corporation's operating income, they were included in the statistics for business receipts rather than in

rents. These corporations included some manufacturers and public utility companies, as well as businesses whose principal operating income was expected to be rents, such as hotels, motels, and other lodging places. For real estate operators, rental income was included in business receipts if the expense schedule indicated that the owner operated the building rather than leased it. No rent was reported for regulated investment companies. S corporations reported income from rents on the Form 1120S, Schedule K, Shareholders' Shares of Income, Credits, Deductions, etc. and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section.

#### Repairs

[Page 1, Line 14]

Repairs reported as an ordinary and necessary business expense were the costs of maintenance and incidental repairs that did not add to the value or appreciably prolong the life of the property. Expenditures for permanent improvements, which increased the basis of the property, were required to be capitalized and depreciated rather than deducted currently. Regulated investment companies did not report repairs.

#### Research Activities Credit A

[Form 6765]

The research activities tax credit is a credit for qualified research expenses and basic research payments to universities and other qualified organizations. The research credit is a credit taken upon the excess of qualified research expenses for the current year over the average research expenses calculated as a percentage of gross receipts. The methods to calculate the credit are the Regular Credit and the Alternative Incremental Credit.

Research is limited to research undertaken to discover information that is technological in nature and useful in the development of a new or improved business component. The research had to be conducted within the United States and could not involve the social sciences, arts, or humanities. Research funded by another person, by a grant, or by a government agency was also ineligible for the credit. For qualified clinical testing expenses relating to drugs for certain rare diseases, taxpayers can elect to claim the credit using Form 8820, Orphan Drug Credit.

For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit." The components of the general business credit are shown separately in Table 21.

#### Retained Earnings, Appropriated

[Page 4, Schedule L, Line 24(d)]

Earnings set aside for specific purposes and not available for distribution to shareholders were included under this heading. Included were quaranty funds (for certain finance companies), reserves for plant expansion, bond retirements, contingencies for extraordinary losses, and general loss reserves. Also included were the total amount of all the companies' reserves not defined as valuation reserves or reserves included in other liabilities. Specifically excluded were the reserves for bad debts, depreciation, depletion, and amortization, which were shown separately in this report. Unrealized appreciation was included in retained earnings unappropriated. Unrealized profits were included in other liabilities. Unearned income, if not current, was also included in other liabilities. Any amount of retained earnings not identified as appropriated or unappropriated was considered unappropriated for purposes of these statistics.

#### Retained Earnings, Unappropriated

[Page 4, Schedule L, Line 25(d)]

Retained earnings, unappropriated, consisted of the retained earnings and profits of the corporation less any reserves (these reserves were shown in the statistics as Retained Earnings. Appropriated). Dividends and distributions to shareholders were paid from this account. These accumulated earnings included income from normal and discontinued operations, extraordinary gains or losses, and prior period adjustments. Also included were undistributed or undivided earnings (income or profits), and earned surplus. For railroads, unappropriated retained earnings included additions to property and funded debt retired through income and surplus. The statistics presented here are net amounts after reduction for negative amounts reported.

Adjustments reported by the taxpayers primarily consisted of unrealized gains and losses from securities held "available for sale." Also included in adjustments, guarantees of employee stock ownership plan debt, and compensation related to employee stock award plans.

#### **Returns of Active Corporations**

These returns were the basis for all financial statistics presented in the report. They comprised the vast majority of the returns filed, and were defined for the statistics as returns of corporations reporting any income or deduction items, including tax-exempt interest. Although corporations in existence during any portion of the taxable year were required to file a return whether or not they had income and deductions (Code section 6012(a)(2)), inactive corporations' returns were excluded from the

statistics. See Section 3, Description of the Sample and Limitations of the Data.

#### **Returns With Net Income**

See "Net Income (or Deficit)."

#### Royalties

[Page 1, Line 7]

Rovalties were gross payments generally on an agreed percentage basis, for the use of property rights before taking deductions for depletion, taxes, etc. Included were amounts received from such properties as copyrights, patents, and trademarks; and from natural resources such as timber, mineral mines, and oil wells. relating to royalties, depletion or taxes, were not deducted directly from this income, but were reported among the various business deductions from total gross income. No royalties were included in the statistics for regulated investment companies and real estate investment trusts. S corporations reported this item on the Form 1120S, Schedule K, Shareholders' Shares of Income. Credits, Deductions, etc. and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section as "Royalty Income (less loss)" under "Portfolio Income (less deficit) distributed to shareholders."

Excluded from the statistics were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties was included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231. If the overall result of this computation was a net gain, it was treated as a long-term capital gain. If the overall result was a net loss, it was fully deductible in the current year as an ordinary noncapital loss. See also, the discussions of "Net Capital Gains" and "Net Gain (or Loss), Noncapital Assets."

#### S Corporation Returns

Form 1120S, *U.S. Income Tax Return for an S Corporation*, was filed by corporations electing to be taxed through their shareholders under Code section 1362. These companies reported corporate income and deductions from their conduct of trades or businesses, but generally allocated any income or loss to their shareholders to be taxed only at the individual level. Portfolio income (loss), net rental real estate income (loss), net income (loss) from other rental activities, and other income (loss) were not included in net income (loss) from ordinary trade or business but were allocated to shareholders to be

reported on their individual returns.

Only corporate-level income of S corporations was included in the Basic Tables section of this report. S corporation trade or business income and deductions were included in the general tables and also shown separately in 1120S Basic Tables 7 and 8. Data on rental and investment income allocated to shareholders is presented in 1120S Basic Tables 1 through 6 and is also available in the *Corporation Source Book* (Publication 1053).

Subchapter S of the Internal Revenue Code, from which these corporations take their name, provided a set of restrictive criteria which a company had to meet in order to qualify. For tax years beginning after 2004, S corporations had to meet the following criteria:

- (1) no more than 100 shareholders;
- (2) only individuals as shareholders (with an exception for estates and trusts, including charitable remainder trusts);
- (3) no nonresident alien shareholders; and
- (4) only one class of stock.

For tax years beginning after 1997, exempt organizations described in section 401(a) or 501 (c)(3) are permitted to be shareholders.

Corporations that were ineligible to be treated as S corporations were:

- banks or similar financial institutions using the reserve method of accounting for bad debts under section 585;
- (2) life insurance companies;
- (3) corporations electing to take the U.S. possessions tax credit;
- (4) Interest-Charge Domestic International Sales Corporations (IC-DISC) or former DISCs; and
- (5) affiliated group members eligible for inclusion on a consolidated return.

The Small Business Job Protection Act of 1996 provided significant reform for S corporations. This legislation contained 17 provisions relating to S corporations. For more information on the impact of this legislation on S corporations see Wittman, Susan, "S Corporation Returns, 1997," *Statistics of Income Bulletin*, Spring 2000, Volume 19, Number 4.

Some S corporations were subject to certain special taxes at the corporate level. See "Excess Net Passive Income Tax" and "Income Tax" in this section.

### **Salaries and Wages**

[Page 1, Line 13]

Salaries and wages included the amount of salaries and wages paid by the corporation for the tax year, less the amount of any work opportunity credit, empowerment zone employment credit, Indian employment credit, or welfare-to-work credit. Expenses such as bonuses, directors' fees, wages, payroll, and salaries listed in the other deductions schedule were included with the statistics for salaries and wages. Salaries and wages did not include items deductible elsewhere on the return, such as contributions to a 401(k) plan, amounts contributed under a salary reduction agreement, or amounts included in cost of goods sold. In addition, compensation of officers was not included with salaries and wages since it was listed as a separate deduction item on the return.

#### Section 857(b)(5) Tax

[Form 1120-REIT, Page 3, Schedule J, Line 2(c)]

Real estate investment trusts were required to derive at least 95 percent of their income from portfolio investments (dividends, interest, capital gains) and real estate and at least 75 percent of their income from real estate investments (rents, interest on mortgage bonds, sales of rental or foreclosure property). If these limits were not met, the shortfall was subject to a special tax under Code section 857(b) (5). This tax is a component of "Total Income Tax Before Credits" and is shown separately in Table 20.

#### **Size of Business Receipts**

Returns for nonfinance industries were classified by size of gross receipts from sales and operations. Returns of industries within the "Finance and Insurance" and "Management Holding Companies" sectors were classified by size of total receipts (the sum of business receipts and investment income). See also, "Business Receipts" and "Total Receipts."

#### **Statutory Special Deductions**

[Page 1, line 29c]

Statutory special deductions in the tables was the sum of the deductions for net operating loss carryovers from prior years and the special deductions for dividends and other corporate attributes allowed by the Code. These deductions were in addition to ordinary and necessary business deductions and were shown in the statistics as deductions from net income. In general, net income less statutory special deductions equaled income subject to tax. The following components of Statutory Special Deductions are shown separately in Table 20.

**Net operating loss deduction.** This deduction was the result of prior-year net operating losses. For most corporations, net operating losses (NOLs) could

have been carried back to reduce any taxes paid in the 3 years previous to the loss year (2 years for NOLs incurred in tax years beginning after August 5, 1997), and any remaining amounts carried forward for 15 years (20 years for NOLs incurred in tax years beginning after August 5, 1997). Amounts carried back, however, would not have appeared on the returns used for the statistics in this report. This item represents amounts carried forward from previous years and applied to reduce taxable income in the current year.

**Total special deductions** was the sum of the following deductions:

Dividends received deduction. This (1) deduction was based on the type of stock owned and the extent of ownership. Generally, dividends from other domestic members of a company's affiliated group were deducted 100 percent, those from other domestic companies owned 20 percent or more were allowed an 80 percent deduction. and those owned less than 20 percent were allowed a 70 percent deduction. These percentages were reduced if the stock was debt-financed or if it was preferred stock of public utilities that were allowed a deduction for dividends paid. In the case of life insurance companies, the dividend received deduction (other than the 100-percent deduction) was further reduced by the share of the company's investment income attributed to policyholders.

A deduction for dividends received from a foreign corporation was allowed if the foreign corporation had been engaged in a trade or business within the United States for at least 3 years and if at least 50 percent of its gross income was effectively connected U.S. trade or business income. The deduction was allowed only for dividends attributable to income earned in the United States, and only if the U.S. corporation owned at least 10 percent of the stock of the foreign corporation.

The total dividends received deduction was further limited based on net income. Generally, the 70- and 80-percent deductions could not exceed 70 and 80 percent of net income less the 100-percent deductions for dividends received from affiliated groups, foreign sales corporations, and small business investment companies. This limitation did not apply if the corporation had a net operating loss (even if the loss was the dividends caused by received

deduction). The various categories of stock ownership and the percentages that were deductible are shown on Form 1120, Schedule C (reproduced in Section 6). See also, "Dividends Received from Domestic Corporations" and "Dividends Received from Foreign Corporations" in this section.

- (2) Deduction for dividends paid on certain public utility stock. This special deduction was for dividends paid on preferred stock issued by regulated telephone, electric, gas, or water companies before October 1, 1942, or issued to replace such stock. Companies were allowed to deduct 40 percent of the smaller of such dividends or taxable income computed without this deduction.
- (3) Deduction for dividends paid (Forms 1120-RIC and 1120-REIT). Regulated investment companies (RICs) and real estate investment trusts (REITs) were required to distribute virtually all (90 percent for both returns types) of their taxable income to their shareholders in the form of dividends to qualify for their special status. Their taxable income was reduced by the dividends they paid (which were taxable to the recipients), and they generally paid no corporate tax. This special deduction represented those required distributions.
- (4) Section 857(b)(2)(E) deduction (Form 1120-REIT). This deduction was equivalent to the tax imposed on real estate investment trusts (REITs) that failed to meet the restrictions imposed on their sources of income. Generally, at least 75 percent of their income had to come from real estate investments and at least 95 percent from investment sources of all kinds. A tax of 100 percent was imposed on the net income attributable to the greater of the amounts by which the trust failed to meet the 75 or 95 percent income test, and a deduction was allowed to prevent the same income from being taxed under the income tax.
- (5) Section 806(a) small life insurance company deduction. A deduction equal to 60 percent of life insurance company taxable income not exceeding \$3,000,000 was allowed for a "small" life insurance company, defined as one with assets less than \$500,000,000. The deduction was phased out for "small" life insurance companies with life insurance company taxable income between \$3,000,000 and \$15,000,000. This item is included in "Statutory Special"

Deductions, Total," but is not shown separately in Table 20.

#### Tax Deposited with Form 7004

[Page 1, Line 32e]

This is the amount of the corporation's estimated tax liability deposited with the filing of Form 7004, Application for Automatic Extension of Time to File Corporation Income Tax Return, as reported on the corporation's income tax return for the year. The automatic extension of time to file a corporate tax return was 6 months, and any remaining tax liability was required to be paid with the request for an extension. See "Overpayment or Amount Owed."

#### **Tax-Exempt Securities**

[Page 4, Schedule L, Line 5(d)]

This balance sheet asset item comprised: (1) state and local government obligations, the interest on which was excludable from gross income under section 103(a); and (2) stock in a mutual fund or other regulated investment company that distributed exempt-interest dividends during the tax year of the corporation. Examples included bond anticipation notes, project notes, Public Housing Authority bonds, and state and local revenue bonds.

## Tax from Section I and Tax from Section II

[Form 1120-F, Page 1, Lines 1 and 2]

Foreign corporations with income effectively connected to a trade or business conducted in the U.S. were taxable at U.S. corporation income tax rates on that income, but they could also have been taxable on income not "effectively connected" with a U.S. trade or business (generally, portfolio investment and certain transportation income) just as nonresident foreign corporations were. On the Form 1120-F, the tax on income not effectively connected with a U.S. trade or business was called "Tax from Section I" and the tax on effectively connected income was called "Tax from Section II." Only the "Tax from Section II" is included as a component of "Income Tax" and "Total Income Tax" in the general tables in this report. It is also shown as a separate item in the tables devoted to foreign corporations, Tables 10 and 11.

"Tax from Section II" included income tax calculated at the U.S. corporate tax rates on effectively connected income, recapture taxes, and alternative minimum tax, and was reduced by the foreign tax credit, the nonconventional source fuel credit, the qualified electric vehicle credit, the general business credit, and the credit for prior year minimum tax.

The "Tax from Section I" from returns that also had effectively connected income is shown as a separate item in Tables 10 and 11, but is excluded from all other tables in the report. (Returns of foreign corporations that had no income effectively connected with a U.S. trade or business were excluded from the statistical sample.)

## Tax on Net Income from Foreclosure Property

[Form 1120-REIT, Page 3, Schedule J, Line 2(b)]

Real estate investment trusts that met the income requirements to qualify as REITs (see "Section 857(b)(5) Tax") were generally taxable at the shareholder rather than the corporate level. An exception was sales of certain property they had acquired by foreclosure; the REIT could elect to be taxed at the top corporate rate of 35 percent on any gain from such transactions. This tax is included as a component of "Total Income Tax" (before and after credits) and is also shown separately in Table 20.

## Tax on Net Income from Prohibited Transactions

[Form 1120-REIT, Page 3, Schedule J, Line 2(d)]

Real estate investment trusts were forbidden to engage in real estate development or sales (except in the course of their rental or financing business). Any profit made in such transactions was subject to a 100 percent tax. This tax is included as a component of "Total Income Tax" (before and after credits) and is also shown separately in Table 20.

#### Tax Refund

[Page 1, Line 36] See "Overpayment or Amount Owed."

#### Tax Year

Tax year (income year) in this publication refers to the year covering accounting periods ended July 2005 through June 2006. The corporation returns included span over 23 months between the firstincluded accounting period, which began on August 1, 2004, and closed on July 31, 2005, and the end of the last-included accounting period, which began on July 1, 2005, and closed on June 30, 2006. Therefore, this report shows income received or expenses incurred during any or all of the months in the 23-month span. This span, in effect defines the tax year in such a way that the non-calendar year ended accounting periods are centered by the calendar year ended accounting period. The calendar year made up 86.6 percent of the number of returns for Tax Year 2005. (See "Introduction" in Section I.)

#### **Taxable Income**

[Page 1. Line 30]

This line item from Form 1120 is called "Income Subject to Tax" in this report.

#### **Taxes Paid**

[Page 1, Line 17]

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported in the cost of goods sold schedules or capitalized under section 263A. Included among the deductible taxes were ordinary state and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; excise taxes, import and tariff duties; and business, license and privilege taxes. Income and profit taxes paid to foreign countries or U.S. possessions were also deductible unless claimed as a credit against income tax. However, S corporations excluded any foreign taxes

from the deduction for taxes paid, instead allocating them to their shareholders (who might either deduct them or take a foreign tax credit for them). Regulated investment companies also had to exclude those foreign taxes from the deduction for taxes when they elected under Code section 853 to allow their shareholders to claim a foreign tax credit (or a deduction) for the foreign taxes paid. See also, "Foreign Tax Credit."

Taxes not deductible generally included Federal income and excess profits taxes, gift taxes, taxes assessed against local benefits, taxes not imposed on the corporation, and certain other taxes, including state or local taxes that were paid or incurred in connection with an acquisition or disposition of property. Taxes related to the acquisition of property were to be treated as part of the cost of the property, while taxes related to the disposition of property were to be treated as a reduction in the amount realized from the disposition.

Some corporations included sales taxes and excise and related taxes, which were part of the sales price of their products, as receipts. When this occurred, an equal and offsetting amount was usually included in the cost of goods sold or as part of the separate deduction for taxes paid. When included in the cost of goods sold, these taxes were included in the statistics for taxes paid when they could be identified.

#### **Tentative Minimum Tax**

[Form 4626, Line 12]

The tentative minimum tax was determined by applying a 20 percent rate of tax to the alternative minimum taxable income after the reduction for the

alternative tax NOLD and the income exemption. The tentative minimum tax could be reduced by an AMT foreign tax credit and carryover of unused empowerment zone credit. The foreign tax credit was computed under the AMT system and could not become part of that credit allowed under the regular tax system. Up to 25 percent of the tentative minimum tax remaining after the AMT foreign tax credit could be reduced by the carryover of empowerment zone credit.

The amount by which the remaining tentative minimum tax exceeded the regular tax after reduction by the foreign tax credit (under the regular system) and the possessions tax credit was the alternative minimum tax.

#### **Total Assets and Total Liabilities**

[Page 4, Schedule L, Lines 15(d) and 28(d)]

Total assets and total liabilities were those reported in the end-of-year balance sheet in the corporations' books of account. Total assets were net amounts after reduction by accumulated depreciation, accumulated amortization, accumulated depletion, and the reserve for bad debts. If these reserve accounts were reported as liabilities, they were treated as reductions from the asset accounts to which they related and total assets and liabilities were adjusted accordingly.

When used in this report, the term total liabilities included both the claims of creditors and shareholders' equity (see also, "Net Worth"). In addition, total liabilities were net amounts after reduction by the cost of treasury stock. See also, "Balance Sheets" in this section.

#### **Total Deductions**

As presented in this publication, total deductions comprised: (1) the cost of goods sold; (2) the ordinary and necessary business deductions from gross income; and (3) net loss from sales of noncapital assets. Components of total deductions were shown in the income statement segment of various tables throughout this report. See also, "Total Receipts."

#### Total Income Tax After Credits A

[Page 3, Schedule J, Line 10]

Income tax after credits in the statistics equals "Total Income Tax Before Credits" less the sum of the "Foreign Tax Credit," "U.S. Possessions Tax Credit," "Qualified Electric Vehicle Credit," "General Business Credit," "Prior Year Minimum Tax Credit," "Qualified Zone Academy Bond Credit", and the "Clean Renewable Energy Bond Credit". Each of these items is discussed under its own heading in this section.

#### Total Income Tax Before Credits Δ

Total income tax before credits was the sum of the following taxes:

- (1) Income Tax;
- (2) Personal Holding Company Tax;
- (3) Recapture and Other Taxes:
- (4) Alternative Minimum Tax:
- (5) Excess Net Passive Income Tax;
- (6) Capital Gains Tax of Regulated Investment Companies;
- (7) Tax on Net Income from Foreclosure Property;
- (8) Section 857(b)(5) Tax;
- (9) Tax on Net Income from Prohibited Transactions;
- (10) Branch Tax of Foreign Corporations;
- (11) Reciprocal Tax;
- (12) Section 857(b)(7)(A) Tax; and
- (13) Section 856 Tax (includes 856 (c)(7) and 856(g)(5))

Other tax and interest amounts were included in or subtracted from the total income tax. Amounts included were tax and interest on a nonqualified withdrawal from a capital construction fund (section 7518), interest due on deferred gain (section 1260(b), interest on deferred tax attributable to installment sales of certain timeshares and residential lots (section 453(I)(3)), certain nondealer installment obligations (section 453A(c)), interest due under the look-back method, and deferred tax due upon the termination of a section 1294 election for shareholders in qualified electing funds. Amounts subtracted were deferred tax on the corporation's share of the undistributed earning of a qualified electing fund, recapture of new markets credit, recapture of employer-provided childcare facilities and services credit, and deferred LIFO recapture tax (section 1363(d)). These amounts were included in the statistics as adjustments to total income tax.

#### **Total Income Tax (S Corporations)**

Total income tax for S corporations (1120S Basic Tables 7 and 8) was the sum of the following taxes, each discussed under its own heading:

- (1) Income Tax;
- (2) Income Tax Adjustments;
- (3) Excess Net Passive Income Tax;
- (4) Recapture Taxes; and
- (5) Adjustments to Total Tax.

#### **Total Receipts**

Total receipts was the sum of the following items, each discussed under its own heading:

(1) Business Receipts:

- (2) Interest;
- (3) Interest on Government Obligations: State and Local;
- (4) Rents:
- (5) Royalties;
- (6) Net Capital Gains (excluding long-term gains from regulated investment companies);
- (7) Net Gain, Noncapital Assets;
- (8) Dividends Received from Domestic Corporations;
- (9) Dividends Received from Foreign Corporations (excluding certain taxable income from related foreign corporations only constructively received); and
- (10) Other Receipts.

Total receipts for S corporations was the sum of the following items, each discussed under its own heading:

- (1) Business Receipts;
- (2) Interest on Government Obligations: State and Local:
- (3) Net Gain, Noncapital Assets; and
- (4) Other Receipts.

S corporations reported receipts for Interest, Rents, Royalties, Net Capital Gains, and Dividends on the Form 1120S, Schedule K, Shareholders' Shares of Income, Credits, Deductions, etc. and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section.

#### **Total Receipts Less Total Deductions**

This item differed from net income (less deficit) for tax purposes in that it included nontaxable interest on state and local government obligations and excluded constructive taxable income from related foreign corporations.

#### **Total Special Deductions**

[Page 1, line 29c]

See "Statutory Special Deductions."

## Trans-Alaska Pipeline Liability Fund Credit

This component of the general business credit refunds certain unused environmental tax payments under section 4612(e). See "General Business Credit" for limitations and carryover provisions. The components of the general business credit are shown in Table 21.

#### **U.S. Government Obligations**

[Page 4, Schedule L, Line 4(d)]

See "Investments in Government Obligations."

#### U.S. Possessions Tax Credit

[Page 3, Schedule J, Line 6b]

The Puerto Rico and possession tax credit is terminated for corporations with tax years beginning after December 31, 1995. However, companies were eligible for a credit against U.S. income tax for some or all of the tax on income earned in possessions. Special phase-out rules apply in the case of existing credit claimants. After 2005, the credit was to be completely repealed for all corporations.

#### U.S. Tax Paid or Withheld at Source

[Form 1120-F, Page 1, Line 5h]

Foreign corporations with income related to a U.S. business activity (i.e., effectively connected income) often had U.S. income tax withheld at the source for their taxes on portfolio or transportation income that was not effectively connected to their U.S. operations, as well as certain income that was effectively connected (e.g., gains from the disposition of U.S. real property reported on Form 8288-A or effectively connected income allocable to foreign partners reported on Form 8805). This withheld tax is shown separately for effectively connected income and non-effectively connected income in Tables 10 and 11.

U.S. taxes paid or withheld by resident foreign corporations on income that was effectively connected to a U.S. trade or business are included in the statistics for "Overpayment or Amount Owed," but taxes withheld at the source on non-effectively connected income are not included in any statistics except the separate item in Tables 10 and 11.

#### Welfare-to-Work Credit A

[Form 8861]

The welfare-to-work credit was extended for qualified individuals who began work for the employer before December 31, 2006. The welfare-to-work credit was claimed by taxpayers for wages paid to current and former welfare recipients hired by the corporation after December 31, 1997, but before December 31, 2006. The credit was equal to 35 percent of the first \$10,000 of the employee's firstyear wages and 50 percent of the first \$10,000 of second-year wages. Eligible employees were persons or members of families who had received aid to families with dependent children or its equivalent for at least 18 of the past 24 months, or who had been cut off from such aid within the last 2 years. Wages qualifying for this credit could not also qualify for the work opportunity credit.

The welfare-to-work credit was claimed as one of the components of the general business credit. For a

discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit' in this section. The components of the general business credit are shown separately in Table 21.

#### **Work Opportunity Credit**

[Form 5884]

The work opportunity credit was extended to include wages paid to qualified individuals who began work for the employer before January 1, 2008. This credit, the successor to the jobs credit, allowed in prior years, was allowed to taxpayers who hired individuals from certain targeted groups to work at least 120 hours during the year.

Targeted groups were:

- (1) members of families receiving benefits under the Temporary Assistance to Needy Families (TANF) program;
- (2) certain disabled veterans in families receiving food stamps;
- (3) newly released economically disadvantaged ex-felons:
- (4) high-risk youth (18-24 year olds from disadvantaged areas);
- (5) vocational rehabilitation referrals;
- (6) qualified summer youth (16-17 year olds from disadvantaged areas);
- (7) 18-24 year olds from families receiving food stamps; and (SSI) hired after September 30, 1997
- (8) recipients of supplemental security income
- (9) hurricane Katrina Employee

Only the first \$6,000 (\$3,000 for qualified summer youth) of qualified first-year wages paid or incurred during the tax year for each employee is taken into account. The credit was limited to 25 percent if the employee worked at least 120 hours but less than 400 hours, and 40 percent if the employee worked 400 hours or more during the year.

The work opportunity credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit in this section. The components of the general business credit are shown separately in Table 21.

#### **Zero-Assets**

See "Balance Sheets"

Section 6 Forms

Form 1120 U.S. Corporation Income Tax Return
Form 1120-A U.S. Corporation Short-Form Income Tax Return
Schedule D, Form 1120 Capital Gains and Losses
Schedule N, Form 1120 Foreign Operations of U.S. Corporations
Form 1120-F U.S. Income Tax Return of a Foreign Corporation
Form 1120-L U.S. Life Insurance Company Income Tax Return
Form 1120-PC U.S. Property and Casualty Insurance Company Income Tax Return
Form 1120-REIT U.S. Income Tax Return for Real Estate Investment Trusts

Form 1120-RIC U.S. Income Tax Return for Regulated Investment Companies	
Form 1120S U.S. Income Tax Return for an S Corporation	44
Schedule D, Form 1120S Capital Gains and Losses and Built-in Gains 3	48
Schedule K-1 Shareholder's Share of Income, Deductions, Credits, etc	49
Form 8825 Rental Real Estate Income and Expense of a Partnership or an S Corporation	50
Form 3800 General Business Credit	51
Form 4562 Depreciation and Amortization	53
Form 4626 Alternative Minimum Tax Corporations 3	55

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	8	Capital gain net income							8		
	9	Net gain or (loss) from	•	. ,,					9		
	10	Other income (see instr							10		
	11	Total income. Add line	s 3 through 10					<u> ▶</u>	11		
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텵	13	Salaries and wages (les							13		
instructions for limitations on deductions.)	14	Repairs and maintenan							14		
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	17	Taxes and licenses .							18		
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Form	1120 (2006)							Page 2
Scl	nedule A Cost of Goods Solo	d (see instructions)				_		
1	Inventory at beginning of year				1			
2	Purchases				. 2			
3	Cost of labor							
4	Additional section 263A costs (attach se							
5	Other costs (attach schedule)				. 5			
6	Total. Add lines 1 through 5							
7	Inventory at end of year				7			
8	Cost of goods sold. Subtract line 7 from	m line 6. Enter here and	on page 1, line	2	8			
9a	Check all methods used for valuing clos	sing inventory:						
	(i) Cost							
	(ii) Lower of cost or market							
	(iii) Other (Specify method used an							
b	Check if there was a writedown of subr	-					_	
С	Check if the LIFO inventory method wa	s adopted this tax year f	for any goods (if	checked, atta	ach Form 970	)	▶[	
d	If the LIFO inventory method was used inventory computed under LIFO							
е	If property is produced or acquired for						Yes [	No
f	Was there any change in determining q							_
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1	Dividends from less-than-20%-owned of	Iomestic cornorations (o	ther than					
•						70		
2	Dividends from 20%-or-more-owned do			I				
_	stock)					80		
3	Dividends on debt-financed stock of do					see instructions		
4	Dividends on certain preferred stock of					42		
5	Dividends on certain preferred stock of	•				48		
6	Dividends from less-than-20%-owned f	•				70		
7	Dividends from 20%-or-more-owned fo	reign corporations and c	ertain FSCs .			80		
8	Dividends from wholly owned foreign su	ubsidiaries				100		
9	Total. Add lines 1 through 8. See instru	ctions for limitation						
10	Dividends from domestic corporations	received by a small	business invest	ment				
	company operating under the Small Bu	siness Investment Act of	1958			100		
11	Dividends from affiliated group members .					100		
12	Dividends from certain FSCs					100		
13	Dividends from foreign corporations no	included on lines 3, 6,	7, 8, 11, or 12			_		
14	Income from controlled foreign corporation	tions under subpart F (at	ttach Form(s) 54	71)		_		
15	Foreign dividend gross-up					-		
16	IC-DISC and former DISC dividends no							
17						-		
18	Deduction for dividends paid on certain			I		-		
19 20	<b>Total dividends.</b> Add lines 1 through 1 <b>Total special deductions.</b> Add lines 9,		•		h			
	hedule E Compensation of O							
OCI	Note: Complete Schedule	`		4 through 10 c	on page 1) are	\$500,000 o	r more.	
	(a) Name of officer	(b) Social security number			corporation owned  (e) Preferred	(f) Amou	int of compens	ation
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	Total companyation of affice			•		<u>'</u>		
2 3	Total compensation of officers Compensation of officers claimed on So							
4	Subtract line 3 from line 2. Enter the res							

Form **1120** (2006)

Page 3 Form 1120 (2006) Schedule J Tax Computation (see instructions) Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) . . . 2 Income tax. Check if a qualified personal service corporation (see instructions) . . . . . . . . . . . . 3 Alternative minimum tax (attach Form 4626) . . . . . . . . . . . . . . . . 5a Qualified electric vehicle credit (attach Form 8834) . General business credit. Check applicable box(es): 

Form 3800 ☐ Form 8844 . . . . ☐ Form 6478 Form 8835, Section B Bond credits from: Form 8860 Form 8912 . . . . . . 6 7 Personal holding company tax (attach Schedule PH (Form 1120)) . . . ☐ Form 8697 ☐ Form 8611 Other taxes. Check if from: Form 4255 ☐ Form 8866 Form 8902 Other (attach schedule) . . Total tax. Add lines 7 through 9. Enter here and on page 1, line 31 . . . . . . . . . . . . . . . . Schedule K Other Information (see instructions) Yes No Check accounting method: a Cash 7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total **b** ☐ Accrual **c** ☐ Other (specify) ► ..... voting power of all classes of stock of the corporation See the instructions and enter the: entitled to vote or (b) the total value of all classes of stock Business activity code no. ▶ ..... of the corporation? . . . . . . . . . . . . . . . . Business activity ▶ ..... If "Yes," enter: (a) Percentage owned ▶ ..... Product or service ▶ ..... and **(b)** Owner's country ▶ ..... At the end of the tax year, did the corporation own, c The corporation may have to file Form 5472, Information directly or indirectly, 50% or more of the voting stock of Return of a 25% Foreign-Owned U.S. Corporation or a a domestic corporation? (For rules of attribution, see Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ ..... If "Yes," attach a schedule showing: (a) name and 8 Check this box if the corporation issued publicly offered employer identification number (EIN), (b) percentage debt instruments with original issue discount. . ▶ □ owned, and (c) taxable income or (loss) before NOL and If checked, the corporation may have to file Form 8281, special deductions of such corporation for the tax year Information Return for Publicly Offered Original Issue ending with or within your tax year. Discount Instruments. Is the corporation a subsidiary in an affiliated group or a Enter the amount of tax-exempt interest received or parent-subsidiary controlled group? . . . . . . accrued during the tax year ▶ \$ ..... If "Yes," enter name and EIN of the parent Enter the number of shareholders at the end of the tax corporation ▶ year (if 100 or fewer) If the corporation has an NOL for the tax year and is At the end of the tax year, did any individual, partnership, electing to forego the carryback period, check here corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules If the corporation is filing a consolidated return, the statement of attribution, see section 267(c).) . . . required by Temporary Regulations section 1.1502-21T(b)(3) If "Yes," attach a schedule showing name and identifying must be attached or the election will not be valid. number. (Do not include any information already entered in 4 above.) Enter percentage owned ▶ ..... 12 Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line During this tax year, did the corporation pay dividends (other 29a.) ▶ \$ ..... than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated Are the corporation's total receipts (line 1a plus lines 4 earnings and profits? (See sections 301 and 316.) . . . through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? . . . If "Yes," file Form 5452, Corporate Report of If "Yes," the corporation is not required to complete Nondividend Distributions. Schedules L, M-1, and M-2 on page 4. Instead, enter the If this is a consolidated return, answer here for the parent total amount of cash distributions and the book value of corporation and on Form 851, Affiliations Schedule, for property distributions (other than cash) made during the each subsidiary.

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Form **1120** (2006)

tax year. > \$

Form 1120 (2006) Page **4** 

Scl	nedule L Balance Sheets per Books	Beginning	g of tax year	End of t	ax year
	Assets	(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	( )		( )	
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
14	Other assets (attach schedule)				
15	Total assets				
	Liabilities and Shareholders' Equity				
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule) .				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
	<b>b</b> Common stock				
23	Additional paid-in capital				
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated				
26 27	Adjustments to shareholders' equity (attach schedule)  Less cost of treasury stock		(		
28	Less cost of treasury stock		,		,
	nedule M-1 Reconciliation of Incom	e (Loss) per Book	s With Income per	Return	
	Note: Schedule M-3 required				instructions
1	Net income (loss) per books		7 Income recorded	on books this year not	
2	Federal income tax per books		included on this r	•	
3	Excess of capital losses over capital gains .			est \$	
4	Income subject to tax not recorded on books				
	this year (itemize):				
				is return not charged	
5	Expenses recorded on books this year not		against book inco	me this year (itemize):	
	deducted on this return (itemize):		a Depreciation .	\$	
а	Depreciation \$		<b>b</b> Charitable contrib	utions \$	
b	Charitable contributions \$				
С	Travel and entertainment \$				
_	A 118				
6	Add lines 1 through 5	iotod Dotoinad C		e 28)—line 6 less line 9	lo I )
SCI	nedule M-2 Analysis of Unappropr	ialeu Retained E			le L)
1	Balance at beginning of year			Cash	
2	Net income (loss) per books		l	Stock	
3	Other increases (itemize):			Property	
				(itemize):	
4	Add lines 1, 2, and 3			vear (line 4 less line 7)	

Form **1120** (2006)

	4 -	10	Ο. Λ		J.S. Co	rnors	ation	Sho	rt-Fo	rm Ir	160r	ne 1	ax R	etiii	'n	OMB No. 15	45-0890
		of the venue S	Treasury Service	For cale	ndar year 20 e separate i	06 or tax	x year b	eginning	9	,	2006,	ending			, 20	200	16
<b>A</b> C	hook :	this bo	ox if the	Use IRS	Name					-				ВЕ	mployer id	lentification nu	mber
co pe	orpora ersona	ation is al serv ation (s	a ice	label. Otherwise, print or	Number, stre	et, and r	oom or s	suite no.	lf a P.O. b	ox, see i	instructi	ons.		C	Date incorp	orated	
		ions).		type.	City or town	state, ar	nd ZIP co	ode						DI	otal assets	s (see instruction	ons)
	heck i neck a		(1) Inting method:	Initial retu	urn <b>(2)</b> Cash <b>(2)</b>	Final re Accrua		(3) (3)	Name ch Other (sp	J	(4)	Addre	ess change	e <u>\$</u>			
Income	1a 2 3	Cos	J	sold (see i	nstructions) 2 from line				d allowance					lance >	1c 2 3		
	4 5	Domestic corporation dividends subject to the 70% deduction									. 4						
	6 7 8	Gros			attach Sche									· · · · · · · · · · · · · · · · · · ·	. 6 . 7 . 8		
	9 10 11	Othe	er income (s	ee instruc	rm 4797, Pa tions—attac 3 through 10	h sched	lule).								. 10		
(See instructions for imitations on deductions.)	12 13	Con Sala	npensation or ries and wag	of officers ges (less er	(see instruc nployment ci	tions).									. 12		
	14 15 16	Repairs and maintenance										. 14 15 16					
	17 18	Taxe Inter	es and licen rest	enses									. 17 . 18 . 19				
	19 20 21	Dep	reciation fro	m Form 4	 562 not clai vities deduct	med els	ewhere	on retu	rn (attacl		,			· · · · · · · · · · · · · · · · · · ·	20		
Deductions	22 23	Tota		<b>ns.</b> Add lir	schedule) nes 12 throu et operating l	gh 22								 •	22 23 24		
<u>ة</u>	24 25		s: a Net o	perating Ic	oss deductions (see ins	n (see ir	nstructio	•			1	а	23 1101111		25c		
ς,	26 27	Tota	al tax (page	2, Part I,	,		24   <b>28a</b>		: : <sub> </sub>	 					. 26		
and Payments	b c e f	2006 2006 Tax Credi	6 estimated 6 refund app deposited v ts: (1) Form 24	tax paymentax paymentax for one of the contract of the contrac	n Form 4466 7004	 5  . ( <b>2)</b> Fo	28b 28c (  orm 4136				28 28	e f			28g		
Tax 9	_ ~	Tota Estir	al payments mated tax p ount owed.	s. Add line enalty (see If line 28h	ne excise ta: es 28d throu e instruction is smaller to is larger that	gh 28g s). Chec han the	 ck if For total of	 m 2220 f lines 2	 is attach 7 and 29	 ned , enter a	 amoun	  t owed	· · · · · · · · · · · · · · · · · · ·	 . <b>&gt;</b> .	28h 29 30		
	32	Ente	r amount fro	m line 31 y erjury, I decla	you want: <b>Cr</b>	edited to xamined to	o 2007 e	estimate , including	accompan	ying sched	dules and	d stateme	Refur		32	wledge and belief	, it is true,
Się He	gn ere	_	gnature of off		on or preparer (C	Julei IIIdil		ate	— <b>)</b>	Title	willon pr	eparer 116	as arry KHOV	wieuge.	with the	IRS discuss this preparer shows uctions)? Yes	n below
Pai Pro	d pare	,	Preparer's signature	<u> </u>					,	Date			Check if self-emp	loyed [	,   ·	rer's SSN or PTI	N
	pare Onl		Firm's nam yours if sel address, ar	f-employed)									EIN	one no.	(	)	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11456E

Form **1120-A** (2006)

Form 1120-A (2006) Page 2 Part I Tax Computation (see instructions) Income tax. If the corporation is a qualified personal service corporation (see instructions), check here,  $\Box$ General business credit. Check box(es) and indicate which forms are attached: Form 3800 ☐ Form(s) (specify) ► Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Form 8902 Total tax. Add lines 3 and 4. Enter here and on page 1, line 27 Part II Other Information (see instructions) **5a** If an amount is entered on page 1, line 2, enter from worksheet in instructions: See instructions and enter the: a Business activity code no. ▶..... (1) Purchases **b** Business activity ▶ ..... (2) Additional 263A costs (attach schedule) c Product or service ▶..... (3) Other costs (attach schedule). If property is produced or acquired for resale, do the rules of section At the end of the tax year, did any individual, partnership, estate, 263A apply to the corporation?. . . . . . Yes No or trust own, directly or indirectly, 50% or more of the corporation's At any time during the calendar year, did the corporation have an interest in or a voting stock? (For rules of attribution, see section signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? If "Yes," attach a schedule showing name and identifying number. If "Yes," the corporation may have to file Form TD F 90-22.1. Enter the amount of tax-exempt interest received or accrued If "Yes," enter the name of the foreign country ▶..... during the tax year. . . . . ▶ \\$ Are the corporation's total receipts (line 1a plus lines 4 through 10 Enter total amount of cash distributions and the book value on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? . . . . . . . . . . Yes of property distributions (other than cash) made during the tax No year . . . . . . . . ▶ |\$ If "Yes," the corporation is **not** required to complete Parts III and IV below. Part III **Balance Sheets per Books** (a) Beginning of tax year (b) End of tax year **1** Cash . . . . . . . . 2a Trade notes and accounts receivable **b** Less allowance for bad debts . . . . Inventories . . . . . . . . . U.S. government obligations . . . . Tax-exempt securities (see instructions) . . . . Other current assets (attach schedule) . . . . . . 7 Loans to shareholders . . . . . . Mortgage and real estate loans . . . . . . . . 9a Depreciable, depletable, and intangible assets . . . . **b** Less accumulated depreciation, depletion, and amortization Other assets (attach schedule) . . . . . . . 11 Total assets . 14 Other current liabilities (attach schedule) areholders' Equity 15 16 Mortgages, notes, bonds payable 17 Other liabilities (attach schedule) 18 Capital stock (preferred and common stock) . . . . Additional paid-in capital . . . . . . . . . . . . 20 21 Adjustments to shareholders' equity (attach schedule) Less cost of treasury stock . . . . . . . . . . . . Total liabilities and shareholders' equity Reconciliation of Income (Loss) per Books With Income per Return Part IV 1 Net income (loss) per books . . . . . . 6 Income recorded on books this year not 2 Federal income tax per books. . . . . . included on this return (itemize): 3 Excess of capital losses over capital gains . . . 7 Deductions on this return not charged against book income this year (itemize): ..... 4 Income subject to tax not recorded on books this year (itemize): 5 Expenses recorded on books this year not 8 Income (page 1, line 24). Enter the sum of deducted on this return (itemize): lines 1 through 5 less the sum of lines 6 and 7

Form **1120-A** (2006)

## SCHEDULE D (Form 1120)

### **Capital Gains and Losses**

Attach to Form 1120, 1120-A, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

OMB No. 1545-0123

Employer identification number

2006

Department of the Treasury Internal Revenue Service

Name

► See separate instructions.

Pa	rt I Short-Term Capital	Gains and Loss	ses—Assets He	eld One Year or L	ess		
	(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or of basis (see instructions		(f) Gain or (loss) (Subtract (e) from (d))
1							
2	Short-term capital gain from ins	stallment sales from	Form 6252, line 2	6 or 37		2	
3	Short-term gain or (loss) from		3				
4	Unused capital loss carryover		4	( )			
5	Net short-term capital gain or	(loss). Combine lii	nes 1 through 4			5	
Pa	rt II Long-Term Capital	Gains and Loss	ses—Assets He	ld More Than On	e Year		
6							
7	Enter gain from Form 4797, lin	ne 7 or 9				7	
8	Long-term capital gain from ins	tallment sales from	Form 6252, line 2	6 or 37		8	
9	Long-term gain or (loss) from	like-kind exchange	es from Form 882	4		9	
10	Capital gain distributions (see	instructions)				10	
11	Net long-term capital gain or	(loss). Combine lin	es 6 through 10			11	
Pa	rt III Summary of Parts	I and II					
						10	
12	Enter excess of net short-term	n capital gain (line	5) over net long-	term capital loss (line	e 11)	12	
13	Net capital gain. Enter excess loss (line 5)	_		•	-	13	
14	Add lines 12 and 13. Enter h	ere and on Form	1120, page 1, lir	ne 8, or the proper	line on other		
	returns					14	

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Forms 1120 and 1120-A.

Note. If losses exceed gains, see Capital losses in the instructions.

Cat. No. 11460M

Schedule D (Form 1120) (2006)

#### SCHEDULE N (Form 1120)

### Foreign Operations of U.S. Corporations

OMB No. 1545-0123

2006

Department of the Treasury Internal Revenue Service Attach to Form 1120, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.

Name Employer identification number (EIN)

### Foreign Operations Information

		Yes	No
1a	During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as		
	an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?		
	If "Yes," you are generally required to attach Form 8858, Information Return of U.S. Persons With Respect to		
	Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		
b	Enter the number of Forms 8858 attached to the tax return		
2	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign		
_	Partnerships, attached to the corporation's income tax return		
3	Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least		
	a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign		
	partnership under Regulations section 301.7701-2 or 301.7701-3)?		
	If "Yes," see instructions for required attachment.		
4a	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.)		
	If "Yes," attach Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations,		
	for each CFC.		
b	Enter the number of Forms 5471 attached to the tax return		
5	During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a		
	foreign trust?		
	If "Yes," the corporation may have to file <b>Form 3520</b> , Annual Return To Report Transactions With Foreign Trusts		
	and Receipt of Certain Foreign Gifts.		
0-			
ьа	At any time during the 2006 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign		
	country?		
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1</b> , Report of Foreign Bank and		
	Financial Accounts.		
b	If "Yes," enter the name of the foreign country ▶		
7a	Is the corporation claiming the extraterritorial income exclusion?		
	If "Yes," attach a separate Form 8873, Extraterritorial Income Exclusion, for each transaction or group of		
1.	transactions.		
	Enter the number of Forms 8873 attached to the tax return		
С	Enter the total of the amounts from line 54 (extraterritorial income exclusion (net of disallowed deductions)) of all Forms 8873 attached to the tax return ▶ \$		

#### Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

#### Who Must File

Corporations that, at any time during the tax year, had assets in or operated a business in a foreign country or a U.S. possession may have to file Schedule N. If the corporation answers "Yes" to any of the questions above, attach Schedule N and the applicable forms and schedules to the corporation's income tax return.

#### **Question 1a**

Check the "Yes" box if the corporation is the "tax owner" (defined below) of a foreign disregarded entity (FDE) or it is

required to file Form 5471 or Form 8865 with respect to a CFC or a CFP that is the tax owner of an FDE.

**Tax owner of an FDE.** The tax owner of an FDE is the person that is treated as owning the assets and liabilities of the FDE for purposes of U.S. income tax law.

A corporation that is the tax owner of an FDE is generally required to attach Form 8858 to its return. However, if the **Exception** below applies, the corporation should attach a statement (described below) in lieu of Form 8858.

**Exception.** In certain cases where a corporation owns an FDE indirectly or constructively through a foreign entity, the corporation may not be required to attach Form 8858. See **Who Must File** on page 1 of the instructions for Form 8858.

### U.S. Income Tax Return of a Foreign Corporation

OMB No. 1545-0126
ചെത്ര

Departme	nt of the Treasury evenue Service	For calendar ye	ear 2006, or tax year beginning  Instructions		, 20		200	6
Use	Name	•		-	Employer id	entification	number	
IRS label.								
Other		, and room or suite no	o. (see instructions)		Check appli			
wise,	Or City or town o	tate and ZID code, or	country (see instructions)		Initial ret		Name chan	•
type.	City of town, s	tate and ZIP code, or	country (see instructions)		Final retu	,	Address ch	ange
A Col	intry of incorporat	rion			<u> </u>		Yes	No
			ncome reported on this return	H Did the corporation for the preceding ta		ome tax r	eturn	
				I At any time during th	•			
C Date	e incorporated			engaged in a trade of				
<b>D</b> Loc	ation of corporation	on's primary books	and records (city, province or	J At any time during th				
			establishment of applying sec					
Prin	cipal location of b	ousiness	treaty between					
			or place of business in the	States and a foreign	country?			
Unit	ed States, check	here	▶ ⊔	If "Yes," enter the n	ame of the fore	eign count	ry:	
		d an agent in the Ur	nited States at any time during					
	tax year, enter:			K Did the corporation				
	· ·			related parties? .				
				If "Yes," Form 5472 ma Enter number of Fo	•		,	
	page 24 of the ir	a controlled fore section 957(a) fo	•	on )				
	-			, ,	( )		,	
				<b>Note:</b> Additional informand 5.	nation is require	ed at the	bottom of pa	iges 2
	-			and 5.				
<b>G</b> Che	ck method of acc	counting: (1)	Cash <b>(2)</b> Accrual					
(3)	Other (specif	y) <b>&gt;</b>						
			Computation of Tax Du					Т
						1		
			9, page 4		–	2 3		
			10 on page 5)		· · · ⊢	4		
		es 1 through 3				4		
	<b>'ayments:</b> 005 overpayment	araditad to 2006	5a					
	006 estimated tax		5b					
	ess 2006 refund appli			Bal ▶ 5d				
	ax deposited with			5e				
	•		apital gains (attach Form 2439)	5f				
	•		Form 4136). See instructions	5g				
•		,	urce (add line 12, page 2, and amo	ounts				
	•		Forms 8288-A and 8805))	5h				
i C	redit for federal t	elephone excise ta	x paid (attach Form 8913)	. <u>5i</u>				
-	. ,	dd lines 5d through				5j		1
	•	- '	s). Check if Form 2220 is attached		– –	6		1
		,	an the total of lines 4 and 6, ente			7		$\vdash$
			the total of lines 4 and 6, enter a		—	8		1
<u> </u>			2007 estimated tax ► ave examined this return, including accom			of my knowl	edge and haliaf i	t is true
Sign			arer (other than taxpayer) is based on all in			_	e IRS discuss this	
Here	•			•		with the	e preparer shown	
	Signature of office	per	Date	Title			tructions)?	
Do:-1	Preparer's			Date	01 1 1 1	Prepare	r's SSN or PTIN	
Paid	signature	` <b>•</b>			Check if			
Duc	oignataro				self-employed -			
Prepai Use O	'er's Firm's nar	me (or elf-employed),			EIN			

Form 1120-F (2006) Page **2** 

## SECTION I—Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States (see instructions)

If you are required to complete Section II or are using Form 1120-F as a claim for refund of tax withheld at source, include below all income from U.S. sources that is **not** effectively connected with the conduct of a trade or business in the United States. Otherwise, include only those items of income on which the U.S. income tax was not fully paid at the source. The rate of tax on each item of **gross** income listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Fill in treaty rates where applicable. If the corporation is claiming a lower treaty rate, also complete Item U on page 5.

Naı	me of treaty country, if any ▶							
	(a) Nature of income	Gros	(b) s income	(c) Rate of tax (%)	(d) Amount of tax	Amount of U.spaid or withhele		
1	Interest							
2	Dividends							
3	Rents							
4	Royalties							
5	Annuities							
6	Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting schedule)							
7	Gains from sale or exchange of patents, copyrights, etc							
8	Fiduciary distributions (attach supporting schedule)							
9	Gross transportation income (see instructions)			4				
10	Other fixed or determinable annual or periodic gains, profits, and income .							
11	Total. Enter here and on line 1, page 1							
12	Total. Enter here and include on line 5h	, page 1						
Ad	ditional Information Required (conti	nued fror	n page 1)					
М	Is the corporation a personal service corporation instructions for definition.)	on? (See	Yes No		le NOL carryover from prio it by any deduction on		Yes	No
N	Enter tax-exempt interest received or accrue the tax year (see instructions) ▶ \$			page 3.) 🕨 \$	n a subsidiary in a parent-			
0	At the end of the tax year, did the corporat directly or indirectly, 50% or more of the voti of a U.S. corporation? (See section 267(c) for attribution.)	ng stock rules of		If "Yes," enter corporation ▶ .	? the name and EIN of t	the parent		
	If "Yes," attach a schedule showing (1) na employer identification number (EIN) of su corporation; (2) percentage owned; and (3) income or (loss) before NOL and special de of such U.S. corporation for the tax year end or within your tax year.	taxable ductions		At the end of partnership, corp or indirectly, 509 stock? (See sect If "Yes," attach identifying numb				
Р				already entered Enter percentage	in item R above.)  e owned   ormation is required at the		age 5.	

Form 1120-F (2006) Page **3** 

## SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States (see instructions)

Important: Fill in all applicable lines and schedules. If you need more space, see Assembling the Return in the instructions.										
	1a	Gross receipts or sales b Less returns and allowances c Bal ▶	1c							
	2	Cost of goods sold (Schedule A, line 8)	2							
	3	Gross profit (subtract line 2 from line 1c)	3							
	4	Dividends (Schedule C, line 14)	4							
Je	5	Interest	5							
on	6	Gross rents.	6							
Income	7		7							
_	8	Gross royalties	8							
		1 0 "	9							
	9 10	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	10							
	11	Total income. Add lines 3 through 10.	11							
			12							
s.	12	Compensation of officers (Schedule E, line 4). Deduct only amounts connected with a U.S. business	13							
deductions.)	13	Salaries and wages (less employment credits)	14							
, j	14	Repairs and maintenance	15							
ed	15	Bad debts	16							
	16	Rents	17							
s on	17	Taxes and licenses	18							
io	18	Interest allowable under Regulations section 1.882-5 (see instructions—attach schedule)								
itat	19	Charitable contributions	19							
Ë	20									
for	21	Less depreciation claimed on Schedule A and elsewhere on return 21								
LS	22	Balance (subtract line 21 from line 20)	22							
ij	23	Depletion	23							
instructions for limitations	24	Advertising	24							
ins	25	Pension, profit-sharing, etc., plans	25							
(See	26	Employee benefit programs	26							
S)	27	Domestic production activities deduction (attach Form 8903)	27							
ons	28	Other deductions (attach schedule)	28							
Deductions	29	Total deductions. Add lines 12 through 28	29							
즃	30	Taxable income before NOL deduction and special deductions (subtract line 29 from line 11).	30							
۵	31	Less: a Net operating loss deduction (see instructions) 31a								
		b Special deductions (Schedule C, line 15)	31c							
0		Taxable income or (loss). Subtract line 31c from line 30	32							
50	nea	ule A Cost of Goods Sold (see instructions)								
1		entory at beginning of year	1							
2	Pur	chases	2							
3		st of labor	3							
4		ditional section 263A costs (attach schedule)	4							
5		er costs (attach schedule)	5							
6	Add	d lines 1 through 5	-							
7		entory at end of year	7							
8		st of goods sold. Subtract line 7 from line 6. Enter here and on Section II, line 2 above .	8							
9a	Che	eck all methods used for valuing closing inventory:								
(1) Cost as described in Regulations section 1.471-3										
	(2)	Lower of cost or market as described in Regulations section 1.471-4								
	(3) ☐ Other (Specify method used and attach explanation.) ▶									
b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶ □										
C	c Check if the LIFO inventory method was adopted this tax year for any goods									
If checked, attach Form 970.										
d		e LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing	9d							
		entory computed under LIFO								
		roperty is produced or acquired for resale, do the rules of section 263A apply to the corpora								
		s there any change in determining quantities, cost, or valuations between opening and closing in Yes," attach explanation.	nventory?							

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Sc	hedule C Dividends and Spec	ial Deductions (see	e instructions	)						
			(a) Dividends received		) %	(c) Special deductions: (a) × (b)				
	Dividends from less-than-20%-owned debt-financed stock).	,		5	70					
2	Dividends from 20%-or-more-owned of	domestic corporations								
	debt-financed stock)					30				
	Dividends on debt-financed stock of domestic				instr	see uctions				
4	Dividends on certain preferred stock of le	ess-than-20%-owned pul	blic utilities			12				
5	Dividends on certain preferred stock of 2	20%-or-more-owned pu	blic utilities			18				
6	Dividends from less-than-20%-owned	foreign corporations	上		- 7	70				
7	Dividends from 20%-or-more-owned for	oreign corporations			8	30				
8	Total. Add lines 1 through 7. See instr	uctions for limitation								
9	Dividends from foreign corporations no	Dividends from foreign corporations not included on lines 3, 6, or 7								
10	Foreign dividend gross-up (section 78)									
11	IC-DISC and former DISC dividends not inclu	ded on lines 1, 2, or 3 (sect	tion 246(d))							
12	Other dividends		🖵							
13	Deduction for dividends paid on certain	n preferred stock of pub	olic utilities			_				
	Total dividends. Add lines 1 through 12									
	Total special deductions. Add lines 8									
Sc	hedule E Compensation of Ot Note: Complete Sche \$500,000 or more.					0 of S	Section II) are			
	(a) Name of officer	(c) Percent of time devoted to business	Percent of stock (d) Common			<b>(f)</b> Amount of compensation				
1			%	%	%					
			%	%	%					
			%	%	%					
			%	%	%					
			%	%	%					
2 3 4 Sc	<ul> <li>Total compensation of officers</li></ul>									
1	Check if the corporation is a member	of a controlled group (a	ttach Schedule	O (Form 112	0)) 🕨 🗌					
2	Income tax. Check if a qualified p				". <b>▶</b> □	2				
3	Alternative minimum tax (attach Fo	·		•		3				
4	Add lines 2 and 3	,				4				
5a	Foreign tax credit (attach Form 11		<u>5</u>	1						
	Qualified electric vehicle credit (att	•	<u>5</u> k	)						
С										
	☐ Form 3800	☐ Form 6478	3							
	☐ Form 8835, Secti	ion B 🗌 Form 8844		_						
d	. ,		50							
е	e Bond credits from:  Form 8860 Form 8912									
6	Total credits. Add lines 5a through 5e									
7	Subtract line 6 from line 4					7				
8				Form 8697						
_	F	form 8866	m 8902 🗆	Other (attac	ch schedule)	8				
9	Total tax. Add lines 7 and 8. Enter	here and on line 2, pa	age 1			9				

Form **1120-F** (2006)

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	CTION III—Branch Profits Tax and Tax on	Exce	ss Ir	iter	est				
Par	t I—Branch Profits Tax (see instructions)								
1	Enter the amount from Section II, line 30								
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach a schedule showing the nature and amount of adjustments.) (See instructions.)								
3	Effectively connected earnings and profits. Comb	ine line	1 an	d lin	e 2	3			
4a	Enter U.S. net equity at the end of the current t	ax yea	ar. (At	tach	schedule.)	4a			
b	Enter U.S. net equity at the end of the prior tax	year.	(Atta	ch s	chedule.)	4b			
С	Increase in U.S. net equity. If line 4a is greater					١.			
	line 4a. Enter the result here and skip to line 4e					4c			
d	Decrease in U.S. net equity. If line 4b is greater	than	line 4	a, sı	ubtract line 4a from line 4b .	4d			
е	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years								
5	Dividend equivalent amount. Subtract line 4c fro is entered on line 4c, add the lesser of line 4d					5			
6	<b>Branch profits tax.</b> Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). Enter here and include on line 3, page 1. (See instructions.) <b>Also complete Items U and V below</b>								
Par	t II—Tax on Excess Interest (see instructio								
7a	Enter the interest from Section II, line 18					7a			
	Enter the interest apportioned to the effectively								
	that is capitalized or otherwise nondeductible								
С	Add lines 7a and 7b					7c			
8	Enter the branch interest (including capitalized and other nondeductible interest). (instructions for definition.) If the interest paid by the foreign corporation's U.S. trade or busing				oration's U.S. trade or business				
	was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box								
9a	Excess interest. Subtract line 8 from line 7c. If					9a			
	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits.								
С	Otherwise, enter -0 (See instructions.)								
10	Tax on excess interest. Multiply line 9c by 30 qualified resident or otherwise qualifies for treat	% or l	lower efits).	trea (Se	aty rate (if the corporation is a e instructions.) Enter here and				
	include on line 3, page 1. Also complete Items				<i>N</i>	10			
Add	ditional Information Required (continued fro	om pa	ige 2	)					
	s the corporation claiming a reduction in, or exemption from, the branch profits tax due to:  1) A complete termination of all U.S. trades or businesses?	Yes	No	V	If the corporation is claiming it country of residence for purporprofits tax and excess interest the basis for that claim:	ses of	computing	its bra	anch
	2) The tax-free liquidation or reorganization of a foreign corporation?				Stock ownership and base erose Publicly traded test				
	3) The tax-free incorporation of a U.S. trade or business?				Active trade or business test . Private letter ruling				
	f (1) applies or (2) applies and the transferee is domestic, attach Form 8848. If (3) applies, attach							Yes	No
	the statement required by Regulations section 1.884-2T(d)(5).			W	During the tax year, did the corp foreign entity that was disregard	ded as	s an entity	100	
U	s the corporation taking a position on this return				separate from its owner und sections 301.7701-2 and 301.7				
	that a U.S. tax treaty overrules or modifies an				attach a statement listing the				
	ernal Revenue law of the United States under whose laws the entity was								
	reby causing a reduction of tax? EIN (if any) of each such entity.								
(	f "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 or exceptions.			X	During the tax year, did the corleast a 10% interest, directly or foreign partnership? If "Yes,"	indired see in	ctly, in any structions		
	Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712).				for required attachment				

Form **1120-F** (2006)

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	Additional schedules to be completed for Section II or Section III (see instructions)						
Sc	hedule L Balance Sheets per Books	Beginning	of tax			tax year	
	Assets	(a)		(b)	(c)		(d)
1	Cash						
2a	Trade notes and accounts receivable				,		
	Less allowance for bad debts	( )			(		
3	Inventories					<u> </u>	
4	U.S. government obligations					<u> </u>	
5	Tax-exempt securities (see instructions)		_			<u> </u>	
6	Other current assets (attach schedule)		_				
7	Loans to shareholders		_				
8	Mortgage and real estate loans					<u> </u>	
9	Other investments (attach schedule).						
	Buildings and other depreciable assets	/			/		
	Less accumulated depreciation	)			(		
	Depletable assets	/			/		
	Less accumulated depletion	(			(		
	Land (net of any amortization)						
	Intangible assets (amortizable only) .				1		
	Less accumulated amortization	)					
14 15	Other assets (attach schedule)		-				
40	Liabilities and Shareholders' Equity						
	Accounts payable						
17	Mtges., notes, bonds payable in less than 1 year						
18	Other current liabilities (attach schedule)  Loans from shareholders						
19							
20	Mtges., notes, bonds payable in 1 year or more						
21 22	Other liabilities (attach schedule)						
22	Capital stock: a Preferred stock b Common stock						
22	Additional paid-in capital						
23 24	Retained earnings—Appropriated (attach schedule)						
25	Retained earnings—Unappropriated .						
26	Adjustments to shareholders' equity (attach schedule)						
	Less cost of treasury stock		(	)		(	)
	Total liabilities and shareholders' equity						
	: The corporation is not required to complete Sc	hedules M-1 and M-2 belo	ow if th	e total assets on Sc	chedule L, line 15, columr	ı (d) are less	than \$25,000.
	hedule M-1 Reconciliation of Inc						
1	Net income (loss) per books		7	Incomo rocordo	d on books this year		
	Federal income tax per books		1		this return (itemize):		
3	Excess of capital losses over capital gains				rest. \$		
4	Income subject to tax not recorded on		]	·			
-	books this year (itemize):		8		is return not charged		
			1		me this year (itemize):		
5	Expenses recorded on books this year				\$		
•	not deducted on this return (itemize):		1	•	utions \$		
а	Depreciation \$						
	Charitable contributions \$		9		8		
С	Travel and entertainment \$				page 3)—line 6 less		
6	Add lines 1 through 5			line 9	<u> </u>		
Sc	hedule M-2 Analysis of Unappr	opriated Retained	Earr	nings per Boo	ks (Schedule L, lir	ne 25)	
1	Balance at beginning of year		5	Distributions: a	Cash		
2	Net income (loss) per books		1		Stock	1	
3	Other increases (itemize):				Property		
				Other decreases	s (itemize):		
				Add lines 5a thr			
4	Add lines 1, 2, and 3		8	Balance at end of	year (line 4 less line 7)		

Form **1120-F** (2006)

#### OMB No. 1545-0128 U.S. Life Insurance Company Income Tax Return Form 1120-I For calendar year 2006 or tax year beginning ......, 2006, ending ......, 20 Department of the Treasury See separate instructions. Internal Revenue Service **Employer identification number** Name Consolidated return **Please** (attach Form 851) Number, street, and room or suite no. If a P.O. box, see instructions. Date incorporated print Nonlife insurance companies are or included type City or town, state, and ZIP code Check applicable box if an election Schedule M-3 required has been made under section(s): (attach Sch. M-3) (3) Address change (2) Name change (4) 953(d) Е Check if: (1) Final return Amended return 953(c)(3)(C) 1 1 Gross premiums, etc., less return premiums, etc. Enter balance . . . 2 2 Net decrease, if any, in reserves (see instructions) . . . . 3 10% of any decrease in reserves under section 807(f)(1)(B)(ii) . 3 Income 4 Investment income (Schedule B, line 8) (see instructions) . . . . 5 5 Net capital gain (Schedule D (Form 1120), line 13) . . . 6 Income from a special loss discount account (attach Form 8816) 7 Life insurance company gross income. Add lines 1 through 7. 8 9 9 Death benefits, etc. **Deductions** (See instructions for limitations on deductions.) 10 10 Net increase, if any, in reserves (Schedule F, line 35) . . 11 11 10% of any increase in reserves under section 807(f)(1)(B)(i) 12 12 Deductible policyholder dividends (Schedule F, line 18e) . . . 13 Assumption by another person of liabilities under insurance, etc., contracts 14 14 15c **b** Less tax-exempt interest expense \_ 15a 16 16 Deductible policy acquisition expenses (Schedule G, line 20) . . . . 17 17 Additional deduction (attach Form 8816) . . . . . . 18 18 Other deductions (see instructions) (attach schedule) 19 19 Add lines 9 through 18 . . . . 20 20 Subtotal. Subtract line 19 from line 8 21a Dividends-received deduction (Schedule A, line 16, column (c)) . . . Plus: b Operations loss deduction (see instructions) (attach schedule) . . . 21b 210 22 22 Gain or (loss) from operations. Subtract line 21c from line 20 . . . 23 Small life insurance company deduction (Schedule H, line 17) 24 24 Life insurance company taxable income (LICTI). Subtract line 23 from line 22 25 Limitation on noninsurance losses (Schedule I, line 9) . . . . . . . 26 Amount subtracted from policyholders surplus account (Schedule J, Part I, line 3). 26 27 27 Taxable income. Add lines 24, 25, and 26 (see instructions) . 28 28 Total tax (Schedule K, line 10) . . . 2005 overpayment credited to 2006 29h Prior year(s) special estimated tax payments to be applied 29d 2006 special estimated tax payments (Do not include on line 29f) and Payments Less 2006 refund applied for on Form 4466. 29g g Tax deposited with Form 7004. 29h **(2)** Form 4136 \_ Credits: (1) Form 2439 \_\_\_ 29i Credit for federal telephone excise tax paid (attach Form 8913) . 29k 29j U.S. income tax paid or withheld at source (attach Form 1042-S) i

Enter amount from line 32: Credited to 2007 estimated tax ▶ Refunded ▶ Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No Signature of officer Title Preparer's SSN or PTIN Date Preparer's Check if signature self-employed Preparer's Firm's name (or EIN yours if self-employed), Use Only

address, and ZIP code

Estimated tax penalty. Check if Form 2220 is attached

Sign

Here

Paid

Amount owed. If line 29k is smaller than the total of lines 28 and 30, enter amount owed. Overpayment. If line 29k is larger than the total of lines 28 and 30, enter amount overpaid

Phone no.

30

31

32

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Sc	hedule A Dividend Income and Dividends-Receive	ed De	eduction (see instru	ıctions)		
	Dividends subject to proration		(a) Dividends received	(b) %		(c) Deduction ((a) times (b))
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)	1		70		
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	2		80		
3	Debt-financed stock of domestic and foreign corporations	3		see instruc	tions	
4	Public utility corporations, less-than-20%-owned	4		42		
5	Public utility corporations, 20%-or-more-owned	5		48		
6	Foreign corporations, less-than-20%-owned, and certain FSCs	6		70		
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	7		80		
8	Wholly owned foreign subsidiaries (section 245(b)) and certain FSCs	8		100		
9	Certain affiliated company dividends	9		100		
10	Gross dividends-received deduction. Add lines 1 through 9	10				
11	Company share percentage (Schedule F, line 32)	11				
12	Prorated amount. Line 10 times line 11	12				
	Dividends not subject to proration					
13	Affiliated company dividends	13		see instruc	tions	
14	Other corporate dividends	14				
15	<b>Total dividends.</b> Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2	15				
16	<b>Total deductions.</b> Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 21a and on Schedule J, Part II, line 8c	16				
Sc	hedule B Gross Investment Income (section 812(d	)) (see	e instructions)			
1	Interest (excluding tax-exempt interest)				1	
2	Gross taxable dividends (Schedule A, line 15, column (a))				2	
3	Gross rents				3	
4	Gross royalties				4	
5	Leases, terminations, etc				5	
6	Excess of net short-term capital gain over net long-term capital loss				6	
7	Gross income from trade or business other than an insurance busin	ness (a	ttach schedule)		7	
8	Investment income. Add lines 1 through 7. Enter here and on page	1, line	4		8	
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Sch				9	
10	Increase in policy cash value of section 264(f) policies as defined include on Schedule F, line 13	in sec	ction 805(a)(4)(F). Enter	here and	10	
11	Add lines 8, 9, and 10				11	
12	100% qualifying dividends				12	
13	Gross investment income. Subtract line 12 from line 11. Enter her				13	

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#### Schedule F Increase (Decrease) in Reserves (section 807) and Company/Policyholder Share Percentage (section 812) (see instructions) (a) Beginning of tax year (b) End of tax year 1 Life insurance reserves . . . . . . . . . . . . . 2 Unearned premiums and unpaid losses . . . . . 2 3 4 Dividend accumulations and other amounts 5 Advance premiums . . . . . . . . . . 6 Special contingency reserves . . . . . . . 6 7 Add lines 1 through 6 . . . . . . . . . 7 Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b) 8 8 9 Gross investment income (Schedule B, line 13) . . . . . . . . . . . . 10a Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) 10a . . . . . . . . . . . . . . . . . . . 10b b Deductible excess interest. Enter here and on lines 18b and 19 below 10c Deductible amounts credited to employee pension funds . . . . . С Deductible amounts credited to deferred annuities 10e Deductible interest on amounts left on deposit 10f f Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below 11 11 12 Life insurance company gross income (see instructions) 12 13 Tax-exempt interest and the increase in policy cash value of section 264(f) policies 13 as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.) 14 14 15 15 Increase in reserves from line 8. (If a decrease in reserves, enter -0-.) . 16 16 Investment income ratio. Divide line 11 by line 16 . . . . . . . . 17 17 **18a** Policyholder dividends paid or accrued . . . . . . . . . . . . 18b b Excess interest from line 10b . . . . . . . . . . . . . 18c 18d **d** Experience-rated refunds . . . . . . . . . . . . . . . . . . 18e Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12 19 19 20 20 Deductible dividends on employee pension funds . . . . . 21 21 Deductible premium and mortality charges for contracts paying excess interest 22 23 23 Add lines 19 through 22 24 24 25 Investment portion of dividends. Line 17 times line 24. . . . . . . 25 26 26 27 27 Policyholder share amount. Add lines 25 and 26 . . . . . . 28 Net investment income (see instructions) 29 29 Policyholder share amount from line 27 Company share of net investment income. Subtract line 29 from line 28 . 30 100% 31 31 32 32 Company share percentage. Divide line 30 by line 28. Enter here and on Schedule A, line 11 . . . . . % 33 Policyholders' share percentage. Subtract line 32 from line 31 . 33 34 Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies 34 as defined in section 805(a)(4)(F). Multiply line 13 by line 33 . . . . . . . . . . . . . . . . . Net increase (decrease) in reserves. Subtract line 34 from line 8. If an increase, enter here and on page 35 1, line 10. If a (decrease), enter here and on page 1, line 2

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Scl	nedule G Policy Acquisition Expenses (section 848) (se	e ins	tructions)						
			(a) Annu	ity	(b) Group insuranc			(c) Other	
1	Gross premiums and other consideration	1							
2	Return premiums and premiums and other consideration incurred for								
	reinsurance	2							
3	Net premiums. Subtract line 2 from line 1	3							
4	Net premium percentage	4	1.75%		2.05%			7.7%	
5	Multiply line 3 by line 4	5							_
6	Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, e	ntor (	on lines 7	and Q		6			
7						7	(	)	_
'	onused balance of negative capitalization amount from prior years						`		_
8	Combine lines 6 and 7. If zero or less, enter -0					8			
9	General deductions (attach schedule)					9			
10	Enter the lesser of line 8 or line 9					10			
11	Deductible general deductions. Subtract line 10 from line 9. Enter here an					11			
12	If the amount on line 6 is negative, enter it as a positive amount. If the an	nount	on line 6 is p	ositive,	enter -0-	12			
13	Unamortized specified policy acquisition expenses from prior years					13			
14	Deductible negative capitalization amount. Enter the lesser of line 12 or line	ne 13				14			
15a	Tentative 60-month specified policy acquisition expenses. Enter amount								
	not more than \$5 million			15a	<b>*</b> 40.000.00	20			
	Limitation			15b	\$10,000,00	)()			
16	Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0			16					
17a	Current year 60-month specified policy acquisition expenses. Subtract line			17a					
	If zero or less, enter -0			11a					Т
h	Enter 10% of line 17a					17b			
18a	Current year 120-month specified policy acquisition expenses. Subtract			 I I					
ioa	line 10		I/a IIOIII	18a					
b	Enter 5% of line 18a					18b			
19	Enter the applicable amount of amortization from specified policy acquisition	n exp	enses capitali	zed in p	orior years				
	and deductible this year. Attach schedule					19			
00	B. d. (1914) and 1914	<b>-</b>	. Is a second		4 15 40				
20	Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19	. Ente	r nere and on	page '	1, line 16	20			_

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Sc	nedule H Small Life Insurance Company Deduction (section 806(a)) (see institution)	uctions	s)		
	Part I—Controlled Group Information	Т	ntativ	e LICTI	
	Name of company (a)	Income	Intativ	(b) (Loss)	
1					
2					
3					
4 5					
6	Add lines 1 through 5 in both columns				
7	Net controlled group tentative LICTI. Subtract line 6, column (b) from line 6, column (a). Enter here and on line 11 below				
	t II—Small Life Insurance Company Deduction If total assets (Schedule L, Part ion or more, complete lines 8 through 12, line 16, and enter -0- on line 17 (see insurance Company Deduction II total assets (Schedule L, Part ion or more, complete lines 8 through 12, line 16, and enter -0- on line 17 (see insurance Company Deduction II total assets (Schedule L, Part ion or more).			umn (b)), are s	\$500
8	Gain or (loss) from operations from page 1, line 22	4			
9a	Noninsurance income	+			
b 100	Noninsurance deductions	+			
เบล	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b				
b	Adjustments (attach schedule)	$\perp$			
С	Tentative LICTI. Combine lines 10a and 10b	+			
11	Net controlled group tentative LICTI from line 7	+			
12	Combined tentative LICTI. Add line 10c and line 11. If \$15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23				
13	Enter 60% of line 12, but not more than \$1,800,000		13		
	Maximum statutory amount 14a \$3,000,00	20			
14a	Maximum statutory amount				
b	Subtract line 14a from line 12. If zero or less, enter -0				
С	Enter 15% of line 14b, but not more than \$1,800,000		14c		
15	Tentative small life insurance company deduction. Subtract line 14c from line 13		15		
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or enter -0- on this line	· less,	16		
17	Small life insurance company deduction. Multiply line 15 by line 16. Enter here and on page 1, line				
Sc	and on Schedule J, Part II, line 8b		17		
		1.01.0			
1	Noninsurance income (attach schedule)		1		
•	Naningurance deductions (attach cohedule)		2		
2	Noninsurance deductions (attach schedule)				
3	Noninsurance operations loss deductions		3		
4	Add lines 2 and 3		4		
5	Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and	enter	_		
	-0- on line 9		5		
6	Enter 35% of line 5		6		
7	Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1 .		7		
8	Enter the lesser of line 6 or line 7		8		
۵	Limitation on noninsurance losses. Subtract line 8 from line 5. Enter here and on page 1. line 25.				

Form 1120-L (2006) Schedule J Part I—Policyholders Surplus Account (Stock Companies Only) (section 815(d)) (see instructions) Balance at the beginning of the tax year . . . . . . . . . . . . . . 2a Subtractions from account under pre-1984 sections 815(d)(1) and (4) b Subtraction from account under pre-1984 section 815(d)(2) . . . . . . 3 Add lines 2a through 2c, but not more than line 1. Enter here and on page 1, line 26 . . . Subtract line 3 from line 1 . . . . . . . . . . . . . . . . 4 Direct or indirect distributions, but not more than line 4 . . . 5 Balance at the end of the tax year. Subtract line 5 from line 4 6 Part II—Shareholders Surplus Account (Stock Companies Only) (section 815(c)) (see instructions) b Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year . . . 7с Balance at the beginning of the tax year. Add lines 7a and 7b . . . . . . . . . . . . С 8a LICTI. Add lines 24 and 25, page 1. If zero or less, enter -0- . . . . . 8a 8b Small life insurance company deduction (Schedule H, line 17) . . . . . 8c Dividends-received deduction (Schedule A, line 16, column (c)) . . . . . . . . . . 8d Tax-exempt interest (Schedule B, line 9) (see instructions) d 9 Add lines 7c through 8d . . . . . . . . . . . . . . . . 9 10 10 Tax liability without regard to section 815. Figure the tax on line 8a as if it were total taxable income . . . 11 11 12 Direct or indirect distributions in excess of the amount on line 5 in Part I above, but not more than line 11 Balance at the end of the tax year. Subtract line 12 from line 11 . . . 13 Tax Computation (see instructions) Schedule K Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) . . . 2 2 3 3 Alternative minimum tax (attach Form 4626) 4 5a Foreign tax credit (attach Form 1118) . . . . . . . . . . . . . . Qualified electric vehicle credit (attach Form 8834) General business credit. Check applicable box(es): Form 3800 5c Form 8835, Section B d

7

Total tax. Add lines 7 through 9. Enter here and on page 1, line 28

Foreign corporations—tax on income not effectively connected with U.S. business.

Other taxes. Check if from: Form 4255 Form 8611 Other (attach schedule) .

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Form 1120-L (2006) Page **7** 

Sc	hedule L Part I—Total Assets (section 806(a)(3)(C)) (see instruction	ns)		
		(8	) Beginning of tax year	(b) End of tax year
1	Real property	1		
2	Stocks	2		
3	Proportionate share of partnership and trust assets	3		
4	Other assets (attach schedule)	4		
5	Total assets of controlled groups	5		
6	Total assets. Add lines 1 through 5	6		
Par	t II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(	B)(i))	(see instructions)	
	references below are to the "Assets" (lines 1 and 2) and "Liabilities, Surplus, and O ual Statement.	ther F	unds" (lines 3 through	13) sections of the NAI
		(a	) Beginning of tax year	(b) End of tax year
1	Subtotals for assets (line 24)	1		
2	Total assets (line 26)	2		
3	Reserve for life policies and contracts (line 1)	3		
4	Reserve for accident and health policies (line 2)	4		
5	Liability for deposit-type contracts (line 3)	5		
6	Life policy and contract claims (line 4.1)	6		
7	Accident and health policy and contract claims (line 4.2)	7		
8	Policyholder's dividend and coupon accumulations (line 5)	8		
9	Premiums and annuity considerations received in advance less discount (line 8)	9		
10	Surrender values on canceled policies (line 9.1)	10		
11	Part of other amounts payable on reinsurance assumed (line 9.3)	11		
12	Part of aggregate write-ins for liabilities (line 25). (Only include items or amounts includable in "total insurance liabilities on U.S. business" as defined in section 842(b)(2)(B)(i))	12		
13	Separate accounts statement (line 27)	13		
14	Total incurance liabilities Add lines 2 through 12	14		

Page 8 Form 1120-L (2006)

Sch	nedule M Other Information (see instruc	tions	s)				
2	Check method of accounting:  Accrual <b>b</b> Other (specify)  Check if the corporation is a:  Legal reserve company—if checked:	Yes	No	8	At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation?	Yes	No
ь с 3	Kind of company:  (1) Stock (2) Mutual  Principal business:  (1) Life insurance  (2) Health and accident insurance  Fraternal or assessment association  Burial or other insurance company  Enter the percentage that the total of the corporation's life insurance reserves (section 816(b))				If "Yes," Enter: a Percentage owned ▶ and b Owner's country ▶  The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶		
	plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c))			9 10 11a	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?  Does the corporation discount any of the loss reserves shown on its annual statement?  Enter the total unpaid losses shown on the		
4 5	Does the corporation have any variable annuity contracts outstanding?			b	corporation's annual statement:  (1) For the current year: \$  (2) For the previous year: \$  Enter the total unpaid loss adjustment expenses		
	of a domestic corporation? (For rules of attribution, see section 267(c).)			12	shown on the corporation's annual statement:  (1) For the current year: \$  (2) For the previous year: \$  If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section		
6	tax year ending with or within your tax year.  Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?  If "Yes," enter name and EIN of the parent corporation. ▶				810(b)(3) to forego the carryback period, check here		
7	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete <b>a</b> and <b>b</b> below.			13	Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ▶ \$		
	Attach a schedule showing name and identifying number. (Do not include any information already entered in 6 above.)  Enter percentage owned						

Note. If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for more details.

Form	. 1	120-PC		<b>U.S. Propert</b>	y and Casu	ıalty In	suran	ce Comp	any	1	OMB No. 1545	5-1027
1 0111	•	120 . 0		-	Income 1	Tax Ret	turn	_	_			
Depa	rtment	t of the Treasury	For cal	lendar year 2006 or tax y	ear beginning	, 20	006, ending		., 20.		20 <b>U</b>	b
		venue Service		. 1	► See separa	ate instructi	ons.					
A C	heck	k if:	print	Name					B Em	ıployer i	dentification nur	nber
<b>1</b> Co	onsol	lidated return	_   5			0.1			• •			
(at	tach	Form 851)			om or suite no. If a P	.O. box, see II	nstructions.		C Da	te incorp	orated	
		ule M-3 required	☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐	City or town, state, and	d ZID anda							
(at	tach	Sch. M-3)	lea	City or town, state, and	d ZIF Code						licable box if an e	
	'h a a l	L :f. (4)	a l vatuum		20 (2) \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	aa ahanaa	(4) \( \bar{\bar{\bar{\bar{\bar{\bar{\bar{	mandad ratura			nade under section	n(s):
	heck		nal return			ss change		mended return	9:	53(c)(3)(C	c) 953(d)	$\overline{}$
	1		`							2		+
	2			ome for electing small	. ,				$\dot{\Box}$			+
	3			a controlled group (att	ach Schedule O (F	orm 1120))				4		
	4	Income tax .								5		+
	5			at a reciprocal must in						6		+
	6			x (attach Form 4626)						7		+
	7		-				 8a					+
	8a	_		ch Form 1118)			8b					
				le credit (attach Form	<i>'</i> —		OD					
Ŋ	С			t. Check applicable bo	_ ' '		8c					
- Fu				rm 8835, Section B			8d					
Ě		Bond credits fi	_	nimum tax (attach For	Form 8912		8e					
d Payments	f			s 8a through 8e .	FUIII 0912			L		8f		
	9	Subtract line 8		ŭ						9		+
and	10			Tax on income not co		husingss			.	10		<b>T</b>
Ž	11	-		eany tax (attach Sched					.	11		<b>T</b>
aţi.	12	Other taxes. C	-	· ·	55			h schedule)	.	12		
Tr.	13	Total tax. Add								13		
μ		2005 overpayn		-	14a							
Computation		. ,		imated tax payments								
ax (	_	to be applied			14b							
Ta	С			nents (see instructions)	14c							
	d	l 2006 special e	stimated	I tax payments (Do no	t include on line 14	f)	14d					
		2006 refund ap			14e (			,				
	f	Enter the total	of lines	14a through 14c less	line 14e		14f					
	g	Tax deposited	with For	m 7004			14g					
	h	Credit by recip	rocal for	tax paid by attorney-	in-fact under section	on 835(d)	14h					
	i	Credit for fede	ral teleph	hone excise tax paid (	attach Form 8913)		14i					
	j	Other credits a	and paym	nents			14j			14k		
	15	Estimated tax	penalty (	(see instructions). Che	ck if Form 2220 is	attached				15		
	16	Amount owed	I. If line 1	14k is smaller than the	total of lines 13 ar	nd 15, enter	amount o	wed		16		
	17			4k is larger than the to		15, enter a	mount ove	•		17		
	18			Credited to 2007 estima			adulas and a	Refunded		18	avuladas and haliaf	it is two
Q:-	,,			leclare that I have examined ration of preparer (other than								
Sig											e IRS discuss this e preparer shown	
пе	re	Signature of o	fficor		Date	Title			— [		ructions)? <b>Yes</b>	
		Ī	<u> </u>		Date	Date				<del>`</del>	parer's SSN or PTI	
Paid	d	Preparer's signature				Date		Check if	vod		alei a JON UI PIII	4
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Use	On	yours if se	elf-employ and ZIP co					Phon	e no	(	)	
For	Priva	<u> </u>		Reduction Act Notic	ce, see separate i	nstructions.		Cat. No. 64270		F	orm 1120-PC	(2006)

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S	ched	ule A Taxable Income—Section 832 (see instruc	ctions)			
	1	Premiums earned (Schedule E, line 7)			1	
	2	Dividends (Schedule C, line 14)			2	
				(b) Amortization of		
		(a) Ir	nterest received	premium		
	20	Cross interest				
	3a	Gross interest				
		Internal constant and a south a 400				
	b	Interest exempt under section 103				
d)						
Ĕ	C	Subtract line 3b from line 3a			3d	
Income	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column	` ,			
드	4	Gross rents			4	
	5	Gross royalties			5	
	6	Capital gain net income (attach Schedule D (Form 1120))			6	
	7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4			7	-
	8	Certain mutual fire or flood insurance company premiums (section	on 832(b)(1)(D))		8	
	9	Income on account of special income and deduction accounts			9	
	10	Income from protection against loss account (see instructions)			10	
	11	Mutual interinsurers or reciprocal underwriters—decrease in sub-	scriber accounts		11	
	12	Income from a special loss discount account (attach Form 8816)	)		12	
	13	Other income (attach schedule)			13	
	14	Gross income. Add lines 1 through 13			14	
	15	Compensation of officers (attach schedule) (see instructions) .			15	
deductions.)	16	Salaries and wages (less employment credits)			16	
9	17	Agency balances and bills receivable that became worthless dur	ring the tax year		17	
동	18	Rents			18	
ᅙ	19	Taxes and licenses			19	
g	20a	Interest ▶ b Less tax-exempt interest €	exp. ▶	<b>c</b> Bal. ▶	20c	
on	21	Charitable contributions			21	
	22	Depreciation (attach Form 4562)			22	
<u>Б</u>	23	Depletion			23	
ati	24	Pension, profit-sharing, etc., plans			24	
Ħ	25	Employee benefit programs			25	
for limitations	26	Losses incurred (Schedule F, line 14)			26	
for	27	Additional deduction (attach Form 8816)			27	
S	28	Other capital losses (Schedule G, line 12, column (g))			28	
<u>ö</u>	29	Dividends to policyholders			29	
ict	30	Mutual interinsurers or reciprocal underwriters—increase in subs	criber accounts		30	
其	31	Other deductions (see instructions) (attach schedule)			31	
ins	32	Total deductions. Add lines 15 through 31			32	
Φ	33	Subtotal. Subtract line 32 from line 14			33	
(Se	34a	Special deduction for section 833 organizations (Sche-	dule H.			
13		line 6)	34a			
<u>ö</u>	b	Deduction on account of special income and deduction account	34b			
Deductions (See instruction	С	Total. Add lines 34a and 34b			34c	
کُل	35	Subtotal. Subtract line 34c from line 33			35	<u> </u>
صّ	36a	Dividends-received deduction (Schedule C, line 25)	36a			
	b	Net operating loss deduction	36b			
	С	Total. Add lines 36a and 36b			36c	
	37	Taxable income (subtract line 36c from line 35). Enter here and	on page 1, line 1		37	

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S	ched	ule B Part I—Taxable Investment Income of	of Electing Sm	nall	Companies—	Section	on 83	34 (see ins	tructi	ons)
			(a) Interest recei	ved	(b) Amortization	on of				
	1a	Gross interest								
Ð	b	Interest exempt under section 103								
Income	c d	Subtract line 1b from line 1a	column (a)				1d		T	
드	2	Dividends (Schedule C, line 14)	• •				2			
	3 4	Gross rents					3 4			
	5	Gross income from a trade or business, other than an insu					5			
	6 7	Income from leases described in sections 834(b)(1)(B) and Gain from Schedule D (Form 1120), line 14	834(b)(1)(C)				7			
	8	Gross investment income. Add lines 1d through 7					8			
	9 10	Real estate taxes					10			
	11	Depreciation (attach Form 4562)					11 12			
S	12 13	Depletion					13			
tion	14 15	Interest					14 15			
Deductions	16	Total. Add lines 9 through 15					16			
ڡ	17 18	Investment expenses (attach schedule)					17 18			
	19	Subtract line 18 from line 8					19			
	20	Dividends-received deduction (Schedule C, line 25)					20			
Do	21	Taxable investment income. Subtract line 20 from line 19—Invested Assets Book Values	9. Enter here and	on pa	age 1, line 2 .		21			
		—invested Assets Book values ete only if claiming a deduction for general expen	ses allocated to	o inv	estment incon	ne.)				
				(a	a) Beginning of tax	/ear		(b) End of tax	year	
22	Rea	l estate		22						
23	Mor	tgage loans		23						
24	Coll	ateral loans		24						
25	Poli	cy loans, including premium notes		25						
26	Bon	ds of domestic corporations		26						
27	Sto	ck of domestic corporations		27						
28	Gov	ernment obligations, etc		28						
29	Ban	k deposits bearing interest		29						
30	Oth	er interest-bearing assets (attach schedule)		30						
31		al. Add lines 22 through 30		31						
32	Add	columns (a) and (b), line 31					32			
33	Mea	in of invested assets for the tax year. Enter one-half of line	32				33 34			
34 35		tiply line 33 by .0025					J.			
55	(b) a	and line 16		35		+				
36		tiply line 33 by .0375		36	+	+				
37		tract line 36 from line 35. Do not enter less than zero .		37			38			
38	Mul	tiply line 37 by .25					00			
39	Limi	tation on deduction for investment expenses. Add lines 34	and 38				39			

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Scl	nedule C Dividends and Special Deductions		Dividends	-Received
	(see instructions)		(a) Subject to section	(b) Total dividends-
	Income		832(b)(5)(B)	received
1	Dividends from less-than-20%-owned domestic corporations (other than			
	debt-financed stock)	1		
2	Dividends from 20%-or-more-owned domestic corporations (other than			
	debt-financed stock)	2		
3	Dividends on debt-financed stock of domestic and foreign corporations	3		
		4		
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	_		
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5		
3	Dividends on certain preferred stock of 20%-of-more-owned public utilities			
6	Dividends on stock of certain less-than-20%-owned foreign corporations and certain			
	FSCs	6		
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain			
	FSCs	7		
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8		
_	Dividends from efflicted communica	9		
9	Dividends from affiliated companies	-		
10	Other dividends from foreign corporations not included on lines 3, 6, 7 or 8	10		
	other dividends from foreign corporations for moladed on lines o, o, 7 or o			
11	Income from controlled foreign corporations under subpart F (attach Forms 5471) .	11		
12	Foreign dividend gross-up (section 78)	12		
13	Other dividends (attach schedule)	13		
14	Total dividends. Add lines 1 through 13. Enter here and on Schedule A, line 2, or			
••	Schedule B, line 2, whichever applies	14		
			Dividends-Rece	ived Deduction
			Dividends-nece	eived Deduction
	Deduction		(a) Subject to section	(b) Total dividends-
	Deddedon		832(b)(5)(B)	received deduction
15	Multiply line 1 by 70%	15		
16	Multiply line 2 by 80%	16		
17	Deduction for line 3 (see instructions)	18		
18 10	Multiply line 4 by 42%	19		
19 20	Multiply line 5 by 48%	20		
20 21	Marking Line 7 has 000/	21		
22	Enter the amount from line 8	22		
23	<b>Total.</b> Add lines 15 through 22. (See instructions for limitation.)	23		
-	(**************************************			
24	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F,			
	line 10	24		
25	<b>Total deductions.</b> Add line 23, column (b), and line 9, column (b). Enter here and on or Schadula B, line 20, whichever applies	Sched	ule A, line 36a,	

Page 5 Form 1120-PC (2006) Premiums Earned—Section 832 (see instructions) Schedule E Unearned premiums on outstanding business at the end of the preceding tax year: a Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and all unearned premiums of section 833 organizations . . . 2b **b** Enter 90% of unearned premiums attributable to insuring certain securities . 2c c Discounted unearned premiums attributable to title insurance . . . . d Enter 80% of all other unearned premiums 2d 2e 3 3 Unearned premiums on outstanding business at the end of the current tax year: a Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and all unearned premiums of section 833 organizations . . . 4b **b** Enter 90% of unearned premiums attributable to insuring certain securities . 4c Discounted unearned premiums attributable to title insurance . . . . . 4d **d** Enter 80% of all other unearned premiums . . . . . . . 4e Total. Add lines 4a through 4d 5 Subtract line 4e from line 3 . . 6 Transitional adjustments under section 832(b)(7)(D) (see instructions) . . . Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1 7 Schedule F Losses Incurred—Section 832 (see instructions) 1 Losses paid during the tax year (attach schedule) . . . Balance outstanding at the end of the current tax year for: 2 a Unpaid losses on life insurance contracts . . . . . . Discounted unpaid losses 2c Total. Add lines 2a and 2b С Add lines 1 and 2c . . . . . . . . . . . . . . . . 3 Balance outstanding at the end of the preceding tax year for: Unpaid losses on life insurance contracts . . . . . 4b Discounted unpaid losses 4c Total. Add lines 4a and 4b 5 Subtract line 4c from line 3 5 6 6 Estimated salvage and reinsurance recoverable at the end of the preceding tax year Estimated salvage and reinsurance recoverable at the end of the current tax year . 7 R Losses incurred (line 5 plus line 6 less line 7) . . . . . . . . . . . . . . . . 8 Tax-exempt interest subject to section 832(b)(5)(B) . . . . . . . . . Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 10 10 The increase in policy cash value of section 264(f) policies as defined in section 11 12 12 

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13

14

Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15 . . . . . . . . . . . .

Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on

13

14

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Sc	hedule G Othe	r Capital Loss	es (see instruc	ctions)						
		tal assets sold butions to polic		to meet abnor	mal in	surance	e losses and	I to pay d	ividends and s	similar
1	Dividends and similar	distributions paid	to policyholders					. 1		
2	Losses paid							. 2		
3	Expenses paid							. 3		
4	Total. Add lines 1, 2,	and 3						. 4		
	Note. Adjust lines 5	through 8 to cas	h method if nece	essary.						
5	Interest received .				. L	5				
6	Dividends-received (S	Schedule C, line 14	1)		.	6				
7	Gross rents, gross roy or business other than (include gains for inve	n an insurance busi	ness including inco	ome from Form 47		7				
8	Net premiums receive				. L	8				
9	Total. Add lines 5 thr							. 9		
10	Limitation on gross re		1					. 10	(g) Loss	
(a	) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis		kpense sale	(f) Depreciation (or allow		((d) plus (e) le the sum of (c) ar	
11										
12		r amount from lle A, line 28, or								
Sc		cial Deduction instructions)	And Ending A	Adjusted Sur	plus f	or Sect	tion 833 Or	ganizatio	ons	
1	Health care claims in contracts	curred during the	ax year and liabili	ities incurred dur	ing the	tax year	under cost-plu	ıs . <b>1</b>		
2	Expenses incurred du health care claims or	-					or settlement	of <b>2</b>		
3	Total. Add lines 1 an							. 3		
4	Multiply line 3 by .25							. 4		
5	Beginning adjusted s	urplus						. 5		
6	Special deduction. S 34a. (See instructions			less, enter -0 E				^		
7	Net operating loss de	,						7		
8	Net exempt income:		,							
а	Adjusted tax-exempt	income						. 8a		
b	Adjusted dividends-re							8b		
9	Taxable income (Scho									
10	Ending adjusted sur							. 10		

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Sc	hedule I Other Information (see instruc	tions	)				
		Yes	No			Yes	No
1 a b c	Check method of accounting:  ☐ Cash ☐ Accrual ☐ Other (specify) ►  Check box for kind of company:				(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶		
a b	Mutual Stock			7	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)				Enter the total unpaid losses shown on the corporation's annual statement:  (1) for the current tax year: \$		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?			9	Does the corporation discount any of the loss reserves shown on its annual statement?		
	If "Yes," enter name and EIN of the parent corporation ▶			10	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$		
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)			11	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here		
	If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.)				the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
6	Enter percentage owned  At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:  (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," enter:			12	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) ▶ \$		
	(a) Percentage owned ▶						

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Form 1120-PC (2006) Page **8** 

Sch	nedule L Balance Sheets per Bo	·	All filers are required to complete this schedule.)							
		Beginnin	ng of ta	ax year	End of t	ax year				
	Assets	(a)		(b)	(c)	(d)				
1	Cash									
2a	Trade notes and accounts receivable									
b	Less allowance for bad debts	( )			( )					
3	Inventories									
4	U.S. government obligations									
5	Tax-exempt securities (see instructions)									
6	Other current assets (attach schedule)									
7	Loans to shareholders									
8	Mortgage and real estate loans									
9	Other investments (attach schedule)									
10a	Buildings and other depreciable assets	(			(					
b	Less accumulated depreciation	/			,					
11a	Depletable assets	(			(					
b	Less accumulated depletion	,			)					
12	Land (net of any amortization)									
13a	Intangible assets (amortizable only)	(			(					
b	Less accumulated amortization	)			)					
14	Other assets (attach schedule)		$\vdash$							
15	Total assets									
	Liabilities and Shareholders' Equity									
16	Accounts payable		$\vdash$							
17	Mortgages, notes, bonds payable in less than 1 year		$\vdash$							
18	Insurance liabilities (see instructions)		<u> </u>							
19	Other current liabilities (attach schedule) .		-							
20	Loans from shareholders		_							
21	Mortgages, notes, bonds payable in 1 year or more .		$\vdash$							
22	Other liabilities (attach schedule)									
23	Capital stock: a Preferred stock									
	<b>b</b> Common stock									
24	Additional paid-in capital									
25	Retained earnings—Appropriated (attach schedule) .		<u> </u>							
26	Retained earnings—Unappropriated		<u> </u>							
27	Adjustments to shareholders' equity (attach schedule) .		ļ	,						
28	Less cost of treasury stock			)		(	)			
29	Total liabilities and shareholders' equity .				<u> </u>					
Scr	Reconciliation of Incom									
	Note: Schedule M-3 require	ed instead of Schedu	ile M-	1 if total assets a	re \$10 million or more-	—See instruction	S			
1	Net income (loss) per books		7	Income recorded	on books this year not					
2	Federal income tax per books		_	included in this re-	turn (itemize)					
3	Excess of capital losses over capital gains		а	Tax-exempt interes	est \$					
4	Income subject to tax not recorded on books									
	this year (itemize)		8	Deductions in this	tax return not charged					
5	Expenses recorded on books this year not			against book incon	ne this year (itemize)					
	deducted in this return (itemize)		а	Depreciation \$						
а	Depreciation \$		b	Charitable contrib	utions \$					
b	Charitable contributions \$									
С	Travel and entertainment \$		9	Add lines 7 and 8						
			10 Income (Schedule A, line 35)—line 6 les							
6	Add lines 1 through 5			line 9	<u> </u>					
Scl	nedule M-2 Analysis of Unappropr	riated Retained E	arni	ngs per Books	e L)					
1	Balance at beginning of year		5	Distributions:						
2	Net income (loss) per books									
3	Other increases (itemize)				<b>b</b> Stock					
			6		itemize)					
			1							
4	Add lines 1 2 and 2			Polonoo ot and of						

Form	112	0-REIT			U.S.	Income	Tax F	Return	for			OMB No. 154	15-1004
1 01111		·			Real E	state In	vestn	nent T	rusts	•			G
	ment of the		For caler	ndar year 200		beginning			ding		, 20	200	O
	Revenue S	status election		Name		See separate	Instruct	ions.			C Er	 nployer identification	n number
71 100	· OI IIEII (	statao olootion		Namo							-	i	, i i i i i i i i i i i i i i i i i i i
1 REIT	eck if a: with 100% ed subsidia		Please Type or	Number, sti	reet, and room	or suite no. (If a	a P.O. box,	, see instruc	ctions.)		<b>D</b> Da	ate REIT established	
(see	instruction	ıs)	Print	City or town	n, state, and Z	IP code					E To	otal assets (see instr	uctions)
	sonal hold sch Sch. P										\$		
		plicable box(es	=		· · —	change (3) 🗌 A	Address ch	ange (4)	Amend	ed return			
		e type of REIT					/lortgage F						
<u>Part</u>	I—Rea					Income (se			- Dt I	Lau Daul	. 11. /		
			,			e required t					T	T	
1											1		
2											3		
3											4		
4											5		
5 6						n 1120)) ′ (attach Forr					6		
7						(attacii i oii					7		
8	Total in	ncome. Add	l lines 1 t	hrough 7						•	8		
Ded	uction	s (EXCLUD	ING ded	ductions of	directly co	nnected wit	h incon	ne requi	red to	be repor	ted i	in Part II or Pa	ırt IV)
9	Compe	nsation of o	officers .								9		
10											10		
11											11		
12											12		
13											13		
14											14		
15											16		
16 17											17		
18	Other of	ally Heductions (	see instri		 Hach scher	 dule)					18		
19											19		
20						tion, total de							
						om line 8 .					20		
21	Less:	a Net oper	ating loss	deduction	(see instruc	tions)	—	la					
						nedule A, line							
		c Section 8	57(b)(2)(E)	deduction (S		nes 2c, 2e, and Tax and Pa	, , , , , ,	lc			21d		
											22		
22 23		state invest ax (Schedul			income.	Subtract line	21a from	1 line 20			23		
24		:: <b>a</b> 2005 overp		,	24a	· · · · ·							
b	•	stimated tax	•		24b								
C		06 refund app			24c (		) d Bal ▶	24d					
е		posited with						24e					
f	Credits:	(1) Form 243	39		(2) Form 413	36		24f					
g	Credit 1	for federal t	elephone	excise tax	paid (attac	ch Form 891	3)	24g			24h		
25		•			•	Form 2220 i			•	<b>▶</b> ∐	25		
26						nes 23 and 2					26		
27 28						of lines 23 au timated tax		iter amo		rpaid . <b>funded ►</b>	27		
								hedules and :				_l my knowledge and beli	ef, it is true.
Sig	I					er) is based on all i							
Her												May the IRS discuss with the preparer sho	wn below
	S	Signature of offi	cer			Date	Title					(see instructions)?	Yes 🗌 No
Paid		Preparer's					Date		Ch	neck if	_	Preparer's SSN or P	TIN
	arer's	signature	/or							If-employed	ᄔ		
Use		Firm's name yours if self-	employed),	<b>—</b>						EIN Phone n	0. (	)	

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Form 1120-REIT (2006) Page **2** 

Par	II—Tax on Net Income From Foreclosure Property (Section 856(e)) (see instruction	s)		
1	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach schedule)	1		
2	Gross income from foreclosure property (see instructions—attach schedule)	2		
3	Total income from foreclosure property. Add lines 1 and 2	3		
4	Deductions directly connected with the production of income shown on line 3 (attach schedule)	4		
5	Net income from foreclosure property. Subtract line 4 from line 3	5		
6	<b>Tax on net income from foreclosure property.</b> Multiply line 5 by 35%. Enter here and on Schedule J, line 2b	6		
	: III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 85 e instructions)	7(b)(5)	)	
 1a	Enter total income from Part I, line 8			
b	Enter total income from foreclosure property from Part II, line 3. 1b			
С	Total. Add lines 1a and 1b	1c		
<b>2</b> a	Enter income from hedging transactions referred to in section 856(c)(5)(G)			
b	Subtract line 2a from line 1c			
С	Multiply line 2b by 95%	2c		
3	Enter income on line 1c from sources referred to in section 856(c)(2)	3		
4	Subtract line 3 from line 2c. (If zero or less, enter -0)	4		
5	Multiply line 1c by 75%	5		
6	Enter income on line 1c from sources referred to in section 856(c)(3)	6		
7	Subtract line 6 from line 5. (If zero or less, enter -0)	7		
8	Enter the greater of line 4 or line 7. (If line 8 is zero, do not complete the rest of Part III.)	8		
9	Enter the amount from Part I, line 20	9		
10	Enter the net capital gain from Schedule D (Form 1120), line 13	10		
11	Subtract line 10 from line 9	11		
12a		-		
b	Enter the net short-term capital gain from Schedule D (Form 1120), line 5. (If line 5 is a loss, enter -0)	10-		
	Add lines 12a and 12b	12c		
13	Enter capital gain net income from Part I, line 5	14		
14 15	Subtract line 13 from line 12c	15		
15 16	Section 857(b)(5) tax. Multiply line 8 by line 15. Enter here and on Schedule J, line 2c	16		
	: IV—Tax on Net Income From Prohibited Transactions (see instructions)	10		
1	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure	1		
2	property)	2		
2	<b>Tax on net income from prohibited transactions.</b> Subtract line 2 from line 1. Enter here and			
	on Schedule J, line 2d	3		
Sch	nedule A Deduction for Dividends Paid (see instructions)			
1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1		
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2		
3	Dividends declared in October, November, or December deemed paid on December 31 under	3		
Λ	section 857(b)(9)	4		
4 5	Consent dividends (attach Forms 972 and 973)	5		
	Total deduction for dividends paid. If there is net income from foreclosure property on			
6	Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter total dividends paid from line 5 here and on line 21b, page 1	6		

Form **1120-REIT** (2006)

Form 1120-REIT (2006) Page **3** 

Scl	nedule J Tax Computation (see instruction	s)								
1	Check if the REIT is a member of a controlled grou	ıp (At	ttac	h Scl	hedule O	(Form 1120	O)) <b>&gt;</b>			
	Important: Members of a controlled group, see ins					`	,,			
2a	Tax on REIT taxable income				. 2a					
b	Tax from Part II, line 6				. 2b					
С	Tax from Part III, line 16									
d	Tax from Part IV, line 3				0-1					
е	Tax imposed under section 857(b)(7)(A) (see instruc	ctions	s)		. 2e					
f	Tax imposed under sections $\square$ 856(c)(7) and $\square$ 8	356(g	)(5)		. 2f					
g	Alternative minimum tax (attach Form 4626)				. 2g					
h	Income tax. Add lines 2a through 2g							2h		
3a	Foreign tax credit (attach Form 1118)							-		
b	Qualified electric vehicle credit (attach Form 8834)				. 3b			-		
С	General business credit. Check box(es) and indicate	:e								
	which forms are attached.  Form 3800									
	☐ Form(s) (specify) ►									
d	Other credits (attach schedule—see instructions) .							-		
е	Total credits. Add lines 3a through 3d							3e 4		
4	Subtract line 3e from line 2h							5		
5 6	Personal holding company tax (attach Schedule Pl Other taxes. Check if from: Form 4255 Form							6		
7	<b>Total tax.</b> Add lines 4 through 6. Enter here and or							7		
	nedule K Other Information (see instruction		,	, pag	, ,			1		
1	Check method of accounting:	Yes I	No	5 /	Δt anv tir	me durina t	he tax ve	ar, did one fo	oreian	Yes No
· a	Cash				-	_	-	y, at least 25	_	
b	☐ Accrual							•		
c	☐ Other (specify) ▶							classes of sto the total value		
_								Yes," enter:		
2	At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a									
	domestic corporation? (For rules of attribution, see				_	-				
	section 267(c).)					•				
	If "Yes," attach a schedule showing:(a) name and			c	The REIT	may have to	file Form	5472. Enter ทเ	umber	
	employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL			(	of Forms	5472 attach	ed ▶			
	and special deductions of such corporation for the			6	During this	s tay year di	d the RFIT	pay dividends	(other	
	tax year ending with or within your tax year.							outions in excl		
3	Is the REIT a subsidiary in a parent-subsidiary							REIT's current	_	
	controlled group?					0		? (See section		
	If "Yes," enter the name and EIN of the parent			ć	and 316.)					
	corporation ►					file Form 545				
								publicly offered		
								scount		
4	At the end of the tax year, did any individual,				it so, the	REIT may ha	ave to file F	orm 8281.		
	partnership, corporation, estate, or trust own, directly			8	Enter the a	mount of tay-	vamnt intere	est received or a	ccrued	
	or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see section 856(h).).					tax year		or received of a		
	If "Yes," attach a schedule showing name and			,	daining tile	ian your				
	identifying number. (Do not include any information			9	Enter the	available N	IOL carryo	ver from prior	r tax	
	already entered in <b>3</b> above.) Enter percentage						-	any deduction		
	owned ▶				•	page 1.) ►	-			

**Note:** If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N** (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Form **1120-REIT** (2006)

Form 1120-REIT (2006) Page **4** 

	1120 HEH (2000)				- rage i
Sc	hedule L Balance Sheets per Books	Beginning	of tax year	End of ta	ax year
	Assets	(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
_		(		(	
b		,			
3	U.S. government obligations				
4	Tax-exempt securities (see page 13 of instructions)				
5	Other current assets (attach schedule)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach schedule) .				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation	(		(	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
	Less accumulated amortization	( )		(	
12	Other assets (attach schedule)				
13	Total assets				
	Liabilities and Shareholders' Equity				
14	Accounts payable				
	Mortgages, notes, bonds payable in less than 1 year				
15	Other current liabilities (attach schedule)				
16	•				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach schedule)				
20	Capital stock: a Preferred stock				
	<b>b</b> Common stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach schedule)				
23	Retained earnings—Unappropriated .				
24	Adjustments to shareholders' equity				
	(see instructions—attach schedule)				
25	Less cost of treasury stock		(		
26	Total liabilities and shareholders' equity				. ,
Sci	nedule M-1 Reconciliation of Incom	e (Loss) per Book	s With Income per	Return (see instruct	ions)
1	Net income (loss) per books		7 Income recorded	on books this year	
2a	Federal income tax \$		not included on th	nis return (itemize):	
b	Less: Section 856(c)(7) tax, 856(g)(5) tax,		Tax-exempt intere	st \$	
	857(b)(5) tax, section 857(b)(7) tax, and		8 Deductions on	this return not	
	built-in gains tax 💲 ()		charged against	book income this	
С	Balance		year (itemize):		
3	Excess of capital losses over capital gains		a Depreciation .	\$	
	Income subject to tax not recorded on		<b>b</b> Net operating lo		
	books this year (itemize):			1) \$	
	Expenses recorded on books this year not		c Deduction for d		
	deducted on this return (itemize):			1) \$	
	Depreciation \$		9 Net income from f	•	
	Section 4981 tax . \$		10 Net income from p		
	Travel and entertainment \$		<b>11</b> Add lines 7 throu		
C	Travel and entertainment \$		<b>12</b> REIT taxable i	=	
6	Add lines 1 through 5			ess line 11	
	hedule M-2 Analysis of Unappropri	riated Retained F			23)
	<u> </u>				,
	Balance at beginning of year		5 Distributions: a		
	Net income (loss) per books			Stock	
3	Other increases (itemize):			Property	
				(itemize):	
4	Add lines 1 2 and 3		7 Add lines 5 and 6	) .ar (ling / lace ling 7)	

Form **1120-REIT** (2006)

For	<sub>m</sub> 11	20-	RIC		_		come T						OMB No. 1	545-1010
		of the Tre		For calen	Regu dar year 2006 or ta	ıx year beç		, 2006	, and end			20	201	06
_		enue Serv			Name of fund	<b>&gt;</b> (	See separate	instructio	ns.			C F:	undavar idantifiaat	
A	electio		แนร		Name or fund							C En	nployer identificat	ion number
				Please type or	Number, street, a	nd room or	suite no. (If a F	P.O. box, se	e instructio	ons.)		<b>D</b> To	otal assets (see inst	ructions)
В		nd was esta	ablished	print									400010 (000 11.01	401.01.0)
	(see inst	ructions)			City or town, state	e, and ZIP	code					1		
												\$		
E		- • •	able bo	. ,		• • —	ame change	· , <u>—</u>	ddress ch		· , <u>—</u>		ed return	
F_					nolding company (a				in complia	ince with	Regs. se	c. 1.852	2-6 for this tax ye	ar ▶
Pa	art I—	-Inves	stmen	Comp	any Taxable I	ncome	(see instru	ctions)						
	1	Divide										. 1		
	2											. 2		
ē	3		-		ain or (loss) from			•		,		4		
Income	4 5				t to securities loa m capital gain ov									
lnc	5				ile D (Form 1120)									
	6				Form 4797, Par							6		
	7	Other	income	(see inst	tructions—attach	schedule	∍)					. 7		
_	8	Total	income	. Add lin	es 1 through 7.						<u> </u>	- 1		
	9				ers (Schedule E,	,						. 9		
	10	Salarie	es and	wages (le	ess employment of	credits) .						. 10	+	
(see instructions)	11	Rents										11 12		
	12											13	+	
	13 14				orm 4562)							14	+	
	15											15	+	
e ins	16											16		
ees) s	17	Insura										17		
ion	18	Accou			services							. 18		
Deductions	19	Manag	gement	and inve	stment advisory	fees						. 19	+	
De	20		_	-	eholder servicing							. 20		
	21				rs							. 21	+	
	22			•	instructions—att	00	•					22		
	23 24				d lines 9 through e deduction for d		naid Subtra		 from line	 8	'	24		
	25				vidends paid (Sc							25	+	
	26				taxable income			n line 24				26		
	27			hedule J,								27		
	28a		,		dited to 2006.	28a								
nts	b	2006	estimate	ed tax pa	yments	28b		``	1					
'n	С				or on Form 4466 .	28c (		) d Bal						
and Payments	е		•	d with Fo					28e 28f					
b	f			•	undistributed cap	J	•	า 2439)	28g					
ā	g				oaid on fuels (atta ohone excise tax				28h			28i	i	
Tax	29				(see instructions)			•	ed.		▶ □	29		
	30				28i is smaller tha					ount owe	ed	30		
	31				28i is larger than							31		
_	32				1: Credited to 200						nded ►	32		
C	ian				eclare that I have exami ation of preparer (other								my knowledge and b	elief, it is true,
	ign ere	, ,				. ,							May the IRS discuss t	
П	ei e	Sig	nature o	f officer			Date	Title				_	the preparer shown instructions)?	Yes No
_	:	<del>,                                    </del>		<u> </u>				Date					Preparer's SSN or	PTIN
Pa		5	Preparer's signature								Check if elf-employe	ed 🔲 📗		
	epare	'	Firm's na	me (or elf-employe	ad)						EIN			
US	e Onl	y   3	address,	and ZIP co	ide						Phone	no. (	)	

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Form	1120-RIC (2006)								Page 2
Par	t II—Tax on Undistributed Net C	Capital Gain Not D	esignated	Under	Section 852	(b)(3)	(D)		
1	Net capital gain from Schedule D (For	rm 1120). line 13 (attac	h Schedule	D (Form	1120))		1		
2	Less: Capital gain dividends from Sch						2		
3	Amount subject to tax. Subtract line 2						3		
4	Capital gains tax. Multiply line 3 by 35		e and on line	2b, Sch	nedule J	. [	4		
Sc	hedule A Deduction for Divid reported on Form 24			empt-ir	nterest divide	nds c	or capi	tal gain div	idends
	·		,						
1	Dividends paid (other than dividends paid		,	(a)	Ordinary dividends	•	(b) (	Capital gain divid	dends
	not include dividends deemed paid in the 852(b)(7) or 855(a), or deficiency dividen	ds as defined in section	860(f) .	1					
2	Dividends paid in the 12-month period that the fund elects to treat as paid durin	•	•	2					
3	Dividends declared in October, Nover paid on December 31 under section 8			3					
4	Consent dividends (section 565) (attac			4					
5	Foreign tax paid deduction (section 85			5					
6	Deduction for dividends paid:	O(D)(1)(D)), if applicable				$\neg$			
а	Ordinary dividends. Add lines 1 through 5 of col	lumn (a) Enter here and on li	ne 25 Part I	6a					
b	Capital gain dividends. Add lines 1 the		Enter here	6b					
Sc	hedule B Information Require				ax-Exempt C	)bliga	ations		
1	Did the fund qualify under section 852						•	Yes	□ No
•	If "Yes," complete lines 2 through 5.	z(b)(o) to pay exempt i	THOTOGE GIVIG	31145 101	2000			00	
2	Amount of interest excludible from gre	oss income under sect	ion 103(a)				2		
3	Amounts disallowed as deductions ur						3		
4	Net income from tax-exempt obligation						4		
5	Amount of line 4 designated as exem	pt-interest dividends					5		
	hedule E Compensation of O								
	e: Complete Schedule E only if to m 2438) are \$500,000 or more.	otal receipts (line 8,	Part I, plu	s net c	apital gain fro	m lir	ne 1, P	art II, and I	ine 9a,
	(a) Name of officer	(b) Social security number	(c) Percent devoted to b		(d) Percent of fu stock owned			(e) Amount of compensation	
1				%		%			
				%		%			
2	Total compensation of officers. Enter		rt I			2			
Sc	hedule J Tax Computation (s	ee instructions)							
1	Check if the fund is a member of a co	ontrolled group (attach	Schedule O	(Form 1	120))▶ [	□			
2a	Tax on investment company taxable in	ncome		2a		$\perp$			
b	Tax on undistributed net capital gain (	from Part II, line 4)		2b		-			
С	Alternative minimum tax (attach Form	4626)		2c		$\rightarrow$			
d	Income tax. Add lines 2a through 2c						2d		
3a	Foreign tax credit (attach Form 1118)			3a		-			
b	Qualified electric vehicle credit (attach			3b		-			
С	General business credit. Check applica	` '							
		Other (attach sch	•	3c		-			
d	Other credits (attach schedule—see in	•		3d			20		
e	Total credits. Add lines 3a through 3					.	3e 4		
4						.	5		
5	Personal holding company tax (attach	•					6		
6 7	Other taxes. Check if from:  Total tax. Add lines 4 through 6. Enter	Form 4255 er here and on page 1			nedule)		7		
-		and on page 1,							

Form 1120-RIC (2006) Page 3 Schedule K Other Information (see instructions) Yes No Check method of accounting: ☐ Cash ☐ Accrual ☐ Other (specify) ▶ 2 At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing (a) name and identification number, (b) percentage owned, and (c) taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year. If "Yes," enter the employer identification number and the name of the parent corporation▶ ...... At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing name and identification number. (Do not include any information already entered in 3 above.) Enter percentage owned ▶ At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: a The total voting power of all classes of stock of the fund entitled to vote or If "Yes," enter: (1) Percentage owned ▶ ..... (2) Owner's country ▶ The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶ ..... During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316) If "Yes," file Form 5452. Check this box if the fund issued publicly offered debt instruments with original issue discount . . . . . . . . . . . . If checked, the fund may have to file Form 8281. Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ \_\_\_\$ If this return is being filed for a series fund (as defined in section 851(g)(2)), enter a The name of the regulated investment company in which the fund is a series ▶ ..... Section 853 election. Check this box if the fund meets the requirements of section 853(a) and section 901(k) and elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions Regulations section 1.852-11 election. Check this box if, for purposes of computing taxable income, the fund elects under Regulations section 1.852-11(f)(1) to defer all or part of its post-October capital loss or post-October currency If the election is made, enter the amounts deferred: a Post-October capital loss ▶ **b** Post-October currency loss ▶ ..... Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for more details.

Form 1120-RIC (2006) Page **4** 

Sch	edule L Balance Sheets per Books	Beginning	g of ta	x year	End of ta	ax year
	Assets	(a)		(b)	(c)	(d)
1	Cash					
2a	Trade notes and accounts receivable					
b	Less allowance for bad debts	( )			(	
3	U.S. government obligations					
4	Tax-exempt securities (see instructions)					
5	Other current assets (attach schedule) .					
6	Loans to shareholders					
7	Mortgage and real estate loans					
8	Other investments (attach schedule)					
9a	Buildings and other fixed depreciable assets	,				
b	Less accumulated depreciation	(			(	
10	Land (net of any amortization)					
11a	Intangible assets (amortizable only)	/			/	
b	Less accumulated amortization					
12 13	Other assets (attach schedule)		<u> </u>			
10	Liabilities and Shareholders' Equity					
14	Accounts payable					
15	Mortgages, notes, bonds payable in less than 1 year.					
16	Other current liabilities (attach schedule)					
17	Loans from shareholders					
18	Mortgages, notes, bonds payable in 1 year or more					
19	Other liabilities (attach schedule)					
20	Capital stock					
21	Additional paid-in capital					
22	Retained earnings—Appropriated (attach schedule)					
23	Retained earnings—Unappropriated		<u> </u>			
24	Adjustments to shareholders' equity (attach schedule)		/	\		(
25 26	Less cost of treasury stock		<u> </u>	)		)
	The fund is not required to complete Schedule.	s M-1 and M-2 if the t	otal a	ssets on Schedule	l line 13 column (d) a	re less than \$25,000
	edule M-1 Reconciliation of Incom					
1	Net income (loss) per books		7	Income recorded	on books this year not	
2	Federal income tax (less built-in gains tax)			included on this	,	
3	Excess of capital losses over capital gains			Tax-exempt inter	est . \$	
4	Income subject to tax not recorded on					
	books this year (itemize):		8	Deductions on th	nis return not charged	
					me this year (itemize):	
				•	\$	
5	Expenses recorded on books this year not		b	Deduction for di		
_	deducted on this return (itemize):				1) \$	
a	Depreciation \$		9		om Form 2438, line 9a	
b	Expenses allocable to tax-exempt interest income \$				·	
С	Section 4982 tax \$		10		file Form 2438, enter the rom Schedule D (Form	
d	Travel and entertainment \$			1120), line 13. Oth	,	
			11		ıgh 10	
			12		pany taxable income	
	Add lines 1 through 5	tod Dotoined Co	unin :		ine 6 less line 11	3)
	edule M-2 Analysis of Unappropria	iteu netained Eal				
1	Balance at beginning of year		5		Cash	
2	Net income (loss) per books		1		Stock	
3	Other increases (itemize):		6		Property (itemize):	
					(iterriize)	
			7		6	
4	Add lines 1, 2, and 3		8		/ear (line 4 less line 7)	

Form 1120S

Department of the Treasury

## **U.S. Income Tax Return for an S Corporation**

▶ Do not file this form unless the corporation has filed Form 2553 to elect to be an S corporation.

► See separate instructions.

OMB No. 1545-0130

		enue Service		See separate instructions.			
For	cale	ndar year 2006 (	or tax	ear beginning , 2006, ending		, 20	
A E	ffective	e date of S		Name	C Emp	loyer identification n	umber
е	lection	Us IR				1	
			bel.	N	<b>.</b>	<u> </u>	
		O <sub>1</sub>	ther-	Number, street, and room or suite no. If a P.O. box, see instructions.	<b>D</b> Date	incorporated	
		ss activity wi	ise,				
		umber (see	int or	City or town, state, and ZIP code	E Total	assets (see instruction	ns)
II	struct	ty <sub>l</sub>	pe.				
					•		1
					\$		
FC	heck	if: (1) 🗌 Initial i	return	(2) Final return (3) Name change (4) Address change	(5)	☐ Amended return	'n
		` '		ers in the corporation at the end of the tax year			
H	heck	if Schedule M-3	is real	ired (attach Schedule M-3)		• • •	▶ □
-		Indude and trad	10 10qt	singer income and symposes on lines to through 01. Can the instructions for		information	<u> </u>
Cat	ition.	include <b>only</b> trad		siness income and expenses on lines 1a through 21. See the instructions for		iniormation.	
	1a	Gross receipts or sale	es	b Less returns and allowances <b>c</b> Bal ►	1c		
d)	2	·		nedule A, line 8)	2		
Income					3		
Ö	3			ne 2 from line 1c	4		
Ĕ	4			m 4797, Part II, line 17 (attach Form 4797)			
_	5	Other income (Ic	oss) (se	e instructions—attach statement)	5		
	6	Total income (le	oss). A	dd lines 3 through 5	6		
<u>(\$</u>	7			rs	7		
Suc	\ <u>'</u>				8	1	
ati	8			s employment credits)		+	
Ē	9	Repairs and mai	intenan	pe	9		
<u>_</u>	10	Bad debts			10		
<u>و</u>	11				11		
Suc	12				12		
cţi	12		13				
<b>Deductions</b> (see instructions for limitations)	13	Interest					
ins	14	Depreciation not	t claime	d on Schedule A or elsewhere on return (attach Form 4562)	14		
96	15	Depletion (Do no	ot ded	ıct oil and gas depletion.)	15		
Š	16	Advertising			16		
ns	17			etc., plans	17		
<u>.</u>	10				18		
ᅙ	18			ams	19		
ᅙ	19	Other deduction	s (attac	h statement)			
) O	20	Total deduction	ıs. Add	lines 7 through 19	20		
	21	Ordinary busine	ess inc	ome (loss). Subtract line 20 from line 6	21		
	222	Excess net no	acciva	income or LIFO recapture tax (see			
					1		
S	1				22c		
	С	Add lines 22a ar	nd 22b	(see instructions for additional taxes)	220		
ᅙ	23a	2006 estimated	tax pa	ments and 2005 overpayment credited to			
Ž		2006				1	
Payment	h	Tax deposited w				1	
	1	· ·		aid on fuels (attach Form 4136)		1	
and	1			and off facility (attach f offin 4700)		1	
(0				one oxere tax para (attaon rem ee re,	-		
Тах	е	Add lines 23a th	_		23e		
_	24	Estimated tax pe	enalty (	see instructions). Check if Form 2220 is attached	24		
	25	Amount owed.	If line 2	Be is smaller than the total of lines 22c and 24, enter amount owed	25		
	26	Overpayment. If	f line 23	e is larger than the total of lines 22c and 24, enter amount overpaid .	26		
	27			26 Credited to 2007 estimated tax ▶ Refunded ▶	27		
	<del>'</del>			are that I have examined this return, including accompanying schedules and statements, and to the		ny knowledge and belief.	, it is true.
Sig	an l			on of preparer (other than taxpayer) is based on all information of which preparer has any knowledg	е.	, ,	
	_					the IRS discuss this	
He	re					th the preparer shown e instructions)?   Yes	
		Signature of office	er	Date Title	(See	= monuciono): L res	NO
_		Preparer's		Date Observit		Preparer's SSN or PTII	N
Pai	d	signature	•	Check if self-employed			
Pre	pare	r's Firm's name	(or	EIN	+		
	Onl	yours if self-e	èmploye				
030	, 5111	y address, and	ZIP cod	Phone r	0. (	)	

Form	1120\$ (2006)	Р	age 2						
Sch	edule A Cost of Goods Sold (see instructions)								
1	Inventory at beginning of year								
2	Purchases								
3	Cost of labor								
4	Additional section 263A costs (attach statement)								
5	Other costs (attach statement)								
6	<b>Total.</b> Add lines 1 through 5								
7	Inventory at end of year								
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2								
9a	Check all methods used for valuing closing inventory: (i) Cost as described in Regulations section 1.471-3								
	(ii) Lower of cost or market as described in Regulations section 1.471-4								
	(iii) ☐ Other (Specify method used and attach explanation.) ▶								
	Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)		· 📙						
С.	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	•	• 🗆						
d	If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO	ĺ							
	inventory computed under the contract of the c	Yes [	No						
	Was there any change in determining quantities, cost, or valuations between opening and closing inventory?	_	□No						
	If "Yes," attach explanation.	100							
Sch	nedule B Other Information (see instructions)	Yes	No						
1	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶								
2	See the instructions and enter the:								
	a Business activity ▶ b Product or service ▶								
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic								
	corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer								
	identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?								
4	Was the corporation a member of a controlled group subject to the provisions of section 1561?								
5	Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable								
^	transaction?								
6	Check this box if the corporation issued publicly offered debt instruments with original issue discount								
	If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.								
7	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an								
•	asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a								
	C corporation <b>and (b)</b> has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized								
	built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior								
	years								
8	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$								
9	Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year								
Mada	less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1.		14						
	: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. poss be required to attach <b>Schedule N (Form 1120),</b> Foreign Operations of U.S. Corporations, to this return. See Schedule N								
	edule K Shareholders' Pro Rata Share Items Total amou								
00.									
	1 Ordinary business income (loss) (page 1, line 21)       1       1       1         2 Net rental real estate income (loss) (attach Form 8825)       1       2								
	3a Other gross rental income (loss)								
	b Expenses from other rental activities (attach statement).								
(S	c Other net rental income (loss). Subtract line 3b from line 3a								
-0s	4 Interest income								
Income (Loss)	5 Dividends: a Ordinary dividends								
ЭЩС	b Qualified dividends								
nc	6 Royalties								
_	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))								
	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))								
	<b>b</b> Collectibles (28%) gain (loss)								
	c Unrecaptured section 1250 gain (attach statement) 8c								
	9 Net section 1231 gain (loss) (attach Form 4797)								
	10 Other income (loss) (see instructions) Type ▶ 10								

Form 1120S (2006) Page **3** 

Form 112	205 (2)			Page 3
w		Shareholders' Pro Rata Share Items (continued)	To	tal amount
ů	11	Section 179 deduction (attach Form 4562)	11	
Deductions	12a	Contributions	12a	
пр		Investment interest expense	12b	
De		Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
		Other deductions (see instructions) Type ▶	12d	
	13a	Low-income housing credit (section 42(j)(5))	13a	
		Low-income housing credit (other)	13b	
S		Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
ğ		Other rental real estate credits (see instructions) Type	13d	
Credits		· · · · · · · · · · · · · · · · · · ·	13e	
		Other rental credits (see instructions) Type ►	13f	
		Credit for alcohol used as fuel (attach Form 6478)		
			13g	
		Name of country or U.S. possession ▶	4.41	
		Gross income from all sources	14b	
	С	Gross income sourced at shareholder level	14c	
		Foreign gross income sourced at corporate level		
	d	Passive	14d	
ns	е	Listed categories (attach statement)	14e	
ţi		General limitation	14f	
ac		Deductions allocated and apportioned at shareholder level		
ans	q	Interest expense	14g	
Ľ		Other	14h	
п		Deductions allocated and apportioned at corporate level to foreign source income		
Foreign Transactions			14i	
<u>P</u>			14j	
		Listed categories (attach statement)	14k	
	K	General limitation	140	
	_	Other information	141	
		Total foreign taxes (check one): ▶ □ Paid □ Accrued		
		Reduction in taxes available for credit (attach statement)	14m	
		Other foreign tax information (attach statement)		
×	15a	Post-1986 depreciation adjustment	15a	
Ta Ta	b	Adjusted gain or loss	15b	
um te	С	Depletion (other than oil and gas)	15c	
A in ter		Oil, gas, and geothermal properties—gross income	15d	
Alternative Minimum Tax (AMT) Items	е	Oil, gas, and geothermal properties—deductions	15e	
	f	Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a	
ecti olde s		Other tax-exempt income	16b	
s Affec rreholc Basis		Nondeductible expenses	16c	
ns har	Ч	Property distributions	16d	
Iter SI	e	Repayment of loans from shareholders	16e	
			17a	
atio		Investment income	17b	
ığ <del>ğ</del>		Investment expenses		
الو ٥		Dividend distributions paid from accumulated earnings and profits	17c	
	a	Other items and amounts (attach statement)		
Recon-Other Ciliation				
ec lia	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right		
<u>E</u> :2		column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	

Form 1120S (2006) Page **4** 

Sch	nedule L Balance Sheets per Books	Beginning	g of tax year	End of tax year			
	Assets	(a)	(b)	(c)	(d)		
1	Cash	,,	, ,	.,	.,		
и 2а	Trade notes and accounts receivable						
b	Less allowance for bad debts	1		(	)		
3	Inventories						
4	U.S. government obligations.			_			
5	Tax-exempt securities (see instructions)			_			
6	Other current assets (attach statement)						
7	Loans to shareholders			_			
8	Mortgage and real estate loans			_			
9	Other investments (attach statement)						
10a	Buildings and other depreciable assets						
b	Less accumulated depreciation	1		(	)		
11a	Depletable assets						
b	Less accumulated depletion			(	)		
12	Land (net of any amortization)						
13a	Intangible assets (amortizable only)						
b	Less accumulated amortization	1/		(	)		
14	Other assets (attach statement)						
15	Total assets						
	Liabilities and Shareholders' Equity						
16	Accounts payable						
17	Mortgages, notes, bonds payable in less than 1 year.			_			
18	Other current liabilities (attach statement) .						
19	Loans from shareholders			_			
20	Mortgages, notes, bonds payable in 1 year or more						
21	Other liabilities (attach statement)			_			
22	Capital stock			_			
23	Additional paid-in capital						
24	Retained earnings						
25	Adjustments to shareholders' equity (attach statement) .			_	/		
26	Less cost of treasury stock		( )	_	( )		
27 Sal	Total liabilities and shareholders' equity	(Lana) may Danler	\\/	a) a su Dataura			
SCI	Reconciliation of Income Note: Schedule M-3 required				eoo instructions		
	·	Instead of Schedule					
1	Net income (loss) per books		5 Income recorded on boom Schedule K, lines 1				
2	Income included on Schedule K, lines 1, 2, 3c, 4,						
	5a, 6, 7, 8a, 9, and 10, not recorded on books this			est \$			
3	year (itemize):  Expenses recorded on books this year not		6 Deductions included	d an Cabadula I/ lines			
3	included on Schedule K, lines 1 through 12			II, not charged against			
	and 14I (itemize):		book income this ye				
а	Depreciation \$						
b	Travel and entertainment \$		· ·				
			7 Add lines 5 and 6				
4	Add lines 1 through 3		8 Income (loss) (Schedule k				
Sal	Analysis of Accumulated				nd Shareholders'		
SCI	Undistributed Taxable Inc	come Previously 1	Faxed (see instruction	ons)			
		(a) Accumulate			hareholders' undistributed		
		adjustments acco	ourit ac	ecount taxab	le income previously taxed		
1	Balance at beginning of tax year						
2	Ordinary income from page 1, line 21						
3	Other additions	,					
4	Loss from page 1, line 21	(	)				
5	Other reductions		) (	)			
6	Combine lines 1 through 5						
7	Distributions other than dividend distributions						
8	Balance at end of tax year. Subtract line 7 from line 6	1					

#### SCHEDULE D (Form 1120S)

## **Capital Gains and Losses and Built-In Gains**

OMB No. 1545-0130

2006

Department of the Treasury Internal Revenue Service

Attach to Form 1120S.See separate instructions.

Nam	e				Employer ide	entifica	tion number
Pa	rt I Short-Term Capita	I Gains and Los	sses—Assets He	eld One Year or	Less		
	(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions	s)	(f) Gain or (loss) (Subtract (e) from (d))
1							
2	Short-term capital gain from i	nstallment sales fr	om Form 6252, lir	ne 26 or 37		2	
3	Short-term capital gain or (los	ss) from like-kind e	exchanges from Fo	orm 8824		3	
4	Combine lines 1 through 3 in					4	(
5 6	Tax on short-term capital gain Net short-term capital gain					5	)
Ū						6	
Pa	rt II Long-Term Capital						
	(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instruction		(f) Gain or (loss) (Subtract (e) from (d))
-							
_7_							
8	Long-term capital gain from in	⊥ nstallment sales fr	om Form 6252 lin	L 26 or 37		8	
9	Long-term capital gain or (los					9	
10	Capital gain distributions .	,	•			10	
11	Combine lines 7 through 10 in					11	
12 13	Tax on long-term capital gain  Net long-term capital gain of					12	)
13	Schedule K, line 8a or 10 .					13	
Pa	rt III Built-In Gains Tax	(See instructions	before comple	ting this part.)			
14	Excess of recognized built-in				on schedule).	14	
15	Taxable income (attach comp					15	
16	Net recognized built-in gain. E					16	
17	Section 1374(b)(2) deduction					17 18	
18 19	Subtract line 17 from line 16. Enter 35% of line 18			n line 21		19	
20	Section 1374(b)(3) business of	redit and minimum	tax credit carryfo	rwards from C corp	oration years	20	
21	Tax. Subtract line 20 from line	e 19 (if zero or les	s, enter -0-). Ente	r here and on Form	1120S,		
	page 1, line 22b					21	

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 1120S. Cat. No. 11516V Schedule D (Form 1120S) 2006

671106

		ட	Final K-1	☐ Amend	ed K-	1 OMB No. 1545-0130
Schedule K-1 (Form 1120S)	2006	Pa	rt III	Shareholder's Sh Deductions, Cred		of Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service	For calendar year 2006, or tax year beginning, 2006	1	Ordinary	business income (loss)	13	Credits
Observation I desired to Observation	ending, 20	2	Net renta	I real estate income (loss)		
Snarenoider's Sna Credits, etc.	are of Income, Deductions,  ► See back of form and separate instructions.	3	Other ne	t rental income (loss)		
Part I Informa	tion About the Corporation	4	Interest i	ncome		
A Corporation's employer	r identification number	5a	Ordinary	dividends		
B Corporation's name, address, city, state, and ZIP code		5b	Qualified	dividends	14	Foreign transactions
		6	Royalties	3		
		7	Net short	t-term capital gain (loss)		
C IRS Center where corp	oration filed return	8a	Net long	-term capital gain (loss)		
D Tax shelter registra  E Check if Form 827	ation number, if any	8b	Collectib	les (28%) gain (loss)		
		8c	Unrecapt	tured section 1250 gain		
Part II Informa  F Shareholder's identifyir	na number	9	Net secti	ion 1231 gain (loss)		
	ddress, city, state and ZIP code	10	Other inc	come (loss)	15	Alternative minimum tax (AMT) items
	, <b></b> ,					
H Shareholder's percenta ownership for tax year	age of stock %					
		11	Section <sup>-</sup>	179 deduction	16	Items affecting shareholder basis
		12	Other de	ductions		
<b>V</b> lu						
Jse Ol						
For IRS Use Only					17	Other information
For						
			* See a	ttached statement	for a	dditional information.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Cat. No. 11520D

Schedule K-1 (Form 1120S) 2006

Form **8825** (Rev. December 2006)

Department of the Treasury Internal Revenue Service

# Rental Real Estate Income and Expenses of a Partnership or an S Corporation

► See instructions on back.

▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

Name							Employ	er identification	on number
_				N 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			<u> </u>		
1	Show the kind and location of e	ach pro	perty. See page 2	to list additiona	l properti	es.			
Α									
В									
С									
_									
D									
	Rental Real Estate Income	-	Α	В	Properties C			D	
2	Gross rents	2		_					
2	Gloss tellis	-							
	Rental Real Estate Expenses								
3	Advertising	3							
4	Auto and travel								
5	Cleaning and maintenance .								
6	Commissions	6							
7	Insurance	. 7							
8	Legal and other professional fees	8							
9	Interest								
10	Repairs	. 10					+		
11	Taxes	. 11					+		
12	Utilities	. 12					+		
13	Wages and salaries	. 13					+		
14	Depreciation (see instructions)	14					+ +		
15	Other (list)						+ +		
		15					+ +		
		-							
16	Total expenses for each property.								
	Add lines 3 through 15	16							
	riad inied o timodgi. To								
17	Total gross rents. Add gross ren	ts from	line 2, columns A	through H .			17		
				_					
18	Total expenses. Add total expen	ses fro	m line 16, column	s A through H			18	(	)
19	Net gain (loss) from Form 4797,	Part II,	line 17, from the	disposition of pro	perty fro	m rental real	40		
	estate activities						19		
	Not become a No.	1 1 - 1	- at dat - 6	an analas esta					
20a	Net income (loss) from rental rea this partnership or S corporation						20a		
h	Identify below the partnerships, es				-		200		
b	20a. Attach a schedule if more sp			Thet income (ioss	) 15 SHOWI	i on line			
	·								
	(1) Name		<b>(2)</b> Emp	loyer identification	n numbe	er			
21	Net rental real estate income (los			ugh 20a. Enter th	ne result	here and on:	21		
	• Form 1065 or 1120S: Schedu	ıle K, lir	ne 2, or						
	• Form 1065-B: Part I, line 4								

#### **General Business Credit**

OMB No. 1545-0895

Department of the Treasury Internal Revenue Service (99)

► See separate instructions. ► Attach to your tax return.

Attachment Sequence No. **22** 

Name(s) shown on return

credit. For details, see What's New in the instructions.

Identifying number

#### Part I **Current Year Credit** Important: You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the

010	indiction details, see what s new in the institutions.			
1a	Investment credit (attach Form 3468)	1a		
	Work opportunity credit (Form 5884)	1b		
С	Welfare-to-work credit (Form 8861)	1c		
d	Credit for increasing research activities (Form 6765)	1d		
e	Low-income housing credit (Form 8586) (enter EIN if claiming this credit from a pass-through			
	entity:)	1e		
	Enhanced oil recovery credit <b>only</b> from partnerships and S corporations (see instructions) .	1f		
1		1g		
9		1h		
n :	Renewable electricity production credit (Form 8835, Section A only)  Indian employment credit (Form 8845)	1i		
- !	, , , , , , , , , , , , , , , , , , , ,	1j		
J	Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1k		
_	Orphan drug credit (Form 8820)	IK		
- 1	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity:			
		11		
	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1m		
n	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming			
	this credit from a pass-through entity: )	1n		
0	Qualified railroad track maintenance credit (Form 8900)	10		
р	Biodiesel and renewable diesel fuels credit (attach Form 8864)	1p		
q	Low sulfur diesel fuel production credit (Form 8896)	1q		
r	Distilled spirits credit (Form 8906)	1r		
s	Nonconventional source fuel credit (Form 8907)	1s		
t	Energy efficient home credit (Form 8908)	1t		
	Energy efficient appliance credit (Form 8909)	1u		
	Alternative motor vehicle credit (Form 8910)	1v		
	Alternative fuel vehicle refueling property credit (Form 8911)	1w		
	Credit for contributions to selected community development corporations (Form 8847)	1x		
	Mine rescue team training credit (Form 8923)	1y		
_	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1z		
aa	Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A)	1aa		
uu	Toronto for employers another by Hambane Natima, tilia, or willing it officers to the control of			
2	Add lines 1a through 1aa	2		
~	Add illies ta tillough taa			
2	Passive activity credits included on line 2 (see instructions)	3		
3	Passive activity credits included on line 2 (see instructions)			
	Outstand the Officer the O	4		
4	Subtract line 3 from line 2	-		
_	D	_		
5	Passive activity credits allowed for 2006 (see instructions)	5		
6	Carryforward of general business credit to 2006. See instructions for the schedule to attach	6		
		_		
7	Carryback of general business credit from 2007 (see instructions)	7		
•	Ourse August and the Add the set Add the s			
8	Current year credit. Add lines 4 through 7	8		
For F	Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12392F		Form <b>3800</b>	(2006)

Form 3800 (2006) Page **2** 

Pa	rt II Allowable Credit	
9	Regular tax before credits:  Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41.  Corporations. Enter the amount from Form 1120, Schedule J, line 2; Form 1120-A, Part I, line 1; or the applicable line of your return.  Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G.	9
	lines 1a and 1b, or the amount from the applicable line of your return	
10	Alternative minimum tax:  Individuals. Enter the amount from Form 6251, line 35	10
11	Add lines 9 and 10	11
12a	Foreign tax credit	
b	Credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49)       12b	
С	Qualified electric vehicle credit (Form 8834, line 20) 12c	
d	Non-business alternative motor vehicle credit (Form 8910, line 18)	
е	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)	
f	Add lines 12a through 12e	12f
13	<b>Net income tax.</b> Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	
16	Tentative minimum tax:	
	<ul> <li>Individuals. Enter the amount from Form 6251, line 33</li> <li>Corporations. Enter the amount from Form 4626, line 12</li> </ul>	
	Estates and trusts. Enter the amount from Form 1041,     Schedule I, line 54	
17	Enter the greater of line 15 or line 16	17
18	Subtract line 17 from line 13. If zero or less, enter -0	18
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18. Individuals, estates, and trusts: See the instructions for line 19 if claiming the research credit. C corporations: See the line 19 instructions if there has been an ownership change, acquisition, or reorganization.	
	Report the amount from line 19 (if smaller than line 8, see instructions) as indicated below or on the applicable line of your return:	
	<ul> <li>Individuals. Form 1040, line 55 or Form 1040NR, line 50</li> <li>Corporations. Form 1120, Schedule J, line 5c; or Form 1120-A, Part I, line 2</li> <li>Estates and trusts. Form 1041, Schedule G, line 2c</li> </ul>	19

Form **3800** (2006)

Form 4562

Department of the Treasury Internal Revenue Service

# **Depreciation and Amortization**(Including Information on Listed Property)

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-0172

206
Attachment
Sequence No. 67

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.									
1	Maximum amount. S	See the instruc	tions for a higher limit	for certain bus	sinesses.		1	\$108,000	
2	Total cost of section	n 179 property	y placed in service (se	e instructions	)		2		
3	Threshold cost of se	ection 179 pro	perty before reductio	n in limitation			3	\$430,000	
4	Reduction in limitati	on. Subtract I	ine 3 from line 2. If ze	ero or less, ent	ter -0		4		
5	Dollar limitation for t	tax year. Subt	ract line 4 from line 1.	If zero or less	s, enter -0	If married filing			
	separately, see instr	ructions					5		
	(a)	Description of pro	perty	(b) Cost (business	s use only)	(c) Elected cos	t		
6									
7	Listed property. Ent	er the amount	t from line 29		. 7				
8			property. Add amoun			and 7	8		
9			naller of line 5 or line				9		
10			n from line 13 of your				10		
11	•		maller of business incom				11		
12	Section 179 expens	e deduction.	Add lines 9 and 10, b	ut do not ente	r more th	an line 11	12		
13	Carryover of disallower	ed deduction to	2007. Add lines 9 and	10, less line 12	▶ 13				
Note	e: Do not use Part II	or Part III belo	ow for listed property.	Instead, use F	Part V.				
Pai	rt II Special Dep	reciation All	owance and Other	<b>Depreciation</b>	ı (Do not	include listed p	roper	ty.) (See instructions.)	
14	Special allowance for	r qualified New	York Liberty or Gulf O	nnortunity 7on	e nronertv	(other than listed			
• •			e tax year (see instruct				14		
15			(1) election				15		
16	Other depreciation (	including ACF	RS)				16		
Pai	t III MACRS D	epreciation	(Do not include list	ed property.)	(See ins	tructions.)			
				Section A					
17	MACRS deductions	for assets pla	aced in service in tax	years beginnir	ng before	2006	17		
18			assets placed in servi		-				
	general asset accou	ınts, check he	ere	<u> </u>	<u> </u>	🕨 🗌			
	Section B—		d in Service During	2006 Tax Yea	r Using tl	he General Depr	eciat	ion System	
(a)	Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Conver	ntion (f) Metho	d	(g) Depreciation deduction	
19a	3-year property								
b	5-year property								
С	7-year property								
	10-year property								
е	15-year property								
	20-year property								
g	25-year property			25 yrs.		S/L			
h	Residential rental			27.5 yrs.	MM	S/L			
	property			27.5 yrs.	MM	S/L			
i	Nonresidential real			39 yrs.	MM	S/L			
	property				MM	S/L			
		ssets Placed	in Service During 20	006 Tax Year	Using the		orecia	ation System	
	Class life					S/L			
	12-year			12 yrs.		5/L			
	40-year			40 yrs.	MM	5/L			
Pa	rt IV Summary (	see instruction	ons)					I	
21	Listed property. Ent	er amount fro	m line 28				21		
22			lines 14 through 17, lir lines of your return. Pa				22		
23			ced in service during ibutable to section 26		ar, 23				
_		· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·			_		

Form 4562 (2006) Page **2** 

Pa		Property (In								ır telep	ohone	s, cert	ain cor	nputer	s, and
		- For any vehicle Ib, columns (a)											oense, (	comple	te <b>only</b>
Sec	tion A—Depre												tomobi	les.)	
24a	Do you have evid	ence to support t	he business/	investme	nt use cla	imed?	☐ Yes	☐ No	<b>24b</b> If	"Yes,"	is the e	vidence	written?	Ye	s No
Тур	(a) be of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	1	(d) t or other basis		(e) is for dep siness/in use or	vestmen		/ Met	g) thod/ vention	Depr	(h) eciation luction	Ele secti	(i) ected ion 179 cost
25	Special allowance year and used mo														
26	Property used														
			%												
			%												
			%												
27	Property used	50% or less in		ed busir	ness us	e:									
			%							S/L -					
			%							S/L -					
			%							S/L -					
28	Add amounts										28				
<u>29</u>	Add amounts	in column (i), li									· · ·		. 29	9	
_									Vehicles						
	nplete this secti I provided vehicles														vehicles.
30	Total business/investment miles driven during the year (do not include commuting		(a) Vehicle 1			(b) (c) Vehicle 2 Vehicle 3			(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6		
31		milae drivan during													
32	Total commuting miles driven during the year  Total other personal (noncommuting)  miles driven														,
33	Total miles driv	en during the ye													
34	Was the vehicl		personal	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35	Was the vehic	-	ily by a												
36	Is another vehic	cle available for	personal												
	wer these quest more than 5%		nine if you	meet a	n excep	otion to				-				oyees w	/ho <b>are</b>
37	-	ain a written po yees?	-		-		-			es, incl	uding (	commu 	ting, 	Yes	No
38	Do you maintain See the instruct	a written policy ions for vehicles								•					
39	Do you treat a	all use of vehic	les by emp	oloyees	as pers	sonal u	se? .								
40	Do you provid	e more than fi	ve vehicles	s to you	ır empl	oyees,	obtain	inform	ation fror	n your	emplo	yees al	oout		
	the use of the														
41	Do you meet the														
		nswer to 37, 38	, 39, 40, oi	r 41 is "	Yes," do	not co	omplete	Section	n B for th	ne cove	red vei	hicles.			
Pa	rt VI Amort	ization													
	(a) Description	of costs	Date am	<b>b)</b> ortization gins		Amor	<b>c)</b> tizable ount		<b>(d</b> ) Cod secti	de	Amor	tization od or entage		(f) ortization this year	for
42	Amortization of	costs that beg	ins durina	your 20	06 tax v	ear (se	e instru	ctions):	:		1 - 5.50				
						1		1							
												-			

43

44

Amortization of costs that began before your 2006 tax year. . . . .

Total. Add amounts in column (f). See the instructions for where to report

Form 4626

## **Alternative Minimum Tax—Corporations**

OMB No. 1545-0175

2006

Department of the Treasury Internal Revenue Service

See separate instructions.Attach to the corporation's tax return.

Ivallie		Employer :	identific	ation number
	<b>Note:</b> See the instructions to find out if the corporation is a small corporation exempt from alternative minimum tax (AMT) under section 55(e).	the		
1	Taxable income or (loss) before net operating loss deduction		1	
2	Adjustments and preferences:			
а	Depreciation of post-1986 property		2a	
b	Amortization of certified pollution control facilities		2b	
С	Amortization of mining exploration and development costs		2c	
d	Amortization of circulation expenditures (personal holding companies only)		2d	
е	Adjusted gain or loss		2e	
f	Long-term contracts		2f	
g	Merchant marine capital construction funds		2g	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)		2h	
i	Tax shelter farm activities (personal service corporations only)		2i	
j	Passive activities (closely held corporations and personal service corporations only)		2j	
k	Loss limitations		2k	
I	Depletion		21	
m	Tax-exempt interest income from specified private activity bonds		2m	
n	Intangible drilling costs	I .	2n	
0	Other adjustments and preferences	I .	20	
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o		3	
4	Adjusted current earnings (ACE) adjustment:			
а	ACE from line 10 of the ACE worksheet in the instructions			
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a			
	negative amount (see instructions)			
С	Multiply line 4b by 75% (.75). Enter the result as a positive amount 4c			
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). <b>Note:</b> You <b>must</b> enter an amount on line 4d (even if line 4b is positive)			
е	ACE adjustment.			
	• If line 4b is zero or more, enter the amount from line 4c		4e	
	• If line 4b is less than zero, enter the <b>smaller</b> of line 4c or line 4d as a negative amount		46	
_	Occidental lines Occidental Actification and least short house the communities along the same AMT.		5	
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT Alternative tax not expecting less deduction (see instructions)	I .	6	
6	Alternative tax net operating loss deduction (see instructions)			
1	<b>Alternative minimum taxable income.</b> Subtract line 6 from line 5. If the corporation held a reinterest in a REMIC, see instructions		7	
8	<b>Exemption phase-out</b> (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line	e 8c):		
а	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled			
	group, see instructions). If zero or less, enter -0			
b	Multiply line 8a by 25% (.25)			
С	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled		0.0	
	see instructions). If zero or less, enter -0	<b>I</b>	8c	
9	Subtract line 8c from line 7. If zero or less, enter -0-		9 10	
10	Multiply line 9 by 20% (.20)		11	
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)		12	
12	Tentative minimum tax. Subtract line 11 from line 10	<b>I</b>	14	
13	Regular tax liability before applying all credits except the foreign tax credit and the American Seconomic development credit	[	13	
14	<b>Alternative minimum tax.</b> Subtract line 13 from line 12. If zero or less, enter -0 Enter here a Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return.		14	

tatistics of Income (SOI) data are available in electronic formats and in print. For further information on any of the following products and services, or for answers to questions on the availability of SOI data, other statistical services, or release dates for data, contact SOI's Statistical Information Services (SIS):

# Statistical Information Services (sis@irs.gov) Statistics of Income Division

Internal Revenue Service P.O. Box 2608 • Washington, DC 20013-2608 (202) 874-0410 • **Fax:** (202) 874-0964

As its name implies, SIS is best able to answer questions about data. It does not supply tax forms or information about the status of an individual's tax refund or audit examination. Media requests should be directed to the IRS Media Relations Branch, Communications Division, on (202) 622-4000.

#### Free Products on the Internet

SOI's Internet site offers a combination of files presenting SOI tables, articles about SOI data, and information about SOI products and services, as well as non-SOI products, including Compliance Research projections, and nonprofit Master File microdata records. At present, over 8,933 files reside there.

Web site: www.irs.gov/taxstats

There is also a direct link to our Web site from FedStats, the gateway to official statistics from the Federal Government: www.fedstats.gov.

#### Tax Stats

On the Tax Stats Home Page, you will find the following list of topics that will lead to a wide range of tables, articles, and data that describe and measure elements of the U.S. tax system. There is also a link to check out What's New.

#### **Business Tax Statistics**

Corporations • International • Partnerships Nonfarm Sole Proprietorships S Corporations • All Topics

#### **Charitable and Exempt Organization Statistics**

Charities • Exempt Organization Master File Private Foundations • Trusts Tax-Exempt Bonds • All Topics

#### **Individual Tax Statistics**

Filing Season Statistics • Estate and Gift Tax Individual Income Tax • International Personal Wealth • All Topics

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Issuing Refunds • Collecting Revenue Enforcing Laws • Assisting Taxpayers Historical Data Tables • All Topics

#### **Statistics by Form**

706 • 709 • 990 • 990-PF • 990-T 1040 • 1041 • 1065 • 1118 • 1120 5471 • 5472 • 8038 • All Forms

#### **Statistics of Income (SOI)**

About SOI • Careers With SOI SOI Services • SOI Studies All Topics

#### **Additional Information**

Tax Statistics at a Glance Join SOI Tax Stats E-Mail List Payments for SOI Data Questions On Tax Statistics?

#### **Products for Sale From SOI**

Many of SOI's data files are available for sale on CD-ROM, diskette, tape, or via e-mail through Statistical Information Services. **Prepayment is required for orders of \$100 or more**, with checks made payable to the **IRS Accounting Section.** Credit and debit card payments are also accepted. Contact SIS for information on specific products, prices, sources, media, and ordering instructions.

The following files are currently available on a reimbursable basis and include data from returns covering corporations, individuals, exempt organizations, and private foundations and charitable trusts. Most of these files are tabulations of aggregated data, but some are files of microdata records.

#### **Corporation Income Tax Returns**

#### **Corporation Source Book**

CD-ROMs containing data from the *Corporation Source Book* are available for Tax Years 1996-2003 at a cost of \$250 per year. Data from the 2004 through 2006 *Corporation Source Books* are available at no charge from the Tax Stats Web site. Data tables from the 2000 through 2006 *Source Book* are also available at no charge from the Tax Stats Web site at: www.irs.gov/taxstats/bustaxstats/article/0,,id=149687,00.html.

#### **Individual Income Tax Returns**

#### **Individual Public-Use Microdata Files**

These files include individual income tax returns for Tax Years 1960, 1962, 1964, and 1966-2004. All of the files have been edited to protect the confidentiality of individual taxpayers. Public-use files of individual income tax returns for 1960, 1962, 1964, and 1966-1991 are available for sale by writing to the Center for Electronic Records at the National Archives and Records Administration, 8601 Adelphi Road, College Park, MD 20740-6001, or by calling toll-free (866) 272-6272. Files for 1992 through 2004 are available on CD-ROM from the SOI Division. Price for the SOI microdata files is \$4,000 per year.

#### **County-to-County Migration Data**

One table, based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. This table presents data on migration patterns by county for the entire United States, including inflows and outflows. The data include the number of returns (which approximates the number of households); the number of personal exemptions (which approximates the population); and total "adjusted gross income." Available for Filing Years 1984-2007. Price is \$200 per year for the entire United States or \$10 per State per year. All years for the entire United States are also available for \$500.

#### **State-to-State Migration Data**

One table, based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. This table presents data on migration patterns by State for the entire United States, including inflows and outflows. The data include the number of returns (which approximates the number of households); the number of personal exemptions (which

approximates the population); and total "adjusted gross income." Available for Filing Years 1989-2007. Price is \$50 per year for the entire United States or \$10 per State per year.

#### **County Income Data**

One table, based on the population of returns from the IRS Individual Master File system. This table presents data for adjusted gross income (total and for selected sources), number of returns (which approximates the number of households), and number of personal exemptions (which approximates the population). The data are presented by county (including State totals) and are available for Tax Years 1989-2006 for the entire United States. Price is \$50 per year for the entire United States or \$10 per State per year.

#### **ZIP Code Area Data**

Statistics are available for Tax Years 2002 and 2004-2006 on CD-ROM showing the number of individual income tax returns; the total number of exemptions and number of dependent exemptions (which approximates population); adjusted gross income; salaries and wages; taxable interest; total tax; contributions; number of returns with Schedules C and F; and number of returns with Schedule A, by State and 5-digit ZIP Code. In addition to these items, data for Tax Year 2004-2006 also show the amount of taxable dividends; net capital gain/loss; IRA payment adjustment; self-employed pension adjustment; taxes paid deduction; alternative minimum tax; income tax before credits; earned income credit; and number of returns prepared by paid preparers. Price is \$500 for the entire United States; \$25 for a single State. Data for Tax Years 1998 and 2001 are available free on SOI's Internet site. Go to www.irs.gov, select the Tax Stats option; Individual Tax Statistics; Individual Income Tax; Zip Code Data (SOI) under Data by Geographic Areas.

## **Tax-Exempt Organizations**

# Compendium of Studies of Tax-Exempt Organizations, 1989-1998

This is a compilation of articles on SOI studies of charitable and other nonprofit organizations described in Internal Revenue Code sections 501(c)(3)-(c)(9), private foundations, charitable remainder trusts, and nonprofit organizations' unrelated business income. All of these articles were published previously in various issues of the *Statistics of Income Bulletin*. In addition, the *Compen-*

dium includes papers on statistical sampling of tax-exempt organization returns, and other topics relating to tax-exempt organizations and philanthropy that were authored by IRS staff and others who use SOI study data for research. Available at no charge on CD-ROM.

#### Microdata Records for Tax Year 2005

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. The samples include 15,731 Internal Revenue Code section 501(c)(3) organizations and 6,844 section 501(c)(4)-(9) organizations. All returns for organizations with assets of \$50,000,000 or more are included in the sample. Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each organization. Available for download from SOI's Tax Stats Web site at www.irs.gov/tax-stats/charitable stats/article/0,,id=97176,00.html, or may be purchased on CD-ROM for \$20.

#### Microdata Records for Tax Years 1992-2004

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each organization. Available for download from SOI's Tax Stats Web site at www.irs.gov/tax-stats/charitable stats/article/0,,id=97176,00.html, or may be purchased on CD-ROM for \$20.

#### **Private Foundations (and Charitable Trusts)**

#### Microdata Records for Tax Year 2005

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947 (a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. The sample includes 11,767 returns. (All returns filed by foundations with assets of \$10 million or more, as well as the population of returns filed by nonexempt charitable trusts, are included in the sample.) Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitablestats/article/0,,id=96996,00.hmtl, or may be purchased for \$20.

#### Microdata Records for Tax Years 1992-2004

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal

Revenue Code section 4947 (a)(1) charitable trusts. Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitablestats/article/0,,id=96996,00.html, or may be purchased for \$20.

#### **Publications**

#### Statistics of Income—2006, Corporation Source Book

Publication 1053, Price: \$175, plus \$10 for shipping and handling

This document presents detailed income statement, balance sheet, tax, and selected items, by sector, major and minor industrial groups, and size of total assets for all returns and separately for returns with net income. Separate statistics on S corporations are included by sector. Industry detail is based on the North American Industry Classification System (NAICS). The report, which underlies the Statistics of Income—Corporation Income Tax Returns publication, is part of an annual series and can be purchased in its entirety or by page. Corporation Source Book industry pages and notes for 1963 through the present are available at a cost of \$30, plus \$1 per page copying charge (free for orders under 5 pages). The complete, printed version of the Source Book for selected prior years, 1984-2006, is also for sale at \$175 per year, plus \$10 for shipping and handling.

## **Compendium of Federal Estate Tax and Personal Wealth Studies**

Publication 1773, Price: \$26, plus \$10 for shipping and handling

Part I of this report focuses on data from estate tax returns, describing decedents, their beneficiaries, and the composition of their estates. It contains a methodological discussion of the strategy used in weighting sample data for the estate studies and presents statistics on selected components of decedents' estates, 1916-1990. Information on charitable giving is also included.

Part II presents a series of articles describing the estate-multiplier technique and its applications for personal wealth estimates, estimates of personal wealth for selected years 1962-1989, and a discussion of the relationship among realized income, wealth, and well-being.

#### **Products for Sale From GPO**

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#### IRS Data Book, 2007

Annually, Publication 55B, Stock No. 048-004-02498-5 Price: \$11 International: \$15.40

This volume pertains to Fiscal Year (FY) 2007—October 1, 2006, through September 30, 2007. The report provides information on returns filed and taxes collected, enforcement, taxpayer assistance, the IRS budget and workforce, and other selected activities. The FY 2008 issue of the Data Book will be available in late March 2009.

#### **Statistics of Income Bulletin**

Quarterly, Publication 1136, Stock No. 748-005-00000-5 Subscription price: \$53 International: \$74.20 Single copy price: \$39 International: \$54.60

This series provides the earliest published financial statistics from individual and corporation income tax returns. The *Bulletin* also includes annual data on nonfarm sole proprietorships and partnerships, as well as periodic or

special studies of particular interest to tax analysts, administrators, and economists. Historical tables, published in the spring issue, include data from SOI, as well as tax collections and refunds by type of tax.

#### Statistics of Income—2004, Corporation Income Tax Returns

Publication 16, Stock No. 048-004-02495-1 Price: \$52.50 International: \$73.50

This report presents more comprehensive data on corporation income tax returns with accounting periods that ended July 2005 through June 2006 than those published earlier in the *SOI Bulletin*. The 2005 report is available on SOI's Tax Stats Web site.

Presents information on:

- receipts
- deductions
- net income
- taxable income
- income tax
- tax credits
- assets
- liabilities

Classifies data by:

- industry
- accounting period
- size of total assets
- size of business receipts
- size of income tax after credits

#### Statistics of Income—2006, Individual Income Tax Returns

Publication 1304, Stock No. 048-004-02499-3 Price: \$39 International: \$54.60

This report presents more comprehensive and complete data on individual income tax returns for Tax Year 2006 than those published earlier in the *SOI Bulletin*.

Presents information on:

- sources of income
- exemptions
- itemized deductions
- tax computations

Classifies data by:

- size of adjusted gross income
- marital status
- type of tax computation